CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/116)

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 5 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 substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
538.00	00.00	04.00	09	Automotive components for specified motor vehicles, as defined in rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 3904.69, 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8413.60, 8414.30, 8414.59, 8414.80, 8415.20, 8418.99.40, 8419.50, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8501.32, 8501.33, 8501.52, 8501.53.90, 8503.00.90, 8504.40, 8505.20, 8506.30.90, 8506.80.40, 8506.90, 8507.10, 8507.30, 8507.50, 8507.60, 8507.80, 8507.90, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8542.31, 8542.32, 8542.33, 8543.20, 8544.30, 8544.4, 87.07, 87.08, 9032.89 and 9401.20 Note: 1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 reduced to the extent of the amount reflected on the PRC issued in the name of the importer

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/3/116)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 5 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 vervanging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
538.00	00.00	04.00	09	Motorvoertuigonderdele vir gespesifiseerde motors, soos omskryf in kortingitem 317.04 of swaar motorvoertuie soos omskryf in Opmerking 1 in kortingitem 317.07, indeelbaar in tariefposte 3904.69, 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8413.60, 8414.30, 8414.59, 8414.80, 8415.20, 8418.99.40, 8419.50, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8501.32, 8501.33, 8501.52, 8501.53.90, 8503.00.90, 8504.40, 8505.20, 8506.30.90, 8506.80.40, 8506.90, 8507.10, 8507.30, 8507.50, 8507.60, 8507.80, 8507.90, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8542.31, 8542.32, 8542.33, 8543.20, 8544.30, 8544.4, 87.07, 87.08, 9032.89 en 9401.20 OPMERKING: 1. Enige uitdrukking waaraan 'n betekenis geheg is ingevolge item 317.04, het vir die doeleindes van hierdie item dieselfde betekenis, tensy dit uit die samehang anders blyk.	Hoogstens die reg van toepassing op sodanige goedere in Deel 1 van Bylae No. 1 verminder tot die mate van die bedrag wat op enige PKS aangedui is, in die naam van die invoerder uitgereik

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