

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (No. 3/663)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, **with effect from 1 September 2010**, to the extent set out in the Schedule hereto.

**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 12(ii) to rebate item 317.04 in Part 1 of Schedule No. 3 of the following:

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|-------------|----------------|-------------|----|--|------------------|
| 317.04 | | | | <p>NOTES:</p> <p>12. (ii) For the purposes of this Note:</p> <p>(a) the value for duty free allowance purposes for such a quarter shall be the recommended retail list price (including options) for the domestic market (exclusive of VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No. 1), and the average invoice price(s) (excluding VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No. 1) applicable to such motor vehicle(s) at the time of production thereof, less a company specific percentage(s) determined by the International Trade Administration Commission on a quarterly basis;</p> <p>(b) the company's specific percentage(s) shall be based on the financial information of the quarter prior to the production quarter and shall, INTER ALIA include the variance(s) between the average recommended retail list price(s) (exclusive of VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No. 1), and the average invoice price(s) (excluding VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No. 1), of the specific motor vehicle manufacturer, plus any other cost item(s) which may result in a distortion of sales price(s) which may include, but not limited to discounts, commissions and service contracts. This information shall, for purposes of Note 12, be based on sales on the domestic market and to buyers not related to the vehicle manufacturer in terms of section 66(2)(a) of the Act;</p> | |

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|-------------|----------------|-------------|----|--|------------------|
| | | | | (c) the International Trade Administration Commission may determine the appointment of any related item and may, if the company specific percentage(s) were incorrectly calculated, adjust such percentage(s) retrospectively; | |

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| 317.04 | | | | <p>(d) the International Trade Administration Commission may request a report that includes computations and schedules supporting the calculations of the company specific percentage(s) from the registered motor vehicle manufacturer or his practicing accountant or auditor registered in terms of section 15 of the Public Account's and Auditor's Act, 1991 at the cost of the registered motor vehicle manufacturer;</p> <p>(e) the International Trade Administration Commission may in the case of any model for which relevant price and cost structures are not available, determine the company's specific percentage(s) in consultation with the motor vehicle manufacturer;</p> <p>(f) the Commissioner, may, in the case of any model for which a recommended retail list price (exclusive of VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No. 1) is not available, determine, after consultation with the motor vehicle manufacturer, a recommended price in terms of section 69(3).</p> | |