
**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 86

26 January 2001

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES (No. DAR 24)

Under section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice No. R. 1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

P. GORDHAN

Commissioner for the South African Revenue Service

SCHEDULE

By the substitution of form DA 199.20 and the insertion of forms DA 199.21, DA 199.22 and DA 199.23 in the Second Schedule.

Note: Amended form DA 199.20 and new forms designed for the declaration and calculation of the Foreign currency usage of original equipment components received by motor vehicle manufacturers from any person in the common customs area and fitted in motor vehicles that were exported are inserted.

SOUTH AFRICAN REVENUE SERVICE		DA 199.20
CUSTOMS AND EXCISE		REBATE ITEM 317.04
CALCULATION OF THE FOREIGN CURRENCY USAGE OF ORIGINAL EQUIPMENT COMPONENTS RECEIVED FROM ANY PERSON IN THE COMMON CUSTOMS AREA IN TERMS OF NOTE 27 (ii) TO REBATE ITEM 317.04		
1	CUSTOMS ACCOUNT DETAILS	
1.1	Name of Rebate Registrant :	
1.2	Warehouse Code number :	
1.3	Quarter : From (date) to(date)	
2	RETURN IN RESPECT OF NOTE 27 (ii) TO REBATE ITEM 317.04	
Brought forward from Form;	Description	Customs value R
DA 199.21 Sub-total (A)	The foreign currency usage of original equipment components received from any person in the common customs area the previous quarter.	
Brought forward from Form;		Customs value R
DA 199.22	The foreign currency usage of original equipment components received from any person in the common customs area used in the manufacture of original equipment components by the Registrant,exported this quarter.(refer Note 3.1)	
DA 199.23	The foreign currency usage of original equipment components received from any person in the common customs area used in the manufacture of specified motor vehicles,exported this quarter.(refer Note 3.1)	
Sub-total (B)		
The foreign currency usage of original equipment components received from any person in the common customs area calculated in terms of Note 27(ii) to Rebate Item 317.04 – Sub-total (A) <i>less</i> Sub – total (B).		

3	NOTE :
3.1	The foreign currency usage declared in terms of Notes 27 (ii) (b) to 27 (ii) (c) shall not exceed the foreign currency usage of such components received and declared on Form DA 199.21.
3.2	This Form may be reproduced in this format only.

SOUTH AFRICAN REVENUE SERVICE					DA 199.21	
CUSTOMS AND EXCISE			REBATE ITEM 317.04			
THE FOREIGN CURRENCY USAGE OF ORIGINAL EQUIPMENT COMPONENTS RECEIVED BY A REGISTRANT FROM ANY PERSON IN THE COMMON CUSTOMS AREA THE PREVIOUS QUARTER						
1	CUSTOMS ACCOUNT DETAILS					
1.1	Name of Rebate Registrant :					
1.2	Warehouse Code number :					
1.3	Quarter : From (date) to(date)					
2	RETURN IN RESPECT OF NOTE 27 (ii) (a) TO REBATE ITEM 317.04					
Component Manufacturer or Supplier	Component			Certificate DA 190		Total foreign currency usage R
	Number	Description	Units received	Number	Foreign currency usage per component R	
TOTAL						
3	NOTE :					
3.1	Certificates (Form DA 190) declaring the foreign currency usage of components received from any person in the common customs area must be available for inspection by the Commissioner.					
3.2	If the space provided on this Form is inadequate, it may be reproduced by a Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.					

SOUTH AFRICAN REVENUE SERVICE							DA 199.22	
CUSTOMS AND EXCISE				REBATE ITEM 317.04				
THE FOREIGN CURRENCY USAGE OF ORIGINAL EQUIPMENT COMPONENTS RECEIVED FROM ANY PERSON IN THE COMMON CUSTOMS AREA USED IN THE MANUFACTURE OF ORIGINAL EQUIPMENT COMPONENTS EXPORTED THIS QUARTER								
1	CUSTOMS ACCOUNT DETAILS							
1.1	Name of Rebate Registrant :							
1.2	Warehouse Code number :							
1.3	Quarter : From (date) to(date)							
2	RETURN IN RESPECT OF NOTE 27 (ii) (b) TO REBATE ITEM 317.04							
Name of export entity	Export bill of entry		Component			The foreign currency usage per component	Total foreign currency usage	Certificate DA 190 number
	Number	Date	Number	Description	Quantity exported	(Note 3.1) R		
TOTAL								
3	NOTE :							
3.1	The calculation of the value of the foreign currency usage per original equipment component received from any person in the common customs area by the Registrant and Certificate DA 190 shall be available for inspection by the Commissioner.							
3.2	Note the proviso to Note 27 (ii) which state;"the foreign currency usage in terms of Note 27 (ii) (b) to 27 (ii) (c) shall not exceed the foreign currency usage of such components received from any person in the common customs area".							
3.3	If the space provided on this Form is inadequate, it may be reproduced by a Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.							

SOUTH AFRICAN REVENUE SERVICE								DA 199.23	
CUSTOMS AND EXCISE					REBATE ITEM 317.04				
THE FOREIGN CURRENCY USAGE OF ORIGINAL EQUIPMENT COMPONENTS RECEIVED FROM ANY PERSON IN THE COMMON CUSTOMS AREA USED IN THE MANUFACTURE OF SPECIFIED MOTOR VEHICLES EXPORTED THIS QUARTER									
1 CUSTOMS ACCOUNT DETAILS									
1.1 Name of Rebate Registrant :									
1.2 Warehouse Code number :									
1.3 Quarter : From (date) to(date)									
2 RETURN IN RESPECT OF NOTE 27 (ii) (c) TO REBATE ITEM 317.04									
Name of export entity	Export bill of entry		Vehicle				Foreign currency usage per vehicle	Total foreign currency usage	Certificate DA 190 number
	Number	Date	Engine/Chassis number	Description	Date of production	Quantity exported	(Note 3.1) R		
TOTAL									
3 NOTE :									
3.1 The calculation of the foreign currency usage per original equipment component and total foreign currency usage per vehicle by the Registrant and Certificate DA 190 shall be available for inspection by the Commissioner.									
3.2 Note the proviso to Note 27 (ii) which state;"the foreign currency usage in terms of Note 27 (ii) (b) to 27 (ii) (c) shall not exceed the foreign currency usage of such components at the time of receipt thereof from any person in the common customs area".									
3.3 If the space provided on this Form is inadequate, it may be reproduced by a Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.									