

Regulation Gazette

No. 8378

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No. 28361

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GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

South African Revenue Service Suid-Afrikaanse Inkomstediens

30 December 2005

No. R. 1253

CUSTOMS AND EXCISE ACT, 1964.- AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1303)

Under 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.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for the particulars appearing in the columns opposite the stated subheadings of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
17.04	1704.90	7	- Other	kg	37%	25%	free

No. R. 1253

30 Desember 2005

DOEANE- EN AKSYNSWET, 1964.- WYSIGING VAN BYLAE NO 1 (NO. 1/1/1303))

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

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die besonderhede wat verskyn in die kolomme teenoor die genoemde subposte van die volgende:

Pos	Subpos	T S	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
17.04	1704.90	7	- Ander	kg	37%	25%	vry

No. R. 1254

30 December 2005

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/595)

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

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion after subheading 6006.3 to rebate item 311.15 of the following:

Rebate item	Tariff heading	Rebate code	C D	Description	Extent of Rebate
311.15	6116.9	01.05	55	Gloves of cotton or synthetic fibres, or of mixtures of cotton and synthetic fibres, for use as liners in the manufacture of gloves, impregnated, coated or covered with plastics or rubber, classifiable in subheading 6116.10.	Full duty

No. R. 1254

30 Desember 2005

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/595)

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

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur na subpos 6006.3 by kortingitem 311.15 die volgende in te voeg:

Kortingitem	Tariefpos	Korting kode	T S	Beskrywing	Mate van Korting
311.15	6116.9	01.05	55	Handskoene van katoen of sintetiese vesels, of van mengsels van katoen en sintetiese vesels, vir gebruik as voering in die vervaardiging van handskoene, geïmpregneer, bestryk of bedek met plastieke of rubber, van subpos 6116.10.	Volle reg

No. R. 1255

30 December 2005

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/596)**

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

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 24(ii) to rebate item 317.04 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
317.04				24(ii) by other importers to reduce the value of automotive components, specified motor vehicles or heavy motor vehicles as defined in Note 1 to rebate item 317.07 or to claim a refund of customs duties paid on automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07 imported by the person in whose name the certificate was issued.	

No. R. 1255

30 Desember 2005

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/596)**

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

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur Opmerking 24(ii) by kortingitem 317.04 deur die volgende te vervang:

Kortingitem	Tariefpos	Kortingkode	T S	Beskrywing	Mate van Korting
317.04				24(ii) deur ander invoerders om die waarde van motorvoertuigkomponente, gespesifiseerde motorvoertuie of swaar motorvoertuie te verminder soos in Opmerking 1 van kortingitem 317.07 omskryf of die terugbetaling van invoerrete betaal op motorvoertuigkomponente, gespesifiseerde motorvoertuie en swaar motorvoertuie soos in Opmerking 1 van kortingitem 317.07 omskryf ingevoer deur die persoon in wie se naam die sertifikaat uitgereik is, te eis.	

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/294)**

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

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for tariff heading 00.00 to rebate item 460.17 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.17	00.00	01.00	02	Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.10.20, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 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, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/294)**

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

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur tariefpos 00.00 by kortingitem 460.17 deur die volgende te vervang:

Kortingitem	Tariefpos	Kortingkode	T S	Beskrywing	Mate van Korting
460.17	00.00	01.00	02	Motorvoertuigkomponente vir gespesifiseerde motorvoertuie soos in Opmerking 7 by kortingitem 317.04 omskryf of swaar motorvoertuie soos in Opmerking 1 by kortingitem 317.07 omskryf, indeelbaar by tariefsubposte 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.10.20, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 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, 8544.30, 8544.4, 87.07, 87.08 en 9401.20	Hoogstens die reg van toepassing op sodanige goedere in Deel 1 van Bylae No. 1 bereken op die waarde wat op die invoerkortingkrediet=sertifikate aangedui is

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/76)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for drawback item 538.00 of the following:

Drawback Item	Tariff Heading	Code	C D	Description	Extent of Drawback
538.00	00.00	01.05	01	Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.10.20, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 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, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on any import credit certificates

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/76)**

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

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur terugbetalingitem 538.00 deur die volgende te vervang:

Terug= betalingitem	Tariefpos	Kode	T S	Beskrywing	Mate van Terugbetaling
538.00	00.00	01.05	01	Motorvoertuigkomponente vir gespesifiseerde motorvoertuie soos in Opmerking 7 by kortingitem 317.04 omskryf of swaar motorvoertuie soos in Opmerking 1 by kortingitem 317.07 omskryf, indeelbaar by tariefsubposte 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.10.20, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 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, 8544.30, 8544.4, 87.07, 87.08 en 9401.20	Hoogstens die reg van toepassing op sodanige goedere in Deel 1 van Bylae No. 1 bereken op die waarde wat op enige invoerkrediet=sertifikaat aangedui is

General Explanatory Note:

- [] Words in bold type in square brackets indicate omissions from existing rules.
- _____ Words underlined with a solid line indicate insertions in existing rules.
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SOUTH AFRICAN REVENUE SERVICE**No. R. 1258****30 December 2005****CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/15)**

Under sections 64 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto **with effect from 2 April 2003.**

**PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

- (a) By the substitution in rule 64F.07(b) for the introductory sentence preceding subparagraph (i) of the following sentence:
“Any such application must be on form [DA 64F] DA 66 and must be supported by –“
- (b) By the substitution in rule 64F.07 for paragraph (d) of the following paragraph:
“(d) Any such application is subject to the provisions of item 609.28 [,] or [605.05 or] 650.05 or 650.06 of Schedule No. 6.”

SOUTH AFRICAN REVENUE SERVICE**No. R. 1259****30 December 2005****CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/16)**

Under sections 64 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1964 are amended to the extent set out in the Schedule hereto.

**PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

- (a) By the substitution in the Schedule to the rules for the form DA 66 of the following form:
"DA 66 - General Application for Drawback / Refund"



**SOUTH AFRICAN REVENUE SERVICE:
GENERAL APPLICATION FOR DRAWBACK / REFUND**

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE												
A1: Approval by Controller												
Alphabetical district office code								
				Name of Refund Officer			Signature of Refund Officer					
A2: Claim particulars												
CAPE system identification number and date	Date of receipt	Date of receipt	Date of receipt	Claim date and number								
B. FOR COMPLETION BY APPLICANT												
B1: Applicant information												
Name		Code No:										
Address												
Name of Bank:												
Branch Name:		Branch Code:										
Type of Account:		Account number:										
B2: * <input type="checkbox"/> Importer <input type="checkbox"/> Owner <input type="checkbox"/> Exporter information (mark one block with an X)												
Name		Code No.										
Address		For *applicant's / importer's / owner's / exporter's use:										
B3: Amount(s) claimed												
Type of duty/revenue	Rand			Cent	Type of duty/revenue	Rand			Cent			
Customs Duty					Excise Duty							
Anti-Dumping Duty					Duty: Sch. 1 Part 2B							
VAT					Other*							
Total amount claimed												
B4: Particulars of document under cover of which payment was made												
Form No. (e.g. DA500)		Bill of entry purpose code (e.g. DP or XDP)										
Final No.		Date			G	G	Y	Y	M	M	D	D
Date on which payment was effected		G	G	Y	Y	M	M	D	D	Alphabetical district office code		
C. FOR COMPLETION BY BOOKKEEPING (H/O)												
Financial Voucher No.		Electronic Fund Transfer No.			Cheque No.			Financial Voucher / Cheque / EFT Date				

* Delete which is not applicable

** VAT means value added tax paid in terms of the Value Added Tax Act, 1991 (Act No. 89 of 1991).

*** Please specify the "other" type of duty/revenue.

B. FOR COMPLETION BY APPLICANT (continue from page 1)

B5: Type of Refund

Please indicate the type of refund with an "X" in the appropriate box

		General refunds I.t.o. section 76
Overplus		
Drawback (Part 1, Schedule 5)		Committed an error in calculating duty
Goods exported in the same condition as imported (Part 2 Schedule 5)		Assessed duty on value higher than value for duty purposes
(Part 3 Schedule 5)	Goods destroyed in unavoidable circumstances	Incorrect tariff classification / tariff determination under section 47 (9)
	Goods abandoned	Goods having been damaged, destroyed or irrecoverably lost prior to release
	Goods used for the manufacture of excisable goods	Short landed, short shipped or short packed goods
Refund by Licensed Distributor		Adjustment of bill of entry I.t.o. section 40 (3)
Refund of excise duty (Schedule 6)		Other (please specify):
Drawback of excise duty (Schedule 6)		

B6: Documents to prove claim

The following documents to prove this claim are attached to page 3:

B7: Indemnity

In consideration of this claim being paid *1 / we (Applicant),
 herein represented by (Person's full name),

in *his / her capacity as, *he / she being duly authorised to furnish this indemnity, hereby agree and undertake to hold harmless and keep indemnified the Office of the Commissioner for the South African Revenue Service against any claim, loss or damage, cost and expense, arising from any cause whatsoever which may be made against, or sustained or incurred by the said office, as a result of payment of this claim.

Signed on this day of the month (ccyy)

At (Place) Signature

B8: Grounds for claim (continue on page 3)

Important note:- It is of the utmost importance that the reasons advanced for this claim be fully motivated and set out hereunder. It is incumbent upon the applicant to explain clearly why a refund is due and to ensure that the claim is proved by means of other supporting documents. If these requirements are not strictly adhered to, the claim will be rejected and may become time-expired.

I, (Person's full name),
 on behalf of the (Applicant's name)

declare that I am duly authorised to make this declaration; that the grounds for this claim and the particulars entered herein and which are referred to, are true and correct and that the applicant is entitled to a refund of the amount hereby claimed.

Signed on this day of the month (ccyy)

At (Place) Signature

* Delete which is not applicable

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE (continue from page 1)
A3: Query to applicant

To whom it may concern,
 This refund claim cannot be entertained for the under-mentioned reasons. If this claim is re-submitted, you should use the same refund jacket and lodge it with the Controller of Customs and Excise.

Your attention is invited to sections 75(14), 76(4) and 76B of the Act and item 522.03 of Schedule No. 5 in regard to the prescriptive period in which claims may be lodged.

D. FOR COMPLETION BY FUNCTIONAL AUDIT (H/O)
D1: Query to Controller

D2: Approval of claim

Allocation No.	Amount
R	
R	
R	
R	
R	
R	
R	
Total	

Audited by:
Date:	Signature
Approved by:
Date:	Signature