Government Gazette
Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette **No. 11920** *Regulasiekoerant*

Vol. 726 **19 December Desember 2025** **No. 53874**

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IMPORTANT NOTICE:

THE GOVERNMENT PRINTING WORKS WILL NOT BE HELD RESPONSIBLE FOR ANY ERRORS THAT MIGHT OCCUR DUE TO THE SUBMISSION OF INCOMPLETE / INCORRECT / ILLEGIBLE COPY.

NO FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.

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government printing
Department:
Government Printing Works
REPUBLIC OF SOUTH AFRICA

HIGH ALERT: SCAM WARNING!!!

TO ALL SUPPLIERS AND SERVICE PROVIDERS OF THE GOVERNMENT PRINTING WORKS

It has come to the attention of the *GOVERNMENT PRINTING WORKS* that there are certain unscrupulous companies and individuals who are defrauding unsuspecting businesses disguised as representatives of the *Government Printing Works* (*GPW*).

The scam involves the fraudsters using the letterhead of *GPW* to send out fake tender bids to companies and requests to supply equipment and goods.

Although the contact person's name on the letter may be of an existing official, the contact details on the letter are not the same as the *Government Printing Works*'. When searching on the Internet for the address of the company that has sent the fake tender document, the address does not exist.

The banking details are in a private name and not company name. Government will never ask you to deposit any funds for any business transaction. *GPW* has alerted the relevant law enforcement authorities to investigate this scam to protect legitimate businesses as well as the name of the organisation.

Example of e-mails these fraudsters are using:

PROCUREMENT@GPW-GOV.ORG

Should you suspect that you are a victim of a scam, you must urgently contact the police and inform the *GPW*.

GPW has an official email with the domain as **@gpw.gov.za**

Government e-mails DO NOT have org in their e-mail addresses. All of these fraudsters also use the same or very similar telephone numbers. Although such number with an area code 012 looks like a landline, it is not fixed to any property.

GPW will never send you an e-mail asking you to supply equipment and goods without a purchase/order number. *GPW* does not procure goods for another level of Government. The organisation will not be liable for actions that result in companies or individuals being resultant victims of such a scam.

Government Printing Works gives businesses the opportunity to supply goods and services through RFQ / Tendering process. In order to be eligible to bid to provide goods and services, suppliers must be registered on the National Treasury's Central Supplier Database (CSD). To be registered, they must meet all current legislative requirements (e.g. have a valid tax clearance certificate and be in good standing with the South African Revenue Services - SARS).

The tender process is managed through the Supply Chain Management (SCM) system of the department. SCM is highly regulated to minimise the risk of fraud, and to meet objectives which include value for money, open and effective competition, equitability, accountability, fair dealing, transparency and an ethical approach. Relevant legislation, regulations, policies, guidelines and instructions can be found on the tender's website.

Fake Tenders

National Treasury's CSD has launched the Government Order Scam campaign to combat fraudulent requests for quotes (RFQs). Such fraudulent requests have resulted in innocent companies losing money. We work hard at preventing and fighting fraud, but criminal activity is always a risk.

How tender scams work

There are many types of tender scams. Here are some of the more frequent scenarios:

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to a company to invite it to urgently supply goods. Shortly after the company has submitted its quote, it receives notification that it has won the tender. The company delivers the goods to someone who poses as an official or at a fake site. The Department has no idea of this transaction made in its name. The company is then never paid and suffers a loss.

OR

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to Company A to invite it to urgently supply goods. Typically, the tender specification is so unique that only Company B (a fictitious company created by the fraudster) can supply the goods in question.

Shortly after Company A has submitted its quote it receives notification that it has won the tender. Company A orders the goods and pays a deposit to the fictitious Company B. Once Company B receives the money, it disappears. Company A's money is stolen in the process.

Protect yourself from being scammed

- If you are registered on the supplier databases and you receive a request to tender or quote that seems to be from a government department, contact the department to confirm that the request is legitimate. Do not use the contact details on the tender document as these might be fraudulent.
- Compare tender details with those that appear in the Tender Bulletin, available online at **www.gpwonline.co.za**
- Make sure you familiarise yourself with how government procures goods and services. Visit the tender website for more information on how to tender.
- If you are uncomfortable about the request received, consider visiting the government department and/or the place of delivery and/or the service provider from whom you will be sourcing the goods.
- In the unlikely event that you are asked for a deposit to make a bid, contact the SCM unit of the department in question to ask whether this is in fact correct.

Any incidents of corruption, fraud, theft and misuse of government property in the *Government Printing Works* can be reported to:

Supply Chain Management: Ms. Anna Marie Du Toit, Tel. (012) 748 6292.
Email: **Annamarie.DuToit@gpw.gov.za**

Marketing and Stakeholder Relations: Ms Bonakele Mbhele, at Tel. (012) 748 6193.
Email: **Bonakele.Mbhele@gpw.gov.za**

Security Services: Mr Daniel Legoabe, at tel. (012) 748 6176.
Email: **Daniel.Legoabe@gpw.gov.za**

Closing times for **ORDINARY WEEKLY** *REGULATION GAZETTE* 2025

*The closing time is **15:00** sharp on the following days:*

- **24 December,** Wednesday for the issue of Friday **03 January 2025**
- **03 January,** Friday for the issue of Friday **10 January 2025**
- **10 January,** Friday for the issue of Friday **17 January 2025**
- **17 January,** Friday for the issue of Friday **24 January 2025**
- **24 January,** Friday for the issue of Friday **31 January 2025**
- **31 January,** Friday for the issue of Friday **07 February 2025**
- **07 February,** Friday for the issue of Friday **14 February 2025**
- **14 February,** Friday for the issue of Friday **21 February 2025**
- **21 February,** Friday for the issue of Friday **28 February 2025**
- **28 February,** Friday for the issue of Friday **07 March 2025**
- **07 March,** Friday for the issue of Friday **14 March 2025**
- **13 March,** Thursday for the issue of Thursday **20 March 2025**
- **20 March,** Thursday for the issue of Friday **28 March 2025**
- **28 March,** Friday for the issue of Friday **04 April 2025**
- **04 April,** Friday for the issue of Friday **11 April 2025**
- **10 April,** Thursday for the issue of Thursday **17 April 2025**
- **16 April,** Wednesday for the issue of Friday **25 April 2025**
- **23 April,** Wednesday for the issue of Friday **02 May 2025**
- **02 May,** Friday for the issue of Friday **09 May 2025**
- **09 May,** Friday for the issue of Friday **16 May 2025**
- **16 May,** Friday for the issue of Friday **23 May 2025**
- **23 May,** Friday for the issue of Friday **30 May 2025**
- **30 May,** Friday for the issue of Friday **06 June 2025**
- **06 June,** Friday for the issue of Friday **13 June 2025**
- **12 June,** Thursday for the issue of Friday **20 June 2025**
- **20 June,** Friday for the issue of Friday **27 June 2025**
- **27 June,** Friday for the issue of Friday **04 July 2025**
- **04 July,** Friday for the issue of Friday **11 July 2025**
- **11 July,** Friday for the issue of Friday **18 July 2025**
- **18 July,** Friday for the issue of Friday **25 July 2025**
- **25 July,** Friday for the issue of Friday **01 August 2025**
- **01 August,** Friday for the issue of Friday **08 August 2025**
- **08 August,** Friday for the issue of Friday **15 August 2025**
- **15 August,** Friday for the issue of Friday **22 August 2025**
- **22 August,** Friday for the issue of Friday **29 August 2025**
- **29 August,** Friday for the issue of Friday **05 September 2025**
- **05 September,** Friday for the issue of Friday **12 September 2025**
- **12 September,** Friday for the issue of Friday **19 September 2025**
- **18 September,** Thursday for the issue of Friday **26 September 2025**
- **26 September,** Friday for the issue of Friday **03 October 2025**
- **03 October,** Friday for the issue of Friday **10 October 2025**
- **10 October,** Friday for the issue of Friday **17 October 2025**
- **17 October,** Friday for the issue of Friday **24 October 2025**
- **24 October,** Friday for the issue of Friday **31 October 2025**
- **31 October,** Friday for the issue of Friday **07 November 2025**
- **07 November,** Friday for the issue of Friday **14 November 2025**
- **14 November,** Friday for the issue of Friday **21 November 2025**
- **21 November,** Friday for the issue of Friday **28 November 2025**
- **28 November,** Friday for the issue of Friday **5 December 2025**
- **05 December,** Friday for the issue of Friday **12 December 2025**
- **11 December,** Thursday for the issue of Friday **19 December 2025**
- **17 December,** Wednesday for the issue of Wednesday **24 December 2025**

LIST OF TARIFF RATES

FOR PUBLICATION OF NOTICES

COMMENCEMENT: 1 APRIL 2018

NATIONAL AND PROVINCIAL

Notice sizes for National, Provincial & Tender gazettes 1/4, 2/4, 3/4, 4/4 per page. Notices submitted will be charged at R1008.80 per full page, pro-rated based on the above categories.

Pricing for National, Provincial - Variable Priced Notices		
Notice Type	**Page Space**	**New Price (R)**
Ordinary National, Provincial	1/4 - Quarter Page	252.20
Ordinary National, Provincial	2/4 - Half Page	504.40
Ordinary National, Provincial	3/4 - Three Quarter Page	756.60
Ordinary National, Provincial	4/4 - Full Page	1008.80

EXTRA-ORDINARY

All Extra-ordinary National and Provincial gazette notices are non-standard notices and attract a variable price based on the number of pages submitted.

The pricing structure for National and Provincial notices which are submitted as **Extra ordinary submissions** will be charged at R**3026.32** per page.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

The **Government Printing Works** (**GPW**) has established rules for submitting notices in line with its electronic notice processing system, which requires the use of electronic *Adobe* Forms. Please ensure that you adhere to these guidelines when completing and submitting your notice submission.

Closing Times for Acceptance of Notices

1. The *Government Gazette* and *Government Tender Bulletin* are weekly publications that are published on Fridays and the closing time for the acceptance of notices is strictly applied according to the scheduled time for each gazette.

2. Please refer to the Submission Notice Deadline schedule in the table below. This schedule is also published online on the Government Printing works website www.gpwonline.co.za

   All re-submissions will be subject to the standard cut-off times.
   All notices received after the closing time will be rejected.

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
National Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Regulation Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Petrol Price Gazette	Monthly	Tuesday before 1st Wednesday of the month	One day before publication	1 working day prior to publication
Road Carrier Permits	Weekly	Friday	Thursday 15h00 for next Friday	3 working days prior to publication
Unclaimed Monies (Justice, Labour or Lawyers)	January / September 2 per year	Last Friday	One week before publication	3 working days prior to publication
Parliament (Acts, White Paper, Green Paper)	As required	Any day of the week	None	3 working days prior to publication
Manuals	Bi- Monthly	2nd and last Thursday of the month	One week before publication	3 working days prior to publication
State of Budget (National Treasury)	Monthly	30th or last Friday of the month	One week before publication	3 working days prior to publication
Extraordinary Gazettes	As required	Any day of the week	*Before 10h00 on publication date*	*Before 10h00 on publication date*
Legal Gazettes A, B and C	Weekly	Friday	One week before publication	Tuesday, 15h00 - 3 working days prior to publication
Tender Bulletin	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Gauteng	Weekly	Wednesday	Two weeks before publication	3 days **after** submission deadline
Eastern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
Northern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
North West	Weekly	Tuesday	One week before publication	3 working days prior to publication
KwaZulu-Natal	Weekly	Thursday	One week before publication	3 working days prior to publication
Limpopo	Weekly	Friday	One week before publication	3 working days prior to publication
Mpumalanga	Weekly	Friday	One week before publication	3 working days prior to publication

GOVERNMENT PRINTING WORKS - BUSINESS RULES

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
Gauteng Liquor License Gazette	Monthly	Wednesday before the First Friday of the month	Two weeks before publication	3 working days **after** submission deadline
Northern Cape Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days **after** submission deadline
National Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days **after** submission deadline
Mpumalanga Liquor License Gazette	Bi-Monthly	Second & Fourth Friday	One week before publication	3 working days prior to publication

EXTRAORDINARY GAZETTES

3. *Extraordinary Gazettes* can have only one publication date. If multiple publications of an *Extraordinary Gazette* are required, a separate Z95/Z95Prov *Adobe* Forms for each publication date must be submitted.

NOTICE SUBMISSION PROCESS

4. Download the latest *Adobe* form, for the relevant notice to be placed, from the **Government Printing Works** website www.gpwonline.co.za.

5. The *Adobe* form needs to be completed electronically using *Adobe Acrobat* / *Acrobat Reader*. Only electronically completed *Adobe* forms will be accepted. No printed, handwritten and/or scanned *Adobe* forms will be accepted.

6. The completed electronic *Adobe* form has to be submitted via email to submit.egazette@gpw.gov.za. The form needs to be submitted in its original electronic *Adobe* format to enable the system to extract the completed information from the form for placement in the publication.

7. Every notice submitted **must** be accompanied by an official **GPW** quotation. This must be obtained from the *eGazette* Contact Centre.

8. Each notice submission should be sent as a single email. The email **must** contain **all documentation relating to a particular notice submission**.

   8.1. Each of the following documents must be attached to the email as a separate attachment:

      8.1.1. An electronically completed *Adobe* form, specific to the type of notice that is to be placed.

         8.1.1.1. For National *Government Gazette* or *Provincial Gazette* notices, the notices must be accompanied by an electronic Z95 or Z95Prov *Adobe* form

         8.1.1.2. The notice content (body copy) **MUST** be a separate attachment.

      8.1.2. A copy of the official **Government Printing Works** quotation you received for your notice. *(Please see Quotation section below for further details)*

      8.1.3. A valid and legible Proof of Payment / Purchase Order: **Government Printing Works** account customer must include a copy of their Purchase Order**. Non-Government Printing Works** account customer needs to submit the proof of payment for the notice

      8.1.4. Where separate notice content is applicable (Z95, Z95 Prov and TForm 3, it should **also** be attached as a separate attachment. *(Please see the Copy Section below, for the specifications)*.

      8.1.5. Any additional notice information if applicable.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

9. The electronic *Adobe* form will be taken as the primary source for the notice information to be published. Instructions that are on the email body or covering letter that contradicts the notice form content will not be considered. The information submitted on the electronic *Adobe* form will be published as-is.

10. To avoid duplicated publication of the same notice and double billing, Please submit your notice **ONLY ONCE.**

11. Notices brought to **GPW** by "walk-in" customers on electronic media can only be submitted in *Adobe* electronic form format. All "walk-in" customers with notices that are not on electronic *Adobe* forms will be routed to the Contact Centre where they will be assisted to complete the forms in the required format.

12. Should a customer submit a bulk submission of hard copy notices delivered by a messenger on behalf of any organisation e.g. newspaper publisher, the messenger will be referred back to the sender as the submission does not adhere to the submission rules.

QUOTATIONS

13. Quotations are valid until the next tariff change.

    13.1. ***Take note:*** **GPW**'s annual tariff increase takes place on ***1 April*** therefore any quotations issued, accepted and submitted for publication up to ***31 March*** will keep the old tariff. For notices to be published from 1 April, a quotation must be obtained from **GPW** with the new tariffs. Where a tariff increase is implemented during the year, **GPW** endeavours to provide customers with 30 days' notice of such changes.

14. Each quotation has a unique number.

15. Form Content notices must be emailed to the *eGazette* Contact Centre for a quotation.

    15.1. The *Adobe* form supplied is uploaded by the Contact Centre Agent and the system automatically calculates the cost of your notice based on the layout/format of the content supplied.

    15.2. It is critical that these *Adobe* Forms are completed correctly and adhere to the guidelines as stipulated by **GPW**.

16. **APPLICABLE ONLY TO GPW ACCOUNT HOLDERS**:

    16.1. **GPW** Account Customers must provide a valid **GPW** account number to obtain a quotation.

    16.2. Accounts for **GPW** account customers **must** be active with sufficient credit to transact with **GPW** to submit notices.

        16.2.1. If you are unsure about or need to resolve the status of your account, please contact the **GPW** Finance Department prior to submitting your notices. (If the account status is not resolved prior to submission of your notice, the notice will be failed during the process).

17. **APPLICABLE ONLY TO CASH CUSTOMERS:**

    17.1. Cash customers doing **bulk payments** must use a **single email address** in order to use the **same proof of payment** for submitting multiple notices.

18. The responsibility lies with you, the customer, to ensure that the payment made for your notice(s) to be published is sufficient to cover the cost of the notice(s).

19. Each quotation will be associated with one proof of payment / purchase order / cash receipt.

    19.1. This means that **the quotation number can only be used once to make a payment.**

GOVERNMENT PRINTING WORKS - BUSINESS RULES

COPY (SEPARATE NOTICE CONTENT DOCUMENT)

20. Where the copy is part of a separate attachment document for Z95, Z95Prov and TForm03

20.1. Copy of notices must be supplied in a separate document and may not constitute part of any covering letter, purchase order, proof of payment or other attached documents.

The content document should contain only one notice. (You may include the different translations of the same notice in the same document).

20.2. The notice should be set on an A4 page, with margins and fonts set as follows:

Page size = A4 Portrait with page margins: Top = 40mm, LH/RH = 16mm, Bottom = 40mm; Use font size: Arial or Helvetica 10pt with 11pt line spacing;

Page size = A4 Landscape with page margins: Top = 16mm, LH/RH = 40mm, Bottom = 16mm; Use font size: Arial or Helvetica 10pt with 11pt line spacing;

CANCELLATIONS

21. Cancellation of notice submissions are accepted by **GPW** according to the deadlines stated in the table above in point 2. Non-compliance to these deadlines will result in your request being failed. Please pay special attention to the different deadlines for each gazette. Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.

22. Requests for cancellation must be sent by the original sender of the notice and must accompanied by the relevant notice reference number (N-) in the email body.

AMENDMENTS TO NOTICES

23. With effect from 01 October 2015, **GPW** will not longer accept amendments to notices. The cancellation process will need to be followed according to the deadline and a new notice submitted thereafter for the next available publication date.

REJECTIONS

24. All notices not meeting the submission rules will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za). Reasons for rejections include the following:

24.1. Incorrectly completed forms and notices submitted in the wrong format, will be rejected.

24.2. Any notice submissions not on the correct *Adobe* electronic form, will be rejected.

24.3. Any notice submissions not accompanied by the proof of payment / purchase order will be rejected and the notice will not be processed.

24.4. Any submissions or re-submissions that miss the submission cut-off times will be rejected to the customer. The Notice needs to be re-submitted with a new publication date.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

APPROVAL OF NOTICES

25. Any notices other than legal notices are subject to the approval of the Government Printer, who may refuse acceptance or further publication of any notice.

26. No amendments will be accepted in respect to separate notice content that was sent with a Z95 or Z95Prov notice submissions. The copy of notice in layout format (previously known as proof-out) is only provided where requested, for Advertiser to see the notice in final Gazette layout. Should they find that the information submitted was incorrect, they should request for a notice cancellation and resubmit the corrected notice, subject to standard submission deadlines. The cancellation is also subject to the stages in the publishing process, i.e. If cancellation is received when production (printing process) has commenced, then the notice cannot be cancelled.

GOVERNMENT PRINTER INDEMNIFIED AGAINST LIABILITY

27. The Government Printer will assume no liability in respect of—

27.1. any delay in the publication of a notice or publication of such notice on any date other than that stipulated by the advertiser;

27.2. erroneous classification of a notice, or the placement of such notice in any section or under any heading other than the section or heading stipulated by the advertiser;

27.3. any editing, revision, omission, typographical errors or errors resulting from faint or indistinct copy.

LIABILITY OF ADVERTISER

28. Advertisers will be held liable for any compensation and costs arising from any action which may be instituted against the Government Printer in consequence of the publication of any notice.

CUSTOMER INQUIRIES

Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While **GPW** deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.
GPW has a 2-working day turnaround time for processing notices received according to the business rules and deadline submissions.
Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

29. Requests for information, quotations and inquiries must be sent to the Contact Centre ONLY.

30. Requests for Quotations (RFQs) should be received by the Contact Centre at least **2 working days** before the submission deadline for that specific publication.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

Payment of cost

31. The Request for Quotation for placement of the notice should be sent to the Gazette Contact Centre as indicated above, prior to submission of notice for advertising.

32. Payment should then be made, or Purchase Order prepared based on the received quotation, prior to the submission of the notice for advertising as these documents i.e. proof of payment or Purchase order will be required as part of the notice submission, as indicated earlier.

33. Every proof of payment must have a valid **GPW** quotation number as a reference on the proof of payment document.

34. Where there is any doubt about the cost of publication of a notice, and in the case of copy, an enquiry, accompanied by the relevant copy, should be addressed to the Gazette Contact Centre, **Government Printing Works**, Private Bag X85, Pretoria, 0001 email: info.egazette@gpw.gov.za before publication.

35. Overpayment resulting from miscalculation on the part of the advertiser of the cost of publication of a notice will not be refunded, unless the advertiser furnishes adequate reasons why such miscalculation occurred. In the event of underpayments, the difference will be recovered from the advertiser, and future notice(s) will not be published until such time as the full cost of such publication has been duly paid in cash or electronic funds transfer into the **Government Printing Works** banking account.

36. In the event of a notice being cancelled, a refund will be made only if no cost regarding the placing of the notice has been incurred by the **Government Printing Works**.

37. The **Government Printing Works** reserves the right to levy an additional charge in cases where notices, the cost of which has been calculated in accordance with the List of Fixed Tariff Rates, are subsequently found to be excessively lengthy or to contain overmuch or complicated tabulation.

Proof of publication

38. Copies of any of the *Government Gazette* or *Provincial Gazette* can be downloaded from the **Government Printing Works** website www.gpwonline.co.za free of charge, should a proof of publication be required.

39. Printed copies may be ordered from the Publications department at the ruling price. The **Government Printing Works** will assume no liability for any failure to post or for any delay in despatching of such *Government Gazette*(s)

GOVERNMENT PRINTING WORKS CONTACT INFORMATION

Physical Address:	**Postal Address:**	**GPW Banking Details:**
Government Printing Works	Private Bag X85	**Bank:** ABSA Bosman Street
149 Bosman Street	Pretoria	**Account No.:** 405 7114 016
Pretoria	0001	**Branch Code:** 632-005

For Gazette and Notice submissions: Gazette Submissions:	**E-mail:** submit.egazette@gpw.gov.za
For queries and quotations, contact: Gazette Contact Centre:	**E-mail:** info.egazette@gpw.gov.za
	Tel: 012-748 6200
Contact person for subscribers: Mrs M. Toka:	**E-mail:** subscriptions@gpw.gov.za
	Tel: 012-748-6066 / 6060 / 6058
	Fax: 012-323-9574

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1965)

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 5(b), insertion of Note 5(c) and the substitution of Note 8 with the following in Chapter 98 of Section XXII to Part 1 of Schedule No. 1:

5.

(a) Original equipment components for motor vehicles enumerated under heading 98.01 shall not include automotive components of which -

(i) the floor panels, body sides or roof panels are permanently attached to each other (except in the case of cabs for road tractors for semi-trailers of a vehicle mass exceeding 1 600 kg, for motor vehicles for the transport of goods of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg and for chassis fitted with cabs of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg in which case the cabs may be assembled and trimmed);

(ii) the engine and transmission assemblies, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation are fitted to such floor pans or chassis frames; and

(iii) the bodies/cabs are fitted to floor pans or chassis frames (except in the case of vehicles of a mono-built construction of a vehicle mass exceeding 2 000 kg).

(b) Original equipment components for specified motor vehicles as defined in rebate item 317.04 destined for assembly outside the borders of the Republic, must be in the form of kits that have untrimmed painted bodies with no parts assembled to the body.

(c) For the purposes of this Note "engine" refers to compression-ignition or spark-ignition internal combustion piston engines, electric motors as motors for propulsion or a combination of the aforegoing engines and motors or any other means of propulsion as defined in rebate item 317.04.

8. For the purposes of this Chapter "automotive components" means a new article which can be identified as being suitable for use in the manufacture of motor vehicles manufactured under rebate items 317.04 and 317.07 or original equipment components, including carpet cut to floorpan shape, leather seat covers cut to size, unfinished articles, including blanks and rough castings, having the essential character of automotive components.

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
9801.00.03	7	- Electric accumulators of tariff subheadings 8507.30, 8507.50, 8507.60 and 8507.80	u	10%	10%	10%	10%	10%	10%

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1965)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking 5(b), die invoeging van Opmerking 5(c) en die vervanging van Opmerking 8 met die volgende in Hoofstuk 98 van Afdeling XXII van Deel 1 van Bylae Nr. 1:

5.

(a) Oorspronklike toerustingkomponente vir motorvoertuie genoem onder pos 98.01 sal nie motorvoertuigkomponente insluit nie waarvan -

(i) die vloerplate, sypanele of dakpanele permanent aan mekaar geheg is nie (behalwe in die geval van kajuite vir padtrekkers vir leunsleepwaens met 'n voertuigmassa van meer as 1 600 kg, vir motorvoertuie vir die vervoer van goedere met 'n voertuigmassa van meer as 2 000 kg en 'n B.V.M. van meer as 3 500 kg en vir onderstelle met kajuite toegerus met 'n massa van meer as 1 600 kg en 'n B.V.M. van meer as 3 500 kg, in welke geval die kajuite gemonteer en met bekleedsel toegerus mag wees);

(ii) die enjin en transmissie samestelle, asse, verkoelers, onderstel komponente, stuur meganisme, rem of elektriese toerusting of instrumentasie gemonteer is aan sodanige vloerpanne of onderstel rame; en

(iii) die bakke/kajuite aan vloerpanele of onderstelrame geheg is (behalwe in die geval van voertuie met 'n eenheidsgeboude konstruksie met 'n voertuigmassa van hoogstens 2 000 kg).

(b) Oorspronklike toerusting komponente vir gespesifiseerde motorvoertuie soos omskryf in kortingitem 317.04, bestem vir montering buite die grense van die Republiek, moet in die vorm van monteerstelle met onafgewerkte geverfde bakwerke wees met geen onderdele aan die bakwerk gemonteer nie.

(c) Vir die doeleindes van hierdie Opmerking verwys “enjin” na kompressie-ontstekings- of vonkontstekingbinnebrandsuierenjins, elektriese motore as motore vir aandrywing of kombinasie van die voorafgenoemde enjins en motore of enige ander middel van aandrywing soos omskryf in kortingitem 317.04.

8. Vir die doeleindes van hierdie Hoofstuk beteken "motorvoertuigkomponente" 'n nuwe artikel wat uitgeken kan word as geskik vir gebruik in die vervaardiging van motorfietse en motorvoertuie vervaardig onder kortingitems 317.04 en 317.07 of oorspronklike toerustingkomponente, insluitende tapyt tot vloerpanvorm gesny, leersitplekoortreksels na grootte gesny, onverwerkte artikels, insluitende ru-stukke en ru-gietstukke wat die wesentlike aard van motorvoertuigkomponente het.

Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg					
				Algemeen	EU / VK	EFTA	SAOG	MERCOSUR	AfKVHG
9801.00.03	7	- Elektriese akkumulators van tarief subposte 8507.30, 8507.50, 8507.60 en 8507.80	u	10%	10%	10%	10%	10%	10%

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CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/760)

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.04	INDUSTRY: SPECIFIED MOTOR VEHICLES (PHASE II) NOTES: This item and the Notes thereto provide for the implementation of the Automotive Production and Development Programme Phase II (APDP Phase II) introduced by the International Trade Administration Commission of South Africa (ITAC). 1. Acronyms and definitions For the purpose of this item, the following acronyms and definitions will have the meaning assigned to them in this note: 1.1 Acronyms APDP - Automotive Production and Development Programme CSP - Company Specific Percentage EV's - refer to battery electric vehicles, fuel-cell electric vehicles and alternate electric vehicles that are zero carbon emission ITAC - The International Trade Administration Commission of South Africa NEV - refers to zero or low-emissions vehicles, which include battery-electric vehicles, plug-in hybrid electric vehicles, hybrid vehicles, fuel-cell electric vehicles and green synthetic fuel combustion engines OEM - Light motor vehicle manufacturer registered in terms of Note 1 to Chapter 98 of Schedule No.1 to the Customs Act PRC - Production Rebate Certificate PRCC - Production Rebate Credit Certificate SACU - Southern African Customs Union SARS - South African Revenue Service VAA - Volume Assembly Allowance VALA - Volume Assembly Localisation Allowance VAT - Value-Added-Tax 1.2 Definitions "automotive tooling" means- (a) dies for drawing or extruding metal, of subheading 8207.20; (b) tools for pressing, stamping or punching, of subheading 8207.30; (c) work holders of subheading 8466.20; (d) assembly jigs and assembly lines, of subheading 8479.89; and (e) injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles, heavy vehicles as defined in Note 1 to rebate item 317.07 and automotive components for such motor vehicles. "Form C2" means a Form C2 as defined in the ITAC Regulations. "imported component and imported raw materials value" means the value for customs duty purposes of any imported original equipment components and raw materials imported by the registrant or imported by or received from any person in SACU and used in the manufacture or assembly of original equipment components or specified motor vehicles. "guidelines" means the guidelines issued by ITAC. "original equipment components" means components classifiable in Chapter 98 of Schedule No. 1.				

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By the substitution of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
	"other means of propulsion" means power trains that have zero carbon emissions or low carbon emissions, and these include electric motors such as battery electric vehicles that are powered entirely by rechargeable battery packs; in-wheel motors where the electric motors are integrated into the wheel hubs; fuel cell technologies such as hydrogen fuel cells, solid oxide fuel cells, hydrogen combustion engines and other similar technologies identifiable as means of propulsion. "raw materials" means materials not cut to size or shape and not made up suitable for use. "registrant" means a person registered under this item. "regulation" means regulations made in terms of section 59 of the International Trade Administration Act, No. 71 of 2002. "specified motor vehicles" means - (a) road tractors or semi-trailers of subheading 8701.2 of a vehicle mass not exceeding 1 600 kg; (b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10); (c) motor cars (including station wagons) of heading 8703; (d) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and (e) chassis fitted with engines of heading 8706.00, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks). "the Act" means "this Act" as defined in section 1 of the Customs and Excise Act, No. 91 of 1964. (i) "VALA" means the following percentages of the value for VALA purposes for vehicles with internal combustion piston engines (including vehicles with a combination of internal combustion piston engines and electric motors as motors for propulsion) - From 2026 will be set at 35% of local content for OEM volumes above 10 000 units annually over four rolling quarters Transition set at - (aa) 40 per cent in 2021; (bb) 39 per cent in 2022; (cc) 38 per cent in 2023; (dd) 37 per cent in 2024; (ee) 36 per cent in 2025; and (ff) 35 per cent in 2026 (ii)"VALA" for vehicles with an electric motor as motor for propulsion or vehicles with a motor having other means of propulsion (excluding those mentioned in (i) above), applied for a period of 10 years calculated from the date of implementation - The VALA percentage will be set at 40% of local content for OEM volumes above 10 000 units annually over four rolling quarters. The threshold of 10 000 units contemplated in (i) and (ii) above must be calculated by the addition of all specified motor vehicles. "value for VALA purposes" means the value, determined on the basis prescribed in Note 7.1, of all specified motor vehicles produced in terms of this item during four rolling quarters and ready for sale. 2. Registration 2.1 Applicants under this rebate item shall submit a letter of approval from ITAC confirming qualification for participation together with the application. 3. Submission of accounts 3.1 Registrants under this rebate item shall submit accounts in the following manner: (a) A quarterly account (DA 199) to the SARS customs office in which area of control the premises is registered and bring any customs duty and additional VAT to account at that office within 30 days from the closing date of the accounting period, but not later than the penultimate official working day following the period of three months during which the closing date of the account occurs. (b) For the purposes of this item the accounting periods shall be for four periods of three months each commencing on 1 January each year. (c) The registrant shall not be entitled to the deferment of additional VAT, other than the 30 days provided for in (a) above. 3.2 When the registrant becomes aware of an error in the account submitted, the registrant must amend the account as soon as reasonably possible by - (a) completing a form (DA 199A) for the quarter affected by the amendment; (b) adjusting all forms affected by the amendment; (c) submitting form (DA 199A), adjusted forms and payment of any customs duty and additional VAT together with an explanation of the reasons for the amendment to the SARS customs office referred to in Note 3.1(a). 4. Original equipment components imported by the registrant 4.1 The registrant shall clear all original equipment components for the manufacture of specified motor vehicles, under Chapter 98 of Schedule No. 1. 4.2 All such original equipment components shall -	

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By the substitution of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				(a) on importation be cleared under procedure code "Placement of goods under the 'Processing for Home Use' procedure"; or (b) if cleared on importation for storage and stored in a licensed customs and excise storage warehouse, be cleared before removal for use under procedure code "Processing for Home Use" of goods, previously placed under "Warehousing" procedure; and (c) when cleared as contemplated in paragraphs (a) or (b), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies. 4.3 The value for customs duty purposes of all original equipment components shall be included in the quarter during which such components were cleared under the procedure code 'Processing for Home Use'. 5. Original equipment components supplied to the registrant 5.1 A registrant must ensure and produce proof if required that the Form C2 completed by the supplier of original equipment components correctly declares the imported component value. (a) The imported component value on the Form C2 completed by a SACU supplier and received by the registrant during a quarter shall be recorded in the ensuing quarter irrespective of whether it has been used in production as yet or paid for; and (b) The imported component value on the Form C2 shall be deducted by the registrant in the quarter when the original equipment components are- (i) incorporated into original equipment components and exported; (ii) used in the manufacture of specified motor vehicles and exported; (iii) transferred to parts and accessories; or (iv) destroyed under customs supervision. 5.2 (a) Registrants shall be liable for any customs duty and additional VAT underpaid resulting from the under declaration of the imported component value on Form C2. (b) If ITAC reports any amendments to Form C2, the quarterly account to which it relates must be amended as may be necessary to give effect to the amendment reported, including payment of any customs duty and additional VAT due. (c) If Form C2 is not obtained or duly completed, the price at which the original equipment components were purchased by the registrant shall be deemed to be the imported component value in respect of the original equipment components. (d) Any incorrect information supplied on Form C2 can render the whole document null and void and may result in the purchase price of all items in such document being regarded as imported component value. 6. Determination of value for duty and additional VAT 6.1 Determination of the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant: (a) The value for customs duty purposes of original equipment components cleared under Chapter 98 during a quarter, less the value for customs duty purposes of the original equipment components- (i) in unopened containers or unit load devices, provided that the value for customs duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter; (ii) used in the manufacture of original equipment components and supplied to other registrants in terms of this rebate item; (iii) used in the manufacture of specified motor vehicles and exported; (iv) used in the manufacture of original equipment components and exported; (v) returned to the overseas suppliers; (vi) transferred to the parts and accessories division; (vii) destroyed under customs supervision. (b) If the deductions specified in subparagraphs (i) to (vii) exceed the value for customs duty purposes of imported original equipment components the value must be reduced to nil. (c) For the purposes of Notes 6.1(a)(iii) and (iv) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to - (i) the ensuing quarter; and (ii) such further quarters as the Commissioner may allow in exceptional circumstances. 6.2 Determination of the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant: (a) The imported component value of original equipment components received from any person in SACU during the previous quarter less the imported component value of original equipment components- (i) used in the manufacture of original equipment components and exported during the current quarter; (ii) used in the manufacture of specified motor vehicles and exported during the current quarter; (iii) transferred to the parts and accessories division during the current quarter; and (iv) destroyed under customs supervision during the current quarter. (b) If the deductions specified in subparagraphs (i) to (iv) exceed the imported component value of original equipment components received the value must be reduced to nil. (c) For the purposes of Notes 6.2(a)(i) and (ii) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in	

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By the substitution of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
	exports during a quarter to - (i) the ensuing quarter; and (ii) such further quarters as the Commissioner may allow in exceptional circumstances. 7. Deductions 7.1 The value for VALA purposes for any quarter shall be - (a) in the case of specified motor vehicles manufactured for the SACU market, the recommended retail list price (including options), (exclusive of VAT, excise duty in terms of Section B of Part 2 of Schedule No. 1 and environmental levy in terms of Sections D and E in Part 3 of Schedule No. 1) applicable to such motor vehicle(s) at the time of production thereof and ready for sale; or (b) in the case of specified motor vehicles exported outside the SACU, the "price free on board" as contemplated in section 72 of the Act; (c) less in respect of each of paragraphs (a) and (b), a CSP(s) on a quarterly basis. (d) less all imported contents. 7.2 A registrant shall not receive or be entitled to utilise VALA for the quarter for which the account is submitted, unless a CSP has been determined by ITAC. 7.3 The VALA of specified motor vehicles shall be declared - (a) when designated for export, but not exported at the end of a quarter, as the recommended retail list price on form DA 199.04A for that quarter; and (b) when exported- (i) as the "price free on board value" in the quarterly account during which the export took place on form DA199.04B; and (ii) the recommended retail list price mentioned in (a) on form DA199.02. 7.4 ITAC will inform the Commissioner of any amendments to a CSP as a result of which the quarterly accounts must be amended. 7.5 The Commissioner may, in the case of any model for which a recommended retail list price contemplated in paragraph 7.1 is not available, determine a value in terms of section 69(3) of the Act. 7.6 The VALA in any quarter shall firstly be utilized, if applicable, to reduce the value as calculated in terms of Notes 6.1 and 6.2. 7.7 "Excess VALA" shall be calculated as follows: (a) The balance of any excess VALA brought forward from the previous quarter; (b) less any excess VALA utilised under rebate item 460.17 for this quarter; (c) plus the VALA for this quarter; (d) less the VALA utilised to offset the duty liability calculated in terms of Note 8.1(d) for this quarter. 7.8 Any excess VALA may be utilised to reduce the value for customs duty purposes of specified motor vehicles imported under rebate item 460.17 in the next quarter, provided that- (a) prior written approval for the utilisation of such excess VALA shall be obtained from the Commissioner; (b the value of the excess VALA shall be reduced by 20 per cent if used on imported fully built-up motor vehicles; and (c) the remaining balance of any excess VALA shall be the opening balance in the next quarter. 7.9 The VALA or any excess VALA is not tradable or transferable. 7.10 A PRC may only be used- (a) by the registrant or other importers in whose name the certificate is issued to apply for rebate in terms of section 75 or a refund provided for in section 76 of the Act. 7.11 The person in whose name a PRC is issued shall be liable for any discrepancies in the application for the PRC for whatever reason, which may result in the issue of an incorrect certificate and shall remain liable for the customs duty as if no rebate had been allowed. 8. Extent of rebate 8.1 The calculation of the value to determine the extent of rebate shall be - (a) the value for customs duty purposes of imported original equipment components calculated in terms of Note 6.1; (b) plus the imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2; (c) plus the VALA calculated in terms of Note 7.3(b) (Form DA 199.02); (d) less the VALA utilised in terms of Note 7.1 for this quarter; and if any liability remains 8.2 The extent of rebate provided for in this rebate item shall not exceed the customs duty payable on the entry of imported goods under Chapter 98 of Schedule No. 1. 8.3 If any liability remains after the calculation in terms of Note 8.1, the PRC may be utilised to reduce the customs duty before the remaining customs duty and additional VAT are brought to account. 9. Compliance 9.1 The registrant or component supplier must, as applicable, comply with- (a) this rebate item, rebate items 317.06 and 317.07 of Schedule No. 3, rebate item 460.17 of Schedule No. 4 and refund items 536.00, 537.00 and 538.00 of Schedule No. 5 and the Notes thereto; (b) section 75 and any other provisions of the Act;				

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By the substitution of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
	(c) the regulations; (d) the guidelines; and (e) any directives issued by the Commissioner and ITAC.				

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.04	98.01	01.04	45	Original equipment components, for the manufacture of road tractors for semi-trailers of subheading 8701.2, of a vehicle mass not exceeding 1 600 kg	Full duty less the duty payable on the value calculated in terms of Note 8.1
317.07	**INDUSTRY: HEAVY VEHICLES** **NOTES:** **1. "Heavy vehicles" means -** **a) road tractors for semi-trailers of subheading 8701.2 of a vehicle mass exceeding 1 600 kg;** **(b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass exceeding 2 000 kg (excluding those of subheading 8702.10.10);** **(c) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks); and** **(d) chassis fitted with engines of heading 8706.00, of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).** **2.(a) 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.** **(b) To qualify for any rebate in terms of this item all components imported for the manufacture of the motor vehicles specified in Note 1 to this item shall be entered under Chapter 98 of Schedule No. 1.** **3. Applicants under this rebate item shall submit a letter of approval from ITAC confirming qualification for participation together with the application.**				

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1/760)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.04	NYWERHEID: GESPESIFISEERDE MOTORVOERTUIE (FASE II) OPMERKINGS: Hierdie item en die Opmerkings daarby maak voorsiening vir die implementering van die Motorvoertuigproduksie- en Ontwikkelingsprogram (MPOP FASE II) soos gestel deur die Internasionale Handelsadministrasiekommissie van Suid-Afrika (IHAK). 1. Akronieme en omskrywings Die volgende akronieme en omskrywings sal, vir die doeleindes van dié kortingitem, die betekenis wat aan hulle toegewys is in dié opmerking, hê. 1.1 Akronieme MPOP - Motorvoertuigproduksie- en Ontwikkelingsprogram MSP - Maatskappyspesifieke Persentasie EV'e - verwys na battery elektriese voertuie, brandstof-sel elektriese voertuie en alternatiewe elektriese voertuie wat nul koolstofvrystelling is IHAK - Internasionale Handelsadministrasiekommissie NEV - verwys na nul of lae uitlaat voertuie, wat battery-elektriese voertuie, inprop hibride elektriese voertuie, hibriede voertuie, brandstofsel elektriese voertuie, en groen sintetiese brandstof binnebrand enjins insluit OTV- Ligte motorvoertuig vervaardiger geregistreer ingevolge Opmerking 1 by Hoofstuk 98 van Deel 1 van Bylae No. 1 by die Doeane- en Aksynswet PKS - Produksiekortingsertifikaat PKKS Produksiekortingkredietsertifikaat SADU - Suider-Afrikaanse Doeane-Unie SAID - Suid Afrikaanse Inkomstediens VMT - Volumemonteringstoelaag VMLTT - Volume Montering Lokalisasie Toelaag Toevoeging BTW - Belasting op Toegevoegde Waarde 1.2 Omskrywings "motorvoertuigbewerking" beteken - (a) matryse vir aftrekking of uitpersing van metaal, van subpos 8207.20; (b) gereedskap vir persing, afstempeling of ponsing, van subpos 8207.30; (c) werkstukhouers van subpos 8466.20; (d) monteringsetapparate en monteringslyne, van subpos 8479.89; en (e) inspuiting-gietvorms, gietvormingspatrone en gietvorms van pos 84.80, waar die gebruik hoofsaaklik vir die vervaardiging van gespesifiseerde motorvoertuie, swaar voertuie soos omskryf in Opmerking 1 by kortingitem 317.07 en motorvoertuigonderdele vir sodanige motorvoertuie is. "Vorm C2" beteken 'n Vorm C2 soos omskryf in die IHAK Regulasies. "ingevoerde onderdeel en ingevoerde ru-stowwe waarde" beteken die waarde vir doeaneregdoeleindes van enige ingevoerde oorsponklike toerustingonderdele en ru-stowwe wat deur die geregistreerde persoon ingevoer word, of wat ingevoer word deur of ontvang word van enige persoon in SADU en wat vir die vervaardiging of montering van oorspronklike toerustingkomponente of gespesifiseerde motorvoertuie gebruik word. "riglyne" beteken die riglyne deur IHAK uitgereik. "oorspronklike toerustingkomponente "beteken komponente indeelbaar in Hoofstuk 98 van Bylae No. 1. "Ander middels van aandrywing" beteken kragtransmissies wat nul koolstof vrystellings of lae koolstof vrystellings het, en hierdie sluit in elektriese motore soos battery elektriese voertuie wat geheel en al aangedryf word deur herlaaibare batterypakke; in wiel motore waar die elektriese motore in die wielnawe gentegreer is ; brandstofsel tegnologies soos waterstof brandstofselle, soliede oksied brandstofselle waterstof binnebrandenjins en ander soortgelyke tegnologieë identifiseerbaar as aandryfmiddels. "ru-stowwe" beteken stowwe nie na grotte of vorm gesny nie en nie opgemaak geskik vir gebruik nie. "geregistreerde persoon" beteken 'n persoon geregistreer onder hierdie item.					

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Deur die vervanging van die volgende: (vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
	"regulasie" beteken regulasies gemaak ingevolge artikel 59 van die Wet op Internasionale Handelsadministrasie No. 71 van 2002. "gespesifiseerde motorvoertuie" beteken - (a) padtrekkers of leunsleepwaens van subpos 8701.2 met 'n voertuigmassa van hoogstens 1 600 kg; (b) motorvoertuie vir die vervoer van tien of meer persone, met inbegrip die bestuurder, van pos 87.02, met 'n voertuigmassa van hoogstens 2 000 kg (uitgesonderd dié van subpos 8702.10.10); (c) motorkarre (met inbegrip van stasiewaens) van pos 87.03; (d) motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg of met 'n massa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit (uitgesonderd rolbodemwaens en lae-konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors); en (e) onderstelle toegerus met enjins van pos 8706.00, met 'n massa van hoogstens 1 600 kg en met 'n B.V.M. van hoogstens 3 500 kg (uitgesonderd dié vir rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors). "die Wet" beteken "die Wet" soos in afdeling 1 van die Doeane- en Aksynswet No. 91 van 1964 omskryf. (i) "VMLTT "beteken die volgende persentasies van die waarde vir VMLTT doeleindes vir voertuie met binnebrandsuierenjins (met inbegrip van voertuie wat 'n kombinasie van binnebrandsuierenjins en elektriese motors as motore vir aandrywing)- Sal gestel word teen 35% van die plaaslike inhoud vir OTV volumes bo 10 000 eenhede jaarliks oor vier kwartale rollende total vanaf 2026 (aa) 40 persent in 2021 (bb) 39 persent in 2022 (cc) 38 persent in 2023 (dd) 37 persent in 2024 (ee) 36 persent in 2025, en (ff) 35 persent in 2026 "waarde vir VMLTT doeleindes" beteken die waarde, soos voorgeskryf in Opmerking 7.1 bepaal, van alle gespesifiseerde motorvoertuie ooreenkomstig hierdie item gelewer gedurende 'n kwartaal en gereed is vir verkope. (ii) VMLTT - vir voertuie met 'n elektriese motor as motor vir aandrywing of voertuie met 'n motor wat 'n ander vorm van aandrywing het (uitgesonder diè in (i) bo genoem), toegepas vir 'n tydperk van 10 jaar bereken vanaf die datum van implementering - Die VMLTT persentasie sal gestel wees op 40% van die plaaslike inhoud vir OTV volumes bo 10 000 eenhede jaarliks oor vier rollende kwartale. Die drumpel van 10 000 eenhede beoog in (i) en (ii) hierbo moet bereken word deur die byvoeging van alle gespesifiseerde motor voertuie. 2. Registrasie 2.1 Aansoekers kragtens hierdie item moet 'n goedkeuringsbrief van IHAK saam met die aansoek voorlê wat kwalifisering vir deelname bevestig. 3. Voorlegging van rekeninge 3.1 Geregistreerde persone wat kragtens hierdie item geregistreer is, moet rekeninge as volg voorlê: (a) 'n Kwartaallikse rekening (DA 199) aan die SAID doeanekantoor in watter gebied van beheer die perseel geregistreer is, en enige doeanereg en addisionele BTW verreken by daardie kantoor binne 30 dae vanaf die sluitingsdatum van die verrekeningsperiode, maar nie later nie as die voorlaaste amptelike werksdag wat volg op die drie maande periode waartydens die sluitingsdatum van die rekening voorkom. (b) Vir doeleindes van hierdie item is die verrekeningsperiode vier periodes van drie maande elk, wat elke jaar op 1 Januarie begin. (c) Die geregistreerde persoon is nie geregtig op die uitstel van betaling van addisionele BTW behalwe die 30 dae soos voorsien in (a) hierbo nie. 3.2 Wanneer die geregistreerde persoon bewus word van 'n fout op die rekening wat voorgelê is, moet die geregistreerde persoon so gou as wat redelikerwys moontlik is, die rekening wysig deur - (a) voltooiing van 'n vorm (DA 199A) vir die kwartaal wat geaffekteer word deur die wysiging; (b) aanpassing van alle vorms wat deur die wysiging geaffekteer is; (c) voorlegging aan die SAID doeanekantoor soos genoem in Opmerking 3.1(a), van vorm (DA 199A), aangepaste vorms en deur betaling van enige doeaneregte en addisionele BTW tesame met 'n verduideliking van die redes vir die wysiging. 4. Oorspronklike toerustingkomponente ingevoer deur die geregistreerde persoon 4.1 Die geregistreerde persoon moet alle oorspronklike toerustingkomponente vir die vervaardiging van gespesifiseerde motorvoertuie onder Hoofstuk 98 van Bylae No. 1 klaar. 4.2 Alle dergelike oorspronklike toerustingkomponente moet - (a) tydens invoere onder prosedurekode "Plasing van goedere onder die 'Verwerking vir Binnelandse Gebruik' prosedure geklaar word; of (b) indien tydens invoere geklaar vir opslag, en opgeslaan in 'n gelisensieerde doeane- en aksynsopslagpakhuis, voor die verwydering van goedere, geklaar word vir gebruik onder prosedurekode "Verwerking vir Binnelandse Gebruik" van goedere, tevore onder "Opslag" prosedure geplaas; en (c) wanneer geklaar soos bedoel in paragrawe (a) en (b), BTW betaal op die waarde vir doeaneregdoeleindes asof 'n "volle reg" mate van korting van toepassing is. 4.3 Die waarde vir doeaneregdoeleindes van alle oorspronklike toerustingkomponente moet in die kwartaal ingesluit word waartydens sodanige onderdele geklaar was onder die prosedure kode "Verwerking vir Binnelandse Gebruik".	

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Deur die vervanging van die volgende: (vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
	5. Oorspronklike toerustingkomponente aan die geregistreerde persoon verskaf 5.1 'n Geregistreerde persoon moet, verseker en bewys lewer, indien vereis, dat die vorm C2 deur die verskaffer van oorspronklike toerustingonderdele voltooi, die korrekte ingevoerde komponentwaarde verklaar. (a) Die ingevoerde komponentwaarde op die Vorm C2 deur 'n SADU verskaffer voltooi en deur die geregistreerde persoon ontvang gedurende 'n kwartaal moet in die daaropvolgende kwartaal vermeld word, ongeag of dit alreeds in die produksie gebruik of betaal is; en (b) Die ingevoerde komponentwaarde op die Vorm C2 moet deur die geregistreerde persoon afgetrek word in die kwartaal wanneer die oorspronklike toerusting komponente - (i) in oorspronklike toerustingkomponente geïnkorporeer en uitgevoer word; (ii) in die vervaardiging van gespesifiseerde motorvoertuie gebruik en uitgevoer word; (iii) na onderdele- en bybehore-afdeling oorgeplaas word; of (iv) onder doeanetoesig vernietig word. 5.2 (a) Die geregistreerde persoon is aanspreeklik vir enige onderbetaalde doeanereg en addisionele BTW voortspruitend uit die onderverklaring van ingevoerde komponentwaarde op die Vorm C2. (b) Indien IHAK enige wysiging aan Vorm C2 rapporteer, moet die kwartaallikse rekening waarmee dit verband hou, soos nodig gewysig word om aan die gerapporteerde wysiging gevolg te gee, met inbegrip van die betaling van enige doeanereg en BTW verskuldig. (c) Indien Vorm C2 nie verkry of behoorlik voltooi is nie, word die prys waarteen die oorspronklike toerustingonderdele deur die geregistreerde persoon gekoop is, geag die ingevoerde komponentwaarde van die oorspronklike toerustingkomponente te wees. (d) Enige verkeerde inligting op Vorm C2 voorsien kan die hele dokument nil en ongeldig verklaar en mag tot gevolg hê dat die aankoop prys beskou word om die ingevoerde komponentewaarde te wees. 6. Bepaling van die waarde vir reg en addisionele BTW 6.1 Bepaling van die waarde vir die berekening van doeanereg en addisionele BTW op oorspronklike toerustingkomponente ingevoer deur die geregistreerde persoon: (a) die waarde vir doeaneregdoeleindes van die oorspronklike toerustingkomponente onder Hoofstuk 98 geklaar gedurende 'n kwartaal, minus die waarde vir doeaneregdoeleindes van die oorspronklike toerustingkomponente - (i) in onoopgemaakte houers of eenheidsladingstoestelle, met dien verstande dat die waarde vir doeaneregdoeleindes van sodanige onderdele in ongeopende houers of eenheidsladingstoestelle as 'n openingsbalans na die volgende kwartaal oorgedra sal word; (ii) gebruik in die vervaardiging van oorspronklike toerustingkomponente en aan ander geregistreerdes ingevolge hierdie kortingitem verskaf; (iii) gebruik in die vervaardiging van spesifieke motorvoertuie en uitgevoer; (iv) gebruik in die vervaardiging van oorspronklike toerustingkomponente en uitgevoer; (v) teruggestuur aan die buitelandse verskaffer; (vi) oorgeplaas na die onderdele- en bybehore-afdeling; en (vii) onder doeanetoesig vernietig. (b) Indien die aftrekkings in subparagrawe (i) tot (vii) gespesifiseer die waarde vir doeaneregdoeleindes van oorspronklike toerustingkomponente oorskry moet die waarde verminder word na nul. (c) Vir doeleindes van Opmerkings 6.1(a)(iii) en (iv) mag die geregistreerde persoon enige oorskotwaarde vir doeaneregdoeleindes van ingevoerde oorspronklike toerustingkomponente ingevoer en gebruik gedurende 'n kwartaal, oordra na- (i) die daaropvolgende kwartaal; en (ii) sodanige verdere kwartale wat die Kommissaris in buitengewone omstandighede mag toelaat. 6.2 Bepaling van die waarde vir die berekening van die doeanereg en addisionele BTW op oorspronklike toerustingkomponente ontvang deur die geregistreerde persoon: (a) Die ingevoerde onderdelewaarde van die oorspronklike toerustingkomponente ontvang van enige persoon in SADU gedurende die vorige kwartaal minus die ingevoerde komponentwaarde van oorspronklike toerustingkomponente - (i) gebruik in die vervaardiging van oorspronklike toerustingkomponente en uitgevoer gedurende die huidige kwartaal; (ii) gebruik in die vervaardiging van gespesifiseerde motorvoertuie en uitgevoer gedurende die huidige kwartaal; (iii) oorgedra na die onderdele- en toebehore-afdeling gedurende die huidige kwartaal; en (iv) onder doeane toesig vernietig gedurende die huidige kwartaal. (b) Indien die aftrekkings, gespesifiseer in subparagrawe (i) tot (iv) die ingevoerde onderdele waarde van oorspronklike toerustingkomponente oorskry, moet die waarde verminder word na nul. (c) Vir doeleindes van Opmerkings 6.2(a)(i) en (ii) mag geregistreerde persone enige oorskotwaarde vir doeaneregdoeleindes van ingevoerde oorspronklike toerustingkomponente wat ingevoer is en gebruik is vir uitvoere gedurende 'n kwartaal, oordra na - (i) die daaropvolgende kwartaal; en (ii) sodanige verdere kwartale wat die Kommissaris in buitengewone omstandighede mag toelaat.					

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Deur die vervanging van die volgende: (vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
	7. Aftrekkings 7.1 Die waarde vir VMLTT doeleindes vir enige kwartaal is - (a) in die geval van die gespesifiseerde motorvoertuie vir die SADU mark vervaardig, die voorgestelde kleinhandelslysprys (met inbegrip van opsies) (met uitsluiting van BTW, aksynsreg ingevolge Afdeling B by Deel 2 van Bylae No. 1 en die omgewingheffing ingevolge Afdelings D en E by Deel 3 van Bylae No. 1) van toepassing op sodanige motorvoertuie by tye van produksie en gereed vir verkope; of (b) in die geval van gespesifiseerde motorvoertuie uitgevoer buite die SADU, die "prys vry aan boord" soos bedoel in artikel 72 van die Wet; (c) minus, met betrekking tot elkeen van paragrawe (a) en (b), 'n MSP op 'n kwartaallikse basis. (d) minus alle ingevoerde inhoud. 7.2 'n Geregistreerde persoon mag nie die VMLTT ontvang nie; of is nie geregtig om die VMLTT te gebruik vir die kwartaal waarvoor die rekening voorgelê word nie, mits 'n MSP deur IHAK bepaal is. 7.3 Die VMLTT van gespesifiseerde motorvoertuie moet geklaar word - (a) wanneer bestem vir uitvoer maar nie uitgevoer aan die einde van 'n kwartaal nie, as die voorgestelde kleinhandelslysprys op vorm DA 199.04(a) vir daardie kwartaal; en (b) wanneer uitgevoer - (i) as die "prys vry aan boord waarde" in die kwartaalikse rekening waartydens uitvoer plaasgevind het, op vorm DA 199.04B; en (ii) die voorgestelde kleinhandelslysprys genoem in paragraaf (a) op vorm DA 199.02. 7.4 IHAK moet die Kommissaris in kennis stel van enige wysiging tot 'n MSP wat tot gevolg het dat die kwartaallikse rekening gewysig moet word. 7.5 Die Kommissaris mag, in geval van enige model waarvoor 'n voorgestelde kleinhandelslysprys soos bedoel in paragraaf 7.1 nie beskikbaar is nie, 'n waarde bepaal ingevolge artikel 69(3) van die Wet. 7.6 Die VMLTT in enige kwartaal moet waar van toepassing, gebruik word om die waarde soos ingevolge Opmerking 6.1 en 6.2 bereken, te verminder. 7.7 "Oorskot VMLTT "word as volg bereken: (a) Die balans van enige oorskot VMLTT oorgedra vanaf die vorige kwartaal; (b) minus enige oorskot VMLTT gebruik vir hierdie kwartaal onder item 460.17; (c) plus die VMLTT vir hierdie kwartaal; (d) minus die VMLTT gebruik om die aanspreeklikheid van regs bereken ingevolge Opmerking 8.1(d) vir hierdie kwartaal in berekening te bring. 7.8 Enige oorskot VLMTT mag gebruik word om die waarde vir doeaneregdoeleindes vir gespesifiseerde motorvoertuie ingevoer onder item 460.17 in die volgende kwartaal op voorwaarde dat - (a) voorafgaande skriftelike goedkeuring sal van die Kommissaris verkry word vir die gebruik van sodanige voorskot VLMTT; (b) die waarde van die oorskot VMLTT verminder word met 20 persent wanneer dit gebruik word vir ingevoerde ten volle opgeboude motorvoertuie; en (c) die oorblywende balans van enige oorskot VMLTT die openingsbalans in die volgende kwartaal is. 7.9 Die VMLTT of enige oorskot VMLTT is nie verhandelbaar of oordraagbaar nie. 7.10 PKS mag slegs gebruik word- (a) deur 'n geregistreerde persoon of ander invoerders in wie se naam die sertifikaat uitgereik is, om aansoek te doen vir korting soos omskryf in artikel 75 of 'n terugbetaling soos omskryf in artikel 76 van die Wet. 7.11 Die persoon in wie se naam die PKS uitgereik is, is aanspreeklik vir enige teenstrydighede, vir watter rede ookal, in die aansoek vir die PKS wat kan lei tot die uitreik van 'n foutiewe sertifikaat en bly aanspreeklik vir die doeanereg asof geen korting toegelaat word nie. 8. Mate van korting 8.1 Die berekening van die waarde om die mate van korting te bepaal is - (a) die waarde vir doeaneregdoeleindes van ingevoerde oorspronklike toerustingkomponente bereken ingevolge Opmerking 6.1; (b) plus die ingevoerde komponentwaarde van oorspronklike toerustingkomponente ontvang van enige persoon in SADU bereken ingevolge Opmerking 6.2; (c) plus die VMLTT berekening ingevolge Opmerking 7.3(b) (Vorm DA 199.02); (d) minus die VMLTT gebruik ingevolge Opmerking 7.1 vir hierdie kwartaal; en indien enige aanspreeklikheid oorbly; (e) minus die waarde vir PKS's totdat die waarde na nul verminder is. 8.2 Die mate van korting waarvoor in hierdie item voorsiening gemaak word mag nie die doeanereg betaalbaar by klaring van ingevoerde goedere onder Hoofstuk 98 van Bylae No. 1 oorskry nie. 8.3 Indien enige aanspreeklikheid oorbly na berekening ingevolge Opmerking 8.1, mag die PKS gebruik word om die doeanereg te verminder voor die oorblywende doeanereg en addisionele BTW in berekening gebring word. 9. Nakoming 9.1 Die geregistreerde persoon of komponent verskaffer moet, soos van toepassing, voldoen aan - (a) hierdie kortingitem, kortingitems 317.06 en 317.07 van Bylae No. 3, kortingitem 460.17 van Bylae No. 4 en terugbetalingitems 536.00, 537.00 en 538.00 van Bylae No. 5 en die Opmerkings daarby;				

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Deur die vervanging van die volgende: (vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
	(b) Artikel 75 en enige ander voorsienings van die Wet; (c) die regulasies; (d) die riglyne; en (e) enige voorskrifte uitgereik deur die Kommissaris en IHAK.				

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Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.04	98.01	01.04	45	Oorspronklike toerusting komponente vir die vervaardiging van padtrekkers vir leunsleepwaens van subpos 8701.2 met 'n voertuigmassa van hoogstens 1 600 kg	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 8.1
317.07	**NYWERHEID: SWAAR VOERTUIE** **OPMERKINGS:** **1. "Swaar voertuie" beteken -** **(a) padtrekkers vir leunsleepwaens van subpos 8701.2 met 'n voertuigmassa van meer as 1 600 kg;** **(b) motorvoertuie vir die vervoer van tien of meer persone, insluitend die bestuurder, van pos 87.02, met 'n voertuigmassa van meer as 2 000 kg (uitgesonderd voertuie van subpos 8702.10.10);** **(c) motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van meer as 2 000 kg en met 'n B.V.M. van meer as 3 500 kg of met 'n massa van meer as 1 600 kg en met 'n B.V.M. van meer as 3 500 kg, per onderstel toegerus met 'n kajuit (uitgesonderd rolbodemwaens en lae-konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors); en** **(d) onderstelle toegerus met enjins van pos 8706.00, met 'n massa van meer as 1 600 kg of met 'n B.V.M. van meer as 3 500 kg (uitgesonderd dié vir rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors).** **2.(a) Vir die doeleindes van hierdie item het enige uitdrukking waarvan 'n betekenis ingevolge item 317.04 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk:** **(b) Ten einde vir enige korting ingevolge hierdie kortingitem te kwalifiseer, moet alle komponenete wat ingevoer word vir die vervaardiging van die motorvoertuie gespesifiseer in Opmerking 1, geklaar word onder Hoofstuk 98 in Bylae No. 1.** **3. Aansoekers onder hierdie kortingitem sal 'n brief van goedkeuring vanaf IHAK wat kwalifikasie om deel te neem bevestig voorlê tesame met die aansoek.**	

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SOUTH AFRICAN REVENUE SERVICE

NO. R. 6963 **19 December 2025**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/385)

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
410.03	87.00	01.02	23	Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.04 and 317.07, entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Controller and any additional conditions he may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6963 **19 Desember 2025**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/385)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
410.03	87.00	01.02	23	Hoogstens twee gemonteerde motorvoertuie per model vervaardig onder kortingitems 317.04 en 317.07, geklaar as prototipes uitsluitlik vir gebruik in die ontwikkeling of vervaardiging van nuwe modelle, onderhewig aan 'n permit deur die Kontroleur uitgereik en enige verdere voorwaardes wat hy in elke geval mag stel: Met dien verstande dat die prototipes nie binne 'n tydperk van twee jaar na die datum van klaring onder hierdie item aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins vervreem word nie: Met dien verstande voorts dat enigeen van voormelde handelinge met sodanige voertuie binne 'n tydperk van twee jaar na die datum van klaring kragtens hierdie item, sodanige voertuie onderhewig maak aan betaling van reg	Volle reg

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/408)

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT** **NOTES:** **1. (a) For the purposes of rebate items 460.17/00.00/04.00, 460.17/8701.2/02.05, 460.17/87.02/03.04, 460.17/87.03/05.04, 460.17/87.04/03.04 and 460.17/87.06/03.04 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.** **(b) For the purposes of these rebate items the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable less the value of the PRC calculated on a value determined as follows:** **(i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess Volume Assembly Localisation Allowance (VALA) as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.04).** **(ii) For the purposes of paragraph (i) above the value of excess VALA shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles.** **(c) After the utilisation of the VALA calculated in terms of 2(b)(i) the customs duty may be reduced to the extent of the value of the production rebate certificate.** **2. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.**			
460.17	00.00	04.00	06	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, 8201.52.15, 8201.53.15, 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	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

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/2/408)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	**VOERTUIE, VLIEGTUIE, VAARTUIE EN VERWANTE VERVOERTOERUSTING:** **OPMERKINGS:** **1. (a) Vir die doeleindes van kortingitems 460.17/00.00/04.00, 460.17/8701.2/02.05, 460.17/87.02/03.04, 460.17/ 87.03/05.04, 460.17/87.04/03.04 en 460.17/87.06/03.04 het enige uitdrukking waaraan 'n betekenis ingevolge item 317.04 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk.** **(b) Vir die doeleindes van hierdie kortingitems beteken die mate van korting "hoogstens die reg bereken kragtens die Opmerkings by hierdie kortingitem" dat die doeanereg betaalbaar bereken moet word op 'n waarde wat soos volg bepaal word:** **(i) Die waarde vir doeaneregdoeleindes van gespesifiseerde motorvoertuie ingevoer minus die waarde van enige oorskot Volume Monteringslokalisasietoelaag (VMLT) soos bereken in die kwartaallikse rekening van 'n vervaardiger van gespesifiseerde motorvoertuie (soos omskryf in kortingitem 317.04).** **(ii) Vir die doeleindes van paragraaf (i) hierbo sal die waarde van die oorskot VMLT met 20 persent verminder word indien die korting gebruik word vir die invoer van gespesifiseerde motorvoertuie.** **(c) Na vermindering van die waarde vir doeaneregdoeleindes deur gebruik van die VMLT soos bereken ingevolge 2(b)(i) mag die doeanereg vermindere word in die mate van die bedrag op die Produksie Korting Sertifikaat.** **2. Hierdie Opmerkings is slegs van toepassing op die gewone reg in Deel 1 van Bylae No. 1 gespesifiseer.**	
460.17	00.00	04.00	06	Motorvoertuigonderdele vir gespesifiseerde motorvoertuie, soos omskryf in kortingitem 317.03 of swaar motorvoertuie soos omskryf in Opmerking 1 by kortingitem 317.07, indeelbaar in tariefposte 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, 8201.52.15, 8201.53.15, 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 en 9401.20	Hoogstens die reg van toepassing op sodanige goedere in Deel 1 van Bylae No. 1 verlaag met die waarde wat op die PKS aangedui is

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CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/115)

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 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, 8201.52.15, 8201.53.15, 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

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SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6965 **19 Desember 2025**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/3/115)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 5 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
538.00	00.00	04.00	09	Motorvoertuigonderdele vir gespesifiseerde motors, soos omskryf in kortingitem 317.04 of swaar motorvoertuie soos omskryf in Opmerking 1 in kortingitem 317.07, indeelbaar in tariefposte 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, 8201.52.15, 8201.53.15, 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 en 9401.20 OPMERKING: 1. Enige uitdrukking waaraan 'n betekenis geheg is ingevolge item 317.04, het vir die doeleindes van hierdie item dieselfde betekenis, tensy dit uit die samehang anders blyk.	Hoogstens die reg van toepassing op sodanige goedere in Deel 1 van Bylae No. 1 verminder tot die mate van die bedrag wat op enige PKS aangedui is, in die naam van die invoerder uitgereik

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6966 **19 December 2025**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/4/56)

In terms of section 75 of the Customs and Excise Act, 1964, Part 4 of Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 4 in Part 4 of Schedule No. 6 with the following:

4.	For the purposes of rebate items 680.04 and 680.05 a licensed special manufacturing warehouse (VS) must be registered in terms of rebate item 317.04 or 317.07.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6966 **19 Desember 2025**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/4/56)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur Note 4 in Deel 4 van Bylae No. 6 met die volgende te vervang:

4. Vir die doeleindes van kortingitems 680.04 en 680.05, moet 'n gelisensieerd spesiale vervaardigingspakhuis (VS) geregistreer wees in terme van korting item 317.04 of 317.07.

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