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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

CONTENTS**INHOUD**

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>
GOVERNMENT NOTICE			GOEWERMENTSKENNISGEWING		
South African Revenue Service			Suid-Afrikaanse Inkomstediens		
<i>Government Notice</i>			<i>Goewermmentskennisgewing</i>		
R. 1434 Customs and Excise Act (91/1964): Amendment of Schedule No. 3 (No. 3/580)	3	27085	R. 1434 Doeane- en Aksynswet (91/1964): Wysiging van Bylae No. 3 (No. 3/580)....	4	27085

GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1434

9 December 2004

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/580)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion after Note 18 to rebate item 317.04 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
317.04				18A. For the purposes of Note 18 the value of the local content of automotive components and materials further processed outside the common customs area and re-imported into the common customs area may also be excluded from the value for customs duty purposes under the specific conditions as prescribed in the MIDP guidelines by the International Trade Administration Commission and upon application to, and approval by, the International Trade Administration Commission. The value of the local content shall be the free carrier value (i.e. free-on-board (f.o.b.)) of such goods at the time of export for further processing outside the common customs area as contemplated above.	

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 3 (NO. 3/580)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 3 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur na Opmerking 18 by kortingitem 317.04 die volgende in te voeg:

Korting Item	Tariefpos	Korting Kode	T S	Beskrywing	Mate van Korting
317.04				18A Vir die doeleindes van Opmerking 18 mag die waarde van die plaaslike inhoud van motorvoertuigkomponente en materiale wat verder buite die gemeenskaplike doeanegebied geprosesseer en heringevoer word in die gemeenskaplike doeanegebied weggelaat word van die waarde vir doeane-regdoeleindes onder die spesifieke voorwaardes soos voorgeskryf in die Motornywerheid Ontwikkelingsprogram riglyne deur die Internasionale Handelsadministrasie Kommissie en op aansoek aan, en goedkeuring deur, die Internasionale Handelsadministrasie Kommissie. Die waarde van die plaaslike inhoud sal die vry draerwaarde (i.e. vry aan boord (v.a.b.)) van sulke goedere wees ten tyde van uitvoer vir verdere verwerking buite die gemeenskaplike doeanegebied soos hierbo oorweeg is.	

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