SARS

DA199.04B

CUSTOMS AND EXCISE

REBATE ITEM 317.04

CALCULATION OF THE VOLUME ASSEMBLY LOCALISATION ALLOWANCE IN RESPECT OF SPECIFIED MOTOR VEHICLES PRODUCED AND EXPORTED OUTSIDE THE SACU THIS QUARTER

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : ……

1.2 Quarter : From …….. To ……..

2 **ACCOUNT IN RESPECT OF NOTE 7.1(b) TO REBATE ITEM 317.04**

Notes			3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8
Vehicle Model / Code Number	Production in units	Units on which VALA is claimed	FOB value	Total FOB value (A * B)	Company specific percentage	FOB less CSP (value A) (C - D)	Imported content	Value A less imported content	Value for VALA purpose per vehicle (G / A)	TOTAL VALA CLAIMED (G * %)
		A	B	C	D	E	F	G	H	
TOTAL										

3 **NOTE**

3.1 Shall be the price free on board value

3.2 Colunm A multiplied by column B

3.3 As determined by the International TradeAdministration Commission of South Africa

3.4 Column C minus an amount equal to the Company Specific % in Column D of the value in Column C.

3.5 The imported content as defined in note 7.1(d) to Rebate Item 317.04

3.6 Column E minus column F

3.7 The value in Column G divided by the units in Column A.

3.8 % specified in terms of the definitions to Rebate Item 317.04.

3.7 Abbreviations : (1) * = multiply ; (2) / = divide ; (3) - = subtract ; (4) + = add.

3.8 VALA means "Volume Assembly Localisation Allowance" in the context of the wording and meaning of Rebate Item 317.04.

3.9 If the space provided is insufficient, rows may be inserted.