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## GENERAL NOTICES • ALGEMENE KENNISGEWINGS

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### DEPARTMENT OF TRADE, INDUSTRY AND COMPETITION

#### NOTICE 4188 OF 2026

### INTERNATIONAL TRADE ADMINISTRATION COMMISSION

## AMENDMENTS TO THE NOTES UNDER REBATE ITEM 412.00 OF SCHEDULE NO. 4 TO THE CUSTOMS AND EXCISE ACT NO. 91 OF 1964

### INITIATED BY:

International Trade Administration Commission of South Africa ('ITAC')  
Private Bag X 753  
Pretoria  
0001

### REASONS FOR THE PROPOSED AMENDMENTS:

- Original Equipment Manufacturers (OEMs) are experiencing challenges in obtaining bill of entries for the imported components domestically purchased from their local suppliers since they are not the importers of such goods.
- The suppliers' bills of entry contain confidential import transaction information. As a result, local suppliers may be unwilling to share these documents with the respective OEMs.
- This creates a practical compliance barrier in that although the imported component content is ultimately destroyed under customs supervision, the OEMs may be unable to substantiate the imported value sufficiently to claim the available customs-duty rebate.
- Under the current Rebate Item 412.00 provisions, OEMs are generally required to provide the relevant bill of entry, invoices and supporting import documentation when applying for the rebate.
- In its initial assessment, the South African Revenue Service (SARS) recognises the use of Form C2 as an alternative supporting document in these circumstances. According to SARS, the proposed amendment would therefore allow OEMs to make use of an existing reporting mechanism rather than introduce an entirely new compliance requirement.

### PUBLICATION PERIOD:

Written representations must be submitted within **four (4) weeks** of the date this Notice. Enquiries: ITAC Ref: **04/2026**, enquiries: Mr Pardon Hadzhi, Mr Maxwell Madida and Ms Nompumelelo Nkosi. They can be contacted via e-mail: [phadzhi@itac.org.za](mailto:phadzhi@itac.org.za)/[mmadida@itac.org.za](mailto:mmadida@itac.org.za)/[nnkosi@itac.org.za](mailto:nnkosi@itac.org.za) and or telephone numbers 012 394 3634/3614/1378.