CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/762)

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended**, with effect from 1 January 2027,** to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
320.01	8302.42.90	01.08	84	Base metal mountings, fittings and similar articles suitable for furniture, other, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
320.01	8302.42.9	01.07	79	Base metal mountings, fittings and similar articles suitable for furniture, other, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10	Full duty

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.04	**INDUSTRY: SPECIFIED MOTOR VEHICLES (PHASE II)** **NOTES:** **This item and the Notes thereto provide for the implementation of the Automotive Production and Development Programme Phase II (APDP Phase II) introduced by the International Trade Administration Commission of South Africa (ITAC).** **1. Acronyms and definitions** **For the purpose of this item, the following acronyms and definitions will have the meaning assigned to them in this note:** **1.1 Acronyms** **APDP - Automotive Production and Development Programme** **CSP - Company Specific Percentage** **EV's - refer to battery electric vehicles, fuel-cell electric vehicles and alternate electric vehicles that are zero carbon emission** **ITAC - The International Trade Administration Commission of South Africa** **NEV - refers to zero or low-emissions vehicles, which include battery-electric vehicles, plug-in hybrid electric vehicles, hybrid vehicles, fuel-cell electric vehicles and green synthetic fuel combustion engines** **OEM - Light motor vehicle manufacturer registered in terms of Note 1 to Chapter 98 of Schedule No.1 to the Customs Act** **PRC - Production Rebate Certificate** **PRCC - Production Rebate Credit Certificate** **SACU - Southern African Customs Union** **SARS - South African Revenue Service** **VAA - Volume Assembly Allowance** **VALA - Volume Assembly Localisation Allowance** **VAT - Value-Added-Tax**				

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By the substitution of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				1.2 Definitions "automotive tooling" means- (a) dies for drawing or extruding metal, of subheading 8207.20; (b) tools for pressing, stamping or punching, of subheading 8207.30; (c) work holders of subheading 8466.20; (d) assembly jigs and assembly lines, of subheading 8479.89; and (e) injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles, heavy vehicles as defined in Note 1 to rebate item 317.07 and automotive components for such motor vehicles. "Form C2" means a Form C2 as defined in the ITAC Regulations. "imported component and imported raw materials value" means the value for customs duty purposes of any imported original equipment components and raw materials imported by the registrant or imported by or received from any person in SACU and used in the manufacture or assembly of original equipment components or specified motor vehicles. "guidelines" means the guidelines issued by ITAC. "original equipment components" means components classifiable in Chapter 98 of Schedule No. 1. "other means of propulsion" means power trains that have zero carbon emissions or low carbon emissions, and these include electric motors such as battery electric vehicles that are powered entirely by rechargeable battery packs; in-wheel motors where the electric motors are integrated into the wheel hubs; fuel cell technologies such as hydrogen fuel cells, solid oxide fuel cells, hydrogen combustion engines and other similar technologies identifiable as means of propulsion. "raw materials" means materials not cut to size or shape and not made up suitable for use. "registrant" means a person registered under this item. "regulation" means regulations made in terms of section 59 of the International Trade Administration Act, No. 71 of 2002. "specified motor vehicles" means - (a) road tractors or semi-trailers of subheading 8701.2 of a vehicle mass not exceeding 1 600 kg; (b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10); (c) motor cars (including station wagons) of heading 8703; (d) motor vehicles for the transport of goods of heading 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 shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and (e) chassis fitted with engines of heading 8706.00, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks). "the Act" means "this Act" as defined in section 1 of the Customs and Excise Act, No. 91 of 1964. (i) "VALA" means the following percentages of the value for VALA purposes for vehicles with internal combustion piston engines (including vehicles with a combination of internal combustion piston engines and electric motors as motors for propulsion) - From 2026 will be set at 35% of local content for OEM volumes above 10 000 units annually over four rolling quarters Transition set at - (aa) 40 per cent in 2021; (bb) 39 per cent in 2022; (cc) 38 per cent in 2023; (dd) 37 per cent in 2024; (ee) 36 per cent in 2025; and (ff) 35 per cent in 2026 (ii)"VALA" for vehicles with an electric motor as motor for propulsion or vehicles with a motor having other means of propulsion (excluding those mentioned in (i) above), applied for a period of 10 years calculated from the date of implementation - The VALA percentage will be set at 40% of local content for OEM volumes above 10 000 units annually over four rolling quarters. The threshold of 10 000 units contemplated in (i) and (ii) above must be calculated by the addition of all specified motor vehicles. "value for VALA purposes" means the value, determined on the basis prescribed in Note 7.1, of all specified motor vehicles produced in terms of this item during four rolling quarters and ready for sale. 2. Registration 2.1 Applicants under this rebate item shall submit a letter of approval from ITAC confirming qualification for participation together with the application.	

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By the substitution of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
	3. Submission of accounts **3.1 Registrants under this rebate item shall submit accounts in the following manner:** **(a) A quarterly account (DA 199) to the SARS customs office in which area of control the premises is registered and bring any customs duty and additional VAT to account at that office within 30 days from the closing date of the accounting period, but not later than the penultimate official working day following the period of three months during which the closing date of the account occurs.** **(b) For the purposes of this item the accounting periods shall be for four periods of three months each commencing on 1 January each year.** **(c) The registrant shall not be entitled to the deferment of additional VAT, other than the 30 days provided for in (a) above.** **3.2 When the registrant becomes aware of an error in the account submitted, the registrant must amend the account as soon as reasonably possible by -** **(a) completing a form (DA 199A) for the quarter affected by the amendment;** **(b) adjusting all forms affected by the amendment;** **(c) submitting form (DA 199A), adjusted forms and payment of any customs duty and additional VAT together with an explanation of the reasons for the amendment to the SARS customs office referred to in Note 3.1(a).** **4. Original equipment components imported by the registrant** **4.1 The registrant shall clear all original equipment components for the manufacture of specified motor vehicles, under Chapter 98 of Schedule No. 1.** **4.2 All such original equipment components shall -** **(a) on importation be cleared under procedure code "Placement of goods under the 'Processing for Home Use' procedure"; or** **(b) if cleared on importation for storage and stored in a licensed customs and excise storage warehouse, be cleared before removal for use under procedure code "Processing for Home Use" of goods, previously placed under "Warehousing" procedure; and** **(c) when cleared as contemplated in paragraphs (a) or (b), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies.** **4.3 The value for customs duty purposes of all original equipment components shall be included in the quarter during which such components were cleared under the procedure code 'Processing for Home Use'.** **5. Original equipment components supplied to the registrant** **5.1 A registrant must ensure and produce proof if required that the Form C2 completed by the supplier of original equipment components correctly declares the imported component value.** **(a) The imported component value on the Form C2 completed by a SACU supplier and received by the registrant during a quarter shall be recorded in the ensuing quarter irrespective of whether it has been used in production as yet or paid for; and** **(b) The imported component value on the Form C2 shall be deducted by the registrant in the quarter when the original equipment components are-** **(i) incorporated into original equipment components and exported;** **(ii) used in the manufacture of specified motor vehicles and exported;** **(iii) transferred to parts and accessories; or** **(iv) destroyed under customs supervision.** **5.2 (a) Registrants shall be liable for any customs duty and additional VAT underpaid resulting from the under declaration of the imported component value on Form C2.** **(b) If ITAC reports any amendments to Form C2, the quarterly account to which it relates must be amended as may be necessary to give effect to the amendment reported, including payment of any customs duty and additional VAT due.** **(c) If Form C2 is not obtained or duly completed, the price at which the original equipment components were purchased by the registrant shall be deemed to be the imported component value in respect of the original equipment components.** **(d) Any incorrect information supplied on Form C2 can render the whole document null and void and may result in the purchase price of all items in such document being regarded as imported component value.** **6. Determination of value for duty and additional VAT** **6.1 Determination of the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant:** **(a) The value for customs duty purposes of original equipment components cleared under Chapter 98 during a quarter, less the value for customs duty purposes of the original equipment components-** **(i) in unopened containers or unit load devices, provided that the value for customs duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter;** **(ii) used in the manufacture of original equipment components and supplied to other registrants in terms of this rebate item;** **(iii) used in the manufacture of specified motor vehicles and exported;** **(iv) used in the manufacture of original equipment components and exported;** **(v) returned to the overseas suppliers;** **(vi) transferred to the parts and accessories division;**					

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By the substitution of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
	(vii) destroyed under customs supervision. (b) If the deductions specified in subparagraphs (i) to (vii) exceed the value for customs duty purposes of imported original equipment components the value must be reduced to nil. (c) For the purposes of Notes 6.1(a)(iii) and (iv) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to - (i) the ensuing quarter; and (ii) such further quarters as the Commissioner may allow in exceptional circumstances. 6.2 Determination of the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant: (a) The imported component value of original equipment components received from any person in SACU during the previous quarter less the imported component value of original equipment components- (i) used in the manufacture of original equipment components and exported during the current quarter; (ii) used in the manufacture of specified motor vehicles and exported during the current quarter; (iii) transferred to the parts and accessories division during the current quarter; and (iv) destroyed under customs supervision during the current quarter. (b) If the deductions specified in subparagraphs (i) to (iv) exceed the imported component value of original equipment components received the value must be reduced to nil. (c) For the purposes of Notes 6.2(a)(i) and (ii) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to - (i) the ensuing quarter; and (ii) such further quarters as the Commissioner may allow in exceptional circumstances. 7. Deductions 7.1 The value for VALA purposes for any quarter shall be - (a) in the case of specified motor vehicles manufactured for the SACU market, the 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 Sections D and E in Part 3 of Schedule No. 1) applicable to such motor vehicle(s) at the time of production thereof and ready for sale; or (b) in the case of specified motor vehicles exported outside the SACU, the "price free on board" as contemplated in section 72 of the Act; (c) less in respect of each of paragraphs (a) and (b), a CSP(s) on a quarterly basis. (d) less all imported contents. 7.2 A registrant shall not receive or be entitled to utilise VALA for the quarter for which the account is submitted, unless a CSP has been determined by ITAC. 7.3 The VALA of specified motor vehicles shall be declared - (a) when designated for export, but not exported at the end of a quarter, as the recommended retail list price on form DA 199.04A for that quarter; and (b) when exported- (i) as the "price free on board value" in the quarterly account during which the export took place on form DA199.04B; and (ii) the recommended retail list price mentioned in (a) on form DA199.02. 7.4 ITAC will inform the Commissioner of any amendments to a CSP as a result of which the quarterly accounts must be amended. 7.5 The Commissioner may, in the case of any model for which a recommended retail list price contemplated in paragraph 7.1 is not available, determine a value in terms of section 69(3) of the Act. 7.6 The VALA in any quarter shall firstly be utilized, if applicable, to reduce the value as calculated in terms of Notes 6.1 and 6.2. 7.7 "Excess VALA" shall be calculated as follows: (a) The balance of any excess VALA brought forward from the previous quarter; (b) less any excess VALA utilised under rebate item 460.17 for this quarter; (c) plus the VALA for this quarter; (d) less the VALA utilised to offset the duty liability calculated in terms of Note 8.1(d) for this quarter. 7.8 Any excess VALA may be utilised to reduce the value for customs duty purposes of specified motor vehicles imported under rebate item 460.17 in the next quarter, provided that- (a) prior written approval for the utilisation of such excess VALA shall be obtained from the Commissioner; (b the value of the excess VALA shall be reduced by 20 per cent if used on imported fully built-up motor vehicles; and (c) the remaining balance of any excess VALA shall be the opening balance in the next quarter. 7.9 The VALA or any excess VALA is not tradable or transferable. 7.10 A PRC may only be used by the registrant or other importers in whose name the certificate is issued to apply for rebate in terms of section 75 or a refund provided for in section 76 of the Act. 7.11 The person in whose name a PRC is issued shall be liable for any discrepancies in the application for the PRC for whatever reason, which may result in the issue of an incorrect			

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By the substitution of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
	certificate and shall remain liable for the customs duty as if no rebate had been allowed. **8. Extent of rebate** **8.1 The calculation of the value to determine the extent of rebate shall be -** **(a) the value for customs duty purposes of imported original equipment components calculated in terms of Note 6.1;** **(b) plus the imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2;** **(c) plus the VALA calculated in terms of Note 7.3(b) (Form DA 199.02);** **(d) less the VALA utilised in terms of Note 7.1 for this quarter; and if any liability remains** **8.2 The extent of rebate provided for in this rebate item shall not exceed the customs duty payable on the entry of imported goods under Chapter 98 of Schedule No. 1.** **8.3 If any liability remains after the calculation in terms of Note 8.1, the PRC may be utilised to reduce the customs duty before the remaining customs duty and additional VAT are brought to account.** **9. Compliance** **9.1 The registrant or component supplier must, as applicable, comply with-** **(a) this rebate item, rebate items 317.06 and 317.07 of Schedule No. 3, rebate item 460.17 of Schedule No. 4 and refund items 536.00, 537.00 and 538.00 of Schedule No. 5 and the Notes thereto;** **(b) section 75 and any other provisions of the Act;** **(c) the regulations;** **(d) the guidelines; and** **(e) any directives issued by the Commissioner and ITAC.**				

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1/762)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiermee gewysig**, met ingang vanaf 1 Januarie 2027,** in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die skrapping van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
320.01	8302.42.90	01.08	84	Ondelmetaalbeslae, -toebehore en dergelike artikels geskik vir meubels, vir die vervaardiging van meubels indeelbaar by tariefposte 94.01, 94.03 en matrassteunstukke van subpos 9404.10	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
320.01	8302.42.9	01.07	79	Ondelmetaalbeslae, -toebehore en dergelike artikels geskik vir meubels, vir die vervaardiging van meubels indeelbaar by tariefposte 94.01, 94.03 en matrassteunstukke van subpos 9404.10	Volle reg

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.04	**NYWERHEID: GESPESIFISEERDE MOTORVOERTUIE (FASE II)** **OPMERKINGS:** **Hierdie item en die Opmerkings daarby maak voorsiening vir die implementering van die Motorvoertuigproduksie- en Ontwikkelingsprogram (MPOP FASE II) soos gestel deur die Internasionale Handelsadministrasiekommissie van Suid-Afrika (IHAK).** **1. Akronieme en omskrywings Die volgende akronieme en omskrywings sal, vir die doeleindes van dié kortingitem, die betekenis wat aan hulle toegewys is in dié opmerking, hê.** **1.1 Akronieme** **MPOP - Motorvoertuigproduksie- en Ontwikkelingsprogram** **MSP - Maatskappyspesifieke Persentasie** **EV'e - verwys na battery elektriese voertuie, brandstof-sel elektriese voertuie en alternatiewe elektriese voertuie wat nul koolstofvrystelling is** **IHAK - Internasionale Handelsadministrasiekommissie** **NEV - verwys na nul of lae uitlaat voertuie, wat battery-elektriese voertuie, inprop hibride elektriese voertuie, hibriede voertuie, brandstofsel elektriese voertuie, en groen sintetiese brandstof binnebrand enjins insluit** **OTV- Ligte motorvoertuig vervaardiger geregistreer ingevolge Opmerking 1 by Hoofstuk 98 van Deel 1 van Bylae No. 1 by die Doeane- en Aksynswet** **PKS - Produksiekortingsertifikaat** **PKKS Produksiekortingkredietsertifikaat** **SADU - Suider-Afrikaanse Doeane-Unie SAID - Suid Afrikaanse Inkomstediens** **VMT - Volumemonteringstoelaag** **VMLTT - Volume Montering Lokalisasie Toelaag Toevoeging** **BTW - Belasting op Toegevoegde Waarde** **1.2 Omskrywings** **"motorvoertuigbewerking" beteken -** **(a) matryse vir aftrekking of uitpersing van metaal, van subpos 8207.20;** **(b) gereedskap vir persing, afstempeling of ponsing, van subpos 8207.30;** **(c) werkstukhouers van subpos 8466.20;** **(d) monteringsetapparate en monteringslyne, van subpos 8479.89; en**				

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Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
	(d) monteringsetapparate en monteringslyne, van subpos 8479.89; en (e) inspuiting-gietvorms, gietvormingspatrone en gietvorms van pos 84.80, waar die gebruik hoofsaaklik vir die vervaardiging van gespesifiseerde motorvoertuie, swaar voertuie soos omskryf in Opmerking 1 by kortingitem 317.07 en motorvoertuigonderdele vir sodanige motorvoertuie is. "Vorm C2" beteken 'n Vorm C2 soos omskryf in die IHAK Regulasies. "ingevoerde onderdeel en ingevoerde ru-stowwe waarde" beteken die waarde vir doeaneregdoeleindes van enige ingevoerde oorsponklike toerustingonderdele en ru-stowwe wat deur die geregistreerde persoon ingevoer word, of wat ingevoer word deur of ontvang word van enige persoon in SADU en wat vir die vervaardiging of montering van oorspronklike toerustingkomponente of gespesifiseerde motorvoertuie gebruik word. "riglyne" beteken die riglyne deur IHAK uitgereik. "oorspronklike toerustingkomponente "beteken komponente indeelbaar in Hoofstuk 98 van Bylae No. 1. "Ander middels van aandrywing" beteken kragtransmissies wat nul koolstof vrystellings of lae koolstof vrystellings het, en hierdie sluit in elektriese motore soos battery elektriese voertuie wat geheel en al aangedryf word deur herlaaibare batterypakke; in wiel motore waar die elektriese motore in die wielnawe gentegreer is ; brandstofsel tegnologies soos waterstof brandstofselle, soliede oksied brandstofselle waterstof binnebrandenjins en ander soortgelyke tegnologieë identifiseerbaar as aandryfmiddels. "ru-stowwe" beteken stowwe nie na grotte of vorm gesny nie en nie opgemaak geskik vir gebruik nie. "geregistreerde persoon" beteken 'n persoon geregistreer onder hierdie item. "regulasie" beteken regulasies gemaak ingevolge artikel 59 van die Wet op Internasionale Handelsadministrasie No. 71 van 2002. "gespesifiseerde motorvoertuie" beteken - (a) padtrekkers of leunsleepwaens van subpos 8701.2 met 'n voertuigmassa van hoogstens 1 600 kg; (b) motorvoertuie vir die vervoer van tien of meer persone, met inbegrip die bestuurder, van pos 87.02, met 'n voertuigmassa van hoogstens 2 000 kg (uitgesonderd dié van subpos 8702.10.10); (c) motorkarre (met inbegrip van stasiewaens) van pos 87.03; (d) motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg of met 'n massa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit (uitgesonderd rolbodemwaens en lae-konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors); en (e) onderstelle toegerus met enjins van pos 8706.00, met 'n massa van hoogstens 1 600 kg en met 'n B.V.M. van hoogstens 3 500 kg (uitgesonderd dié vir rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors). "die Wet" beteken "die Wet" soos in afdeling 1 van die Doeane- en Aksynswet No. 91 van 1964 omskryf. (i) "VMLTT "beteken die volgende persentasies van die waarde vir VMLTT doeleindes vir voertuie met binnebrandsuierenjins (met inbegrip van voertuie wat 'n kombinasie van binnebrandsuierenjins en elektriese motors as motore vir aandrywing)- Sal gestel word teen 35% van die plaaslike inhoud vir OTV volumes bo 10 000 eenhede jaarliks oor vier kwartale rollende total vanaf 2026 (aa) 40 persent in 2021 (bb) 39 persent in 2022 (cc) 38 persent in 2023 (dd) 37 persent in 2024 (ee) 36 persent in 2025, en (ff) 35 persent in 2026 "waarde vir VMLTT doeleindes" beteken die waarde, soos voorgeskryf in Opmerking 7.1 bepaal, van alle gespesifiseerde motorvoertuie ooreenkomstig hierdie item gelewer gedurende 'n kwartaal en gereed is vir verkope. (ii) VMLTT - vir voertuie met 'n elektriese motor as motor vir aandrywing of voertuie met 'n motor wat 'n ander vorm van aandrywing het (uitgesonder diè in (i) bo genoem), toegepas vir 'n tydperk van 10 jaar bereken vanaf die datum van implementering - Die VMLTT persentasie sal gestel wees op 40% van die plaaslike inhoud vir OTV volumes bo 10 000 eenhede jaarliks oor vier rollende kwartale. Die drumpel van 10 000 eenhede beoog in (i) en (ii) hierbo moet bereken word deur die byvoeging van alle gespesifiseerde motor voertuie. 2. Registrasie 2.1 Aansoekers kragtens hierdie item moet 'n goedkeuringsbrief van IHAK saam met die aansoek voorlê wat kwalifisering vir deelname bevestig. 3. Voorlegging van rekeninge 3.1 Geregistreerde persone wat kragtens hierdie item geregistreer is, moet rekeninge as volg voorlê: (a) 'n Kwartaallikse rekening (DA 199) aan die SAID doeanekantoor in watter gebied van beheer die perseel geregistreer is, en enige doeanereg en addisionele BTW verreken by daardie kantoor binne 30 dae vanaf die sluitingsdatum van die verrekeningsperiode, maar nie later nie as die voorlaaste amptelike werksdag wat volg op die drie maande periode waartydens die sluitingsdatum van die rekening voorkom. (b) Vir doeleindes van hierdie item is die verrekeningsperiode vier periodes van drie maande elk, wat elke jaar op 1 Januarie begin. (c) Die geregistreerde persoon is nie geregtig op die uitstel van betaling van addisionele BTW behalwe die 30 dae soos voorsien in (a) hierbo nie. 3.2 Wanneer die geregistreerde persoon bewus word van 'n fout op die rekening wat voorgelê is, moet die geregistreerde persoon so gou as wat redelikerwys moontlik is, die rekening wysig deur -				

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Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
	(a) voltooiing van 'n vorm (DA 199A) vir die kwartaal wat geaffekteer word deur die wysiging; (b) aanpassing van alle vorms wat deur die wysiging geaffekteer is; (c) voorlegging aan die SAID doeanekantoor soos genoem in Opmerking 3.1(a), van vorm (DA 199A), aangepaste vorms en deur betaling van enige doeaneregte en addisionele BTW tesame met 'n verduideliking van die redes vir die wysiging. 4. Oorspronklike toerustingkomponente ingevoer deur die geregistreerde persoon 4.1 Die geregistreerde persoon moet alle oorspronklike toerustingkomponente vir die vervaardiging van gespesifiseerde motorvoertuie onder Hoofstuk 98 van Bylae No. 1 klaar. 4.2 Alle dergelike oorspronklike toerustingkomponente moet - (a) tydens invoere onder prosedurekode "Plasing van goedere onder die 'Verwerking vir Binnelandse Gebruik' prosedure geklaar word; of (b) indien tydens invoere geklaar vir opslag, en opgeslaan in 'n gelisensieerde doeane- en aksynsopslagpakhuis, voor die verwydering van goedere, geklaar word vir gebruik onder prosedurekode "Verwerking vir Binnelandse Gebruik" van goedere, tevore onder "Opslag" prosedure geplaas; en (c) wanneer geklaar soos bedoel in paragrawe (a) en (b), BTW betaal op die waarde vir doeaneregdoeleindes asof 'n "volle reg" mate van korting van toepassing is. 4.3 Die waarde vir doeaneregdoeleindes van alle oorspronklike toerustingkomponente moet in die kwartaal ingesluit word waartydens sodanige onderdele geklaar was onder die prosedure kode "Verwerking vir Binnelandse Gebruik". 5. Oorspronklike toerustingkomponente aan die geregistreerde persoon verskaf 5.1 'n Geregistreerde persoon moet, verseker en bewys lewer, indien vereis, dat die vorm C2 deur die verskaffer van oorspronklike toerustingonderdele voltooi, die korrekte ingevoerde komponentwaarde verklaar. (a) Die ingevoerde komponentwaarde op die Vorm C2 deur 'n SADU verskaffer voltooi en deur die geregistreerde persoon ontvang gedurende 'n kwartaal moet in die daaropvolgende kwartaal vermeld word, ongeag of dit alreeds in die produksie gebruik of betaal is; en (b) Die ingevoerde komponentwaarde op die Vorm C2 moet deur die geregistreerde persoon afgetrek word in die kwartaal wanneer die oorspronklike toerusting komponente - (i) in oorspronklike toerustingkomponente geïnkorporeer en uitgevoer word; (ii) in die vervaardiging van gespesifiseerde motorvoertuie gebruik en uitgevoer word; (iii) na onderdele- en bybehore-afdeling oorgeplaas word; of (iv) onder doeanetoesig vernietig word. 5.2 (a) Die geregistreerde persoon is aanspreeklik vir enige onderbetaalde doeanereg en addisionele BTW voortspruitend uit die onderverklaring van ingevoerde komponentwaarde op die Vorm C2. (b) Indien IHAK enige wysiging aan Vorm C2 rapporteer, moet die kwartaallikse rekening waarmee dit verband hou, soos nodig gewysig word om aan die gerapporteerde wysiging gevolg te gee, met inbegrip van die betaling van enige doeanereg en BTW verskuldig. (c) Indien Vorm C2 nie verkry of behoorlik voltooi is nie, word die prys waarteen die oorspronklike toerustingonderdele deur die geregistreerde persoon gekoop is, geag die ingevoerde komponentwaarde van die oorspronklike toerustingkomponente te wees. (d) Enige verkeerde inligting op Vorm C2 voorsien kan die hele dokument nil en ongeldig verklaar en mag tot gevolg hê dat die aankoop prys beskou word om die ingevoerde komponentewaarde te wees. 6. Bepaling van die waarde vir reg en addisionele BTW 6.1 Bepaling van die waarde vir die berekening van doeanereg en addisionele BTW op oorspronklike toerustingkomponente ingevoer deur die geregistreerde persoon: (a) die waarde vir doeaneregdoeleindes van die oorspronklike toerustingkomponente onder Hoofstuk 98 geklaar gedurende 'n kwartaal, minus die waarde vir doeaneregdoeleindes van die oorspronklike toerustingkomponente - (i) in onoopgemaakte houers of eenheidsladingstoestelle, met dien verstande dat die waarde vir doeaneregdoeleindes van sodanige onderdele in ongeopende houers of eenheidsladingstoestelle as 'n openingsbalans na die volgende kwartaal oorgedra sal word; (ii) gebruik in die vervaardiging van oorspronklike toerustingkomponente en aan ander geregistreerdes ingevolge hierdie kortingitem verskaf; (iii) gebruik in die vervaardiging van spesifieke motorvoertuie en uitgevoer; (iv) gebruik in die vervaardiging van oorspronklike toerustingkomponente en uitgevoer; (v) teruggestuur aan die buitelandse verskaffer; (vi) oorgeplaas na die onderdele- en bybehore-afdeling; en (vii) onder doeanetoesig vernietig. (b) Indien die aftrekkings in subparagrawe (i) tot (vii) gespesifiseer die waarde vir doeaneregdoeleindes van oorspronklike toerustingkomponente oorskry moet die waarde verminder word na nul. (c) Vir doeleindes van Opmerkings 6.1(a)(iii) en (iv) mag die geregistreerde persoon enige oorskotwaarde vir doeaneregdoeleindes van ingevoerde oorspronklike toerustingkomponente ingevoer en gebruik gedurende 'n kwartaal, oordra na- (i) die daaropvolgende kwartaal; en (ii) sodanige verdere kwartale wat die Kommissaris in buitengewone omstandighede mag toelaat.					

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Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
	6.2 Bepaling van die waarde vir die berekening van die doeanereg en addisionele BTW op oorspronklike toerustingkomponente ontvang deur die geregistreerde persoon: (a) Die ingevoerde onderdelewaarde van die oorspronklike toerustingkomponente ontvang van enige persoon in SADU gedurende die vorige kwartaal minus die ingevoerde komponentwaarde van oorspronklike toerustingkomponente - (i) gebruik in die vervaardiging van oorspronklike toerustingkomponente en uitgevoer gedurende die huidige kwartaal; (ii) gebruik in die vervaardiging van gespesifiseerde motorvoertuie en uitgevoer gedurende die huidige kwartaal; (iii) oorgedra na die onderdele- en toebehore-afdeling gedurende die huidige kwartaal; en (iv) onder doeane toesig vernietig gedurende die huidige kwartaal. (b) Indien die aftrekkings, gespesifiseer in subparagrawe (i) tot (iv) die ingevoerde onderdele waarde van oorspronklike toerustingkomponente oorskry, moet die waarde verminder word na nul. (c) Vir doeleindes van Opmerkings 6.2(a)(i) en (ii) mag geregistreerde persone enige oorskotwaarde vir doeaneregdoeleindes van ingevoerde oorspronklike toerustingkomponente wat ingevoer is en gebruik is vir uitvoere gedurende 'n kwartaal, oordra na - (i) die daaropvolgende kwartaal; en (ii) sodanige verdere kwartale wat die Kommissaris in buitengewone omstandighede mag toelaat. 7. Aftrekkings 7.1 Die waarde vir VMLTT doeleindes vir enige kwartaal is - (a) in die geval van die gespesifiseerde motorvoertuie vir die SADU mark vervaardig, die voorgestelde kleinhandelslysprys (met inbegrip van opsies) (met uitsluiting van BTW, aksynsreg ingevolge Afdeling B by Deel 2 van Bylae No. 1 en die omgewingheffing ingevolge Afdelings D en E by Deel 3 van Bylae No. 1) van toepassing op sodanige motorvoertuie by tye van produksie en gereed vir verkope; of (b) in die geval van gespesifiseerde motorvoertuie uitgevoer buite die SADU, die "prys vry aan boord" soos bedoel in artikel 72 van die Wet; (c) minus, met betrekking tot elkeen van paragrawe (a) en (b), 'n MSP op 'n kwartaallikse basis. (d) minus alle ingevoerde inhoud. 7.2 'n Geregistreerde persoon mag nie die VMLTT ontvang nie; of is nie geregtig om die VMLTT te gebruik vir die kwartaal waarvoor die rekening voorgelê word nie, mits 'n MSP deur IHAK bepaal is. 7.3 Die VMLTT van gespesifiseerde motorvoertuie moet geklaar word - (a) wanneer bestem vir uitvoer maar nie uitgevoer aan die einde van 'n kwartaal nie, as die voorgestelde kleinhandelslysprys op vorm DA 199.04(a) vir daardie kwartaal; en (b) wanneer uitgevoer - (i) as die "prys vry aan boord waarde" in die kwartaalikse rekening waartydens uitvoer plaasgevind het, op vorm DA 199.04B; en (ii) die voorgestelde kleinhandelslysprys genoem in paragraaf (a) op vorm DA 199.02. 7.4 IHAK moet die Kommissaris in kennis stel van enige wysiging tot 'n MSP wat tot gevolg het dat die kwartaallikse rekening gewysig moet word. 7.5 Die Kommissaris mag, in geval van enige model waarvoor 'n voorgestelde kleinhandelslysprys soos bedoel in paragraaf 7.1 nie beskikbaar is nie, 'n waarde bepaal ingevolge artikel 69(3) van die Wet. 7.6 Die VMLTT in enige kwartaal moet waar van toepassing, gebruik word om die waarde soos ingevolge Opmerking 6.1 en 6.2 bereken, te verminder. 7.7 "Oorskot VMLTT "word as volg bereken: (a) Die balans van enige oorskot VMLTT oorgedra vanaf die vorige kwartaal; (b) minus enige oorskot VMLTT gebruik vir hierdie kwartaal onder item 460.17; (c) plus die VMLTT vir hierdie kwartaal; (d) minus die VMLTT gebruik om die aanspreeklikheid van regs bereken ingevolge Opmerking 8.1(d) vir hierdie kwartaal in berekening te bring. 7.8 Enige oorskot VLMTT mag gebruik word om die waarde vir doeaneregdoeleindes vir gespesifiseerde motorvoertuie ingevoer onder item 460.17 in die volgende kwartaal op voorwaarde dat - (a) voorafgaande skriftelike goedkeuring sal van die Kommissaris verkry word vir die gebruik van sodanige voorskot VLMTT; (b) die waarde van die oorskot VMLTT verminder word met 20 persent wanneer dit gebruik word vir ingevoerde ten volle opgeboude motorvoertuie; en (c) die oorblywende balans van enige oorskot VMLTT die openingsbalans in die volgende kwartaal is. 7.9 Die VMLTT of enige oorskot VMLTT is nie verhandelbaar of oordraagbaar nie. 7.10 PKS mag slegs gebruik word deur 'n geregistreerde persoon of ander invoerders in wie se naam die sertifikaat uitgereik is, om aansoek te doen vir korting soos omskryf in artikel 75 of 'n terugbetaling soos omskryf in artikel 76 van die Wet. 7.11 Die persoon in wie se naam die PKS uitgereik is, is aanspreeklik vir enige teenstrydighede, vir watter rede ookal, in die aansoek vir die PKS wat kan lei tot die uitreik van 'n foutiewe sertifikaat en bly aanspreeklik vir die doeanereg asof geen korting toegelaat word nie. 8. Mate van korting 8.1 Die berekening van die waarde om die mate van korting te bepaal is - (a) die waarde vir doeaneregdoeleindes van ingevoerde oorspronklike toerustingkomponente bereken ingevolge Opmerking 6.1;					

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	(b) plus die ingevoerde komponentwaarde van oorspronklike toerustingkomponente ontvang van enige persoon in SADU bereken ingevolge Opmerking 6.2; (c) plus die VMLTT berekening ingevolge Opmerking 7.3(b) (Vorm DA 199.02); (d) minus die VMLTT gebruik ingevolge Opmerking 7.1 vir hierdie kwartaal; en indien enige aanspreeklikheid oorbly; (e) minus die waarde vir PKS's totdat die waarde na nul verminder is. 8.2 Die mate van korting waarvoor in hierdie item voorsiening gemaak word mag nie die doeanereg betaalbaar by klaring van ingevoerde goedere onder Hoofstuk 98 van Bylae No. 1 oorskry nie. 8.3 Indien enige aanspreeklikheid oorbly na berekening ingevolge Opmerking 8.1, mag die PKS gebruik word om die doeanereg te verminder voor die oorblywende doeanereg en addisionele BTW in berekening gebring word. 9. Nakoming 9.1 Die geregistreerde persoon of komponent verskaffer moet, soos van toepassing, voldoen aan - (a) hierdie kortingitem, kortingitems 317.06 en 317.07 van Bylae No. 3, kortingitem 460.17 van Bylae No. 4 en terugbetalingitems 536.00, 537.00 en 538.00 van Bylae No. 5 en die Opmerkings daarby; (b) Artikel 75 en enige ander voorsienings van die Wet; (c) die regulasies; (d) die riglyne; en (e) enige voorskrifte uitgereik deur die Kommissaris en IHAK.			

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