

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 3 (No. 3/468)**

Under section 75 of the Customs and Excise Act, 1964 Schedule No. 3 to said Act is hereby amended, with retrospective effect to 1 January 2000, to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

I Rebate Item	II				III Extent of Rebate	Anno= tations
	Tariff Heading	Rebate Code	C D	Description		
317.04 "317.04				<p>By the substitution for Notes to rebate item 317.04 of the following:</p> <p>Industry: Specified motor vehicles</p> <p>NOTES:</p> <p>1. The extent of rebate provided for in this item shall not exceed the duty payable on the entry of imported goods under Chapter 98 of Schedule No.1.</p> <p>2. Registrants under this item shall -</p> <p>(i) during the first accounting period as defined in Note 3(i)(a) submit a customs account for the first four months period to the Controller and bring any customs duty due to account on a bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of four months during which the date of closing of duty accounts occurs;</p> <p>(ii) during the second accounting period as defined in Note 3(i)(b) submit accumulative quarterly accounts to the Controller and pay any customs duty due on a</p>		

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				<p>provisional payment within thirty days from the closing date of each quarter. Should it be found that the accumulative duty payable at the end of a quarter is less than that paid at the end of the previous quarter, claim a refund of such difference in duty from the Controller. If the duty payable is more than that paid at the end of the previous quarter, bring the difference in duty to account by means of a provisional payment, provided that at the end of the accounting period, the duty due on the final return so calculated shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate working day of the month following the period of twelve months during which the date for closing of duty accounts occurs and the provisional payments refunded;</p> <p>(iii) during the third and ensuing accounting periods as defined in Note 3(i)(c), submit customs accounts to the Controller and bring any customs duty to account on a bill of entry for home consumption within thirty days from the closing date of the accounting period concerned but not later than the penultimate official working day of the month following the period of three months during which the date of closing of duty accounts occurs. Should it be found that the accumulative customs duty payable is less than that paid in respect of the the previous quarter, such difference in customs duty shall be refunded to the motor vehicle manufacturer by the Controller.</p>		

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				<p>(iv) for the purposes of Note 2(iii) pass a bill of entry for home consumption, Form DA 600 (XIR) within thirty days from the closing date of each quarter but not later than the penultimate official working day of the month following the period of three months during which the date for closing of duty accounts occur, acquitting all warehouse bills of entry representing full consignments which in terms of Note 27(i) to this item have been unboxed during the quarter and bring value added tax to account on the total value for customs duty purposes of all such bills of entry relating to such full consignments unboxed during the quarter;</p> <p>(v) for the purposes of Notes 2(ii) pay customs duty due on Form DA 70 "APPLICATION TO MAKE PROVISIONAL PAYMENT". The rate of customs duty shall be the rate applicable under Chapter 98 on the date of the certificate for the removal of excisable/specified goods ex warehouse (Form DA 32);</p> <p>(vi) amend quarterly accounts in respect of a current accounting period, in the following manner only;</p>		

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				<p>(a) any correction/amendment of any particulars of a quarterly account shall be entered on Form DA 199.65 or Form DA 199.70, as applicable, accounting for the difference between the original account and the corrected/ amended account for customs duty purposes. Form DA 199.65 and Form DA 199.70 shall be supported by full details of the corrected/ amended account as well as a copy of the original account;</p> <p>(b) any duty due in respect of such correction/amendment shall be paid by the Registrant on Form DA 70 "APPLICATION TO MAKE PROVISIONAL PAYMENT". Any overpayment of duty in respect of such correction shall be refunded to the Registrant by the Controller;</p> <p>(c) in respect of such correction/ amendment of the value for customs duty purposes the Registrant shall calculate and submit to the Controller the effect of such correction/amendment on the calculation of the duty free allowance in terms of Notes 11 and 12 and the effect thereof on the amount of the duty free allowance utilised in terms of Note 14(i) and the value of the excess duty free allowance to be carried forward as an opening balance to the ensuing quarter in terms of Note 14(iii). Such values for customs duty purposes shall be amended by the Registrant accordingly;</p>		

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				<p>(vii) not reflect any correction/amendment of customs accounts in respect of a previous accounting period as a correction/amendment in a customs account for a current accounting period.</p> <p>(a) Any duty due in respect of such correction/amendment in respect of a previous accounting period shall be brought to account by the Registrant and paid into the National Revenue Fund as customs duty on a departmental bill of entry (Form DA 490) by the Controller.</p> <p>(b) Any duty overpaid as a result of such correction/amendment may be claimed by a Registrant on Form DA 66 "APPLICATION FOR REFUND".</p> <p>(c) In respect of such duty due or any claim for the refund of duty in respect of such quarter during a previous accounting period, the Registrant shall calculate, take into account and submit to the Controller the effect of such correction/amendment on the value of the duty free allowance calculated and utilised in terms of Notes 14 and 29(iv) in such quarter as well as the balance of any excess duty free allowance carried forward as an opening balance to the ensuing quarters. Such values for customs duty purposes shall be amended by the Registrant accordingly.</p>		

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				<p>3. For the purposes of this item;</p> <p>(i) The accounting periods shall be as follows:</p> <p>(a) The first accounting period for original equipment components entered under this rebate item, those received from local component manufacturers or suppliers and motor vehicles produced shall be for four months commencing on 1 September 1995 and shall end on 31 December 1995.</p> <p>(b) The second accounting period shall be for four periods of three months each commencing on 1 January 1996 and shall end on 31 December 1996.</p> <p>(c) The third and ensuing accounting periods shall be for four periods of three months each commencing on 1 January each year and shall end on 31 December each year.</p> <p>(ii) The Controller shall in respect of the customs accounts as defined in Note 2(i) to (iii) for the accounting periods as defined in Note 3(i)(b) and (c) liquidate all Forms DA 70 "APPLICATION TO MAKE PROVISIONAL PAYMENT" in respect of customs duty and pay it into the National Revenue Fund on Form DA 490 as customs duty received within sixty days from the closing date of the full accounting period but not later than the penultimate official working day of the period of sixty days following the closing date of the full accounting period.</p>		

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				<p>4. "Import rebate credit certificates" means certificates issued by the Director-General: Trade and Industry in respect of eligible exports of goods defined in Note 5.</p> <p>5. "Eligible exports" means exports of any of the following which are new and unused at the time of export:</p> <p>(i) Specified motor vehicles defined in Note 7 manufactured under this rebate item and exported from the licensed premises by the manufacturer.</p> <p>(ii) Motor vehicles manufactured under rebate item 317.07 and exported from the registered premises by the manufacturer.</p> <p>(iii) Automotive components and automotive tooling as defined in Note 10 for which a certificate was issued by the Director-General: Trade and Industry on the recommendation of the Board on Tariffs and Trade that the export of such components and tooling contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme.</p> <p>Such components and tooling shall, furthermore, meet the following criteria, namely that –</p> <p>(a) They were wholly or partly manufactured in the common customs area;</p>		

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				<p>(b) not less than 25 per cent of the foreign currency earning (as defined in Note 9) of the components and tooling is represented by the sum of -</p> <ul style="list-style-type: none"> - the cost of labour in the common customs area; - the value of materials of the common customs area; - the factory overhead expenses (excluding profit) incurred in the common customs area in respect of the components and tooling; <p>and</p> <p>(c) the final process of manufacture (which may not include packaging or painting operations) was carried out in the common customs area.</p> <p>(iv) Motor vehicles, automotive components and automotive tooling (as defined in Note 10), exported between 1 June 1995 and 31 August 1995 and which were not utilised under any provision of rebate item 609.17 prior to 1 September 1995.</p> <p>6. For the purposes of Note 5:</p> <ul style="list-style-type: none"> (i) the Director-General: Trade and Industry may, based on information provided by the component manufacturer, in respect of exports considered to be eligible to earn import rebate credits, issue such certificate subject to such conditions as he may determine; and (ii) "automotive tooling" shall be regarded as automotive components. 		

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				<p>7. "Specified motor vehicles" means –</p> <p>(i) road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass not exceeding 1 600 kg;</p> <p>(ii) motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02, of a vehicle mass not exceeding 2 000 kg, (excluding those of subheading No. 8702.10.10);</p> <p>(iii) motor cars (including station wagons) of heading No. 87.03;</p> <p>(iv) motor vehicles for the transport of goods of heading No. 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading No. 8704.10, shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and</p> <p>(v) chassis fitted with engines of heading No. 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading No. 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).</p> <p>8. "The value of any import rebate credit certificates in respect of eligible exports" means the foreign currency earnings as defined in Note 9 of such goods at the place of despatch from the common customs area less the foreign currency usage as defined in Note 18.</p>		

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				<p>9. The expression "foreign currency earnings" means the free carrier value [i.e. free-on-board (f.o.b.) and, in the case of overland transport through exit points in the common customs area, free-on-rail (f.o.r.) or free-on-truck (f.o.t.), at the border] of export sales. For the purposes of the definition the following shall not form part of the foreign currency earnings, namely:</p> <p>(i) Freight and insurance costs in respect of eligible exports, outside the common customs area, whether or not these costs have been paid for in the common customs area;</p> <p>(ii) any expenditure or costs, of whatever nature incurred by an exporter for any activity, including services performed, or to be performed, outside the common customs area for any export sale, including, but without limiting it to –</p> <p>(a) commission paid to an overseas representative;</p> <p>(b) costs incurred in the marketing, advertising, positioning, warehousing, repairing and clearance of products sold in terms of an export sale; and</p> <p>(c) any taxes, customs and excise duties.</p> <p>whether or not such expenditure or costs have been paid, or are payable, in the common customs area provided that, in the event of any dispute arising as to the determination of foreign currency earning, the Director-General: Trade and Industry may determine a national foreign currency earning.</p>		

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				<p>10. "Automotive tooling" means –</p> <ul style="list-style-type: none"> - dies for drawing or extruding metal, of subheading No. 8207.20; - tools for pressing, stamping or punching, of subheading No. 8207.30; - work holders of subheading No. 8466.20; - assembly jigs and assembly lines, of subheading No. 8479.89; and - injection moulds, moulding patterns and moulds, of heading No. 84.80 <p>where the principle use is for the manufacture of specified motor vehicles and automotive components for such motor vehicles.</p> <p>11. "Duty free allowance" means –</p> <ul style="list-style-type: none"> (i) 27 per cent of the value for duty free allowance purposes as defined in Note 12 plus; (ii) in respect of each motor vehicle of a value for duty free allowance purposes of less than R40 000, .0030 per cent per R1 value in respect of each R1 value less than R40 000. <p>12. (i) "The value for duty free allowance purposes" means the value, determined on the basis prescribed in this Note, of all motor vehicles produced in terms of this item during a quarter and ready for sale, excluding such vehicles exported during the same quarter.</p> <p>(ii) For the purposes of this Note:</p>		

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				<p>(a) the value for duty free allowance purposes for such a quarter shall be the recommended retail list price (including options) for the domestic market (exclusive of VAT and ad valorem excise duty in terms of Schedule 1 Part 2B), applicable to such motor vehicle(s) at the time of production thereof, less a company specific percentage(s) determined by the Director-General: Trade and Industry on a quarterly basis;</p> <p>(b) the company's specific percentage(s) shall be based on the financial information of the quarter prior to the production quarter and shall inter alia include the variance(s) between the average recommended retail list price(s) (exclusive of VAT and ad valorem excise duty in terms of Schedule 1 Part 2B), and the average invoice price(s) (excluding VAT and ad valorem excise duty) of the specific motor vehicle manufacturer, plus any other cost item(s) which may result in a distortion of sales price(s) which may include, but not limited to discounts, commissions and service contracts. The information shall, for purposes of Note 12, be based on sales on the domestic market and to buyers not related to the vehicle manufacturer in terms of section 66(2)(a) of the Act;</p> <p>(c) the Director-General: Trade and Industry may determine the apportionment of any related item and may, if the company specific percentage(s) were incorrectly calculated, adjust such percentage(s) retrospectively;</p>		

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				<p>(d) the Director-General: Trade and Industry may request a report that include computations and schedules supporting the calculations of the company specific percentage(s) from the registered motor vehicle manufacturer, or his practising accountant or auditor registered in terms of section 15 of the Accountants' and Auditors' Act 1991 at the cost of the Registered Motor Vehicle Manufacturer;</p> <p>(e) the Director-General: Trade and Industry may in the case of any model for which relevant price and cost structures are not available, determine the company's specific percentage(s) in consultation with the motor vehicle manufacturer;</p> <p>(f) the Commissioner may, in the case of any model for which a recommended retail list price (exclusive of VAT and ad valorem excise duty) is not available, determine a recommended price in consultation with the motor vehicle manufacturer in accordance with section 69(3).</p>		

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				<p>13. For purposes of Note 12 –</p> <p>(i) all documentation, including but not limited to books of account, which support or may support information furnished in respect of the company's specific percentage(s) shall be kept for a period of not less than three years from the end of the production quarter and shall be made available and produced to the Department of Trade and Industry on request for purposes of verification and should such documentation not be available, all benefits relating to such documents are recoverable; and</p> <p>(ii) the Director-General: Trade and Industry may, for the period 1 September 1995 to 31 December 1995, determine a provisional company's specific percentage(s) in consultation with the motor vehicle manufacturer, which may be adjusted with retrospective effect.</p> <p>14. (i) The duty free allowance in terms of Note 11 in any quarter shall in the first instance be utilised in terms of Note 29(iv) by a Registrant to reduce the value for customs duty purposes of original equipment components imported and the foreign currency usage of original equipment components received from any person in the common customs area calculated in terms of Note 27.</p> <p>(ii) Any excess duty free allowance may be utilised by such Registrant to reduce the value of motor vehicles imported under rebate item 460.17 in the quarter thereafter provided that the prior written approval for the utilisation of such excess duty free allowance shall be obtained from the Commissioner and the remaining balance of such excess duty free allowance shall be utilised in terms of Note 14(i) in the next quarter.</p>		

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				<p>(iii) "Excess duty free allowance" shall be calculated as follows;</p> <p>(a) the balance of any excess duty free allowance brought forward from the previous quarter;</p> <p>(b) less any duty free allowance utilised in terms of Note 14 (ii) under rebate item 460.17 for this quarter;</p> <p>(c) plus the duty free allowance in terms of Note 11 for this quarter;</p> <p>(d) less the duty free allowance (including any excess duty free allowance brought forward from the previous quarter not utilised for the import of motor vehicles under rebate item 460.17) utilised in terms of Note 29(iv) for this quarter.</p> <p>(iv) The balance of any excess duty free allowance shall at the closing date of each accounting period, as defined in Note 3(i), be confirmed in writing with the Commissioner.</p> <p>15. (i) The Registrant shall obtain certificates (Forms DA 190) as prescribed by rule declaring the foreign currency usage in respect of original equipment components for use in the manufacture of specified motor vehicles, received from any person in the common customs area. Such certificates shall be obtained at the times and in the manner as prescribed by the Commissioner from time to time.</p>		

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Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Annotations
				<p>(ii) If such certificates are not obtained or duly completed, the foreign currency usage in respect of such goods shall be deemed to be the price at which such goods were purchased by the Registrant.</p> <p>16. (i) The foreign currency earnings in respect of exports by local component manufacturers, suppliers or other exporters shall be supported by a certificate (form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into each type of automotive component and automotive tooling exported.</p> <p>(ii) the foreign currency earnings in respect of motor vehicles, automotive components and automotive tooling exported by a Registrant shall be supported by a certificate (form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into such exports.</p> <p>(iii) if such duly completed certificates are not obtained the foreign currency usage in respect of such motor vehicles, automotive components and automotive tooling exported shall be deemed to be the full value of the foreign currency earning.</p>		

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				<p>(iv) The value of precious metals in respect of catalytic converters whether or not incorporated in exhaust systems shall be restricted to 90 per cent of the value of South African precious metals incorporated therein.</p> <p>17. For the purposes of Notes 15 and 16, the Director-General: Trade and Industry may determine the method and basis of calculation and method and conditions regarding the verification of the foreign currency usage declared on such certificates and may verify the correctness of such foreign currency usage.</p> <p>18. "Foreign currency usage" means the value for customs duty purposes of any imported components and materials (excluding consumables, petrol, distillate fuels, lubricating grease and prepared engine, gearbox, steering case and drive-axle lubricating oils) imported by or received from any person in the common customs area and used in the manufacture or assembly of automotive components, specified motor vehicles and automotive tooling.</p> <p>19. In addition to any obligation of component manufacturers and suppliers to declare the correct foreign currency usage motor vehicle manufacturers acquiring such foreign currency usage shall be liable for any discrepancies resulting from the under declaration of foreign currency usage by such component manufacturers and suppliers, and shall remain liable for import duty as if no rebate had been allowed. In the event of a dispute as to whether a motor vehicle manufacturer is entitled to a rebate claim, the onus shall rest on such motor vehicle manufacturer to prove its entitlement to the rebate.</p>		

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				<p>20. The Director-General: Trade and Industry may issue import rebate credit certificates to exporters approved by him in respect of eligible exports as defined in Note 5 exported provided the undermentioned conditions are complied with:</p> <p>(i) Such goods were packed and exported under customs supervision unless otherwise determined by the Commissioner.</p> <p>(ii) All export documentation supported by duly completed forms DA 190, and proof of repatriation of funds for the goods exported be kept available by the registered exporter under such conditions that may be determined by the Director-General: Trade and Industry.</p> <p>(iii) In order to qualify for stated benefits, applications for import rebate credit certificates are to be submitted to the Director-General: Trade and Industry not later than twelve months from the date of the export bill of entry.</p> <p>(iv) Only goods which have physically left the common customs area shall qualify. Such foreign currency earnings may only qualify for import rebate credit certificates if proof, to the satisfaction of the Director-General: Trade and Industry has been furnished including evidence that the payment of such proceeds emanate from the direct inflow of foreign exchange through a registered banking institution.</p> <p>Non-compliance of any of these provisions shall not affect the obligations of the user of the rebate credit certificate under this item.</p>		

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				<p>21. For the purposes of Notes 16 and 20, the Director-General: Trade and Industry may –</p> <p>(i) Prescribe the method, basis and conditions for applications for import rebate credit certificates and the substantiation and verification of such applications. All documentation, including but not limited to books of account, which support or may support an application for an import rebate credit certificate in terms of this item shall be kept for a period of not less than five years from the date of the certificate and shall be available and produced to the Department of Trade and Industry on request for purposes of verification and should such documents not be available all benefits relating to such documents are recoverable; and</p> <p>(ii) for the period 1 September 1995 to 31 December 1995 under such circumstances as he may prescribe issue provisional import rebate credit certificates before proof of payment is produced provided such proof of payment is produced not later than twelve months from the date of the export bill of entry.</p> <p>22. In addition to the obligation of suppliers or component manufacturers to declare the correct foreign currency usage and of exporters to declare the correct foreign currency earnings, the person in whose name an import rebate credit certificate is issued shall be liable for any discrepancies resulting from the under declaration or over declaration of foreign currency usage or earnings or any other incorrect information supplied, for whatever reason, which result in the issue of an incorrect certificate and shall remain liable for the customs duty as if no rebate had been allowed. In the event of a dispute as to whether such person is entitled to a rebate claim, the onus shall rest on him to prove his entitlement to the rebate.</p>		

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				<p>23. The Director-General: Trade and Industry shall, based on information supplied by the applicant, on the import rebate credit certificate, indicate whether it is in respect of automotive components, automotive tooling or motor vehicles exported.</p> <p>24. Import rebate credit certificates may be used only -</p> <p>(i) by Registrants to reduce the value of imported automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07; or</p> <p>(ii) by other importers to reduce the value of specified motor vehicles or heavy motor vehicles as defined in Note 1 to rebate item 317.07 or to claim a refund of customs duties paid on automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07 imported by the person in whose name the certificate is issued.</p> <p>25. On application for an import rebate credit certificate, the applicant may by means of a letter of authorisation name the beneficiary of such certificate. Any beneficiary shall acquire such import rebate credit certificate subject to any conditions or limitations that might at any time be applicable to such import rebate credit certificate.</p> <p>26. Import rebate credit certificates obtained by local component manufacturers, suppliers or other exporters in respect of eligible exports as defined in Note 5 exported may subject to Notes 24 and 25 only be transferred once.</p>		

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				<p>27. For purposes of this rebate item –</p> <p>(i) The value for customs duty purposes of original equipment components imported shall be included in the quarter during which such components were entered for warehousing by a motor vehicle manufacturer. For the purposes of Note 29 the value for customs duty purposes shall be determined as follows;</p> <p>(a) the value for customs duty purposes of original equipment components imported;</p> <p>(b) less the value for customs duty purposes of complete consignments not unboxed as per specific bills of entry provided that the value for customs duty purposes of such complete consignments not unboxed shall be carried forward as an opening balance to the ensuing quarter;</p> <p>(c) less the value for customs duty purposes of such components imported and used in the manufacture of original equipment components by such motor vehicle manufacturer and supplied to other registered motor vehicle manufacturers in terms of this item;</p> <p>(d) less the value for customs duty purposes of such components imported and used in the manufacture of original equipment components by such motor vehicle manufacturer and exported;</p> <p>(e) less the value for customs duty purposes of such components imported and returned to the overseas suppliers by such motor vehicle manufacturer;</p>		

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				<p>(f) less the value for customs duty purposes of such components imported and transferred to Parts and Accessories of such motor vehicle manufacturer;</p> <p>(g) less the value for customs duty purposes of such components imported and used in the manufacture of specified motor vehicles by such motor vehicle manufacturer and exported.</p> <p>Provided that the value for customs duty purposes in terms of Notes 27(i)(b) to 27(i)(g) shall not exceed the value for customs duty purposes of such imported components.</p> <p>(ii) The foreign currency usage of original equipment components received from any person in the common customs area by a motor vehicle manufacturer during a quarter shall be recorded in the ensuing quarter. However, for the first four months period (1 September 1995 to 31 December 1995) goods received during the four months period 1 June 1995 to 30 September 1995 shall be accounted for in the four months period 1 September 1995 to 31 December 1995.</p> <p>28. (i) The Director-General: Trade and Industry may at any time verify any matter or information relating to this item save for those relating to the Commissioner.</p> <p>(ii) The Director-General: Trade and Industry may withdraw an import rebate credit certificate issued on the basis of incorrect information. If, at the time of the withdrawal, any of the benefits under such certificate had been used, such benefits shall be recoverable from the user(s).</p>		

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				<p>(iii) In the event of any dispute relating to the interpretation or application of any of the provisions of this item, save for those relating to the Commissioner, the decision of the Director-General: Trade and Industry will be final.</p> <p>29. For the purposes of this rebate item “the value calculated in terms of note 29” means –</p> <p>(i) the value for customs duty purposes of imported original equipment components calculated in terms of Note 27(i);</p> <p>(ii) plus the foreign currency usage of original equipment components received from any person in the common customs area calculated in terms of Note 27(ii);</p> <p>(iii) plus the duty free allowance originally allocated to motor vehicles at the time of production but which were exported in this quarter;</p> <p>(iv) less the duty free allowance utilised in terms of Note 14 (i) for this quarter provided that in the determination of the duty free allowance to be utilised in terms of this Note the value of any import rebate credit certificates to be utilised in terms of Note 29(v), shall be disregarded;</p> <p>(v) less the value of import rebate credit certificates provided that the value of such import rebate credit certificates so utilised shall not exceed the net value determined on the basis of Note 29(i) to 29(iv) above;</p>		

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				<p>(vi) less the foreign currency usage of original equipment components received by a motor vehicle manufacturer from any person in the common customs area during the accounting period subject to Note 27(b), which have been incorporated in motor vehicles exported.</p> <p>30. To qualify for any rebate in terms of this rebate item (including the duty free allowance) all components imported for the manufacture of specified motor vehicles as defined in Note 7, shall be entered under Chapter 98.”</p>		