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DEPARTMENT OF HEALTH

# GOVERNMENT NOTICE

# SOUTH AFRICAN REVENUE SERVICE

No. R. 44

21 January 2000

# CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR 20)

Under Section 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.

# P. GORDHAN COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

# **SCHEDULE**

By the insertion of forms DA 199A, DA 199B, DA 199.01, DA 199.02, DA 199.03, DA 199.04, DA 199.05, DA 199.06, DA 199.10, DA 199.11, DA 199.12, DA 199.13, DA 199.14, DA 199.15, DA 199.16, DA 199.17, DA 199.20, DA 199.30, DA 199.65 AND DA 199.70 in the Second Schedule.

Note: New excise forms designed to be used by the Vehicle Manufacturers to bring the applicable duty to account, are being inserted.

sou	TH AFRICAN REVENUE SERVICE		DA 199.A
cus	STOMS AND EXCISE REBATE	ITEM 317.04	
	CUSTOMS ACCOUNT FOR REGISTRANTS FOR THE PURPOSES OF RE	BATE ITEM 31	7.04
1 1.1 1.2 1.3 1.4 1.5	DETAILS OF REGISTRANT  Name of Rebate Registrant:  Address:  Contact Person:  Telephone and Fax No.:  Importers Code No.:		
2	CUSTOMS ACCOUNT DETAILS		
2.1 2.2 2.3	Quarter : From		
3	Calculation of the "Full Duty" in terms of Chapter 98 of Schedule No.1.		-
3.1	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	N
3.2	The rate of duty as per Chapter 98 of Schedule No.1.for the applicable period stated in Line 2.3 above.	%	
3.3	"Full Duty" (The value as per Line 3.1 multiplied by the rate as per Line 3.2 above).	R	
4	Calculation of "the duty payable on the value calculated in terms of Not	e 29"	
4.1	"The value calculated in terms of Note 29"brought forward from Form DA 199.01	R	
4.2	The rate of duty as per Chapter 98 of Schedule No.1. for the applicable period stated in Line 2.3 above.	%	
4.3	"the duty payable on the value calculated in terms of Note 29".	R	

5	Calculation of the "Extent of Rebate"	
5.1	"Full Duty" brought down from Line 3.3 above.	R
5.2	Less "the duty payable on the value calculated in terms of Note 29"brought down from Line 4.3 above.	R
5.3	"The extent of Rebate" in terms of Rebate Item 317.04.	R
6	CUSTOMS DUTY PAYABLE	
6.1	The full duty payable in terms of Chapter 98 of Schedule No.1.brought down from Line 3.3 above.	R
6.2	Less the "extent of Rebate" brought down from Line 5.3 above.	R
6.3	Customs Duty Payable	R
7	DECLARATION	6
I,	in my capacity as	F 23
hereb	by declare that the particulars declared herein and on the accompanying Forms are true and corre	ect.
		(date)
8	FOR OFFICIAL USE	
8.1	Customs Account received by the Controller on	
8.2	Account checked by(Name)	(date).
8.3	Customs duty received recorded on (receipt number	)(date).
9	Note:	
9.1	This form may be reproduced in this format only.	

sou	TH AFRICAN REVENUE SERVIC	E			DA 199.B
CUS	TOMS AND EXCISE		REBATE ITEM	1317.04	48
	AMENDED CUSTOMS	ACCOUNT FOR R OTE 2 (vi) TO REB	EGISTRANTS FOR THE PURPO ATE ITEM 317.04	OSES OF	
1	DETAILS OF REGISTRANT				
1.1	Name of Rebate Registrant :.				
1.2	Address :.				
1.3	Contact Person :.				
1.4	Telephone and Fax number :				
1.5	Importer's Code number :				
2	AMENDED CUSTOMS ACCOUN	T DETAILS			
2.1	Reference to original Customs Accou				
2.3	Warehouse Code number	:			
2.4	Rate of duty applicable to original Co (As per chapter 98 of Schedule No.1.	ustoms Account :			
3	AMENDED CALCULATION OF	THE "FULL DUTY	"IN TERMS OF CHAPTER 98 (	OF SCHEI	OULE NO.1.
				Note	R
3.1	The value for customs duty purposes of origin No.1.	al equipment components	entered under Chapter 98 of Schedule	10.1	
3.2	Plus under declarations of the value for custor DA 504 (VOC) attached.(Note 10.6)	ns duty purposes referred t	o in Line 3.1 brought forward from Form	10.2	
	Sub - total				
3.3	Less over declarations of the value for custom DA 504 (VOC) attached.(Note 10.6)	s duty purposes referred to	in Line 3.1 brought forward from Form	10.2	
3.4	Amended value for customs duty purposes of Schedule No. 1.	original equipment compo	nents entered under Chapter 98 of		
3.5	Amended Full Duty (The amended value for customs duty purpos	es as per Line 3.4 multiplie	d by the rate of duty as per Line 2.4)		
1			The second secon		

4	AMENDED CALCULATION OF "THE DUTY PAYABLE ON THE VALUE CALC OF NOTE 29".	Note	) IN TERMS
			K
4.1	"The value calculated in terms of Note 29".	10.1	
4.2	Plus under declarations of the value calculated in terms of Note 29 referred to in Line 4.1 brought forward from Form DA 199.70 attached.	10.2	
	Sub-total Sub-total		
1.3	Less over declarations of the value calculated in terms of Note 29 referred to in Line 4.1 brought forward from DA 199.65 attached.	10.2	
	Sub-total		
.4	Less the value of additional Import Rebate Credit Certificates utilised.	10.3	3
1.5	Amended "value in terms of Note 29".		
4.6	Duty payable on the amended value in terms of Note 29 (The value as per Line 4.5 multiplied by the rate of duty as per Line 2.4)		
5	CALCULATION OF THE AMENDED "EXTENT OF REBATE".		
		Note	R
5.1	Amended full duty brought down from Line 3.5 above		
5.2	Less the duty payable on the amended value calculated in terms of Note 29 brought down from Line 4.6 above		
5.3	The amended extent of rebate in terms of Rebate Item 317.04		
5	CALCULATION OF THE AMENDED CUSTOMS DUTY PAYABLE		
		Note	R
.1	The amended "Full Duty"brought down from Line 3.5 above		
5.2	Less the extent of rebate on the amended "value calculated in terms of Note 29" brought down from Line 5.3 above		
2.727			
5.3	Amended customs duty payable		
7	CALCULATION OF THE AMOUNT OF ADDITIONAL DUTY PAYABLE / (REFU	ND) DUE	2
		Note	R
7.1	Amended customs duty payable brought down from Line 6.3 above	10.4	
7.2	Less customs duty paid as per the customs account to be amended	10.4	
1 3	Additional customs duty / (refund) due	10.4	
7.3	Additional customs duty / (refund) due	10.4	

8	DECLARATION
	I,(Position)
	of(Name of Registrant)
	hereby declares that the particulars declared herein and on the accompanying Forms are true and correct.
	Signature Date:
9	FOR OFFICIAL USE
9.1	Customs Account received by the Controller on
9.2	Account checked by :(date)
9.3	Customs duty received on(receipt number) on(date)
10	NOTE:
10.1	The amount is brought forward from Line 3.1 of Form DA 199.A for the quarter the Registrant wishes to amend.A copy of the Customs Account (Form DA 199.A) to be amended must be attached to Form DA 199.B.
10.2	Form(s) DA 199.65 and /or DA 199.70 together with supporting documentation must be attached to Form DA 199.B.
10.3	The Registrant may for the purposes of calculating the duty payable on the amended value in terms of Note 29 utilise additional Import Rebate Credit Certificates.
10.4	The Registrant shall only be entitled to a refund of duty equal to the amount of duty paid for the quarter concerned.
10.5	The use of Form DA 199.B is restricted to the amendment of Customs Accounts during a calendar year. Amendments in respect of Customs Accounts of previous finalised accounting periods of one calendar year shall be treated in terms of Note 2 (vii) to Rebate Item 317.04.
10.6	Depending on the nature of the amendment, Form DA 504 may be the source document for the amendment of the value calculated in terms of Note 29 and brought to account on Forms DA 199.65 and DA 199.70.

sou	TH AFRICA	AN REVENUE SERVICE			DA 199.01
CUS	TOMS AND E	XCISE	REBATE IT	EM 317.04	
	CAI	CULATION OF " THE VALUE IN T	ERMS OF NOTE 29" TO REBA	TE ITEM 317.04	L =
1	CUSTOMS	ACCOUNT DETAILS	9	1000	
1.1	Name of Ret	pate Registrant :			
1.2	Warehouse (	Code number :			
1.3	Quarter	: From	(date) to		(date)
2	RETURN II	N TERMS OF NOTE 29 TO REBATE	ITEM 317.04		
brou	Amount ight forward om Form :	Descripti	ion	R	Rebate Item 317.04 (reference)
1	DA 199.10	The value for customs duty purposes of imported for warehousing under Chapter 98 of Schedule N			Note 29 (i)
1	DA 199.20	Plus the foreign currency usage of original equip Registrant from any person in the common custon		10	Note 29 (ii)
1	DA 199.02	<u>Plus</u> the duty free allowance originally allocated production exported this quarter.	to motor vehicles at the time of		Note 29 (iii)
	(A)	Sub - total			
	DA 199.03 Line 2.3.2)	<u>Less</u> the duty free allowance utilised for this quar	ter - Note 3.1		Note 29 (iv)
	(B)	Sub - total			
1	DA 199.06	<u>Less</u> the value of Import Rebate Credit Certificate	es - Note 3.2	- 4	Note 29 (v)
	(C)	"The value calculated in terms of Not DA 199.A.	e 29" carried forward to Form	5 -55	
3	NOTE:				= ,-
3.1		nation of the duty free allowance to be ut bate credit certificates to be utilised in ter			
3.2		mport rebate credit certificates utilised in ned as per Sub – total (B) above.	terms of Note 29 (v) to Rebate Iter	n 317.04 shall no	t exceed the
3.3	This Form ma	y be reproduced in this format only.			

OU	гн а	FRICAN	REVENUE	E SERVICI	Ε					DA 199.02
CUST	OMS	AND EXC	SE				REB	ATE ITEM	317.04	
T	THE I	OUTY FRE	E ALLOWA	ANCE ORIC PRODU	GINALLY A	ALLOCATI PORTED 1	ED TO MOTO THIS QUARTE	R VEHICL R	ES AT THE T	TIME OF
	cus	STOMS AC	COUNT DI	ETAILS						
.1										
.2	War	ehouse Cod								
.3	Qua	rter	:	From			(date) to			(date)
:	RET	TURN IN R	ESPECT O	F NOTE 1	го кеват	E ITEM 31	7.04			
Vehi		Vehicle Code	Vehicle Engine	Vehicle Chassis	Date of pro-	Date of	Reference to quarter	DUTY	FREE ALLO	WANCE
Num	2200	Number	Number	Number	duction	Export	D/F/A was claimed	27%	0.0030 per cent	TOTAL D/F/A Claimed

3	NOTE:
3.1	D/F/A means "Duty Free Allowance" in the context of the wording and meaning of Rebate Item 317.04.
3.2	Refer to Note 12 (i) to Rebate item 317.04. The duty free allowance in terms of Note 11 may only be claimed on specified motor vehicles produced for sale on the domestic market. Therefor, the duty free allowance claimed in respect of motor vehicles produced in a previous quarter and exported in any subsequent quarter shall be added back for the purposes of calculating the value in terms of Note 29 to Rebate Item 317.04. [Refer to Note 29 (iii)].
3.3	If the space provided on this Form is inadequate, it may be reproduced by a Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.

so	UTH AFR	ICAN REVENUE SERVICE		DA 199.03
CU	STOMS AN	ID EXCISE REBATE ITEM 3	317.04	
CA	LCULATION CESS DUT	ON OF THE DUTY FREE ALLOWANCE TO BE UTILISED FOR THIS OF THE PROPERTY OF THE P	QUART G BALA	ER AND THE NCE TO THE
1	CUSTOM	S ACCOUNT DETAILS		
1.1	Name of R	ebate Registrant :		
1.2	Warehouse	Code Number :		
1.3	Quarter	: From (date) to	•••••	(date)
2	RETURN	IN RESPECT OF NOTES 14 AND 29 (iv) TO REBATE ITEM 317.04		
2.1	Calculation	n of the amount of the duty free allowance available for utilisation this quarter	47	
	m 317.04 eference	Description		R
Not	te 14 (iii) (a)	The balance of the excess duty free allowance brought forward from the previous quarter, if any. (refer to Par.2.3.3, Form DA 199.03 of the previous quarter).		
Note	14(iii) (b) and 14 (ii)	<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.		
	ub – total e 14 (iii) (c )	Plantha data for all and a second of the		
	e 14 (iii) (c )	Plus the duty free allowance of 27% for this quarter (brought forward from Form DA 199.04).  Plus the duty free allowance of .0030 per cent for this quarter (brought forward from Form DA 199.05).		
т	OTAL (A)	The total duty free allowance available for utilisation this quarter		
2.2	Calculation	of the value in terms of Note 29 before any deduction of Duty Free allowances and/or Import Rebate C Notes 29 (iv) and (v) to Rebate item 317.04.	redit Certif	icates in terms of
	m 317.04 ference	Description		R
Note 2	9 (i)	The value for customs duty purposes of original equipment components entered for warehousing under Chapter 98 of Schedule No.1.(brought forward from Form DA 199.10).		
Note 2	9 (ii)	<u>Plus</u> the foreign currency usage of original equipment components received from any person in the common customs area (brought forward from Form DA 199.20).		
lote 25	9 (iii)	<u>Plus</u> the duty free allowance originally allocated to motor vehicles at the time of production but which were exported in this quarter (brought forward from Form DA 199.02).		
OTA	L (B)	The total value calculated in terms of Note 29 before any deduction of Duty Free Allowances and/or Import Rebate Credit Certificates.		

2.3	Calculation of the Duty Free Allowance to be utilised in terms of Note 29 (iv) to Rebate Item 31	7.04 DA 199.03 (continued)
Lin	e Description	R
2.3.1 2.3.2 2.3.3	The amount of the Duty Free Allowance available for utilisation this quarter [Total (A) above].  Less the Duty Free Allowance to be utilised in terms of Note 29 (iv) this quarter. [The lesser amount of Total (A) or Total (B) above].  R nil or the amount of the excess duty free allowance carried forward to the next quarter. (Refer to Note 3.1).	
3	Note:	
3.1	This amount shall not be a negative amount but can only be reduced to R nil.	
3.2	This form may be reproduced in this format only.	

SOU'	TH AFRICA	AN REVENU	E SERVIC	CE					DA 199.04
CUST	OMS AND E	XCISE				RE	BATE ITEM :	317.04	
CA	LCULATION SPECT OF S	N OF THE DU PECIFIED M	TY FREE A	LLOWAN- HICLES PR	CE IN TER ODUCED T	MS OF NOT THIS QUART	E 11 (i) TO R ER (LESS V	EBATE ITEM EHICLES EX	M 317.04 IN KPORTED)
1	CUSTOMS	ACCOUNT D	ETAILS		7.				
1.1	Name of Reb	ate Registrant :							
1.2	Warehouse C	Code number							
1.3	Quarter	:	From		••••••	(date) to			(date)
2	RETURN IN	N RESPECT O	F NOTE 1	ГО REBAT	E ITEM 317	7.04			
Vehic Mode Cod Numb	el / -tion in le units		Units on which a D/F/A is claimed	Recom- mended selling price p/u	Total recom- mended selling price (A*B)	Company specific percen- tage	Total value for duty free allowance purposes (C-D)	Value for duty free allowance purposes per vehicle (E/A)	TOTAL DUTY FREE ALLO- WANCE CLAIMED (E*27%)
- 101		Commence of the last of the la	A	В	С	D	E	F	
				N-1-21	37 . 20		-		The state of the s
				Note 3.1	Note 3.2	Note 3.3	Note 3.4	Note 3.5	Note 3.6
				Note 3.1	Note 3.2	Note 3.3	-		Note 3.6
				Note 3.1	Note 3.2	Note 3.3	-		
				Note 3.1	Note 3.2	Note 3.3	-		
				Note 3.1	Note 3.2	Note 3.3	-		
				Note 3.1	Note 3.2	Note 3.3	-		
				Note 3.1	Note 3.2	Note 3.3	-		
				Note 3.1	Note 3.2	Note 3.3	-		
				Note 3.1	Note 3.2	Note 3.3	-		
				Note 3.1		Note 3.3	-		

1	NOTE:
3.1	Shall be the recommended retail list price (including options) for the domestic market per vehicle at the time of production and exclusive of value added tax and ad valorem excise duty.
3.2	Column A multiplied by Column B.
.3	As determined and certified by the Department of Trade and Industry.
.4	Column C minus an amount equal to the Company Specific % in Column D of the value in Column C.
.5	The value in Column E divided by the units in Column A. (The particulars of all vehicles with a value for duty free allowance purposes of <u>less</u> than R 40 000.00 per unit to be carried forward to Form DA 199.05)
.6	27% of the value in Column E.
.7	Abbreviations: (1) * = multiply; (2) $/$ = divide; (3) - = subtract; (4) + = add.
3.8	If the space provided on this Form is inadequate, it may be reproduced by the Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.

SOU	TH AFRICAN R	EVENUE SER	RVICE				DA 199.05
cusi	OMS AND EXCIS	Ε			REBAT	E ITEM 317.04	
CA MO	LCULATION OF THE TOR VEHICLES OF A	DUTY FREE ALL VALUE FOR DU	TY FREE ALLOWA	MS OF NOTE 11 ( ANCE PURPOSES SS EXPORTED)	ii) TO REBATE IT OF LESS THAN F	TEM 317.04 IN RES. R 40 000.00 PRODU	PECT OF SPECIFIED CED THIS QUARTER
1	CUSTOMS ACC	OUNT DETAIL	S				
1.1 1.2 1.3	Name of Rebate Re Warehouse Code n	umber :					
1.5	Quarter	: From	••••••	•••••	(date) to		(date)
2	RETURN IN RES	PECT OF NOT	TES 11 (ii) AND	12 TO REBAT	E ITEM 317.04		
Vel	nicle model/code number	Production in units this quarter	Value for duty free allowance purposes (Less than R 40 000.00)	Difference between R 40 000.00 and the value for duty free allowance	Additional duty free allowance percentage (C*.0030 %)	Additional duty free allowance per vehicle (B * D)	Total additional duty free allowance
				purposes			
		A	В	С	D	E	F
	(Note 3.1)	(Note 3.1)	(Note 3.1)	(Note 3.2)	(Note 3.3)	(Note 3.4)	(Note 3.5)
		Units	R	R	%	R	R
TOTA	L						\$ <del>7.1</del>

3	NOTE:
3.1	All motor vehicle model/code numbers with a value for duty free allowance purposes of <u>less</u> than R 40 000.00 per vehicle as per Column F of Form DA 199.04.
3.2	R 40 000.00 less the value for duty free allowance purposes as per Column B.
3.3	Percentage calculated on the basis of .0030 multiplied by the value in Column C.
3.4	The value calculated on the basis of the percentage calculated as per Column D of the value in Column B.
3.5	The units in Column A multiplied by the value in Column E.
3.6	Abbreviations: (1) * = multiply; (2) $/ = \text{divide}$ ; (3) - = substact; (4) + = add.
3.7	If the space provided on this Form is inadequate, it may be reproduced by a Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.

sou	TH AFRIC	CAN REVENUE	ESERVICE		DA 199.06
CUS	TOMS AND	EXCISE		REBATE ITEM 317.04	
	ТН	E VALUE OF IM	PORT REBATE CREI	DIT CERTIFICATES UTILISED THIS QUA	ARTER
1	CUSTOM	S ACCOUNT DE	TAILS		·
1.1	Name of R	ebate Registrant:			
1.2	1				
1.3	Quarter	ì	From	(date) to	(date)
2	RETURN	IN RESPECT OF	NOTE 29 (v) TO REB	ATE ITEM 317.04	
Certificate Certificate Name from whom Import Rebate Conumber. Name from whom Import Rebate Conumber.			n Import Rebate Credit Certificate was hicle Manufacturer, Supplier or Exporter	Value of Import Rebate Credit Certificate utilised	
				=	R
***	200				
TOTA	L (Refer to n	ote 3.1 below)			
3	NOTE:				
3.1	The value of Note 29 (iv	of Import Rebate C ) to Rebate Item 3	redit Certificates shall no	ot exceed the net value determined on the basis	of Note 29 (i) to
3.2	This form n	nay be reproduced	in this format only.		

sou	SOUTH AFRICAN REVENUE SERVICE DA 199.10										
CUST	OMS AND	EXCISE	REBATE ITEM 317.04								
CAL	CALCULATION OF THE VALUE FOR CUSTOMS DUTY PURPOSES IN TERMS OF 317.04  NOTE 27 (i) TO REBATE ITEM										
1	CUSTOMS ACCOUNT DETAILS										
1.1 1.2 1.3	Name of Rebate Registrant:  Warehouse Code number:  Quarter: From (date) to (date)										
2	RETURN	IN RESPECT OF NOTE 27 (i) TO REB	BATE ITEM 317.04								
forw	rought vard from Form;	De	Customs value R								
DA	199.11	The value for customs duty purposes of entered for warehousing under Chapter 9									
(refer	to Note 3.1)	Plus the value for customs duty purposes original equipment components entered in No.1. not unboxed as per specific bills of	for warehousing under Chapter 98 of Schedule								
Sub-te	otal (A)	<b>P</b> • • • • • • • • • • • • • • • • • • •									
forw	rought ard from Form;	De	Customs value R								
DA 199.12		The value for customs duty purposes of c equipment components entered for warel not unboxed as per specific bills of entry									
DA 199.13		Plus the value for customs duty purposes entered for warehousing under Chapter 9 of original equipment components and su	=								
DA 199.14  Plus the value for customs duty purposes of imported original equipment components entered for warehousing under Chapter 98 of Schedule No.1. used in the manufacture of original equipment components exported. (refer Note 3.2)											
Carrie	ed forward	to page two									

ought forward	d from page two
DA 199.15	Plus the value for customs duty purposes of imported original equipment components entered for warehousing under Chapter 98 of Schedule No.1. returned to the overseas suppliers.(refer Note 3.2)
DA 199.16	<u>Plus</u> the value for customs duty purposes of imported original equipment components entered for warehousing under Chapter 98 of Schedule No.1. transferred to Parts and Accessories.(refer Note 3.2)
DA 199.17	Plus the value for customs duty purposes of imported original equipment components entered for warehousing under Chapter 98 of Schedule No. 1. used in the manufacture of specified motor vehicles exported.(refer Note 3.2)

The value for customs duty purposes of imported original equipment components entered for warehousing under Chapter 98 of Schedule No.1. calculated in terms of Note 27(i) to Rebate Item 317.04 – Sub-total (A) <u>less</u> Sub – total (B).

NOTE:
Shall be the amount declared on Form DA 199.12 the previous quarter.
The value for customs duty purposes declared in terms of Notes 27 (i) (b) to 27 (i) (g) shall not exceed the value for customs duty purposes of such components imported and declared on Form DA 199.11.
This Form may be reproduced in this format only.

sou	TH A	FRIC	AN REVENUE SERVICE	1	DA 199.11						
CUST	roms	AND E	XCISE	REBATE ITEM 317.04							
THE	VALU	E FOR C	USTOMS DUTY PURPOSES OF IMPORTED UNDER CHAPTER 98 OF S	ORIGINAL EQUIPMENT COMPONENTS ENTERED F CHEDULE NO.1 FOR THIS QUARTER	OR WAREHOUSING						
1	CUSTOMS ACCOUNT DETAILS										
1.1	Name of Rebate Registrant :										
1.3	Ware Quar			(date) to							
2	RET	URN II	N RESPECT OF NOTE 27(i) (a) TO R	EBATE ITEM 317.04							
Bill of entry Descr			Descri	iption of goods	The value for customs duty purposes						
numb	er	date			R						
					10 10						
	1										
781					<del>*************************************</del>						
TOTA	L										
3	NOT	ГE :		et .							
3.1	All c	consignr n.	nents entered for warehousing under Cha	apter 98 of Schedule No.1 during the quarter must l	e entered on this						
3.2	If the space provided on this Form is inadequate, it may be reproduced by a Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.										

sou	TH AFRIC	AN REVENUE SERVICE		DA 199.12
CUST	OMS AND	EXCISE	REBATE IT	EM 317.04
THE V	ALUE FOR C	CUSTOMS DUTY PURPOSES OF COMPLETE LREHOUSING UNDER CHAPTER 98 OF SCH END O	CONSIGNMENTS OF IMPORTED ORIG EDULE NO.1. NOT UNBOXED AS PER S F THIS QUARTER	GINAL EQUIPMENT COMPONENTS PECIFIC BILLS OF ENTRY AT THE
1	CUSTOM	S ACCOUNT DETAILS		
1.1		ebate Registrant :		
1.2	Warehouse Quarter	Code number   :   : From	(date) to	
2	RETURN	IN RESPECT OF NOTE 27(i) (b) TO	REBATE ITEM 317.04	
Bi	ll of entry	Descr	ription of goods	The value for customs duty purposes
numl	per date			R
TOT	AL			
3	NOTE:			
3.1		rnal Auditors of the Registrant must certife endar year.	y complete consignments not yet unb	poxed at the end of the last quarter
3.2	Complete next quar	e consignments not yet unboxed at the end ter.[Refer to Note 27 (i) (b) and Form DA	of each quarter must be carried forw 199.10].	rard as an opening balance to the
3.3	If the spa that it co	ace provided on this Form is inadequate, in the sall the required information in the sall the required information in the sale.	may be reproduced by a Registrant is ame context as set out above.	n his own format with the proviso

sou	TH AFRI	CAN REVE	NUE SE	ERVICE					DA	199.13	
CUST	OMS AND	EXCISE					REBATE ITI	EM 317.04			
THE	VALUE FOR R CHAPTER	CUSTOMS DU 98 OF SCHEDU	TY PURPO ULE NO.1.	USED IN TH	ORTED ORIGIN. E MANUFACTUR R REGISTRANTS	E OF ORIGIN	NT COMPONENT IAL EQUIPMENT ER	S ENTERED FOR COMPONENTS	WARE	EHOUSING PPLIED TO	
1	CUSTOM	USTOMS ACCOUNT DETAILS									
1.1	Name of F	Rebate Registra	ant:								
1.2	Warehous	e Code numbe	r :								
1.3	Quarter		: From	m		(date)	to		(	date)	
2	RETURN	IN RESPEC	T OF NO	OTE 27 (i) (	c) TO REBAT	E ITEM 31	7.04				
Name of manufacturing warehouse		Invoid	ce	Component		Value for customs duty purposes per component	Total value customs du purposes	ity	Certifi- cate DA 190 number		
		Number	Date	Number	Description	Quantity supplied	(Note 3.1) R	R			
					3						
								Wife			
тота	L										
3	NOTE:										
3.1	The calcu	lation of the v	value for available	customs duty	purposes per on by the Comm	component o	f imported origin	nal equipment co	ompon	ents by	
3.2	Note the	proviso to Not exceed the val	te 27 (i) v ue for cu	vhich state;" stoms duty p	the value for cu	stoms duty p	urposes in terms at the time of in	of Note 27 (i) (onportation".	c) to 2	7 (i) (g)	
3.3	If the spa that it cor	ce provided or stains all the re	n this For equired in	m is inadequ nformation in	ate, it may be re the same conte	eproduced by ext as set out	above.	his own format	with th	e proviso	

sou	SOUTH AFRICAN REVENUE SERVICE DA 199.14									
CUST	CUSTOMS AND EXCISE REBATE ITEM 317.04									
THE V	THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS ENTERED FOR WAREHOUSING UNDER CHAPTER 98 OF SCHEDULE NO.1. USED IN THE MANUFACTURE OF ORIGINAL EQUIPMENT COMPONENTS EXPORTED THIS QUARTER									
1	CUSTOM	S ACCOUNT	r detai	LS						
1.1	Name of R	ebate Registra	ant:							
1.2	Warehouse	Code numbe					****************			
1.3	Quarter		: From	n		(date)	to		(date)	
2	RETURN	IN RESPEC	T OF NO	OTE 27 (i) (	d) TO REBAT	E ITEM 31	7.04	2000		
Name of export entity		Export b entry		of Con		_	Value for customs duty purposes per component	Total value customs de purpose	uty ca	rtifi- ate 190 nber
		Number	Date	Number	Description	Quantity exported	(Note 3.1) R	R		
	400 00 00									
								-		
					1000000				_	
TOTA	L									
3	NOTE:				and the second second					
3.1	The calc	ulation of the strant and Cer	value for tificate D	customs dut A 190 shall	y purposes per be available for	component of inspection b	of imported origi y the Commissio	nal equipment oner.	components	by
3.2	Note the	proviso to No exceed the va	ote 27 (i) alue for c	which state;	"the value for cupurposes of suc	stoms duty p	ourposes in terms as at the time of i	s of Note 27 (i) mportation".	(c) to 27 (i)	(g)
3.3					uate, it may be in the same con		y a Registrant in t above.	his own forma	t with the pr	oviso

sou	TH AFRIC	CAN REVEN	UE SERVICE	*			DA 199.15					
cus	TOMS AND	EXCISE			RI	EBATE ITEM 317.04						
THE	VALUE FOR UN	CUSTOMS DUTY DER CHAPTER	Y PURPOSES OF IMPO 98 OF SCHEDULE NO	RTED ORIGINA .1. RETURNED 1	L EQUIPMENT CO	OMPONENTS ENTERED S SUPPLIERS THIS QUA	FOR WAREHOUSING					
1	CUSTOM	CUSTOMS ACCOUNT DETAILS										
1.1 1.2 1.3	Name of Rebate Registrant :  Warehouse Code number :  Quarter : From											
2	RETURN	N RESPECT	OF NOTE 27 (i) (e	) TO REBATI	E ITEM 317.04							
Export bill of entry			Component		Value for customs duty purposes per component	Total value for customs duty purposes	Credit Note/ Proof of payment					
Numb	per Date	Number	Description	Quantity exported	(Note 3.1) R	R						
700		_										
TOTA	L											
3	NOTE:											
3.1	The calcula	ation of the valu	ue for customs duty p ilable for inspection	ourposes per co	mponent of impo	orted original equipmen	nt components by					
3.2	Note the pr	oviso to Note 2 ceed the value	7 (i) which state;"the	e value for custo poses of such c	oms duty purpose omponents at the	es in terms of Note 27 time of importation".	(i) (c) to 27 (i) (g)					
3.3	Copies of c	redit notes and	or refund(s) must ac	company this F	orm.							
3.4	If the space provided on this Form is inadequate, it may be reproduced by a Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.											

sou	TH AFF	RICAN	REVENU	E SERVICE				DA 199.16						
CUST	OMS AN	ND EX	CISE			REI	BATE ITEM 317.04	2						
THE	VALUE F	OR CUS UNDER	TOMS DUTY F CHAPTER 98	PURPOSES OF IMPOR OF SCHEDULE NO.1	RTED ORIGINAL TRANSFERRED	EQUIPMENT CO! TO PARTS AND A	MPONENTS ENTERED I CCESSORIES THIS QUA	FOR WAREHOUSING ARTER						
1	CUSTO	USTOMS ACCOUNT DETAILS												
1.1	Name o	Name of Rebate Registrant :												
1.2	Wareho	ouse Co	de number	:										
1.3	Quarter	r		From		(date) to		(date)						
2	RETU	RN IN	RESPECT C	OF NOTE 27 (i) (f)	TO REBATE	ITEM 317.04								
Transfer voucher/Journal entry		Component		Value for customs duty purposes per component	Total value for customs duty purposes	Form DA 490 reference								
Num	ber D	Date Number Description Quantity exported			(Note 3.1) R	R								
	_													
	-													
TOT	AL													
3	NOT	ΓE:												
3.1	The the F	calcula Registra	tion of the val	lue for customs duty ailable for inspection	purposes per on by the Comm	component of impissioner.	ported original equipm	nent components by						
3.2	Note	e the pro	oviso to Note ceed the value	27 (i) which state;" e for customs duty p	the value for cu- purposes of such	stoms duty purpo components at the	ses in terms of Note 2 he time of importation	7 (i) (c) to 27 (i) (g)						
3.3				ntal Bill of Entry,Fo										
3.4	If th	If the space provided on this Form is inadequate, it may be reproduced by a Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.												

sou	TH AFR	ICAN RE	VENUE	SERVICE						DA	A 199.17		
CUST	OMS AN	D EXCISE				REBATE ITEM 317.04							
THE	VALUE FO R CHAPTE	OR CUSTOMS ER 98 OF SCH	DUTY PU	URPOSES OF IN O.I. USED IN T	PORTED ORI HE MANUFAC	GINAL ECTURE OF	QUIPMENT CO SPECIFIED MO	MPONENTS EN OTOR VEHICLE	TERED FOR	WARI ED THI	EHOUSING S QUARTER		
1	CUSTOMS ACCOUNT DETAILS												
1.1	Name of Rebate Registrant:												
1.3	Warehouse Code number :  Quarter : From												
2	RETURN IN RESPECT OF NOTE 27 (i) (g) TO REBATE ITEM 317.04												
Name of export entity		Export bill of entry		Vehicle				Value for customs duty purposes per vehicle	Total va for custo duty purpos	oms	Certifi- cate DA 190 number		
		Number	Date	Engine/ Chassis number	Descrip- tion	Date of pro- duc- tion	Quantity exported	(Note 3.1)	R				
		1											
тота	L								- 10				
3	NOTE	:											
3.1	The calculation of the value for customs duty purposes per component of imported original equipment components by the Registrant and Certificate DA 190 shall be available for inspection by the Commissioner.												
3.2	Note the proviso to Note 27 (i) which state;"the value for customs duty purposes in terms of Note 27 (i) (c) to 27 (i) (g) shall not exceed the value for customs duty purposes of such components at the time of importation".												
3.3	If the space provided on this Form is inadequate, it may be reproduced by a Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.												

SOUTH AFRICAN REVENUE SERVICE												
CUSTOMS AND EXCISE REBATE ITEM 317.04												
THE	FOREIGN CURRI	ENCY USAGE	OF ORIGINAL EQUIPM THE COMMON CUST	MENT COMPONE TOMS AREA THE	NTS RECEIVED BY PREVIOUS QUART	Y A REGISTRANT FI TER	ROM ANY PERSON IN					
1	CUSTOMS A	USTOMS ACCOUNT DETAILS										
1.1		Name of Rebate Registrant:										
1.2	Warehouse Code number :											
2	RETURN IN	RESPECT C	OF NOTE 27 (ii) TO	REBATE ITE	M 317.04							
Component Manufacturer or			Component		Certificate DA 190		Total foreign currency usage					
	Supplier				Number	Foreign currency usage per						
		Number	Description	Units received		component R	R					
	-											
-												
тот	AL											
3	NOTE:	NOTE:										
3.1	Certificates common cu	Certificates (Form DA 190) declaring the foreign currency usage of components received from any person in the common customs area must be available for inspection by the Commissioner.										
3.2	If the space that it conta	If the space provided on this Form is inadequate, it may be reproduced by a Registrant in his own format with the proviso that it contains all the required information in the same context as set out-above.										

sot	JTH A	FRICAN REVENUE SERVICE					DA 199.30				
CUSTOMS AND EXCISE REBATE ITEM 317.							σ,				
	CALC	CULATION OF THE ACCUMULATIVE " VALU (In terms of Notes 2	E IN TERMS OF (ii) and 3 (i) (b) to	NOTE 29" IN TE Rebate Item 317.	RMS OF 04 only)	REBATE IT	EM 317.04				
1	cus	STOMS ACCOUNT DETAILS									
1.1 1.2 1.3	1.2 Warehouse Code number :										
2	RET	TURN IN RESPECT OF NOTE 2 (ii) TO	REBATE ITE	M 317.04							
1000000	rm A/-	Description	Quarter one	Quarter two	Quarter three	Quarter four	Accumula- tive amount				
199.1	0	Imported original equipment components entered under Chapter 98 of Schedule No.1.									
199.2	0	Plus original equipment components received from any person in the common customs area.									
199.0	2	<u>Plus</u> the duty free allowance allocated to motor vehicles at the time of production exported this quarter.									
		Sub - total									
Par 2.3 Form 1 199.03	DA	<u>Less</u> the duty free allowance utilised. (note 3.1)									
	711	Sub - total									
199.00	5	<u>Less</u> the value of import rebate credit certificates									
TOTAL – "the value calculated in terms of Note 29" carried forward to Form DA 199.00											
3	NOTE:										
3.1 3.2	"Alexentance	r to Note 14 to Rebate Item 317.04.  Form may be reproduced in this format onl	у.			× .					

SOUTH	AFRICAN	REVENU	E SERVICE			DA	199.65			
CUSTOM	STOMS AND EXCISE REBATE ITEM 317.04									
SCHEDUL	E OF OVER I	DECLARATION	NS ON PREVIOU NO	IS ACCOUNTS - AMENDMENT TE 2 (vi) TO REBATE ITEM 31	TS DURING THE ACCOUNTING 17.04	G PERIOD IN T	ERMS OF			
1	CUSTOM	CUSTOMS ACCOUNT DETAILS								
1.1		Name of Rebate Registrant :								
1.2	Warehouse Code number :									
1.3	Quarter : From									
2	PARTICULARS OF AMENDMENTS REQUESTED IN TERMS OF NOTE 2 (vi) TO REBATE ITEM 317.04									
Line	Quarter	DA 199/- Account for Customs Duty Purposes Duty Purposes Custom Purposes ame				Customs Purposes	amount for toms Duty poses to be mended R			
2.1										
2.2										
2.3										
2.4										
TOTAL					•					
3	REASON(S) FOR THE OVERSTATEMENT OF THE AMOUNT FOR CUSTOMS DUTY PURPOSES  REASON(S) FOR THE OVERSTATEMENT OF THE AMOUNT FOR CUSTOMS DUTY									
3.1										
3.2										
3.3					- W					
3.4										
4	NOTE:		9							
4.1	period of	one calendar	year.Amendme te Item 317.04.	317.04,this Form may only onto in respect of previous firm	nalised accounting periods sh	iali be effected	i in terms			
4.2	of Note 2 (vii) to Rebate Item 317.04.  Full particulars of the original entry as well as the amended entry for customs duty purposes shall support any request for the amendment of a Customs Account for a previous quarter. For the purposes of this Form reference to Account may be restricted to the particular Form(s) affected by amendments only.									
4.3 4.4 4.5	may be restricted to the particular Form(s) affected by amendments only.  This Form only to be used in conjunction with Form DA 199.B.  If the space provided above is not sufficient to state full particulars, state reference and attach as a separate Annexure to this Form.  This Form may be reproduced in this format only.									

SOUTI	SOUTH AFRICAN REVENUE SERVICE DA 199.									
CUSTO	STOMS AND EXCISE REBATE ITEM 317.04									
SCHED	CHEDULE OF UNDER DECLARATIONS ON PREVIOUS ACCOUNTS – AMENDMENTS DURING THE ACCOUNTING PERIOD IN TERM OF NOTE 2 (vi) TO REBATE ITEM 317.04									
1	CUSTOMS ACCOUNT DETAILS									
1.1	Name of Rebate Registrant :									
1.2	Warehouse Code number :									
1.3	Quarter : From									
2	PARTICULARS OF AMENDMENTS REQUESTED IN TERMS OF NOTE 2 (vi) TO REBATE ITEM 317.04									
Line	DA 199/- Account for Customs Account for Custom Duty Purposes Duty Purposes					Net amount for Customs Duty Purposes to be amended				
	(Ref.) R R R									
2.1			<u> </u>					445		
2.2										
2.3			7.							
2.4		-								
TOTAL	T							Ref.		
3	REASON(S) FOR THE UNDER STATEMENT OF THE AMOUNT FOR CUSTOMS DUTY PURPOSES							(Note 4.3)		
3.1										
3.2										
3.3					-	***************************************				
3.4					- III. muse ma					
4	NOTE:									
4.1	In terms of Note 2 (vi) to Rebate Item 317.04, this Form may only be used for amendments during the full accounting period of one calendar year. Amendments in respect of previous finalised accounting periods shall be effected in terms of Note 2 (vii) to Rebate Item 317.04. Full particulars of the original entry as well as the amended entry for customs duty purposes shall support any request									
4.3	for the amendment of a Customs Account for a previous quarter. For the purposes of this Form reference to Account may be restricted to the particular Form(s) affected by amendments only.									
4.4	This Form only to be used in conjunction with Form DA 199.B.  If the space provided above is not sufficient to state full particulars, state reference and attach as a separate Annexure to									
4.5	this Form. This Form may be reproduced in this format only.									

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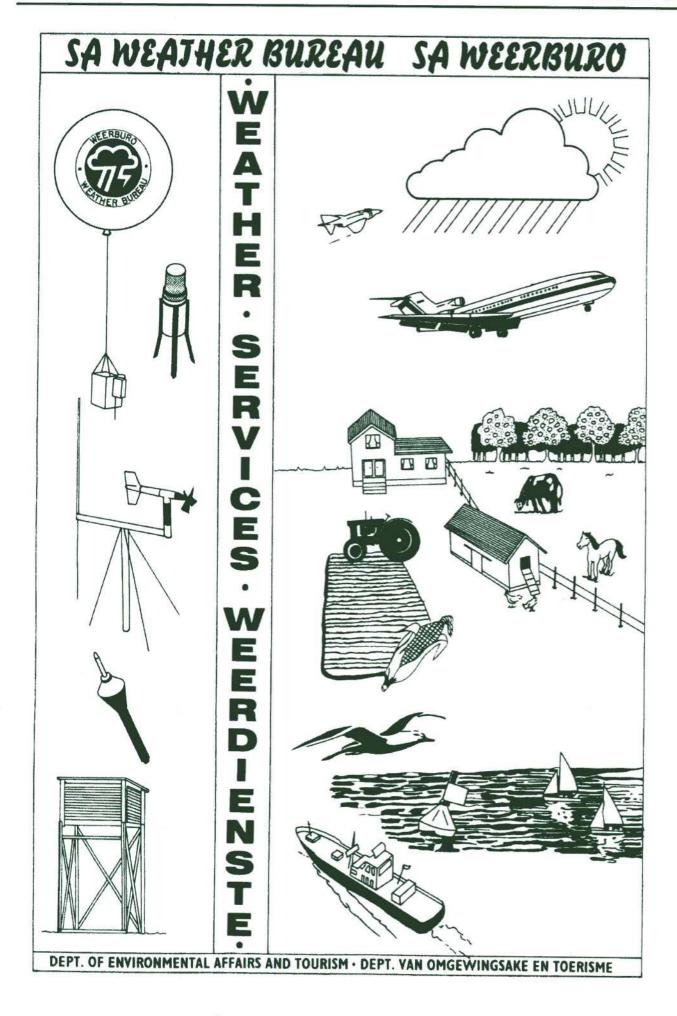
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