

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under section 120 of the Customs and Excise Act, 1964 (Act 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with retrospective effect from 19 December 2025**



EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of form

Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

“DA 199 Customs account for registrants for the purpose of rebate item 317.04

DA 199.00 The amount on the production rebate certificates utilised this quarter

- DA 199.01 Calculation of "the value in terms of note 8.1" to rebate item 317.04
- DA 199.02 Calculation of the volume assembly localisation allowance originally allocated to motor vehicles at the time of production and ready for sale exported this quarter
- DA 199.03 Calculation of the volume assembly localisation allowance to be utilised for this quarter and the excess volume assembly localisation allowance to be carried forward as an opening balance to the next quarter
- DA 199.04A Calculation of the volume assembly localisation allowance in respect of specified motor vehicles produced and ready for sale for the SACU market this quarter
- DA 199.04B Calculation of the volume assembly localisation allowance in respect of specified motor vehicles produced and exported outside the SACU this quarter
- DA 199.04C Calculation of the volume assembly localisation allowance in respect of electric vehicles produced and ready for sale for the SACU market this quarter
- DA 199.10 Determining the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant
- DA 199.11 The value for customs duty purposes of imported original equipment components and EV batteries cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 this quarter
- DA 199.12 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 in unopened containers or unit load devices at the end of this quarter
- DA 199.13 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 used in the manufacture of original equipment components and supplied to other registrants this quarter

DA 199.14 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 used in the manufacture of original equipment components exported this quarter

DA 199.15 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 returned to the overseas suppliers this quarter

DA 199.16 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 transferred to parts and accessories this quarter

DA 199.17 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 used in the manufacture of specified motor vehicles exported this quarter

DA 199.18 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 destroyed under customs supervision this quarter

DA 199.19 The value for customs duty purposes of EV batteries cleared under procedure code 'processing for home use under Chapter 98 of Schedule No. 1 used in the manufacture of specified motor vehicles for the SACU domestic market this quarter

DA 199.20 Determining the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant

DA 199.21 The imported component value of original equipment components and EV batteries received from any person in SACU during previous quarter

- DA 199.22 The imported component value of original equipment components received from any person in SACU used in the manufacture of original equipment components and exported during the current quarter
- DA 199.23 The imported component value of original equipment components received from any person in SACU used in the manufacture of specified motor vehicles and exported during the current quarter
- DA 199.24 The imported component value of original equipment received from any person in SACU transferred to parts and accessories during the current quarter
- DA 199.25 The imported component value of original equipment components received from any person in SACU destroyed under customs supervision during the current quarter
- DA 199.26 The imported component value of EV batteries received from any person in SACU and used in the manufacture of specified motor vehicles for the SACU domestic market during the current quarter
- DA 199A Amended customs account for registrants for the purpose of rebate item 317.04