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GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 823

1 November 2013

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR 127)

Under sections 6 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto with **retrospective effect from 1 January 2013**.



VISVANATHAN PILLAY

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the deletion in item 202.00 of the Schedule to the rules of the following forms:

- DA 199.A Customs account for registrants for the purpose of rebate item 317.04
- DA 199.01 Calculation of "the value in terms of note 29" to rebate item 317.04
- DA 199.02 The duty free allowance originally allocated to motor vehicles at the time of production exported this quarter
- DA 199.03 Calculation of the duty free allowance to be utilised for this quarter and the excess duty free allowance to be carried forward as an opening balance to the next quarter

- DA 199.04 Calculation of the duty free allowance in terms of note11(i) to rebate item 317.04 in respect of specified motor vehicles produced this quarter (less vehicles exported)
- DA 199.06 The value of import rebate credit certificates utilised this quarter
- DA 199.10 Calculation of the value for customs duty purposes of note 27(i) to rebate item 317.04
- DA 199.11 The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No. 1 for this quarter
- DA 199.12 The value for customs duty purposes of complete consignments of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No. 1 not unboxed as per specific bills of entry at the end of this quarter
- DA 199.13 The value for customs duty purposes of complete consignments of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No. 1 used in the manufacture of original equipment components and supplied to other registrants this quarter
- DA 199.14 The value for customs duty purposes of complete consignments of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No. 1 used in the manufacture of original equipment components exported this quarter
- DA 199.15 The value for customs duty purposes of imported original equipment components entered for home consumption on a

form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No. 1 returned to the overseas suppliers this quarter

- DA 199.16 The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No. 1 transferred to parts and accessories this quarter
- DA 199.17 The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No. 1 used in the manufacture of specified motor vehicles exported this quarter
- DA 199.20 Calculation of 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
- DA 199.21 The foreign currency usage of original equipment components received by a registrant from any person in the common customs area the previous quarter
- 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 exported this quarter
- 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
- DA 199.B Amended customs account for registrants for the purpose of note 2(vi) to rebate item 317.04

- DA 199.65 Schedule of over declarations on previous accounts-amendments during the accounting period in terms of Note 2(vi) to rebate item 317.04
- DA 199.70 Schedule of under declarations on previous accounts-amendments during the accounting period in terms of Note 2(vi) to rebate item 317.04

(b) By the insertion in item 202.00 of the Schedule to the rules of the following forms:

- DA 199 Customs account for registrants for the purpose of rebate item 317.03
- DA 199.A Amended customs account for registrants for the purpose of rebate item 317.03
- DA 199.01 Calculation of "the value in terms of note 8.1" to rebate item 317.03
- DA 199.02 Calculation of the volume assembly allowance originally allocated to motor vehicles at the time of production and ready for sale exported this quarter
- DA 199.02A Calculation of the duty free allowance originally allocated to motor vehicles at the time of production exported this quarter
- DA 199.03 Calculation of the volume assembly allowance to be utilised for this quarter and the excess volume assembly allowance to be carried forward as an opening balance to the next quarter
- DA 199.04A Calculation of the volume assembly allowance in respect of specified motor vehicles produced and ready for sale for the SACU market this quarter

- DA 199.04B Calculation of the volume assembly allowance in respect of specified motor vehicles produced and exported outside the SACU this quarter
- DA 199.06A The value of production rebate credit certificates utilised this quarter
- DA 199.06B The value of import rebate credit certificates utilised this quarter
- DA 199.10 Determining the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant
- DA 199.11 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 this quarter
- DA 199.12 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 in unopened containers or unit load devices at the end of this quarter
- DA 199.13 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 used in the manufacture of original equipment components and supplied to other registrants this quarter
- DA 199.14 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 used in the manufacture of original equipment components exported this quarter

- DA 199.15 The value for customs duty purposes of imported original equipment components cleared under procedure code processing for home use' under Chapter 98 of Schedule No. 1 returned to the overseas suppliers this quarter
- DA 199.16 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 transferred to parts and accessories this quarter
- DA 199.17 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 used in the manufacture of specified motor vehicles exported this quarter
- DA 199.18 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 destroyed under customs supervision this quarter
- DA 199.20 Determining the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant
- DA 199.21 The imported component value of original equipment components received from any person in SACU during previous quarter
- DA 199.22 The imported component value of original equipment components received from any person in SACU used in the manufacture of original equipment components and exported during the current quarter
- DA 199.23 The imported component value of original equipment components received from any person in SACU used in the

manufacture of specified motor vehicles and exported during the current quarter

- DA 199.24 The imported component value of original equipment components received from any person in SACU transferred to parts and accessories during the current quarter



Customs and Excise

Rebate Item 317.03

DA199

Customs Account for Registrants for the Purpose of Rebate Item 317.03

Details of Registrant

| | |
|--|---|
| Name of Rebate Registrant | [REDACTED] |
| Address | [REDACTED] |
| Contact Person | [REDACTED] |
| Customs Client No. | [REDACTED] |
| Warehouse Code No.(s) | [REDACTED] |
| Customs Account Details | |
| Quarter: | From (CCYYMMDD) [REDACTED] To (CCYYMMDD) [REDACTED] |
| Rate of Duty as per Chapter 96 of Schedule No. 1 | |

1 Calculation of the "Full Duty" in Terms of Chapter 96 of Schedule No.1

| | | | |
|------|--|---|--|
| 1.1. | The value for customs duty purposes of original equipment components entered under Chapter 96 of Schedule No. 1 brought forward from form DA 199.10. | R | |
| 1.2. | Rate of duty | % | |
| 1.3. | "Full Duty" (The value as per line 1.1 multiplied by the rate as per line 1.2 above). | R | |

2 Schedule 199.10, the "Duty Payable on the Value Calculated in Terms of Note 6.1"

| | | | |
|--|---|---|--|
| 2.1. | The value calculated in terms of Note 6.1 brought forward from form DA 199.01 | R | |
| 2.2. | Rate of duty | % | |
| 2.3. | "The duty payable on the value calculated in terms of Note 6.1". (The value as per line 2.1 multiplied by the rate as per line 2.2) | R | |
| 3 Computation of the Extent of Rebate | | | |
| 3.1. | Full Duty" brought down from line 1.3 | R | |
| 3.2. | Less "the duty payable on the value calculated in terms of Note 6.1" brought down from line 2.3 | R | |
| 3.3. | "The extent of Rebate" in terms of Rebate Item 317.03. | R | |

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| | |
|------|---|
| 4.1. | The full duty payable in terms of Chapter 9B of Schedule No. 1 brought down from line 1.3 |
| 4.2. | Less the "extent of Rebate" brought down from line 3.3 |
| 4.3. | Customs Duty Payable |
| 4.4. | VAT Payable |

Declaration

I hereby declare that the particulars herein and on the accompanying forms are true and correct.
 Name and Surname
 (in my capacity as [position])

Date (CCYYMMDD)

For office use only

Customs Account received by
 Customs Duty and VAT received recorded on receipt number
 Account checked by

Date (CCYYMMDD)
 Date (CCYYMMDD)
 Date (CCYYMMDD)





Customs and Excise

Amended customs account for registrants for the purpose of rebate item 317.03

Details of Registrant

| | |
|-------------------------------|-----|
| Name of Registered Registrant | [] |
| Address | [] |
| Contact Person | [] |
| Tel No. | [] |
| Quarter: From (CCYYMMDD) | [] |
| To (CCYYMMDD) | [] |

Amended Customs Account Details

| | |
|--------------------------------|---|
| DA 199.10 | The value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant |
| DA199.11 | The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule No. 1 this quarter |
| DA199.12 (Previous quarter) | Plus The value for customs duty purposes of complete consignments of imported original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule No. 1 in unopened containers or unit load devices at the end of the previous quarter |
| DA199.12 Less | The value for customs duty purposes of complete consignments of imported original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule No. 1 in unopened containers or unit load devices at the end of this quarter |
| DA199.13 Less | The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule No. 1 used in the manufacture of original equipment components and supplied to other registrants this quarter |
| DA199.14 Less | The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule No. 1 used in the manufacture of original equipment components exported this quarter |
| DA199.15 Less | The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule No. 1 returned to the overseas suppliers this quarter |
| DA199.16 Less | The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule No. 1 transferred to parts and accessories this quarter |
| DA199.17 Less | The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule No. 1 used in the manufacture of specified motor vehicles exported this quarter |

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Rebate Item 317.03

DA 199.A

| | | | |
|------------|---|---|--------------------------------------|
| | DA199.18 | <i>Less</i> The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule No. 1 destroyed under customs supervision this quarter | Total (carry forward to DA199.10) |
| DA199.20 | <i>Plus</i> The value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant | | |
| DA 199.21 | The imported component value of original equipment components received from any person in SACU the previous quarter | | |
| DA 199.22 | <i>Less</i> The imported component value of original equipment components received from any person in SACU used in the manufacture of original equipment components and exported during the current quarter | | |
| DA 199.23 | <i>Less</i> The imported component value of original equipment components received from any person in SACU used in the manufacture of specified motor vehicles and exported during the current quarter | | |
| DA 199.24 | <i>Less</i> The imported component value of original equipment components received from any person in SACU destroyed under customs supervision during the current quarter | Total (carry forward to DA199.20) | |
| DA 199.02 | <i>Plus</i> the volume allowance originally allocated to motor vehicles at the time of production and ready for sale exported this quarter | | |
| DA 199.02A | <i>Plus</i> the duty free allowance originally allocated to motor vehicles at the time of production exported this quarter | (A) Sub-total | |
| DA 199.03 | <i>Less</i> the volume assembly allowance utilised this quarter | (B) Sub-total | |
| DA 199.06A | <i>Less</i> The value of production rebate credit certificates utilised this quarter | | |
| DA 199.06B | <i>Less</i> The value of import rebate credit certificates utilised this quarter | | |
| | | Value for Customs Duty Purposes = (C) Sub-total | |
| | | Duty Calculation | |
| | | Value for Customs Duty Purposes | |
| | | Chapter 98 rate of duty | |
| | | Customs Duty Payable | |
| | | Additional VAT Payable | |

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| | |
|--|-----------------|
| Declaration | |
| I hereby declare that all information supplied on this document is true and correct. | |
| in my capacity as [Redacted] | |
| Phone No. [Redacted] | |
| Date (DD/MM/YY) [Redacted] | |
| Signature [Redacted] | |
| [Redacted] | |
| For Official Use | |
| Arranged Customs Account received by | Date (CCYYMMDD) |
| Customs duty received/released/no | Date (CCYYMMDD) |
| Account checked by | Date (CCYYMMDD) |

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Customs and Excise

Rebate Item 317.03

DA199.01

Calculation of "The Value in Terms of Note 8.1" to Rebate Item 317.03

| Customs Account Details | | Exempt VAT on imports | Duty |
|---------------------------|---------------|-----------------------|------|
| Name of Rebate Registrant | | | |
| Quarter: | | | |
| From (CCYYMMDD) | To (CCYYMMDD) | | |

| Value in Terms of Note 8.1 to Rebate Item 317.03 | | Description | R | Rebate Item 317.03 (Referenced) |
|--|--|-------------|---|---------------------------------|
| Brought forward from Form | | | | Note 8.1(a) |
| DA 199.10 | The value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant. | | | |
| DA 199.20 | Plus the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant | | | Note 8.1(b) |
| DA 199.02 | Plus the volume assembly allowance originally allocated to motor vehicles at the time of production and ready for sale exploited in this quarter | | | Note 8.1(c) |
| DA 199.02A | Plus the duty free allowance originally allocated to motor vehicles at the time of production and exploited in this quarter | | | Note 10.4 |
| (A) | Sub - total | | | |
| DA 199.03 | Less the Volume Assembly Allowance utilised this quarter | | | Note 8.1(d) |
| (B) | Sub - total | | | |
| DA 199.06A | Less the value of Production Rebate Credit Certificates utilised this quarter | | | Note 8.1(e) |
| DA 199.06B | Less the value of Import Rebate Credit Certificates utilised this quarter | | | Note 10.5 |
| (C) | Total of "The value calculated in terms of Note 8.1" carried forward to Form DA 199 | | | |

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Customs and Excise

Rebate Item 317.03

Calculation of the volume assembly allowance originally allocated to motor vehicles at the time of production and ready for sale exported this quarter

Customs Account Details

| | |
|---------------------------|------------|
| Name of Rebate Registrant | [REDACTED] |
| Quarter: | [REDACTED] |
| From (CCYYMMDD) | [REDACTED] |
| To (CCYYMMDD) | [REDACTED] |

Return in respect of Note 7-3(i)(ii) to Rebate Item 317.03

| Vehicle Model Number | Vehicle Code Number | Vehicle Engine Number | Vehicle Chassis Number | Date of Production | Quarter VAA was claimed | Value for VAA | Volume Assembly Allowance VAA% | VAA Claimed |
|----------------------|---------------------|-----------------------|------------------------|--------------------|-------------------------|---------------|--------------------------------|-------------|
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |

Note

If the space provided is insufficient, rows may be inserted.

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Customs and Excise

Rebate Item 317.03

Calculation of the duty free allowance originally allocated to motor vehicles at the time of production exported this quarter

Customs Account Details

| | |
|---------------------------|------------|
| Name of Rebate Registrant | [REDACTED] |
| Quarter: | [REDACTED] |
| From (CCYYMMDD) | [REDACTED] |
| To (CCYYMMDD) | [REDACTED] |

Return in respect of Note 103 to Rebate Item 317.03

| Vehicle Model Number | Vehicle Code Number | Vehicle Engine Number | Vehicle Chassis Number | Date of Production | Quarter DFA was claimed | DFA claimed |
|----------------------|---------------------|-----------------------|------------------------|--------------------|-------------------------|-------------|
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |

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Customs and Excise

Rebate Item 317.03

| Calculation of the volume assembly allowance to be utilised for this quarter and the excess volume assembly allowance to be carried forward as an opening balance to the next quarter | |
|---|---|
| SARS Account Details | |
| Name of Rebate Registrant | |
| Quarter: | From (CCYYMMDD) <input type="text"/> To (CCYYMMDD) <input type="text"/> |

DA199.03

Return in respect of Notes 7.7 and 8.1(d) to Rebate Item 317.03

Calculation of the amount of VAA available for utilisation this quarter

| Item 317.03 Reference | Description | R |
|-----------------------|---|---|
| Note 10.3 | The balance of the excess Duty Free Allowance brought forward from the MDP quarterly account. | |
| Note 7.7 | <i>Plus</i> the balance of the excess VAA brought forward from the previous quarter, if any. (refer to Part 2.3.3, Form DA 199.03 of the previous quarter). | |
| Note 10.3 | <i>Less</i> the amount of such excess Duty Free Allowance utilised for the import of motor vehicles under Rebate Item 460.17, this quarter. | |
| Note 7.8 | <i>Less</i> the amount of such excess VAA utilised for the import of motor vehicles under Rebate Item 460.17, this quarter. | |
| | SUB-TOTAL | |
| Note 7.1(a) | <i>Plus</i> the VAA on vehicles produced this quarter and designated for home use (brought forward from Form DA 199.04A). | |
| Note 7.1(b) | <i>Plus</i> the VAA on vehicles produced this quarter and exported (brought forward from Form DA 199.04B). | |
| | TOTAL (A) | |
| | Calculation of the value in terms of Note 8.1 before any deductions | |
| Item 317.03 Reference | Description | R |
| Note 6.1 | The value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant (brought forward from Form DA 199.10). | |
| Note 6.2 | <i>Plus</i> the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant (brought forward from Form DA 199.20). | |
| Note 7.3(b)(ii) | <i>Plus</i> the VAA originally allocated to motor vehicles at the time of production and ready for sale exported this quarter (brought forward from Form DA 199.02). | |
| Note 10.4 | <i>Plus</i> the duty free allowance originally allocated to motor vehicles at the time of production exported this quarter (brought forward from Form DA 199.02A). | |
| | The total value calculated in terms of Note 8.1 before any deduction of VAA, IRCC's or PRCC's. | |
| | TOTAL (B) | |

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| Line | Description | R |
|------|--|--|
| 1. | The amount of VAA available for utilisation this quarter | [Total (A) above]. |
| 2. | Less... the VAA to be utilised in terms of Note 3.1(d) this quarter. | If the lesser amount of Total (A) or Total (B) above]. |
| 3. | The amount of the excess VAA carried forward to the next quarter. | |

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Customs and Excise

Rebate Item 317.03

Calculation of the volume assembly allowance in respect of specified motor vehicles produced and ready for sale for the SACU market this quarter

Customs Account Details

Name of Rebate Registrant

Quarter: From (CCYYMMDD) To (CCYYMMDD)

Rebates in terms of Note 7(a) to Rebate Item 317.03

| Vehicle Model/ Code Number | Production in units | Units on which VAA is claimed | Recommended retail list price per unit | Total recommended retail list price (A * B) | Company specific percentage | Total value for VAA purposes (C * D) | Value for VAA purposes per vehicle (E / A) | VAA% | Total VAA claimed (E * VAA%) |
|-------------------------------|---------------------|----------------------------------|---|--|--------------------------------|--|--|--------|------------------------------------|
| | | | B | C | D | E | F | | |
| | | | Note 1 | Note 2 | Note 3 | Note 4 | Note 5 | Note 6 | |
| | | | | | | | | | TOTAL |
| | | | | | | | | | |

Notes

Note 1. Recommended retail list price (including options), (exclusive of VAT, excise duty in terms of Section B of Part 2 of Schedule No. 1 and environmental levy in terms of Section D in Part 3 of Schedule No. 1) applicable to such motor vehicle(s) at the time of production thereof and ready for sale.

Note 2. Column A multiplied by Column B.

Note 3. As determined by the International Trade Administration Commission of South Africa.

Note 4. Column C minus an amount equal to the Company Specific % in Column D of the value in Column C.

Note 5. The value in Column E divided by the units in Column A.

Note 6. % specified in terms of the definitions to Rebate Item 317.03.

Note 7. Abbreviations: (1) * = multiply; (2) / = divide; (3) - = subtract; (4) + = add.

Note 8. VAA means "Volume Assembly Allowance" in the context of the wording and meaning of Rebate Item 317.03.

Note 9. If the space provided is insufficient, rows may be inserted.

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Customs and Excise

DA 199
Rebate Item 317.03
Customs and Excise

Customer Account Details

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egistrant

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ANSWER

To (CCYYMMDD) _____
From (CCYYMMDD) _____

Respectfully yours,
John G. B. to
Rebate Item 3-17-83

10

- Shall be the price free on board value.

Column A multiplied by Column B.

As determined by the International Trade Administration Commission of South Africa.

Column C minus an amount equal to the Company Specific % in Column D of the value in Column C.

The value in Column E divided by the units in Column A.

% specified in terms of the definitions to Rebate Item 317/33.

Abbreviations : (1) * = multiply ; (2) / = divide ; (3) - = subtract ; (4) + = add.

V/A means "Volume Assembly Allowance" in the context of the wording and meaning of Rebate Item 317/33.

If the space provided is insufficient, rows may be inserted.

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Customs and excise

The value of Import Rebate Credit Certificates utilised this quarter

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From (CC) to (CC)

of Note 10.5 to Rebate Item 317.03

Sect. V.—On the History of the Danes.

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Rebate item 317.03

DA199.06B

| The value of Import Rebate Credit Certificates utilised this quarter | |
|--|---|
| Cessions Account Details | |
| Name of Rebate Restraining | <input type="text"/> |
| Quarter: | From (CCYYMMDD) <input type="text"/> To (CCYYMMDD) <input type="text"/> |
| Returns in terms of Note 10.5 to Rebate Item 317.03 | |
| Certificate Number | Certificate Maturity Date |
| <input type="text"/> | <input type="text"/> |
| Name from whom Import Rebate Credit Certificate was obtained | |
| <input type="text"/> | |
| Value Utilised | |
| <input type="text"/> TOTAL <input type="text"/> | |

Note

If the space provided is insufficient, rows may be inserted.

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Customs and Excise

Rebate Item 317.03

Determining the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant

| Customs Account Details | | Description | | Customs Value | |
|-----------------------------|---|-------------|--|---------------|--|
| Brought Forward from Form | To (CCYYMMDD) | | | | |
| DA199.11 (refer to Note) | The value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 this quarter. <i>Plus</i> , the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1, in unopened containers or unit load devices at the end of the previous quarter. | | | | |
| Erought Forward from Form | | | | Sub-total (A) | |
| DA199.12 | The value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 in unopened containers or unit load devices at the end of this quarter. | | | | |
| DA199.13 | <i>Plus</i> the value for customs duty purposes of imported original equipment components cleared under procedure code 'Process for Home use' under Chapter 98 of Schedule No. 1 used in the manufacture of original equipment components and supplied to other Registrants this quarter. | | | | |
| DA199.14 | <i>Plus</i> the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 used in the manufacture of original equipment components exported this quarter. | | | | |
| DA199.15 | <i>Plus</i> the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 returned to the overseas supplier this quarter. | | | | |
| DA199.16 | <i>Plus</i> , the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 transferred to Parts and Accessories this quarter. | | | | |
| DA199.17 | <i>Plus</i> , the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 used in the manufacture of Specified mobile vehicles exported this quarter. | | | | |
| DA199.18 | <i>Plus</i> , the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 destroyed under customs supervision this quarter. | | | | |
| | | | | Sub-total (B) | |
| | The value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 calculated in terms of Note 6.1 to Rebate Item 317.03. [Sub-total (A) less Sub-total (B)] | | | | |
| | Note: Shall be the amount declared on Form DA199.12 the previous quarter. | | | | |

| | |
|----------|---------------|
| DA199.10 | FY 2013.01.00 |
|----------|---------------|



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Customs and Excise

Rebate Item 317.03

DA199.12

The value for Customs Duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 in unopened containers or unit load devices at the end of this quarter

Customs Accountant Details

| | |
|---------------------------|---------------|
| Name of Rebate Registrant | [REDACTED] |
| Quarter | [REDACTED] |
| From (CCYYMMDD) | To (CCYYMMDD) |

Return in terms of Note 6.1(e)(i) to Rebate Item 317.03

| Bill of lading Number | Date | Description of goods | Value for customs duty purposes | TOTAL |
|-----------------------|------------|----------------------|---------------------------------|------------|
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |

If the space provided is insufficient, rows may be inserted.

Note:

DA199.12 EV 2013.01.00



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Customs and Excise

Rebate Item 317.03

DA199.13

The value for Customs Duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 used in the manufacture of original equipment components and supplied to other registrants this quarter.

Customs Account Details

Name of Rebate Registrant Quarter: From (CCYYMMDD) To (CCYYMMDD)

Returns in terms of Note 6(a)(ii) to Rebate Item 317.03

| Name of Manufacturing Warehouse | Invoice Number | Date | Number | Description | Component | Quantity Supplied | Value for customs duty purposes per component | Total value for customs duty purposes | Form C1 Number |
|---------------------------------|----------------|------|--------|-------------|-----------|-------------------|---|---------------------------------------|----------------|
| | | | | | | | | | |
| | | | | | | | | | |

Note

If the space provided is insufficient, rows may be inserted.





Customs and Excise

Rebate Item 317.03

The value for Customs Duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 used in the manufacture of original equipment components exported this quarter

Customs Account Details

Name of Rebate Registrant
Quarter From (CCYYMMDD) To (CCYYMMDD)

Returns In terms of Note 6.1(z)(iv) to Rebate Item 317.03

| Export Bill of entry Number | Date | Number | Component Description | Quantity exported | Value for customs duty purposes per component | Total value for customs duty purposes | Form C1 number |
|-----------------------------|------|--------|-----------------------|-------------------|---|---|----------------|
| | | | | | Excess amount carried forward from the previous quarter as an opening balance | | |
| | | | | | | TOTAL (A) | |
| | | | | | | TOTAL (B) | |
| | | | | | | Excess amount carried forward to the next quarter in terms of Note 6.2(c) of rebate item 317.03 [Total (A) less Total (B)] | |

Notes

1. Total (A) = Excess amount carried forward from the previous quarter as an opening balance plus total for customs duty purposes value¹
2. Total (B) = Total exports to be carried forward to the DA199.10 to comply with note 6.1(b) of rebate item 317.03
3. If the space provided is insufficient, rows may be inserted.

DA199.14 FV 2013.01.00



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Customs and Excise

Rebate Item 317.03

The value for Customs Duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 transferred to parts and accessories this quarter

Customs Account Details

Name of Rebate Registrant

Quarter To (CCYYMMDD)

Returns in terms of Note 6.1(a)(vi) to Rebate Item 317.03

| Transfer voucher/journal entry | Component | Description | Quantity transferred | Value for customs duty purposes per component | Total value for customs duty purposes | Proof of payment of customs duty and VAT |
|--------------------------------|-----------|-------------|----------------------|---|---------------------------------------|--|
| Number | Date | Number | | | | Receipt number |
| | | | | | TOTAL | Date |

Notes

1. In instances where the components cannot be linked to a Bill of Entry by means of a unique identification number or mark, the principle 'first in first out' will apply in determining the value for customs duty purposes per quarter.
2. A copy of the proof of payment of customs duty and VAT must be attached to this form.
3. If the space provided is insufficient, rows may be inserted.

DA199.16 FV 2013.01.00



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Customs and Excise

Rebate Item 317.03

The value for Customs Duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of schedule No. 1 used in the manufacture of specified motor vehicles exported this quarter

Customs Account Details

Name of Rebate Registrant _____
Quarter: _____ From (CCYYMMDD) _____ To (CCYYMMDD) _____

Return in respect of Note 6.1(a)(iii) to Rebate Item 317.03

| Export Bill of entry Number | Date | Engine/Chassis number | Vehicle Description | Value for customs duty purposes per vehicle | From C1 number |
|---|------|-----------------------|------------------------|--|-------------------|
| Excess amount carried forward from the previous quarter as an opening balance | | | | | |
| | | | | | TOTAL (A) |
| | | | | | TOTAL (B) |
| Excess amount carried forward to the next quarter in terms of Note 6.1(c) of rebate item 317.03 [Total (A) less Total (B)] | | | | | |

Total

1. Total (A) = Excess amount carried forward from the previous quarter as an opening balance plus value for customs duty purposes per vehicle.
2. Total (B) = Total exports to be carried forward to the DA199.10 to comply with note 6.1(b) of rebate item 317.03.
3. If the space provided is insufficient, rows may be inserted.

DA199.17 FV 2013.01.00



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Customs and Excise

Rebate Item 317.03

The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under chapter 98 of schedule No. 1 destroyed under customs supervision this quarter

Customs Account Details

| | | | | | | | | | | | | |
|---------------------------|-----------------|--|--|---------------|--|--|--|--|--|--|--|--|
| Name of Rebate Registrant | | | | | | | | | | | | |
| Quarter: | From (CCYYMMDD) | | | To (CCYYMMDD) | | | | | | | | |

Rebate Item 317.03 Details of Notice 51(6)(m) to Rebate Item 317.03

| Destruction Certificate | | Component | | Quantity Imported | Value for customs duty purposes per component | Total value for customs duty purposes |
|-------------------------|------|-----------|-------------|-------------------|---|---------------------------------------|
| Number | Date | Number | Description | | | |
| | | | | | | TOTAL |

Notes

1. In instances where the components cannot be linked to a Bill of Entry by means of a unique identification number or mark, the principal first in first out will apply in determining the value for customs duty purposes per quarter.
2. A copy of the destruction certificate and the Bill of Entry passed under rebate item 412.07 must be attached to this form.
3. Any waste or scrap remaining after destruction, must if intended for home consumption, be entered for home consumption.
4. If the space provided is insufficient, rows may be inserted.

DA199.18

FV 2013.01.00



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Customs and Excise

| | |
|---|---|
| Determining the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant | |
| Customs, Excise & Statistics | |
| Name of Rebate Registrant | [REDACTED] |
| Quarter: | From (CCYYMMDD) [REDACTED] To (CCYYMMDD) [REDACTED] |
| Rebate Item 317.03 | |

Rebate Item 317.03

| Brought forward from Form | Description | Imported component value |
|--|---|--------------------------|
| DA199.21 | The imported component value of original equipment components received from any person in SACU used in the manufacture of original equipment components and exported during the current quarter | |
| Sub-total (A) | | |
| DA199.22 | The imported component value of original equipment components received from any person in SACU used in the manufacture of original equipment components and exported during the current quarter | |
| DA199.23 | <i>Plus.</i> The imported component value of original equipment components received from any person in SACU used in the manufacture of specified motor vehicles and exported during the current quarter | |
| DA199.24 | <i>Plus.</i> The imported component value of original equipment components received from any person in SACU transferred to parts and accessories during the current quarter | |
| DA199.25 | <i>Plus.</i> The imported component value of original equipment components received from any person in SACU destroyed under customs supervision during the current quarter | |
| Sub-total (B) | | |
| The imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2 to Rebate Item 317.03 [Sub-total (A) less Sub-total (B)] | | |





Customs and Excise

The imported component value of original equipment components received from any person in SACU during previous quarter

DA199.21

Names of Recipients
of the Registrant

**Name of Rebut
Registrant**

Billazier

| Return in respect of Note 6.2.(d) to Rebase Item 317.03 | | | | Form C1 | | total imported component value | |
|---|--------|-------------|-------------------|---------|---|--------------------------------|--|
| Component Manufacturer or Supplier | Number | Description | Quantity received | Number | Imported component value per component | | |
| | | | | | | | |

1

The space provided is insufficient rows may be inserted

DA199.21 FV 2013.01.00

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Customs and Excise

Rebate Item 317.03

The imported component value of original equipment components received from any person in SACU used in the manufacture of specified motor vehicles and exported during the current quarter

Customs Account Details

Name of Rebate Registrant Name of Rebate Registrant

Quarter: From (CCYYMMDD) To (CCYYMMDD)

Return in respect of Note 6.2(a)(ii) to Rebate Item 317.03

| Export Bill of entry Number | Date | Vehicle Engine/Chassis number | Description | Date of production | Imported component value | Form C1 number |
|---|------|----------------------------------|-------------|--------------------|--------------------------|----------------|
| Excess amount carried forward from the previous quarter as an opening balance | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL (A) | | | | | | |
| | | | | | | |
| TOTAL (B) | | | | | | |
| | | | | | | |
| Excess amount carried forward to the next quarter in terms of Note 6.2(c) of rebate Item 317.03 | | | | | | |
| | | | | | | |
| | | | | | | |
| [Total (A) less Total (B)] | | | | | | |
| | | | | | | |

1. Total (A) = 'Excess amount carried forward from the previous quarter as an opening balance' plus 'imported component value'

2. Total (B) = Total exports to be carried forward to the DA 199.20 to comply with note 6.2(b) of rebate item 317.03

3. If the space provided is insufficient, rows may be inserted.

DA199.23

FV 2013.01.00



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Customs and Excise

Rebate Item 317.03

The imported component value of original equipment components received from any person in SACU destroyed under customs supervision during the current quarter

Customs Accounting Details

Name of Rebate Registrant

Quarter:
 To (CCYYMMDD)
 From (CCYYMMDD)

Return in respect of Note 6.2(e)(ii) to Rebate Item 317.03

| Destination Certificate Number | Component Description | Quantity declared | Imported component value per component | Total imported component value |
|--------------------------------|-----------------------|----------------------|--|--------------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Notes

- In instances where the components cannot be linked to a DA190 Form C1 by means of a unique identification number or mark, the principle 'first in first out' will apply in determining the imported component value per quarter.
- A copy of the destruction certificate and the Bill of Entry passed under rebate item 412.07 must be attached to this form.
- Any waste or scrap remaining after destruction, must if intended for home consumption, be entered for home consumption.
- If the space provided is insufficient, rows may be inserted.



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