
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 note 11(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																															
Address																															
Contact Person																															
Customs Client No.																Tel No.															
Warehouse Code No.(s)																Fax No.															

Customs Account Details

Quarter: From (CCYYMMDD) To (CCYYMMDD)

Rate of Duty as per Chapter 98 of Schedule No.1.

1. Calculation of the "Full Duty" in Terms of Chapter 98 of Schedule No.1.

1.1.	The value for customs duty purposes of original equipment components entered under Chapter 98 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. Calculation of the "Duty Payable on the Value Calculated in Terms of note 8.1"

2.1.	"The value calculated in terms of Note 8.1" 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 8.1". (The value as per line 2.1 multiplied by the rate as per line 2.2)	R	

3. Calculation 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 8.1" 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. Customs Duty and VAT Payable

4.1.	The full duty payable in terms of Chapter 98 of Schedule No. 1 brought down from line 1.3	R	
4.2.	Less the "extent of Rebate" brought down from line 3.3	R	
4.3.	Customs Duty Payable	R	
4.4.	VAT Payable	R	

Declaration

Name and Surname

In my capacity as (position)

I hereby declare that the particulars herein and on the accompanying forms are true and correct.

Date (CCYYMMDD)

Signature

For Office Use Only

Customs Account received by Date (CCYYMMDD)

Customs Duty and VAT received recorded on receipt number Date (CCYYMMDD)

Account checked by Date (CCYYMMDD)

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Customs and Excise

Rebate Item 317.03

DA199.A

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

Details of Registrant

Name of Rebate Registrant																														
Address																														
Contact Person																														
Tel No						Fax No.						Customs Client No																		
Quarter: From (CCYYMMDD)						To (CCYYMMDD)						Warehouse Code No(s)																		

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)	<u>Plus</u> 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	<u>Less</u> 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	<u>Less</u> 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	<u>Less</u> 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	<u>Less</u> 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	<u>Less</u> 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	<u>Less</u> 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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	DA199.18	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 destroyed under customs supervision this quarter		
			Total (carry forward to DA199.10)	
DA199.20	Plus	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		
	DA199.22	Less 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	Less 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	Less 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	Plus	the volume assembly allowance originally allocated to motor vehicles at the time of production and ready for sale exported this quarter		
DA 199.02A	Plus	the duty free allowance originally allocated to motor vehicles at the time of production exported this quarter		
			(A) Sub-total	
DA 199.03	Less	the volume assembly allowance utilised this quarter		
			(B) Sub-total	
DA 199.06A	Less	The value of production rebate credit certificates utilised this quarter		
DA 199.06B	Less	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.	I																			Signature					
	in my capacity as																								
	Phone No.							Date (CCYYMMDD)																	
For Official Use																									
Amended Customs Account received by																			Date (CCYYMMDD)						
Customs duty received recorded 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

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

Return in terms of Note 8.1 to Rebate Item 317.03

Brought forward from Form	Description	R	Rebate Item 317.03 (reference)
DA199.10	The value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant.		Note 8.1(a)
DA 199.20	<u>Plus</u> 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	<u>Plus</u> the volume assembly allowance originally allocated to motor vehicles at the time of production and ready for sale exported in this quarter		Note 8.1(c)
DA 199.02A	<u>Plus</u> the duty free allowance originally allocated to motor vehicles at the time of production exported in this quarter		Note 10.4
(A)	Sub - total		
DA 199.03	<u>Less</u> the Volume Assembly Allowance utilised this quarter		Note 8.1(d)
(B)	Sub - total		
DA 199.06A	<u>Less</u> the value of Production Rebate Credit Certificates utilised this quarter		Note 8.1(e)
DA 199.06B	<u>Less</u> 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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DA199.02



Customs and Excise

Rebate Item 317.03

DA199.02A

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

[illegible]

Quarter:

From (CCYYMMDD)

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To (CCYYMMDD)

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Return in respect of Note 10.4 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
TOTAL						

Note

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

DA199.02A

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Customs and Excise

Rebate Item 317.03

DA199.03

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

Customs Account Details

Name of Rebate Registrant

Quarter: From (CCYYMMDD) To (CCYYMMDD)

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

Calculation of the amount of the 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 MIDP quarterly account.	
Note 7.7	<u>Plus</u> The balance of the excess VAA brought forward from the previous quarter, if any. (refer to Par.2.3.3. Form DA 199.03 of the previous quarter).	
Note 10.3	<u>Less</u> 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	<u>Less</u> 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)	<u>Plus</u> the VAA on vehicles produced this quarter and designated for home use (brought forward from Form DA 199.04A).	
Note 7.1(b)	<u>Plus</u> the VAA on vehicles produced this quarter and exported (brought forward from Form DA 199.04B).	
	The total VAA available for utilisation this quarter 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 DA199.10).	
Note 6.2	<u>Plus</u> the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant (brought forward from form DA199.20).	
Note 7.3(b)(ii)	<u>Plus</u> the VAA originally allocated to motor vehicles at the time of production and ready for sale exported this quarter (brought forward from form DA199.02)	
Note 10.4	<u>Plus</u> the duty free allowance originally allocated to motor vehicles at the time of production exported this quarter (brought forward from form DA199.02A).	
	The total value calculated in terms of Note 8.1 before any deduction of VAA, IRCC's or PRCC's. TOTAL (B)	

DA199.03

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Calculation of the VAA to be utilised in terms of Note 8.1(d) to Rebate Item 317.03		
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 8.1(d) this quarter. [The lesser amount of Total (A) or Total (B) above].	
3.	The amount of the excess VAA carried forward to the next quarter.	

DA199.03

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Customs and Excise

Rebate Item 317.03

DA199.04A

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)

Returns In Terms of Note 7.1(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 purpose per vehicle (E / A)	VAA%	TOTAL VAA CLAIMED (E * VAA%)
		A	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.

DA199.04A

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Customs and Excise

Rebate Item 317.03

DA199.04B

Calculation of the volume assembly allowance in respect of specified motor vehicles produced and exported outside the SACU this quarter

Customs Account Details

Name of Rebate Registrant

[illegible]

Quarter:

From (CCYYMMDD)

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To (CCYYMMDD)

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Returns In Respect of Note 7.1(b) to Rebate Item 317.03

[illegible]

Note

- | | |
|---------|--------------------------------------------------------------------------------------------------------|
| Note 1. | Shall be the price free on board value. |
| 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. |

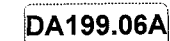
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Rebate Item 317.03

DA199.06B

Customs Account Details

Name of Rebate Registrant

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Quarter:

From (CCYYMMDD)

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To (CCYYMMDD)

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Returns in terms of Note 10.5 to Rebate Item 317.03

Returns in terms of Note 10.5 to Rebate Item 317.53			
Certificate Number	Certificate Maturity Date	Name from whom Import Rebate Credit Certificate was obtained	Value Utilised
TOTAL			

Note

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





Customs and Excise

Rebate Item 317.03

DA199.10

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

Customs Account Details

Name of Rebate Registrant

Quarter: From (CCYYMMDD) To (CCYYMMDD)

Returns In terms of Note 6.1 to Rebate Item 317.03

Brought forward from Form	Description	Customs value
DA199.11	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.	
(refer to Note)	<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.	
Sub-total (A)		
Brought forward from Form	Description	Customs value
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 Paris 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 motor 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

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Customs and Excise

Rebate Item 317.03

DA199.11

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

Customs Account Details

Name of Rebate Registrant

Quarter: From (CCYYMMDD) To (CCYYMMDD)

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

Bill of entry		Description of goods	Value for customs duty purposes
Number	Date		
TOTAL			

Note

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

DA199.11

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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 Account Details

Name of Rebate Registrant

[illegible]

Quarter:

From (CCYYMMDD)

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To (CCYYMMDD)

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Return In terms of Note 6.1(a)(i) to Rebate Item 317.03

Bill of entry		Description of goods	Value for customs duty purposes
Number	Date		
TOTAL			

Note

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

DA199.12

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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 6.1(a)(ii) to Rebate Item 317.03

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

Note

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

DA199.13

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Customs and Excise

Rebate Item 317.03

DA199.14

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

Customs Account Details

Name of Rebate Registrant

Quarter: From (CCYYMMDD) To (CCYYMMDD)

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

Export Bill of entry		Component			Value for customs duty purposes per component	Total value for customs duty purposes	Form C1 number
Number	Date	Number	Description	Quantity exported			
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

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

DA199.14

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Customs and Excise

Rebate Item 317.03

DA199.15

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

Customs Account Details

Name of Rebate Registrant

[illegible]

Quarter:

From (CCYYMMDD)

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To (CCYYMMDD)

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

Export Bill Entry		Component			Value for customs duty purposes per components	Total value for customs duty purposes	Credit Note / Proof of payment
Number	Date	Number	Description	Quantity Exported			
					TOTAL		

Notes

1. Copies of credit notes and/or refund(s) must accompany this form.
2. If the space provided is insufficient, rows may be inserted.

DA199.15

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Customs and Excise

Rebate Item 317.03

DA199.16

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

Customs Account Details

Name of Rebate Registrant

Quarter:

From (CCYYMMDD)

To (CCYYMMDD)

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

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

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Customs and Excise

Rebate Item 317.03

DA199.17

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

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		Vehicle			Value for customs duty	Form
Number	Date	Engine/Chassis number	Description	Date of production	purposes per vehicle	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)]						

Notes

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

DA199.17

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Rebate Item 317.03

DA199.18

Customs Account Details

[illegible]

From (CCYYMMDD)								
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To (CCYYMMDD)

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Destruction Certificate		Component			Quarter Imported	Value for customs duty purposes per component	Total value for customs duty purposes
Number	Date	Number	Description	Quantity			
					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.

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Customs and Excise

Rebate Item 317.03

DA199.20

Determining the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant
Customs Account Details

Name of Rebate Registrant

Quarter:

From (CCYYMMDD)

To (CCYYMMDD)

Return in respect of Note 6.2 to 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 during the previous 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	Plus 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	Plus 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	Plus 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)]		

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Customs and Excise

Rebate Item 317.03

DA199.21

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

Customs Account Details

Name of Rebate
Registrant

Quarter:

From (CCYYMMDD)

To (CCYYMMDD)

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

Component Manufacturer or Supplier	Component			Form C1		Total Imported component value
	Number	Description	Quantity received	Number	Imported component value per component	
TOTAL						

Note

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

DA199.21

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Customs and Excise

Rebate Item 317.03

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

Customs Account Details

Name of Rebate Registrant

Quarter:

From (CCYYMMDD)

To (CCYYMMDD)

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

Export Bill of entry		Component			Imported component	Total imported	Form
Number	Date	Number	Description	Quantity exported	value per component	component value	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)]						0.00	

Notes

- Total (A) = 'Excess amount carried forward from the previous quarter as an opening balance' plus 'total imported component value'
- Total (B) = Total exports to be carried forward to the DA199.20 to comply with note 6.2(b) of rebate item 317.03
- If the space provided is insufficient, rows may be inserted.

DA199.22

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Customs and Excise

Rebate Item 317.03

DA199.23

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

Customs Account Details

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		Vehicle			Imported component value	Form C1 number
Number	Date	Engine/Chassis number	Description	Date of production		
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

- Total (A) = 'Excess amount carried forward from the previous quarter as an opening balance' *plus* 'imported component value'
- Total (B) = Total exports to be carried forward to the DA199.20 to comply with note 6.2(b) of rebate item 317.03
- If the space provided is insufficient, rows may be inserted.

DA199.23

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Customs and Excise

Rebate Item 317.03

DA199.24

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

Customs Account Details

Name of Rebate Registrant

Quarter:

From (CCYYMMDD)

To (CCYYMMDD)

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

Destruction Certificate		Component			Quarter declared	Imported component value per component	Total imported component value
Number	Date	Number	Description	Quantity			
TOTAL							

Notes

1. 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.
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.

DA199.24

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