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GOVERNEMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 97 **5 February 2021**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1658)

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 5 in Chapter 98 of Section XXII to Part 1 of Schedule No. 1 with the following:

5.

(a) Original equipment components for motor vehicles enumerated under heading 98.01 shall not include automotive components of which -

(i) the floor panels, body sides or roof panels are permanently attached to each other (except in the case of cabs for road tractors for semi-trailers of a vehicle mass exceeding 1 600 kg, for motor vehicles for the transport of goods of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg and for chassis fitted with cabs of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg in which case the cabs may be assembled and trimmed);

(ii) the engine and transmission assemblies, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation are fitted to such floor pans or chassis frames; and

(iii) the bodies/cabs are fitted to floor pans or chassis frames (except in the case of vehicles of a mono-built construction of a vehicle mass exceeding 2 000 kg).

(b) Original equipment components for specified motor vehicles as defined in rebate item 317.03, destined for assembly outside the borders of the Republic, must be in the form of kits that have untrimmed painted bodies with no parts assembled to the body.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 97 **5 Februarie 2021**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1658)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Opmerking(s) 5 in Hoofstuk 98 van Afdeling XXII tot Deel 1 van Bylae No. 1 met die volgende te vervang:

5.

(a) Oorspronklike toerustingkomponente vir motorvoertuie genoem onder pos 98.01 sal nie motorvoertuigkomponente insluit nie waarvan -

(i) die vloerplate, sypanele of dakpanele permanent aan mekaar geheg is nie (behalwe in die geval van kajuite vir padtrekkers vir leunsleepwaens met 'n voertuigmassa van meer as 1 600 kg, vir die vervoer van goedere met 'n voertuigmassa van meer as 2 000 kg en 'n B.V.M. van meer as 3 500 kg en vir onderstelle met kajuite toegerus met 'n massa van meer as 1 600 kg en 'n B.V.M. van meer as 3 500 kg, in welke geval die kajuite gemonteer en met bekleedsel toegerus mag wees);

(ii) die enjin- en transmissiemonterings, asse, verkoelers, veringstelsel, stuurmeganismes, rem of elektriese toebehore of instrumentasie geheg is aan sulke vloerplate of onderstelrame; en

(iii) die bakke/kajuite aan vloerpanele of onderstelrame geheg is (behalwe in die geval van voertuie met 'n eenheidsgeboude konstruksie met 'n voertuigmassa van hoogstens 2 000 kg).

(b) Oorspronklike toerusting komponente vir gespesifiseerde motorvoertuie soos omskryf in kortingitem 317.03, bestem vir montering buite die grense van die Republiek, moet in die vorm van monteerstelle met onafgewekte geverfde bakwerke wees met geen onderdele aan die bakwerk gemonteer nie.

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SOUTH AFRICAN REVENUE SERVICE

NO. R. 98 **5 February 2021**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/375)

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

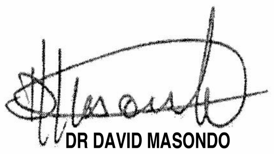
Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7210.11	01.06	68	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, of a thickness of 0, 5 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7210.12.10	01.08	89	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, other, of a thickness less than 0, 3 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7210.12.90	02.08	88	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, other, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7212.10	01.06	62	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, plated or coated with tin, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available the SACU market	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 98 **5 Februarie 2021**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/2/375)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.15	7210.11	01.06	68	Gewalste platprodukte van yster of nie-legeringstaal, met 'n wydte van 600 mm of meer, met tin geplateer of bestryk, met 'n dikte van 0,5 mm of meer, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7210.12.10	01.08	89	Gewalste platprodukte van yster of nie-legeringstaal, met 'n wydte van 600 mm of meer, met tin geplateer of bestryk, ander, met 'n dikte van minder as 0,3 mm, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7210.12.90	02.08	88	Ander gewalste platprodukte van yster of nie-legeringstaal, met 'n wydte van 600 mm of meer, met tin geplateer of bestryk, ander, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7212.10	01.06	62	Gewalste platprodukte van yster of nie-legeringstaal, met 'n wydte van minder as 600 mm, met tin geplateer of bestryk, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg

SOUTH AFRICAN REVENUE SERVICE

NO. R. 99 **5 February 2021**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/730)

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

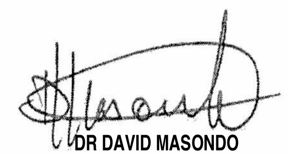
Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.40	00.00	01.04	04	Textile yarns and textile fabrics, classifiable in Section XI of Part 1 to Schedule No. 1 and approved by the International Trade Administration Commission (ITAC) through a Notice in the Government Gazette as qualifying yarns and fabrics that may be imported under this rebate item for the manufacture of apparel and clothing accessories classifiable in Chapters 61 and 62, in such quantities, at such times and subject to such conditions as ITAC may allow by specific permit, provided that - (i) ITAC or equivalent authority in SACU member states, is satisfied that the apparel and clothing accessories manufactured in terms of this item are supplied to and sold by retailers in the country in which the rebate permit will be issued; (ii) as evidenced in support of (i) above, the application for a permit must be supported by an order/orders from retailers in the country where the application is made; and (iii) the yarns and fabrics are not specifically covered by another rebate provision in Schedule No. 3 for the same industry and purpose.	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 99 **5 Februarie 2021**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1/730)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
311.40	00.00	01.04	04	Tekstielgarings en tekstielweefstowwe, indeelbaar in Afdeling XI van Deel 1 tot Bylae No. 1 en goedgekeur deur die Internasionale Handelsadministrasiekommissie (IHAK) by wyse van 'n kennisgewing in die Staatskoerant as kwalifiserende garings en weefstowwe wat ingevoer mag word onder hierdie kortingsitem vir die vervaardiging van kledingstukke en klerasiebykomstighede klasifiseerbaar in Hoofstuk 61 en 62, in diè hoeveelhede en op diè tye en oderhewig aan sodanige voorwaardes wat die IHAK by bepaalde permit mag toelaat, met dien verstande dat - (i) IHAK of gelykstaande gesag in SAOG lidlande, tevrede is dat die kledingstukke en klerasiebykomstighede vervaardig ingevolge hierdie item is voorsien aan en verkoop deur kleinhandelaars in die land waarin die kortingspermit uitgereik sal word; (ii) As bewys ter stawing van bogenomede (i), moet die aansoek vir n permit ondersteun word deur n bestelling/bestellings van kleinhandelaars in die land waar die aansoek ingedien is; en (iii) Die garings en weefstowwe is nie spesifiek gedek onder enige ander kortings voorsiening in Bylae No. 3 vir dieselfde industrie en doel nie.	Volle reg

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