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# GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS


## SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1048

22 December 2014

CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 1 (NO. 11/1508)

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.



N NENE  
MINISTER OF FINANCE

### SCHEDULE

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
9801.00.45	2	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or 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)	kg	20%	20%	20%	20%
9801.00.55	8	- For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and 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)	kg	20%	20%	20%	20%

No. R. 1048

22 Desember 2014

DOEANE- EN AKSYNSWET, 1964,  
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1508)

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.



N NENE  
MINISTER VAN FINANSIES

## BYLAE

Deur die vervanging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg			
				Algemeen	EU	EFTA	SAOG
9801.00.45	2	- Vir motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van meer as 2 000 kg of '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 laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblovragmotors)	kg	20%	20%	20%	20%
9801.00.55	8	- Vir onderstelle met enjins toegerus van pos 87.06, met 'n massa van meer as 1 600 kg en met 'n B.V.M. van meer as 3 500 kg (uitgesonderd rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblovragmotors)	kg	20%	20%	20%	20%

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/17709)**

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.



**N NENE**  
MINISTER OF FINANCE

**SCHEDULE**

By the insertion of Note 2 to rebate item 317.00:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.00				2. Vehicle manufacturers registered in terms of rebate item 317.03 and importing components of Chapter 98 may not register for the purposes of rebate item 317.02 or clear components in terms of rebate item 317.02	

By the substitution of Note (d) under "specified motor vehicles" in Note 1.2 to rebate item 317.03:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03				(d) Motor vehicles for the transport of goods of heading 87.04 (excluding subheading 8704.10) 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 a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab and dumpers designed for off-highway use with a G.V.M. exceeding 50 tons classifiable in tariff subheading 8704.10 (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks);	

By the insertion of Note (f) under "specified motor vehicles" in Note 1.2 to rebate item 317.03:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03				(f) Chassis fitted with engines of heading 87.06 for dumpers designed for off-highway use with a G.V.M. exceeding 50 tons classifiable in tariff subheading 8704.10.	

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03	98.01	05.04	41	Original equipment components, for the manufacture of 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 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)	Full duty less the duty payable on the value calculated in terms of Note 8.1

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03	98.01	07.04	40	Original equipment components for the manufacture of chassis fitted with engines of heading 87.06 for dumpers designed for off-highway use with a G.V.M. exceeding 50 tons classifiable in tariff subheading 8704.10	Full duty less the duty payable on the value calculated in terms of Note 8.1

By the substitution of Note 1(c) to rebate item 317.07:


Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.07	(c)			Motor vehicles for the transport of goods of heading 87.04 (excluding subheading 8704.10), of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg and of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab and dumpers designed for off-highway use with a G.V.M. exceeding 50 tons classifiable in tariff subheading 8704.10 (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks);	3 500 kg or of a mass exceeding 50 tons classifiable in tariff

By the insertion of Note 1(e) to rebate item 317.07:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.07	(e)			Chassis fitted with engines of heading 87.06 for dumpers designed for off-highway use with a G.V.M. exceeding 50 tons classifiable in tariff subheading 8704.10	8704.10

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 3 (NO. 3/1709)**

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.



**MINISTER VAN FINANSIES**

**BYLAE**

Deur die invoeging van Opmerking 2 tot kortingitem 317.00:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.00				2.Voertuig vervaardigers wat onder kortingitem 317.03 geregistreer is en komponente van Hoofstuk 98 invoer, mag nie registreer vir die doeleindes van kortingitem 317.02 of komponente klaar ingevolge kortingitem 317.02 nie.	

Deur die vervanging van Opmerking (d) onder "gespesifiseerde motorvoertuie" in Opmerking 1.2 tot kortingitem 317.03:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.03				(d) Motorvoertuie vir die vervoer van goedere van pos 87.04 (uitgesonderd subpos 8704.10) 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 en storters vir gebruik op rowwe-terrein, met 'n B.V.M. van meer as 50 ton indeelbaar in tarief subpos 8704.10, (uitgesonderd rolbodemwaens en lae-konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors);	

Deur die invoeging van Opmerking (f) onder "gespesifiseerde motorvoertuie" in Opmerking 1.2 tot kortingitem 317.03:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.03				(f) Onderstelle met enjins toegerus van pos 87.06 vir storters ontwerp vir gebruik op rowwe-terrein gebruik met 'n B.V.M. van meer as 50 ton indeelbaar in tarief subpos 8704.10.	

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.03	98.01	05.04	41	Oorspronklike toerustingkomponente vir die vervaardiging van 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)	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 8.1

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.03	98.01	07.04	40	Oorspronklike toerustingkomponente vir die vervaardiging van onderstelle met enjins toegerus van pos 87.06, vir storters ontwerp vir gebruik op rowwe-terrein met 'n B.V.M. van meer as 50 ton indeelbaar in tarief subpos 8704.10	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 8.1

Deur die vervanging van Opmerking 1(c) tot kortingitem 317.07:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.07				(c) Motorvoertuie vir die vervoer van goedere van pos 87.04 (uitgesonderd subpos 8704.10), 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 en storters vervaardig vir op growwe-terrein gebruik met 'n B.V.M. van meer as 50 ton indeelbaar in tarief subpos 8704.10 (uitgesonderd rolbodemwaens en lae-konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors);	

Deur die invoeging van Opmerking 1(e) tot kortingitem 317.07:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.07				(e) Onderstelle met enjins toegerus van pos 87.06 vir storters vervaardig op rowwe-terrein gebruik met 'n B.V.M. van meer as 50 ton indeelbaar in tarief subpos 8704.10	

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