Government Gazette
Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette **No. 11931** *Regulasiekoerant*

Vol. 727 **28 January Januarie 2026** **No. 54025**

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes

ISSN 1682-5845

9 771682 584003 54025

AIDS HELPLINE: 0800-0123-22 Prevention is the cure

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.

Contents

No.		Gazette No.	Page No.
GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS			
South African Revenue Service / Suid-Afrikaanse Inkomstediens			
R. 7033	Customs and Excise Act, 1964: Amendment of Rules (DAR266)	54025	3

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7033 **28 January 2026**

GENERAL EXPLANATORY NOTE:

[ ] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

---

SOUTH AFRICAN REVENUE SERVICE

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under section 120 of the Customs and Excise Act, 1964 (Act 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with retrospective effect from 19 December 2025**



EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of form

Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

"DA 199 Customs account for registrants for the purpose of rebate item 317.04

DA 199.00 The amount on the production rebate certificates utilised this quarter

DA 199.01 Calculation of “the value in terms of note 8.1” to rebate item 317.04

DA 199.02 Calculation of the volume assembly localisation allowance originally allocated to motor vehicles at the time of production and ready for sale exported this quarter

DA 199.03 Calculation of the volume assembly localisation allowance to be utilised for this quarter and the excess volume assembly localisation allowance to be carried forward as an opening balance to the next quarter

DA 199.04A Calculation of the volume assembly localisation allowance in respect of specified motor vehicles produced and ready for sale for the SACU market this quarter

DA 199.04B Calculation of the volume assembly localisation allowance in respect of specified motor vehicles produced and exported outside the SACU this quarter

DA 199.04C Calculation of the volume assembly localisation allowance in respect of electric vehicles produced and ready for sale for the SACU market this quarter

DA 199.10 Determining the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant

DA 199.11 The value for customs duty purposes of imported original equipment components and EV batteries cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 this quarter

DA 199.12 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 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 cleared under procedure code 'processing for home use' 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 cleared under procedure code 'processing for home use' 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 cleared under procedure code 'processing for home use' 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 cleared under procedure code 'processing for home use' 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 cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 used in the manufacture of specified motor vehicles exported this quarter

DA 199.18 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 destroyed under customs supervision this quarter

DA 199.19 The value for customs duty purposes of EV batteries cleared under procedure code 'processing for home use under Chapter 98 of Schedule No. 1 used in the manufacture of specified motor vehicles for the SACU domestic market this quarter

DA 199.20 Determining the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant

DA 199.21 The imported component value of original equipment components and EV batteries received from any person in SACU during previous quarter

DA 199.22 The imported component value of original equipment components received from any person in SACU used in the manufacture of original equipment components and exported during the current quarter

DA 199.23 The imported component value of original equipment components received from any person in SACU used in the manufacture of specified motor vehicles and exported during the current quarter

DA 199.24 The imported component value of original equipment received from any person in SACU transferred to parts and accessories during the current quarter

DA 199.25 The imported component value of original equipment components received from any person in SACU destroyed under customs supervision during the current quarter

DA 199.26 The imported component value of EV batteries received from any person in SACU and used in the manufacture of specified motor vehicles for the SACU domestic market during the current quarter

DA 199A Amended customs account for registrants for the purpose of rebate item 317.04

SARS	DA199
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

CUSTOMS ACCOUNT FOR REGISTRANTS FOR THE PURPOSE OF REBATE ITEM 317.04

1	**DETAILS OF REGISTRANT**			
1.1	Name of Rebate Registrant	:		
1.2	Address	:		
1.3	Contact Person	:		
1.4	Telephone and Fax No.	:		
1.5	Customs client number	:		
1.6	Warehouse Code No.(s)	:		
2	**CUSTOMS ACCOUNT DETAILS**			
2.1	Quarter	: From ..... To		
2.2	Rate of Duty as per Chapter 98 of Schedule No.1.	:		
	Note 1 - *20% duty rate to be applied to electrical batteries as customs value has been reduced by 50% on such batteries to effectively provide for the 10% rate of duty contemplated in TH 9801.00.03			
3	**CALCULATION OF THE "FULL DUTY" IN TERMS OF CHAPTER 98 OF SCHEDULE NO.1.**			Value for customs duty purposes
3.1	The value for customs duty purposes of original equipment components entered under Chapter 98 of Schedule No. 1 brought forward from form DA 199.10.		R	-
3.2	Rate of duty as per line 2.2		%	20.0%
3.3	"Full Duty" (The value as per line 3.1 multiplied by the rate as per line 3.2 above).		R	-
4	**CALCULATION OF "THE DUTY PAYABLE ON THE VALUE CALCULATED IN TERMS OF NOTE 8.1"**			
4.1	"The value calculated in terms of Note 8.1" brought forward from form DA 199.01		R	-
4.2	Rate of duty as per line 2.2		%	20.0%
4.3	"The duty payable on the value calculated in terms of Note 8.1".		R	-
5	**CALCULATION OF THE "EXTENT OF REBATE"**			
5.1	"Full Duty" brought down from line 3.3		R	-
5.2	***Less*** "the duty payable on the value calculated in terms of Note 8.1" brought down from line 4.3		R	-
5.3	"The extent of Rebate" in terms of Rebate Item 317.04.		R	-
6	**CUSTOMS DUTY AND VAT PAYABLE**			
6.1	The full duty payable in terms of Chapter 98 of Schedule No. 1 brought down from line 3.3		R	-
6.2	***Less*** the "extent of Rebate" brought down from line 5.3		R	-
6.3	***Less*** the duty reduction of Production Rebate Certificates utilised this quarter (Note 8.3)		R	
6.4	Customs Duty Payable		R	-
6.5	VAT Payable		R	-
7	**DECLARATION**			

I, ... in my capacity as ..... (position)

hereby declare that the particulars herein and on the accompanying forms are true and correct.

....

Signature Date

8	**FOR OFFICIAL USE**	
8.1	Customs Account received by ..... (Officer Name) on	(Date)
8.2	Customs Duty and VAT received recorded on ..... (Receipt Number)	(Date)
8.3	Account checked by ..... (Officer Name) on	(Date)

SARS	DA199.00
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

THE AMOUNT ON THE PRODUCTION REBATE CERTIFICATES UTILISED THIS QUARTER

1	**CUSTOMS ACCOUNT DETAILS**
1.1	Name of Rebate Registrant : ……
1.2	Quarter : From …….. To ……..
2	**ACCOUNT IN RESPECT OF NOTE 8.3 TO REBATE ITEM 317.04**

Certificate number	Certificate maturity date	Name from whom Production Rebate Certificate was obtained	Duty utilised
		TOTAL	

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

SARS	DA199.01
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

CALCULATION OF "THE VALUE IN TERMS OF NOTE 8.1" TO REBATE ITEM 317.04

1	**CUSTOMS ACCOUNT DETAILS**
1.1	Name of Rebate Registrant : ……
1.2	Quarter : From …….. To ……..
2	**ACCOUNT IN RESPECT OF NOTE 8.1 TO REBATE ITEM 317.04**

Amount brought forward from Form	Description	R	Rebate Item 317.04 (reference)
DA 199.10	The value for customs duty purposes of imported original equipment components calculated in terms of Note 6.1		Note 8.1(a)
DA 199.20	***Plus*** the imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2		Note 8.1(b)
DA 199.02	***Plus*** Volume Assembly Localisation Allowance calculated in terms of Note 7.3(b) (Form DA 199.02)		Note 8.1(c)
(A)	Sub - total		
DA 199.03 (Line 2.3.2)	***Less*** Volume Assembly Localisation Allowance utilised this quarter		Note 8.1(d)
(B)	Sub - total		
(C)	**Total of "The value calculated in terms of Note 8.1" carried forward to Form DA 199**		

SARS	DA199.02
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

CALCULATION OF THE VOLUME ASSEMBLY LOCALISATION ALLOWANCE ORIGINALLY ALLOCATED TO MOTOR VEHICLES AT THE TIME OF PRODUCTION AND READY FOR SALE EXPORTED THIS QUARTER

1	**CUSTOMS ACCOUNT DETAILS**	
1.1	Name of Rebate Registrant	: ……
1.2	Quarter	: From …….. To ……..
2	**ACCOUNT IN RESPECT OF NOTE 7.3(b)(ii) TO REBATE ITEM 317.04**	

Vehicle Model Number	Vehicle Code Number	Vehicle Engine Number	Vehicle Chassis Number	Date of Production	Quarter VALA was claimed	Volume Assembly Localisation Allowance		
						Value for VALA	VALA%	VALA Claimed
						TOTAL		

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

SARS	DA199.03
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

CALCULATION OF THE VOLUME ASSEMBLY LOCALISATION ALLOWANCE TO BE UTILISED FOR THIS QUARTER AND THE EXCESS VOLUME ASSEMBLY LOCALISATION ALLOWANCE TO BE CARRIED FORWARD AS AN OPENING BALANCE TO THE NEXT QUARTER

1	**CUSTOMS ACCOUNT DETAILS**
1.1	Name of Rebate Registrant : ……
1.2	Quarter : From …….. To ……..
2	**ACCOUNT IN RESPECT OF NOTES 7.7 AND 8.1(d) TO REBATE ITEM 317.04**
2.1	**Calculation of the amount of the VALA available for utilisation this quarter**

Item 317.04 Reference	Description	R
Note 7.7	Plus The balance of the excess VALA brought forward from the previous quarter. if any. (refer to Par.2.3.3. Form DA 199.03 of the previous quarter).	
Note 7.7 (b)	Less the amount of such excess VALA utilised for the import of motor vehicles under Rebate Item 460.17. this quarter.	
SUB-TOTAL		-
Note 7.1(a)	***Plus*** the VALA on vehicles produced this quarter and designated for home use (brought forward from Form DA 199.04A).	-
Note 7.1(b)	***Plus*** the VALA on vehicles produced this quarter and exported (brought forward from Form DA 199.04B).	-
TOTAL (A)	The total VALA available for utilisation this quarter	-

2.2	**Calculation of the value in terms of Note 8.1 before any deductions**

Item 317.04 Reference	Description	R
Note 6.1	The value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant (brought forward from form DA199.10).	
Note 6.2	***Plus*** the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant (brought forward from form DA199.20).	
Note 7.3(b)(ii)	**Plus** the VALA originally allocated to motor vehicles at the time of production and ready for sale exported this quarter (brought forward from form DA199.02)	
TOTAL (B)	The total value calculated in terms of Note 8.1 before any deduction of VALA or PRC's	-

2.3	**Calculation of the VALA to be utilised in terms of Note 8.1(d) to Rebate Item 317.04**

Line	Description	R
2.3.1	The amount of VALA available for utilisation this quarter [Total (A) above].	-
2.3.2	***Less*** the VALA to be utilised in terms of Note 8.1(d) this quarter. [The lesser amount of Total (A) or Total (B) above].	-
2.3.3	**The amount of the excess VALA carried forward to the next quarter.**	-

SARS

DA199.04A

CUSTOMS AND EXCISE | **REBATE ITEM 317.04**

CALCULATION OF THE VOLUME ASSEMBLY LOCALISATION ALLOWANCE IN RESPECT OF SPECIFIED MOTOR VEHICLES PRODUCED AND READY FOR SALE FOR THE SACU MARKET THIS QUARTER

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : .....

1.2 Quarter : From ..... To .....

2 **ACCOUNT IN RESPECT OF NOTE 7.1 (a) TO REBATE ITEM 317.04**

Notes			3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8
Vehicle Model / Code Number	Production in units	Units on which VALA is claimed	Recommended retail list price per unit	Total recommended retail list price (A * B)	Company specific percentage	Total RRP less CSP (value A) (C - D)	Total Imported content	Value A less imported content (Value for (E- F)	Value for VALA purposes per vehicle (G / A)	Total VALA Claimed (G *VALA %)
		A	B	C	D	E	F	G	H	
Sub- Total (ICE)										
Sub-Total (EV)										
GRAND TOTAL										-

3 **NOTE**

3.1 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 Section 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.

3.2 Column A multiplied by Column B.

3.3 As determined by the International Trade Administration Commission of South Africa.

3.4 Column C minus an amount equal to the Company Specific % in Column D of the value in Column C.

3.5 The imported content as defined in note 7.1(d) to Rebate Item 317.04

3.6 Column E minus column F

3.7 The value in Column G divided by the units in Column A.

3.8 % specified in terms of the definitions to Rebate Item 317.04.

3.9 Abbreviations : (1) * = multiply ; (2) / = divide ; (3) - = subtract ; (4) + = add.

3.10 VALA means "Volume Assembly Localisation Allowance" in the context of the wording and meaning of Rebate Item 317.04.

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

SARS

DA199.04B

CUSTOMS AND EXCISE	REBATE ITEM 317.04

CALCULATION OF THE VOLUME ASSEMBLY LOCALISATION ALLOWANCE IN RESPECT OF SPECIFIED MOTOR VEHICLES PRODUCED AND EXPORTED OUTSIDE THE SACU THIS QUARTER

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : .....

1.2 Quarter : From ..... To .....

2 **ACCOUNT IN RESPECT OF NOTE 7.1(b) TO REBATE ITEM 317.04**

Notes			3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8
Vehicle Model / Code Number	Production in units	Units on which VALA is claimed	FOB value per unit	Total FOB value (A * B)	Company specific percentage	FOB less CSP (value A) (C - D)	Imported content	Value A less imported content (E - F)	Value for VALA purpose per vehicle (G / A)	TOTAL VALA CLAIMED (G * %)
		A	B	C	D	E	F	G	H	
Sub Total-(ICE)										
Sub Total (EV)										
GRAND TOTAL										

3 **NOTE**

3.1 Shall be the price free on board value

3.2 Colunm A multiplied by column B

3.3 As determined by the International TradeAdministration Commission of South Africa

3.4 Column C minus an amount equal to the Company Specific % in Column D of the value in Column C.

3.5 The imported content as defined in note 7.1(d) to Rebate Item 317.04

3.6 Column E minus column F

3.7 The value in Column G divided by the units in Column A.

3.8 % specified in terms of the definitions to Rebate Item 317.04.

3.9 Abbreviations : (1) * = multiply ; (2) / = divide ; (3) - = subtract ; (4) + = add.

3.10 VALA means "Volume Assembly Localisation Allowance" in the context of the wording and meaning of Rebate Item 317.04.

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

SARS	DA199.10
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

DETERMINING THE VALUE FOR THE CALCULATION OF CUSTOMS DUTY AND ADDITIONAL VAT ON ORIGINAL EQUIPMENT COMPONENTS IMPORTED BY THE REGISTRANT

1	**CUSTOMS ACCOUNT DETAILS**
1.1	Name of Rebate Registrant : ……
1.2	Quarter : From …….. To ……..
2	**ACCOUNT IN RESPECT OF NOTE 6.1 TO REBATE ITEM 317.04**

Brought forward from Form	Description	Customs value
DA199.11	The value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 this quarter.	
(refer to Note)	***Plus*** the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1. in unopened containers or unit load devices at the end of the previous quarter.	
Sub-total (A)		-

Brought forward from Form	**Description**	**Customs value**
DA199.12	The value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 in unopened containers or unit load devices at the end of this quarter.	
DA199.13	***Plus*** the value for customs duty purposes of imported original equipment components cleared under procedure code 'Process for Home use' under Chapter 98 of Schedule no. 1 used in the manufacture of original equipment components and supplied to other Registrants this quarter.	
DA199.14	***Plus*** the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 used in the manufacture of original equipment components exported this quarter.	
DA199.15	***Plus*** the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 returned to the overseas supplier this quarter.	
DA199.16	***Plus*** the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 transferred to Parts and Accessories this quarter.	
DA199.17	***Plus*** the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 used in the manufacture of specified motor vehicles exported this quarter.	
DA199.18	***Plus*** the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 destroyed under customs supervision this quarter.	
DA199.19	***Plus*** 50% of the value for customs duty purposes on EV batteries (as per Note 1 on the DA 199)	
Sub-total (B)		-
The value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 calculated in terms of Note 6.1 to Rebate Item 317.04. [Sub-total (A) less Sub-total (B)]		-
Note: Shall be the amount declared on form DA199.12 the previous quarter.		

SARS

DA199.11

CUSTOMS AND EXCISE | **REBATE ITEM 317.04**

THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS AND EV BATTERIES CLEARED UNDER PROCEDURE CODE 'PROCESSING FOR HOME USE' UNDER CHAPTER 98 OF SCHEDULE NO. 1 THIS QUARTER

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : ……

1.2 Quarter : From …….. To ……..

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

Bill of entry			Description of goods	Value for customs duty purposes (OEC)	Value for customs duty purposes EV Batteries
Number	Date	HS Code			
	SUB TOTAL				
			TOTAL		

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

SARS	DA199.12
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS CLEARED UNDER PROCEDURE CODE 'PROCESSING FOR HOME USE' UNDER CHAPTER 98 OF SCHEDULE NO. 1 IN UNOPENED CONTAINERS OR UNIT LOAD DEVICES AT THE END OF THIS QUARTER

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : .....

1.2 Quarter : From ..... To .....

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

Bill of entry			Description of goods	Value for customs duty purposes	Value for customs duty purposes EV Batteries
Number	Date	HS Code			
			Sub-total		
			TOTAL		

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

SARS	DA199.13
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS CLEARED UNDER PROCEDURE CODE 'PROCESSING FOR HOME USE' UNDER CHAPTER 98 OF SCHEDULE NO. 1 USED IN THE MANUFACTURE OF ORIGINAL EQUIPMENT COMPONENTS AND SUPPLIED TO OTHER REGISTRANTS THIS QUARTER

1	**CUSTOMS ACCOUNT DETAILS**
1.1	Name of Rebate Registrant : ……
1.2	Quarter : From …….. To ……..
2	**ACCOUNT IN RESPECT OF NOTE 6.1(a)(ii) TO REBATE ITEM 317.04**

Name of manufacturing warehouse	Invoice		Component			Value for customs duty purposes per components	Total value for customs duty purposes	Form C2 number
	Number	Date	Number	Description	Quantity supplied			
						TOTAL		

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

SARS	DA199.14
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS CLEARED UNDER PROCEDURE CODE 'PROCESSING FOR HOME USE' UNDER CHAPTER 98 OF SCHEDULE NO. 1 USED IN THE MANUFACTURE OF ORIGINAL EQUIPMENT COMPONENTS EXPORTED THIS QUARTER

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : ……

1.2 Quarter : From …….. To ……..

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

Export declaration		Component			Value for customs duty purposes per component	Total value for customs duty purposes	Form C2 number
Number	Date	Number	Description	Quantity exported			
Excess amount carried forward from the previous quarter as an opening balance							
					Total (A)		
					Total (B)		
					Excess amount carried forward to the next quarter in terms of Note 6.1 (c) of rebate item 317.04 [Total (A) *less* total (B)]		

3 **NOTES**

3.1 Total (A) = 'Excess amount carried forward from the previous quarter as an opening balance' *plus* 'total value for customs duty purposes'

3.2 Total (B) = Total exports to be carried forward to the DA199.10 to comply with note 6.1(b) of rebate item 317.04

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

SARS

DA199.15

CUSTOMS AND EXCISE | **REBATE ITEM 317.04**

THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS CLEARED UNDER PROCEDURE CODE 'PROCESSING FOR HOME USE' UNDER CHAPTER 98 OF SCHEDULE NO. 1 RETURNED TO THE OVERSEAS SUPPLIERS THIS QUARTER

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : ……

1.2 Quarter : From …….. To ……..

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

Export bill of entry		Component			Value for customs duty purposes per component	Total value for customs duty purposes	Credit Note/ Proof of payment
Number	Date	Number	Description	Quantity exported			
					TOTAL		

3 **NOTE**

3.1 Copies of credit notes and/or refund(s) must accompany this form.

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

SARS	DA199.16
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS CLEARED UNDER PROCEDURE CODE 'PROCESSING FOR HOME USE' UNDER CHAPTER 98 OF SCHEDULE NO. 1 TRANSFERRED TO PARTS AND ACCESSORIES THIS QUARTER

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : .....

1.2 Quarter : From ..... To .....

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

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

3 **NOTE**

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

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

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

SARS	DA199.17
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS CLEARED UNDER PROCEDURE CODE 'PROCESSING FOR HOME USE' UNDER CHAPTER 98 OF SCHEDULE NO. 1 USED IN THE MANUFACTURE OF SPECIFIED MOTOR VEHICLES EXPORTED THIS QUARTER

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : .....

1.2 Quarter : From ..... To .....

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

Export declaration		Vehicle			Value for customs duty purposes per vehicle	Form C2 number
Number	Date	Engine/Chassis number	Description	Date of production		
Excess amount carried forward from the previous quarter as an opening balance						
Total (A)						
Total (B)						
Excess amount carried forward to the next quarter in terms of Note 6.1 (c) of rebate item 317.04 [Total (A) *less* total (B)]						

3 **NOTES**

3.1 Total (A) = Excess amount carried forward from the previous quarter as an opening balance *plus* value for customs duty purposes per vehicle

3.2 Total (B) = Total exports to be carried forward to the DA199.10 to comply with note 6.1(b) of rebate item 317.04

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

SARS	DA199.18
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS CLEARED UNDER PROCEDURE CODE 'PROCESSING FOR HOME USE' UNDER CHAPTER 98 OF SCHEDULE NO. 1 DESTROYED UNDER CUSTOMS SUPERVISION THIS QUARTER

1	**CUSTOMS ACCOUNT DETAILS**
1.1	Name of Rebate Registrant : ……
1.2	Quarter : From …….. To ……..

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

Destruction Certificate		Component			Quarter Imported	Value for customs duty purposes per component	Total value for customs duty purposes
Number	Date	Number	Description	Quantity			
					TOTAL		

3	**NOTE**
3.1	In instances where the components cannot be linked to a Bill of Entry by means of a unique identification number or mark, the principle 'first in first out' will apply in determining the value for customs duty purposes per quarter.
3.2	A copy of the destruction certificate and RI 412.07 entry must be attached to this form.
3.3	If the space provided is insufficient, rows may be inserted.

SARS

DA199.19

CUSTOMS AND EXCISE

THE VALUE FOR CUSTOMS DUTY PURPOSES OF EV BATTERIES CLEARED UNDER PROCEDURE CODE 'PROCESSING FOR HOME USE UNDER CHAPTER 98 OF SCHEDULE NO. 1 USED IN THE MANUFACTURE OF SPECIFIED MOTOR VEHICLES FOR THE SACU DOMESTIC MARKET THIS QUARTER

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : .....

1.2 Quarter : From ..... To .....

2 **REDUCTION IN RESPECT OF FORM DA199, PART 2.2 NOTE 1**

Vehicle			Battery		Value for customs duty purposes EV Batteries	50% Reduction as per note 317.04
Engine/Chassis number	Description	Date of production	Part number	Vehicle Form C2 number		
Total						

3 Notes

3.1 Refer DA199 Note 1: Customs value is reduced by 50% on such batteries to effectively provide for the 10% rate of duty contemplated in TH 9801.00.03

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

SARS	DA199.20
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

DETERMINING THE VALUE FOR THE CALCULATION OF THE CUSTOMS DUTY AND ADDITIONAL VAT ON ORIGINAL EQUIPMENT COMPONENTS RECEIVED BY THE REGISTRANT

1	**CUSTOMS ACCOUNT DETAILS**	
1.1	Name of Rebate Registrant	: ……
1.2	Quarter	: From …….. To ……

2 **ACCOUNT IN RESPECT OF NOTE 6.2 TO REBATE ITEM 317.04**

Brought forward from Form	Description	Imported component value
DA199.21	The imported component value of original equipment components received from any person in SACU during the previous quarter	
Sub-total (A)		
DA199.22	The imported component value of original equipment components received from any person in SACU used in the manufacture of original equipment components and exported during the current quarter	
DA199.23	***Plus*** The imported component value of original equipment components received from any person in SACU used in the manufacture of specified motor vehicles and exported during the current quarter	
DA199.24	***Plus*** The imported component value of original equipment components received from any person in SACU transferred to parts and accessories during the current quarter	
DA199.25	***Plus*** The imported component value of original equipment components received from any person in SACU destroyed under customs supervision during the current quarter	
DA199.26	***Plus*** 50% of the imported component value of EV Batteries received from any person in SACU as per Note 1 on the DA 199	
Sub-total (B)		-
The imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2 to Rebate Item 317.04 [Sub-total (A) less Sub-total (B)]		-

SARS	DA199.21
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

THE IMPORTED COMPONENT VALUE OF ORIGINAL EQUIPMENT COMPONENTS AND EV BATTERIES RECEIVED FROM ANY PERSON IN SACU DURING PREVIOUS QUARTER

1	**CUSTOMS ACCOUNT DETAILS**	
1.1	Name of Rebate Registrant	: ……
1.2	Quarter	: From …… To ……
2	**ACCOUNT IN RESPECT OF NOTE 6.2(a) TO REBATE ITEM 317.04**	

Component Manufacturer or Supplier	Component				Form C2		Total imported component value	EV Batteries
	Number	Description	Quantity received	HS Code	Number	Imported component value per component		
Sub-total								
TOTAL							-	

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

SARS	DA199.22
CUSTOMS AND EXCISE	**REBATE ITEM 317.04**

THE IMPORTED COMPONENT VALUE OF ORIGINAL EQUIPMENT COMPONENTS RECEIVED FROM ANY PERSON IN SACU USED IN THE MANUFACTURE OF ORIGINAL EQUIPMENT COMPONENTS AND EXPORTED DURING THE CURRENT QUARTER.

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : .....

1.2 Quarter : From ..... To .....

2 **ACCOUNT IN RESPECT OF NOTE 6.2(a)(i) TO REBATE ITEM 317.04**

Export declaration		Component			Imported component value per component	Total imported component value	Form C2 number
Number	Date	Number	Description	Quantity exported			
Excess amount carried forward from the previous quarter as an opening balance							
					Total (A)		
					Total (B)		
					Excess amount carried forward to the next quarter in terms of Note 6.2(c) of rebate item 317.04 [Total (A) less total (B)]		

3 Notes

3.1 Total (A) = 'Excess amount carried forward from the previous quarter as an opening balance' *plus* 'total imported component value'

3.2 Total (B) = Total exports to be carried forward to the DA199.20 to comply with note 6.2(b) of rebate item 317.04

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

SARS

DA199.23

CUSTOMS AND EXCISE

THE IMPORTED COMPONENT VALUE OF ORIGINAL EQUIPMENT COMPONENTS RECEIVED FROM ANY PERSON IN SACU USED IN THE MANUFACTURE OF SPECIFIED MOTOR VEHICLES AND EXPORTED DURING THE CURRENT QUARTER.

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : .....

1.2 Quarter : From ..... To .....

2 **ACCOUNT IN RESPECT OF NOTE 6.2(a)(ii) TO REBATE ITEM 317.04**

Export declaration		Vehicle			Imported component value	Form C2 number
Number	Date	Engine/Chassis number	Description	Date of production		
Excess amount carried forward from the previous quarter as an opening balance						
Total (A)						
Total (B)						
Excess amount carried forward to the next quarter in terms of Note 6.2(c) of rebate item 317.04 [Total (A) less total (B)]						

3 Notes

3.1 Total (A) = 'Excess amount carried forward from the previous quarter as an opening balance' *plus* 'imported component value'

3.2 Total (B) = Total exports to be carried forward to the DA199.20 to comply with note 6.2(b) of rebate item 317.04

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

SARS

DA199.24

CUSTOMS AND EXCISE | **REBATE ITEM 317.04**

THE IMPORTED COMPONENT VALUE OF ORIGINAL EQUIPMENT COMPONENTS RECEIVED FROM ANY PERSON IN SACU TRANSFERRED TO PARTS AND ACCESSORIES DURING THE CURRENT QUARTER

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : ……

1.2 Quarter : From …….. To ……..

2 **ACCOUNT IN RESPECT OF NOTE 6.2(a)(iii) TO REBATE ITEM 317.04**

Transfer voucher/Journal entry		Component			Imported component value per component	Total imported component value	Form C2 reference	Proof of payment of customs duty and VAT	
Number	Date	Number	Description	Quantity transferred				Receipt number	Date
					TOTAL				

3 **NOTE**

3.1 In instances where the components cannot be linked to a Form C2 by means of a unique identification number or mark, the principle 'first in first out' will apply in determining the imported component value per quarter.

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

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

SARS

DA199.25

CUSTOMS AND EXCISE | **REBATE ITEM 317.04**

THE IMPORTED COMPONENT VALUE OF ORIGINAL EQUIPMENT COMPONENTS RECEIVED FROM ANY PERSON IN SACU DESTROYED UNDER CUSTOMS SUPERVISION DURING THE CURRENT QUARTER

1 **CUSTOMS ACCOUNT DETAILS**

1.1 Name of Rebate Registrant : ……

1.2 Quarter : From …….. To ……..

2 **ACCOUNT IN RESPECT OF NOTE 6.2(a)(iv) TO REBATE ITEM 317.04**

Destruction Certificate		Component			Quarter Declared	Imported component value per component	Total imported component value	Form C2 Reference
Number	Date	Number	Description	Quantity				
					TOTAL			

3 **NOTE**

3.1 In instances where the components cannot be linked to a Form C2 by means of a unique identification number or mark, the principle 'first in first out' will apply in determining the imported component value per quarter.

3.2 A copy of the destruction certificate and RI 412.07 entry must be attached to this form.

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

SARS	DA199.26
CUSTOMS AND EXCISE	

THE IMPORTED COMPONENT VALUE OF EV BATTERIES RECEIVED FROM ANY PERSON IN SACU AND USED IN THE MANUFACTURE OF SPECIFIED MOTOR VEHICLES FOR THE SACU DOMESTIC MARKET DURING THE CURRENT QUARTER.

1	**CUSTOMS ACCOUNT DETAILS**
1.1	Name of Rebate Registrant : .....
1.2	Quarter : From ..... To .....
2	**REDUCTION IN RESPECT OF FORM DA199, PART 2.2 NOTE 1**

Vehicle			Battery		Value for customs duty purposes EV Batteries	50% Reduction as per note 317.04
Engine/Chassis number	Description	Date of production	Part number	Component Form C2 number		
Total						

3	Notes
3.1	Refer DA199 Note 1: Customs value is reduced by 50% on such batteries to effectively provide for the 10% rate of duty contemplated in TH 9801.00.03
3.2	If the space provided is insufficient, rows may be inserted.

SARS

DA199.A

CUSTOMS AND EXCISE | **REBATE ITEM 317.04**

AMENDED CUSTOMS ACCOUNT FOR REGISTRANTS FOR THE PURPOSE OF REBATE ITEM 317.04

1	**DETAILS OF REGISTRANT**	
1.1	Name of Rebate Registrant	_____
1.2	Address	_____
1.3	Contact Person	_____
1.4	Telephone and Fax No.	_____
1.5	Customs client number	_____
1.6	Quarter Amended	_____ to _____
1.7	Warehouse Code No.(s)	_____

2	**AMENDED CUSTOMS ACCOUNT DETAILS**		
DA199.03	**Plus** The balance of the excess VALA brought forward from the previous quarter. if any	R	
	Less the amount of such excess VALA utilised for the import of motor vehicles under Rebate Item 460.17 this quarter.	R	
	TOTAL opening balance	R	
DA199.04A	**Plus** the volume assembly Localisation allowance on vehicles produced this quarter and designated for home use	R	
DA199.04B	**Plus** the volume assembly Localisation allowance originally allocated to motor vehicles at the time of production and ready for sale exported this quarter	R	
	TOTAL VALA avaliable (Total A)		R
DA 199.10	The value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant		
DA199.11	The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 this quarter	R	
DA199.12 (Previous quarter)	***Plus*** The value for customs duty purposes of complete consignments of imported original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 in unopened containers or unit load devices at the end of the previous quarter	R	
DA199.12	***Less*** The value for customs duty purposes of complete consignments of imported original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 in unopened containers or unit load devices at the end of this quarter	R	
DA199.13	***Less*** The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 used in the manufacture of original equipment components and supplied to other registrants this quarter	R	
DA199.14	***Less*** The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 used in the manufacture of original equipment components exported this quarter	R	
DA199.15	***Less*** The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 returned to the overseas suppliers this quarter	R	
DA199.16	***Less*** The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 transferred to parts and accessories this quarter	R	
DA199.17	***Less*** The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 used in the manufacture of specified motor vehicles exported this quarter	R	
DA199.18	***Less*** The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 destroyed under customs supervision this quarter	R	
DA199.19	***Less*** 50% of the value for customs duty purposes of EV Batteries cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 used in the manufacture of SACU vehicles this quarter	R	
	TOTAL B		R
DA199.20	***Plus*** The value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant		
DA 199.21	The imported component value of original equipment components received from any person in SACU the previous quarter	R	
DA199.22	***Less*** The imported component value of original equipment components received from any person in SACU used in the manufacture of original equipment components and exported during the current quarter	R	
DA199.23	***Less*** The imported component value of original equipment components received from any person in SACU used in the manufacture of specified motor vehicles and exported during the current quarter	R	

DA199.24	***Less*** The imported component value of original equipment components received from any person in SACU transferred to parts and accessories during the current quarter	R		
DA199.25	***Less*** The imported component value of original equipment components received from any person in SACU destroyed under customs supervision during the current quarter	R		
DA199.26	***Less*** 50% of the imported component value of EV Batteries received from any person in SACU and used in the manufacturing of vehicles for SACU during the current quarter	R		
	TOTAL C			R
DA 199.02	***Plus*** the volume assembly Localisation allowance originally allocated to motor vehicles at the time of production and ready for sale exported this quarter		R	
	The total value calculated before any deduction of VALA or PRC's (Total D)			R
	The amount of VALA available for utilisation this quarter (Total A)	R		
	Less the VALA to be utilised in terms of Note 8.1(d) this quarter. [The lesser amount of Total (A) or Total (D) above]. TOTAL E	R		
	The amount of the excess VALA carried forward to the next quarter (If applicable) (Total A - Total E)	R		
	The value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant (Total A - Total D) TOTAL F	R		
	Value for Customs Duty Purposes = (Total F)			R

3	**DUTY CALCULATION**		
	Value for Customs Duty Purposes (Total F)	R	
	Chapter 98 rate of duty		%
	Customs Duty Payable	R	
	Less Original Customs Duty paid		
	Less PRC		
	Additional Customs Duty Payable		
	Additional VAT Payable	R	
4	**NOTE**		
	All fields should be completed.		
5	**DECLARATION**		

I, ... in my capacity as ..... (position)

hereby declare that all information supplied on this document is true and correct.

Signature ..... Date .....

6	**FOR OFFICIAL USE**
6.1	Amended customs account received by ..... (officer name) on ..... (date)
6.2	Customs duty received recorded on ..... (receipt number) ..... (date)
6.3	Account checked by ..... (officer name) on ..... (date)

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065

This gazette is also available free online at **www.gpwonline.co.za**