

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1443

28 DECEMBER 2018

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/111)

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 5 to the said Act is hereby amended, with effect from 1 January 2019, to the extent set out in the Schedule hereto.


M GUMGUBELE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.01	MOTOR VEHICLES FOR TRANSPORT OF PERSONS AND GOODS				
537.01	8701.20	01.06	60	Road tractors for semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
537.01	87.02	01.04	41	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
537.01	87.03	01.04	48	Motor cars (including station wagons)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
537.01	87.04	01.04	44	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item

By the deletion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.01	87.06	01.04	47	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of heading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
538.00	00.00	02.00	02	Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.00	MOTOR VEHICLES				
	NOTE:				
	1.(a) For the purposes of item 537.03 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.				
	(b) For the purposes of refund items 537.03 the value of a PRCC shall be reduced by 20 per cent if used to claim a refund of duty on imported specified motor vehicles, as defined in rebate item 317.03. No adjustment shall, however, be made if the PRCC is in respect of specified motor vehicles produced fitted with engines and gearboxes.				