Government Gazette No.55748
No. R.8189

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/116)

Date: 2026-11-20

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 2027,** to the extent set out in the Schedule hereto.



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
538.00	00.00	04.00	09	Automotive components for specified motor vehicles, as defined in rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 3904.69, 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, 8413.60, 8414.30, 8414.59, 8414.80, 8415.20, 8418.99.40, 8419.50, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8501.32, 8501.33, 8501.52, 8501.53.90, 8503.00.90, 8504.40, 8505.20, 8506.30.90, 8506.80.40, 8506.90, 8507.10, 8507.30, 8507.50, 8507.60, 8507.80, 8507.90, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8542.31, 8542.32, 8542.33, 8543.20, 8544.30, 8544.4, 87.07, 87.08, 9032.89 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 317.04 has the meaning so assigned.	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 reduced to the extent of the amount reflected on the PRC issued in the name of the importer