SARS

DA199.16

CUSTOMS AND EXCISE

REBATE ITEM 317.04

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

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : ……

1.2 Quarter : From …….... To ……..

2 **ACCOUNT IN RESPECT OF NOTE 6.1(a)(vi) TO REBATE ITEM 317.04**

Transfer voucher/Journal entry		Component			Value for customs duty purposes per component	Total value for customs duty purposes	Proof of payment of customs duty and VAT	
Number	Date	Number	Description	Quantity transferred			Receipt number	Date
					TOTAL			

3 **NOTE**

3.1 In instances where the components cannot be linked to a Bill of Entry by means of a unique identification number or mark, the principle 'first in first out' will apply in determining the value for customs duty purposes per quarter.

3.2 A copy of the proof of payment of customs duty and VAT must be attached to this form.

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