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# Government Gazette Staatskoerant

*Regulation Gazette*

**No. 6719**

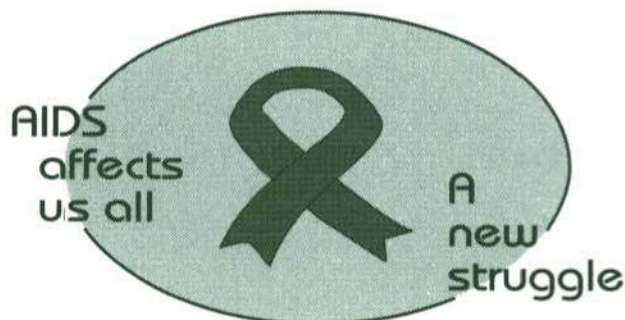
*Regulasiekoerant*

Vol. 415

PRETORIA, 21 JANUARY 2000  
JANUARIE

No. 20815

**We all have the power to prevent AIDS**



**Prevention is the cure**

**AIDS  
HELPLINE**

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DEPARTMENT OF HEALTH



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## GOVERNMENT NOTICE

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### **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.

SOUTH AFRICAN REVENUE SERVICE		DA 199.A	
CUSTOMS AND EXCISE		REBATE ITEM 317.04	
CUSTOMS ACCOUNT FOR REGISTRANTS FOR THE PURPOSES OF REBATE ITEM 317.04			
1	<b>DETAILS OF REGISTRANT</b>		
1.1	Name of Rebate Registrant : .....		
1.2	Address : .....		
1.3	Contact Person : .....		
1.4	Telephone and Fax No. : .....		
1.5	Importers Code No. : .....		
2	<b>CUSTOMS ACCOUNT DETAILS</b>		
2.1	Quarter : From .....(date) to .....(date)		
2.2	Warehouse Code No.(s) : .....		
2.3	Rate of Duty as per Chapter 98 of Schedule No.1. : For the period .....(date) to .....(date)		
3	<b>Calculation of the "Full Duty" in terms of Chapter 98 of Schedule No.1.</b>		
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	
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	<b>Calculation of "the duty payable on the value calculated in terms of Note 29"</b>		
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	<b>Calculation of the "Extent of Rebate"</b>		
5.1	"Full Duty" brought down from Line 3.3 above.	R	
5.2	<u>Less</u> "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	<b>CUSTOMS DUTY PAYABLE</b>		
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	<b>DECLARATION</b>		
<p>I, ..... in my capacity as .....</p> <p>hereby declare that the particulars declared herein and on the accompanying Forms are true and correct.</p> <p>..... Signature .....(date)</p>			
8	<b>FOR OFFICIAL USE</b>		
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	<b>Note :</b>		
9.1	This form may be reproduced in this format only.		



SOUTH AFRICAN REVENUE SERVICE		DA 199.B	
CUSTOMS AND EXCISE		REBATE ITEM 317.04	
<p align="center"><b>AMENDED CUSTOMS ACCOUNT FOR REGISTRANTS FOR THE PURPOSES OF NOTE 2 (vi) TO REBATE ITEM 317.04</b></p>			
<b>1</b>	<b>DETAILS OF REGISTRANT</b>		
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	:	.....
<b>2</b>	<b>AMENDED CUSTOMS ACCOUNT DETAILS</b>		
2.1	Reference to original Customs Account to be amended : .....		
2.2	Date of this amended Customs Account	:	.....
2.3	Warehouse Code number	:	.....
2.4	Rate of duty applicable to original Customs Account : ..... (As per chapter 98 of Schedule No.1.)		
<b>3</b>	<b>AMENDED CALCULATION OF THE "FULL DUTY" IN TERMS OF CHAPTER 98 OF SCHEDULE NO.1.</b>		
		<b>Note</b>	<b>R</b>
3.1	The value for customs duty purposes of original equipment components entered under Chapter 98 of Schedule No.1.	10.1	
3.2	Plus under declarations of the value for customs duty purposes referred to in Line 3.1 brought forward from Form DA 504 (VOC) attached.(Note 10.6)	10.2	
	Sub - total		
3.3	Less over declarations of the value for customs duty purposes referred to in Line 3.1 brought forward from Form DA 504 (VOC) attached.(Note 10.6)	10.2	
3.4	Amended value for customs duty purposes of original equipment components entered under Chapter 98 of Schedule No. 1.		
3.5	Amended Full Duty (The amended value for customs duty purposes as per Line 3.4 multiplied by the rate of duty as per Line 2.4)		

4	<b>AMENDED CALCULATION OF "THE DUTY PAYABLE ON THE VALUE CALCULATED IN TERMS OF NOTE 29".</b>		
		<b>Note</b>	<b>R</b>
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		
4.3	Less over declarations of the value calculated in terms of Note 29 referred to in Line 4.1 brought forward from Form DA 199.65 attached.	10.2	
	Sub-total		
4.4	Less the value of <u>additional</u> Import Rebate Credit Certificates utilised.	10.3	
4.5	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	<b>CALCULATION OF THE AMENDED "EXTENT OF REBATE".</b>		
		<b>Note</b>	<b>R</b>
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		
6	<b>CALCULATION OF THE AMENDED CUSTOMS DUTY PAYABLE</b>		
		<b>Note</b>	<b>R</b>
6.1	The amended "Full Duty" brought down from Line 3.5 above		
6.2	Less the extent of rebate on the amended "value calculated in terms of Note 29" brought down from Line 5.3 above		
6.3	Amended customs duty payable		
7	<b>CALCULATION OF THE AMOUNT OF ADDITIONAL DUTY PAYABLE / (REFUND) DUE</b>		
		<b>Note</b>	<b>R</b>
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	
7.3	Additional customs duty / (refund) due	10.4	

8	<p><b>DECLARATION</b></p> <p>I, ..... in my capacity as .....(Position)</p> <p>of ..... (Name of Registrant)</p> <p>hereby declares that the particulars declared herein and on the accompanying Forms are true and correct.</p> <p>Signature ..... Date : .....</p>
9	<p><b>FOR OFFICIAL USE</b></p> <p>9.1 Customs Account received by the Controller on .....(date)</p> <p>9.2 Account checked by : .....(name) .....(date)</p> <p>9.3 Customs duty received on .....(receipt number) on .....(date)</p>
10	<p><b>NOTE :</b></p> <p>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.</p> <p>10.2 Form(s) DA 199.65 and /or DA 199.70 together with supporting documentation must be attached to Form DA 199.B.</p> <p>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.</p> <p>10.4 The Registrant shall only be entitled to a refund of duty equal to the amount of duty paid for the quarter concerned.</p> <p>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.</p> <p>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.</p>



SOUTH AFRICAN REVENUE SERVICE		DA 199.01	
CUSTOMS AND EXCISE		REBATE ITEM 317.04	
CALCULATION OF "THE VALUE IN TERMS OF NOTE 29" TO REBATE ITEM 317.04			
1	CUSTOMS ACCOUNT DETAILS		
1.1	Name of Rebate Registrant : .....		
1.2	Warehouse Code number : .....		
1.3	Quarter : From ..... (date) to .....(date)		
2	RETURN IN TERMS OF NOTE 29 TO REBATE ITEM 317.04		
	Amount brought forward from Form :	Description	R
	DA 199.10	The value for customs duty purposes of imported original equipment components entered for warehousing under Chapter 98 of Schedule No.1.	Note 29 (i)
	DA 199.20	<i>Plus</i> the foreign currency usage of original equipment components received by a Registrant from any person in the common customs area.	Note 29 (ii)
	DA 199.02	<i>Plus</i> the duty free allowance originally allocated to motor vehicles at the time of production exported this quarter.	Note 29 (iii)
	(A)	Sub – total	
	DA 199.03 (Line 2.3.2)	<i>Less</i> the duty free allowance utilised for this quarter – Note 3.1	Note 29 (iv)
	(B)	Sub - total	
	DA 199.06	<i>Less</i> the value of Import Rebate Credit Certificates – Note 3.2	Note 29 (v)
	(C)	"The value calculated in terms of Note 29" carried forward to Form DA 199.A.	
3	NOTE :		
3.1	In the determination of the duty free allowance to be utilised in terms of Note 29 (iv) to Rebate Item 317.04, the value of any import rebate credit certificates to be utilised in terms of Note 29 (v) to Rebate Item 317.04 shall be disregarded.		
3.2	The value of import rebate credit certificates utilised in terms of Note 29 (v) to Rebate Item 317.04 shall not exceed the value determined as per Sub – total (B) above.		
3.3	This Form may be reproduced in this format only.		



<b>SOUTH AFRICAN REVENUE SERVICE</b>								<b>DA 199.02</b>	
<b>CUSTOMS AND EXCISE</b>					<b>REBATE ITEM 317.04</b>				
<b>THE DUTY FREE ALLOWANCE ORIGINALLY ALLOCATED TO MOTOR VEHICLES AT THE TIME OF PRODUCTION EXPORTED THIS QUARTER</b>									
<b>1</b>	<b>CUSTOMS ACCOUNT DETAILS</b>								
1.1	Name of Rebate Registrant : .....								
1.2	Warehouse Code number : .....								
1.3	Quarter : From ..... (date) to .....(date)								
<b>2</b>	<b>RETURN IN RESPECT OF NOTE 1 TO REBATE ITEM 317.04</b>								
Vehicle Model Number	Vehicle Code Number	Vehicle Engine Number	Vehicle Chassis Number	Date of pro- duction	Date of Export	Reference to quarter D/F/A was claimed	DUTY FREE ALLOWANCE		
							27%	0.0030 per cent	TOTAL D/F/A Claimed
<b>TOTAL</b>									

<b>3</b>	<b>NOTE :</b>
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. Therefore, 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.

<b>SOUTH AFRICAN REVENUE SERVICE</b>		<b>DA 199.03</b>
<b>CUSTOMS AND EXCISE</b>		<b>REBATE ITEM 317.04</b>
<b>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</b>		
<b>1</b>	<b>CUSTOMS ACCOUNT DETAILS</b>	
1.1	Name of Rebate Registrant : .....	
1.2	Warehouse Code Number : .....	
1.3	Quarter : From ..... (date) to ..... (date)	
<b>2</b>	<b>RETURN IN RESPECT OF NOTES 14 AND 29 (iv) TO REBATE ITEM 317.04</b>	
2.1	Calculation of the amount of the duty free allowance available for utilisation this quarter	
<b>Item 317.04 Reference</b>	<b>Description</b>	<b>R</b>
Note 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.	
Sub – total		
Note 14 (iii) (c)	<u>Plus</u> the duty free allowance of 27% for this quarter (brought forward from Form DA 199.04).	
Note 14 (iii) (c)	<u>Plus</u> the duty free allowance of .0030 per cent for this quarter (brought forward from Form DA 199.05).	
<b>TOTAL (A)</b>	<b>The total duty free allowance available for utilisation this quarter</b>	
2.2	Calculation of the value in terms of Note 29 before any deduction of Duty Free allowances and/or Import Rebate Credit Certificates in terms of Notes 29 (iv) and (v) to Rebate item 317.04.	
<b>Item 317.04 reference</b>	<b>Description</b>	<b>R</b>
Note 29 (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 29 (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).	
Note 29 (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).	
<b>TOTAL (B)</b>	<b>The total value calculated in terms of Note 29 before any deduction of Duty Free Allowances and/or Import Rebate Credit Certificates.</b>	



2.3	Calculation of the Duty Free Allowance to be utilised in terms of Note 29 (iv) to Rebate Item 317.04		DA 199.03 (continued)
Line	Description	R	
2.3.1	The amount of the Duty Free Allowance available for utilisation this quarter [Total (A) above ].		
2.3.2	<u>Less</u> 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].		
2.3.3	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.		

<b>SOUTH AFRICAN REVENUE SERVICE</b>								<b>DA 199.04</b>	
<b>CUSTOMS AND EXCISE</b>				<b>REBATE ITEM 317.04</b>					
<b>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)</b>									
<b>1</b>	<b>CUSTOMS ACCOUNT DETAILS</b>								
1.1	Name of Rebate Registrant : .....								
1.2	Warehouse Code number : .....								
1.3	Quarter : From ..... (date) to ..... (date)								
<b>2</b>	<b>RETURN IN RESPECT OF NOTE 1 TO REBATE ITEM 317.04</b>								
Vehicle Model / Code Number	Production in units	Less units produced and exported	Units on which a D/F/A is claimed	Recommended selling price p/u	Total recommended selling price (A*B)	Company specific percentage	Total value for duty free allowance purposes (C-D)	Value for duty free allowance purposes per vehicle (E/A)	TOTAL DUTY FREE ALLOWANCE CLAIMED (E*27%)
			A	B	C	D	E	F	
				Note 3.1	Note 3.2	Note 3.3	Note 3.4	Note 3.5	Note 3.6
<b>TOTAL</b>									



3	<b>NOTE :</b>
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.
3.3	As determined and certified by the Department of Trade and Industry.
3.4	Column C minus an amount equal to the Company Specific % in Column D of the value in Column C.
3.5	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)
3.6	27% of the value in Column E.
3.7	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.

<b>SOUTH AFRICAN REVENUE SERVICE</b>					<b>DA 199.05</b>	
<b>CUSTOMS AND EXCISE</b>			<b>REBATE ITEM 317.04</b>			
<b>CALCULATION OF THE DUTY FREE ALLOWANCE IN TERMS OF NOTE 11 (ii) TO REBATE ITEM 317.04 IN RESPECT OF SPECIFIED MOTOR VEHICLES OF A VALUE FOR DUTY FREE ALLOWANCE PURPOSES OF LESS THAN R 40 000.00 PRODUCED THIS QUARTER (LESS EXPORTED)</b>						
<b>1</b>	<b>CUSTOMS ACCOUNT DETAILS</b>					
1.1	Name of Rebate Registrant : .....					
1.2	Warehouse Code number : .....					
1.3	Quarter : From ..... (date) to ..... (date)					
<b>2</b>	<b>RETURN IN RESPECT OF NOTES 11 (ii) AND 12 TO REBATE ITEM 317.04</b>					
Vehicle 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 purposes	Additional duty free allowance percentage (C * .0030 %)	Additional duty free allowance per vehicle (B * D)	Total additional duty free allowance (A * E)
	A	B	C	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
<b>TOTAL</b>						



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) / = divide; (3) - = subtract; (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.

SOUTH AFRICAN REVENUE SERVICE			DA 199.06
CUSTOMS AND EXCISE		REBATE ITEM 317.04	
THE VALUE OF IMPORT REBATE CREDIT CERTIFICATES UTILISED THIS QUARTER			
1	CUSTOMS ACCOUNT DETAILS		
1.1	Name of Rebate Registrant : .....		
1.2	Warehouse Code number : .....		
1.3	Quarter : From ..... (date) to ..... (date)		
2	RETURN IN RESPECT OF NOTE 29 (v) TO REBATE ITEM 317.04		
Certificate number.	Certificate maturity date	Name from whom Import Rebate Credit Certificate was obtained : Motor Vehicle Manufacturer, Supplier or Exporter	Value of Import Rebate Credit Certificate utilised R
TOTAL (Refer to note 3.1 below)			
3	NOTE :		
3.1	The value of Import Rebate Credit Certificates shall not exceed the net value determined on the basis of Note 29 (i) to Note 29 (iv) to Rebate Item 317.04.		
3.2	This form may be reproduced in this format only.		



SOUTH AFRICAN REVENUE SERVICE		DA 199.10
CUSTOMS AND EXCISE		REBATE ITEM 317.04
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	Name of Rebate Registrant : .....	
1.2	Warehouse Code number : .....	
1.3	Quarter : From ..... (date) to ..... (date)	
2	RETURN IN RESPECT OF NOTE 27 (i) TO REBATE ITEM 317.04	
Brought forward from Form;	Description	Customs value R
DA 199.11	The value for customs duty purposes of imported original equipment components entered for warehousing under Chapter 98 of Schedule No.1.	
(refer to Note 3.1)	<u>Plus</u> the value for customs duty purposes of complete consignments of imported original equipment components entered for warehousing under Chapter 98 of Schedule No.1. not unboxed as per specific bills of entry at the end of the previous quarter.	
Sub-total (A)		
Brought forward from Form;	Description	Customs value R
DA 199.12	The value for customs duty purposes of complete consignments of imported original equipment components entered for warehousing under Chapter 98 of Schedule No. 1. not unboxed as per specific bills of entry at the end of this quarter.(refer Note 3.2)	
DA 199.13	<u>Plus</u> 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 and supplied to other Registrants.(refer Note 3.2)	
DA 199.14	<u>Plus</u> 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)	
Carried forward to page two		

Brought forward from page two		
DA 199.15	<u>Plus</u> 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	<u>Plus</u> 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)	
Sub-total (B)		

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).	
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3	NOTE :
3.1	Shall be the amount declared on Form DA 199.12 the previous quarter.
3.2	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.
3.3	This Form may be reproduced in this format only.



<b>SOUTH AFRICAN REVENUE SERVICE</b>			<b>DA 199.11</b>
<b>CUSTOMS AND EXCISE</b>		<b>REBATE ITEM 317.04</b>	
<b>THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS ENTERED FOR WAREHOUSING UNDER CHAPTER 98 OF SCHEDULE NO.1 FOR THIS QUARTER</b>			
<b>1</b>	<b>CUSTOMS ACCOUNT DETAILS</b>		
1.1	Name of Rebate Registrant : .....		
1.2	Warehouse Code number : .....		
1.3	Quarter : From ..... (date) to .....(date)		
<b>2</b>	<b>RETURN IN RESPECT OF NOTE 27(i) (a) TO REBATE ITEM 317.04</b>		
<b>Bill of entry</b>		<b>Description of goods</b>	<b>The value for customs duty purposes</b>
<b>number</b>	<b>date</b>		<b>R</b>
<b>TOTAL</b>			
<b>3</b>	<b>NOTE :</b>		
3.1	All consignments entered for warehousing under Chapter 98 of Schedule No.1 during the quarter must be entered on this Form.		
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.		

<b>SOUTH AFRICAN REVENUE SERVICE</b>			<b>DA 199.12</b>
<b>CUSTOMS AND EXCISE</b>		<b>REBATE ITEM 317.04</b>	
<b>THE VALUE FOR CUSTOMS DUTY PURPOSES OF COMPLETE CONSIGNMENTS OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS ENTERED FOR WAREHOUSING UNDER CHAPTER 98 OF SCHEDULE NO.1. NOT UNBOXED AS PER SPECIFIC BILLS OF ENTRY AT THE END OF THIS QUARTER</b>			
<b>1</b>	<b>CUSTOMS ACCOUNT DETAILS</b>		
1.1	Name of Rebate Registrant : .....		
1.2	Warehouse Code number : .....		
1.3	Quarter : From ..... (date) to ..... (date)		
<b>2</b>	<b>RETURN IN RESPECT OF NOTE 27(i) (b) TO REBATE ITEM 317.04</b>		
<b>Bill of entry</b>		<b>Description of goods</b>	<b>The value for customs duty purposes</b>
<b>number</b>	<b>date</b>		<b>R</b>
<b>TOTAL</b>			
<b>3</b>	<b>NOTE :</b>		
3.1	The External Auditors of the Registrant must certify complete consignments not yet unboxed at the end of the last quarter of the calendar year.		
3.2	Complete consignments not yet unboxed at the end of each quarter must be carried forward as an opening balance to the next quarter.[Refer to Note 27 (i) (b) and Form DA 199.10].		
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.		



<b>SOUTH AFRICAN REVENUE SERVICE</b>							<b>DA 199.13</b>	
<b>CUSTOMS AND EXCISE</b>					<b>REBATE ITEM 317.04</b>			
<b>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 AND SUPPLIED TO OTHER REGISTRANTS THIS QUARTER</b>								
<b>1</b>	<b>CUSTOMS ACCOUNT DETAILS</b>							
1.1	Name of Rebate Registrant : .....							
1.2	Warehouse Code number : .....							
1.3	Quarter : From ..... (date) to .....(date)							
<b>2</b>	<b>RETURN IN RESPECT OF NOTE 27 (i) (c) TO REBATE ITEM 317.04</b>							
Name of manufacturing warehouse	Invoice		Component			Value for customs duty purposes per component	Total value for customs duty purposes	Certifi- cate DA 190 number
	Number	Date	Number	Description	Quantity supplied	(Note 3.1) R	R	
<b>TOTAL</b>								
<b>3</b>	<b>NOTE :</b>							
3.1	The calculation of the value for customs duty purposes per component of imported original equipment components by the Registrant 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.							

<b>SOUTH AFRICAN REVENUE SERVICE</b>							<b>DA 199.14</b>	
<b>CUSTOMS AND EXCISE</b>					<b>REBATE ITEM 317.04</b>			
<b>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</b>								
<b>1</b>	<b>CUSTOMS ACCOUNT DETAILS</b>							
1.1	Name of Rebate Registrant : .....							
1.2	Warehouse Code number : .....							
1.3	Quarter : From ..... (date) to .....(date)							
<b>2</b>	<b>RETURN IN RESPECT OF NOTE 27 (i) (d) TO REBATE ITEM 317.04</b>							
Name of export entity	Export bill of entry		Component			Value for customs duty purposes per component	Total value for customs duty purposes	Certificate DA 190 number
	Number	Date	Number	Description	Quantity exported	(Note 3.1) R	R	
<b>TOTAL</b>								
<b>3</b>	<b>NOTE :</b>							
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.							



<b>SOUTH AFRICAN REVENUE SERVICE</b>						<b>DA 199.15</b>	
<b>CUSTOMS AND EXCISE</b>				<b>REBATE ITEM 317.04</b>			
<b>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 THIS QUARTER</b>							
<b>1 CUSTOMS ACCOUNT DETAILS</b>							
1.1 Name of Rebate Registrant : .....							
1.2 Warehouse Code number : .....							
1.3 Quarter : From ..... (date) to ..... (date)							
<b>2 RETURN IN RESPECT OF NOTE 27 (i) (e) TO REBATE ITEM 317.04</b>							
<b>Export bill of entry</b>		<b>Component</b>			<b>Value for customs duty purposes per component</b>	<b>Total value for customs duty purposes</b>	<b>Credit Note/ Proof of payment</b>
<b>Number</b>	<b>Date</b>	<b>Number</b>	<b>Description</b>	<b>Quantity exported</b>	<b>(Note 3.1) R</b>	<b>R</b>	
<b>TOTAL</b>							
<b>3 NOTE :</b>							
3.1 The calculation of the value for customs duty purposes per component of imported original equipment components by the Registrant 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 Copies of credit notes and/or refund(s) must accompany this Form.							
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.							

<b>SOUTH AFRICAN REVENUE SERVICE</b>						<b>DA 199.16</b>	
<b>CUSTOMS AND EXCISE</b>				<b>REBATE ITEM 317.04</b>			
<b>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 THIS QUARTER</b>							
<b>1</b>	<b>CUSTOMS ACCOUNT DETAILS</b>						
1.1	Name of Rebate Registrant : .....						
1.2	Warehouse Code number : .....						
1.3	Quarter : From ..... (date) to .....(date)						
<b>2</b>	<b>RETURN IN RESPECT OF NOTE 27 (i) (f) TO REBATE ITEM 317.04</b>						
Transfer voucher/Journal entry		Component			Value for customs duty purposes per component	Total value for customs duty purposes	Form DA 490 reference
Number	Date	Number	Description	Quantity exported	(Note 3.1) R	R	
<b>TOTAL</b>							
<b>3</b>	<b>NOTE :</b>						
3.1	The calculation of the value for customs duty purposes per component of imported original equipment components by the Registrant 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	A copy of the Departmental Bill of Entry, Form DA 490, must be attached to this Form.						
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.						



<b>SOUTH AFRICAN REVENUE SERVICE</b>								<b>DA 199.17</b>	
<b>CUSTOMS AND EXCISE</b>					<b>REBATE ITEM 317.04</b>				
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 THIS QUARTER									
<b>1 CUSTOMS ACCOUNT DETAILS</b>									
1.1 Name of Rebate Registrant : .....									
1.2 Warehouse Code number : .....									
1.3 Quarter : From ..... (date) to ..... (date)									
<b>2 RETURN IN RESPECT OF NOTE 27 (i) (g) TO REBATE ITEM 317.04</b>									
Name of export entity	Export bill of entry		Vehicle				Value for customs duty purposes per vehicle	Total value for customs duty purposes	Certifi- cate DA 190 number
	Number	Date	Engine/ Chassis number	Descrip- tion	Date of pro- duc- tion	Quantity exported	(Note 3.1)  R		
<b>TOTAL</b>									
<b>3 NOTE :</b>									
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.									

<b>SOUTH AFRICAN REVENUE SERVICE</b>					<b>DA 199.20</b>	
<b>CUSTOMS AND EXCISE</b>				<b>REBATE ITEM 317.04</b>		
<b>THE FOREIGN CURRENCY USAGE OF ORIGINAL EQUIPMENT COMPONENTS RECEIVED BY A REGISTRANT FROM ANY PERSON IN THE COMMON CUSTOMS AREA THE PREVIOUS QUARTER</b>						
<b>1</b>	<b>CUSTOMS ACCOUNT DETAILS</b>					
1.1	Name of Rebate Registrant : .....					
1.2	Warehouse Code number : .....					
1.3	Quarter : From ..... (date) to .....(date)					
<b>2</b>	<b>RETURN IN RESPECT OF NOTE 27 (ii) TO REBATE ITEM 317.04</b>					
<b>Component Manufacturer or Supplier</b>		<b>Component</b>		<b>Certificate DA 190</b>		<b>Total foreign currency usage</b>
		<b>Number</b>	<b>Description</b>	<b>Units received</b>	<b>Number</b>	<b>Foreign currency usage per component R</b>
		<b>R</b>				<b>R</b>
<b>TOTAL</b>						
<b>3</b>	<b>NOTE :</b>					
3.1	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 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.					



<b>SOUTH AFRICAN REVENUE SERVICE</b>						<b>DA 199.30</b>	
<b>CUSTOMS AND EXCISE</b>				<b>REBATE ITEM 317.04</b>			
CALCULATION OF THE ACCUMULATIVE "VALUE IN TERMS OF NOTE 29" IN TERMS OF (In terms of Notes 2 (ii) and 3 (i) (b) to Rebate Item 317.04 only)						REBATE ITEM 317.04	
<b>1 CUSTOMS ACCOUNT DETAILS</b>							
1.1 Name of Rebate Registrant : .....							
1.2 Warehouse Code number : .....							
1.3 Quarter : From ..... (date) to ..... (date)							
<b>2 RETURN IN RESPECT OF NOTE 2 (ii) TO REBATE ITEM 317.04</b>							
Form DA/-	Description	Quarter one	Quarter two	Quarter three	Quarter four	Accumula- tive amount	
199.10	Imported original equipment components entered under Chapter 98 of Schedule No.1.						
199.20	<u>Plus</u> original equipment components received from any person in the common customs area.						
199.02	<u>Plus</u> the duty free allowance allocated to motor vehicles at the time of production exported this quarter.						
	<b>Sub - total</b>						
Par 2.3.2 of Form DA 199.03	<u>Less</u> the duty free allowance utilised. (note 3.1)						
	<b>Sub - total</b>						
199.06	<u>Less</u> the value of import rebate credit certificates						
	<b>TOTAL</b> - "the value calculated in terms of Note 29" carried forward to Form DA 199.00						
<b>3 NOTE :</b>							
3.1 Refer to Note 14 to Rebate Item 317.04.							
3.2 This Form may be reproduced in this format only.							

<b>SOUTH AFRICAN REVENUE SERVICE</b>						<b>DA 199.65</b>
<b>CUSTOMS AND EXCISE</b>				<b>REBATE ITEM 317.04</b>		
<b>SCHEDULE OF OVER DECLARATIONS ON PREVIOUS ACCOUNTS – AMENDMENTS DURING THE ACCOUNTING PERIOD IN TERMS OF NOTE 2 (vi) TO REBATE ITEM 317.04</b>						
<b>1</b>	<b>CUSTOMS ACCOUNT DETAILS</b>					
1.1	Name of Rebate Registrant : .....					
1.2	Warehouse Code number : .....					
1.3	Quarter : From ..... (date) to .....(date)					
<b>2</b>	<b>PARTICULARS OF AMENDMENTS REQUESTED IN TERMS OF NOTE 2 (vi) TO REBATE ITEM 317.04</b>					
Line	Quarter	Date	Form DA 199/-  (Ref.)	Amount per original Account for Customs Duty Purposes  R	Amount per amended Account for Customs Duty Purposes  R	Net amount for Customs Duty Purposes to be amended R
2.1						
2.2						
2.3						
2.4						
<b>TOTAL</b>						
<b>3</b>	<b>REASON(S) FOR THE OVERSTATEMENT OF THE AMOUNT FOR CUSTOMS DUTY PURPOSES</b>					<b>Ref. (Note 4.3)</b>
3.1						
3.2						
3.3						
3.4						
<b>4</b>	<b>NOTE :</b>					
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.					
4.2	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	This Form only to be used in conjunction with Form DA 199.B.					
4.4	If the space provided above is not sufficient to state full particulars, state reference and attach as a separate Annexure to this Form.					
4.5	This Form may be reproduced in this format only.					



SOUTH AFRICAN REVENUE SERVICE						DA 199.70
CUSTOMS AND EXCISE				REBATE ITEM 317.04		
SCHEDULE OF UNDER DECLARATIONS ON PREVIOUS ACCOUNTS – AMENDMENTS DURING THE ACCOUNTING PERIOD IN TERMS 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 ..... (date) to ..... (date)					
2	PARTICULARS OF AMENDMENTS REQUESTED IN TERMS OF NOTE 2 (vi) TO REBATE ITEM 317.04					
Line	Quarter	Date	Form DA 199/-  (Ref.)	Amount per original Account for Customs Duty Purposes  R	Amount per amended Account for Customs Duty Purposes  R	Net amount for Customs Duty Purposes to be amended R
2.1						
2.2						
2.3						
2.4						
TOTAL						
3	REASON(S) FOR THE UNDER STATEMENT OF THE AMOUNT FOR CUSTOMS DUTY PURPOSES					Ref. (Note 4.3)
3.1						
3.2						
3.3						
3.4						
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.					
4.2	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	This Form only to be used in conjunction with Form DA 199.B.					
4.4	If the space provided above is not sufficient to state full particulars, state reference and attach as a separate Annexure to this Form.					
4.5	This Form may be reproduced in this format only.					

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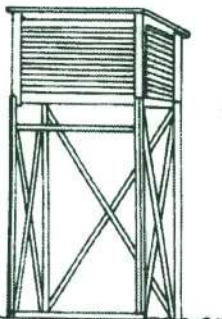
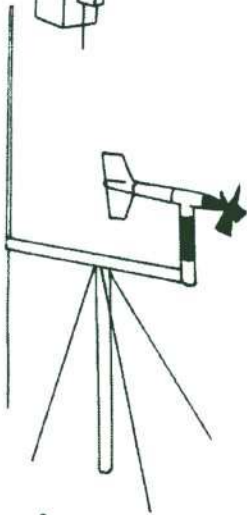
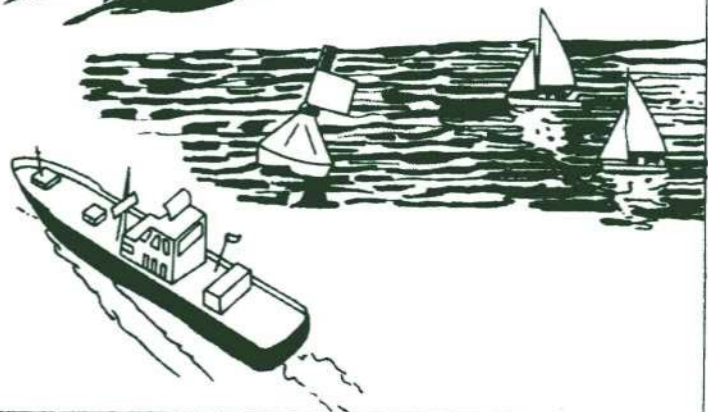
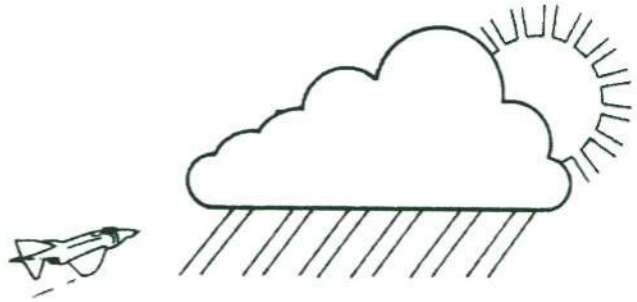
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South African Revenue Service

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Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001  
Publications: Tel: (012) 334-4507, 334-4508, 334-4509, 334-4510  
Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504  
Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737  
Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001  
Publikasies: Tel: (012) 334-4507, 334-4508, 334-4509, 334-4510  
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