

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/101)

Under sections 75 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended with retrospective effective effect from 1 January 2012 to the extent set out in the Schedule hereto.

**GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the substitution in item 202.00 of the Schedule to the Rules of the following forms:

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| “DA 199.A | Customs account for registrants for the purpose of rebate item 317.04 |
| DA 199.01 | Calculation of “the value in terms of note 29” to rebate item 317.04 |
| DA 199.03 | Calculation of the duty free allowance to be utilised for this quarter and the excess duty free allowance to be carried forward as an opening balance to the next quarter |
| DA 199.10 | Calculation of the value for customs duty purposes of note 27(i) to rebate item 317.04 |
| DA 199.11 | The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No.1 for this quarter |

- DA 199.12 The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) 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 entered for home consumption on a form SAD 500 (IR) or SAD (XIR) 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 entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) 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 entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) 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 entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) 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 entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No.1 used in the manufacture of specified motor vehicles exported this quarter.”

(b) By the deletion in item 202.00 of the Schedule to the Rules of forms DA 199.05 and DA 199.30.