

SOUTH AFRICAN REVENUE SERVICE

NO. R. 5615

6 December 2024

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/114)**

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 2025, to the extent set out in the Schedule hereto.


ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
536.00	00.00	03.00	02	<p>Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of specified motor vehicles as defined in rebate item 317.03 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:</p> <p>(i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied;</p> <p>(ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced;</p> <p>(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and</p> <p>(iv) the imported component value has been declared on a Form C1 and it can be produced on request.</p> <p>Note:</p> <p>1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.</p>	Full duty
537.03	<p>MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP I</p> <p>NOTES:</p> <p>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.</p> <p>(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.</p>				

By the deletion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.03	8701.2	01.05	59	Road tractors for semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.02	01.04	45	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 PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.03	01.04	41	Motor cars (including station wagons) of heading 87.03	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.04	01.04	48	Motor vehicles for the transport of goods of heading 87.04 (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 PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.06	01.04	40	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
538.00	00.00	03.00	04	Automotive components for specified motor vehicles, as defined in rebate item 317.03 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, 8536.90.20, 8536.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20 Note: 1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on any PRCC issued in the name of the importer

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
536.00	00.00	04.00	04	Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of heavy vehicles as defined in rebate item 317.07 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:	Full duty

By the substitution of the following: (continued)

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
				<p>(i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied;</p> <p>(ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced;</p> <p>(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and</p> <p>(iv) the imported component value has been declared on a Form C2 for APDP II and it can be produced on request.</p> <p>Note:</p> <p>1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.04 for APDP II has the meaning so assigned.</p>	