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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 69

27 JANUARY 2017

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1563)**

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, with effect from 1 February 2017, to the extent set out in the Schedule hereto.



**M. JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	MERCOSUR
9801.00.05	3	Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55	kg	20%	20%	20%	20%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	MERCOSUR
9801.00.10	0	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg (excluding tyres)	kg	20%	20%	20%	20%
9801.00.15	0	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg (excluding tyres)	kg	20%	20%	20%	20%
9801.00.20	7	For 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 tyres)	kg	20%	20%	20%	20%
9801.00.25	8	For 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 vehicles of subheading 8702.10.10 and tyres)	kg	20%	20%	20%	20%
9801.00.30	4	For motor cars (including station wagons) of heading 87.03 (excluding tyres)	kg	20%	20%	20%	20%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9801.00.40	1	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of 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 dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres)	kg	20%	20%	20%	20%	20%
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; excluding tyres)	kg	20%	20%	20%	20%	20%
9801.00.50	9	- For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres)	kg	20%	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; excluding tyres)	kg	20%	20%	20%	20%	20%

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 69

27 JANUARIE 2017

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1563)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Februarie 2017, in die mate in die Bylae hierby aangetoon.



M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg				
				Algemeen	EU	EFTA	SAOG	MERCOSUR
9801.00.05	3	Bande vir die goedere besbryf in tariefsubposte 9801.00.10 tot 9801.00.55	kg	20%	20%	20%	20%	20%

Deur die vervanging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg				
				Algemeen	EU	EFTA	SAOG	MERCOSUR
9801.00.10	0	Vir padtrekkers vir leunsteepwaens van subpos 8701.20 met 'n voertuigmassa van hoogstens 1 600 kg (uitgesonderd bande)	kg	20%	20%	20%	20%	20%
9801.00.15	0	Vir padtrekkers vir leunsteepwaens van subpos 8701.20 met 'n voertuigmassa van meer as 1 600 kg (uitgesonderd bande)	kg	20%	20%	20%	20%	20%
9801.00.20	7	Vir motorvoertuie vir die vervoer van tien of meer persone met inbegrip van die bestuurder van pos 87.02 met 'n voertuigmassa van hoogstens 2 000 kg (uitgesonderd bande)	kg	20%	20%	20%	20%	20%
9801.00.25	8	Vir motorvoertuie vir die vervoer van tien of meer persone met inbegrip van die bestuurder van pos 87.02 met 'n voertuigmassa van meer as 2 000 kg (uitgesonderd voertuie van subpos 8702.10.10 en bande)	kg	20%	20%	20%	20%	20%
9801.00.30	4	Vir motorkarre (met inbegrip van stasiewaens) van pos 87.03 (uitgesonderd bande)	kg	20%	20%	20%	20%	20%

Deur die vervanging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg				
				Algemeen	EU	EFTA	SAOG	MERCOSUR
9801.00.40	1	- Vir motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van hoogstens 2 000 kg of met '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 storters ontwerp vir gebruik op rowwe terrein, rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokkragmotors; uitgesonderd bande)	kg	20%	20%	20%	20%	20%
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 veldbosblokkragmotors; uitgesonderd bande)	kg	20%	20%	20%	20%	20%
9801.00.50	9	- Vir onderstelle met enjins toegerus van pos 87.06, of 'n massa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg (uitgesonderd storters ontwerp vir gebruik op rowwe terrein, rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokkragmotors; uitgesonderd bande)	kg	20%	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 veldbosblokkragmotors; uitgesonderd bande)	kg	20%	20%	20%	20%	20%

SOUTH AFRICAN REVENUE SERVICE

NO. R. 70

27 JANUARY 2017

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3D/22)

In terms of section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.



M. JONAS

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.01.27	8703.90	Other:	
151.01.27	8703.90.90	Other	R100.00 per g/km CO ² emissions exceeding 120g/km

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.01.29	8703.40.90	Other	R100.00 per g/km CO ² emissions exceeding 120g/km
151.01.31	8703.50.90	Other	R100.00 per g/km CO ² emissions exceeding 120g/km
151.01.33	8703.60.90	Other	R100.00 per g/km CO ² emissions exceeding 120g/km
151.01.35	8703.70.90	Other	R100.00 per g/km CO ² emissions exceeding 120g/km
151.01.39	8703.90	Other:	
151.01.39	8703.90.90	Other	R100.00 per g/km CO ² emissions exceeding 120g/km

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.01.01	8703.2	Other vehicles, with only spark-ignition internal combustion reciprocating piston engines; ;	
151.01.17	8703.3	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel);	

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 70

27 JANUARIE 2017

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3D/22)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3D van Bylae No. 1 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skraping van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.01.27	8703.90	Ander:	
151.01.27	8703.90.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km

Deur die invoeging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.01.29	8703.40.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km
151.01.31	8703.50.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km
151.01.33	8703.60.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km
151.01.35	8703.70.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km
151.01.39	8703.90	Ander:	
151.01.39	8703.90.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km

Deur die vervanging van die volgende:

Omgewings-heffing item	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.01.01	8703.2	Ander voertuie, met alleenlik vonkkompressie-ontstekingbinnebrandwederkerige suierenjins:	
151.01.17	8703.3	Ander voertuie met alleenlik kompressie-ontstekingsbinnebrandsuierenjins (diesel of halfdiesel):	

SOUTH AFRICAN REVENUE SERVICE

NO. R. 71

27 JANUARY 2017

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3E/2)

In terms of section 48 of the Customs and Excise Act, 1964, Part 3E of Schedule No. 1 to the said Act, as promulgated in the rates and Monetary Amounts and Amendment of Revenue Laws Act No. 13 of 2016 published in Government Gazette No. 40560 dated 19 January 2017, is hereby amended, with effect from 1 February 2017, to the extent set out in the Schedule hereto.



M. JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) in Section E to Part 3 of Schedule No. 1

ENVIRONMENTAL LEVY ON TYRES

NOTES

1. Any rate of environmental levy on tyres specified in this Section shall apply to
 - (a) New, used or retreaded tyres (excluding retreaded tyres of a kind used on motor cars (including station wagons and racing cars), and those of a kind used on buses and lorries, classifiable in tariff subheadings 4012.11 and 4012.12), imported into the Republic;
 - (b) Tyres fitted to or presented with imported vehicles or chassis specified in Chapters 87 and 88 and listed in the column headed "Tariff Subheading" in this Part;
 - (c) Tyres fitted to or presented with imported road wheels fitted with tyres; wheel rims fitted with tyres specified in headings 87.08, 87.16, or 88.02;
 - (d) Tyres imported in terms of Chapter 98; and
 - (e) New or retreaded tyres (excluding retreaded tyres of a kind used on motor cars (including station wagons and racing cars), and those of a kind used on buses and lorries, classifiable in tariff subheadings 4012.11 and 4012.12), manufactured in the Republic.
2. Any environmental levy payable in terms of this Section in respect of tyres specified therein shall be additional to any Customs and Excise duty payable in terms of Part 1 or 2 of Schedule No. 1 or any Section in this Part.
3. The rate of environmental levy specified in the rate of environmental levy column in this Section shall be calculated -
 - (a) only on the net mass of the tyre, whether or not imported with, for example, fitted to vehicles or chassis, or presented as components (e.g. road wheels fitted with tyres; wheel rims fitted with tyres) or other goods; or
 - (b) if the net mass is not available or cannot be determined, the rate of environmental levy shall be calculated on the design mass of the tyres plus 10% of the design mass.
4. The terms "net mass" and "design mass" have the meaning assigned thereto in rule 54FC.01(b)(i) and (ii).
5. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
152.00	40.11	New pneumatic tyres, of rubber:	
152.01	4011.10	Of a kind used on motor cars (including station wagons and racing cars):	
152.01.01	4011.10.01	Having a rim size not exceeding 33 cm (13 inches)	R2.30/kg net

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
152.01.03	4011.10.03	Having a rim size of 35 cm (14 inches)	R2.30/kg net
152.01.05	4011.10.05	Having a rim size of 38 cm (15 inches)	R2.30/kg net
152.01.07	4011.10.07	Having a rim size of 41 cm (16 inches)	R2.30/kg net
152.01.09	4011.10.09	Having a rim size of 43 cm (17 inches) or more	R2.30/kg net
152.02	4011.20	Of a kind used on buses or lorries:	
152.02	4011.20.1	Having a load index not exceeding 121:	
152.02.03	4011.20.16	Having a rim size not exceeding 35 cm (14 inches)	R2.30/kg net
152.02.05	4011.20.18	Having a rim size of 38 cm (15 inches) or more	R2.30/kg net
152.02	4011.20.2	With a load index exceeding 121:	
152.02.07	4011.20.22	Having a rim size not exceeding 44 cm (17.5 inches)	R2.30/kg net
152.02.09	4011.20.24	Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches)	R2.30/kg net
152.02.11	4011.20.26	Having a rim size exceeding 51 cm (20 inches)	R2.30/kg net
152.02.15	4011.30	Of a kind used on aircraft	R2.30/kg net
152.02.17	4011.40	Of a kind used on motorcycles	R2.30/kg net
152.02.19	4011.50	Of a kind used on bicycles	R2.30/kg net
152.02	4011.70	Of a kind used on agricultural or forestry vehicles and machines:	
152.02.25	4011.70.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.27	4011.70.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02	4011.80	Of a kind used on construction, mining or industrial handling vehicles and machines:	
152.02.29	4011.80.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.31	4011.80.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02	4011.90	Other:	
152.02.33	4011.90.10	Having a rim size of less than 91 cm (excluding those for use on wheelchairs)	R2.30/kg net
152.02.35	4011.90.20	Other	R2.30/kg net
152.03	4012.1	Retreaded tyres:	
152.03.13	4012.13	Of a kind used on aircraft	R2.30/kg net
152.03.19	4012.19	Other	R2.30/kg net
152.04	4012.20	Used pneumatic tyres:	
152.04.11	4012.20.10	Of a kind used on motor cars (including station wagons and racing cars)	R2.30/kg net

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
152.04.13	4012.20.20	Of a kind used on busses or lorries	R2.30/kg net
152.04.15	4012.20.90	Other	R2.30/kg net
153.00	87.01	Tractors (excluding tractors of heading 87.09):	
153.00.01	8701.10	Single axle tractors	R2.30/kg net
153.01	8701.20	Road tractors for semi-trailers:	
153.01.05	8701.20.10	Of a vehicle mass not exceeding 1 600 kg	R2.30/kg net
153.01.07	8701.20.20	Of a vehicle mass exceeding 1 600 kg	R2.30/kg net
153.01.09	8701.30	Track-laying tractors	R2.30/kg net
153.01	8701.9	Other, of an engine power:	
153.01.17	8701.91	Not exceeding 18 kW	R2.30/kg net
153.01.19	8701.92	Exceeding 18 kW but not exceeding 37 kW	R2.30/kg net
153.01.21	8701.93	Exceeding 37 kW but not exceeding 75 kW	R2.30/kg net
153.01.23	8701.94	Exceeding 75 kW but not exceeding 130 kW	R2.30/kg net
153.01.25	8701.95	Exceeding 130 kW	R2.30/kg net
153.02	87.02	Motor vehicles for the transport of ten or more persons, including the driver:	
153.02	8702.10	With compression-ignition internal combustion piston engines (diesel or semi-diesel):	
153.02.10	8702.10.10	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	R2.30/kg net
153.02.15	8702.10.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.20	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.25	8702.10.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.30	8702.10.90	Other	R2.30/kg net
153.02	8702.20	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
153.02.33	8702.20.10	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	R2.30/kg net
153.02.41	8702.20.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.45	8702.20.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.02.47	8702.20.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.50	8702.20.90	Other	R2.30/kg net
153.02	8702.30	With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:	
153.02.53	8702.30.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.55	8702.30.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.57	8702.30.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.60	8702.30.90	Other	R2.30/kg net
153.02	8702.40	With only electric motor for propulsion:	
153.02.63	8702.40.81	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.65	8702.40.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.67	8702.40.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.70	8702.40.90	Other	R2.30/kg net
153.02	8702.90	Other:	
153.02.91	8702.90.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.95	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.97	8702.90.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.99	8702.90.90	Other	R2.30/kg net
153.03	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:	
153.03.01	8703.10	Vehicles specially designed for travelling on snow: golf cars and similar vehicles	R2.30/kg net
153.03	8703.2	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
153.03	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:	
153.03.02	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg	R2.30/kg net
153.03.03	8703.21.25	Hearse	R2.30/kg net
153.03.04	8703.21.27	Ambulances	R2.30/kg net
153.03.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	R2.30/kg net

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.03.06	8703.21.70	Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit	R2.30/kg net
153.03.07	8703.21.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	R2.30/kg net
153.03.11	8703.21.90	Other	R2.30/kg net
153.03	8703.22	Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:	
153.03.13	8703.22.25	Hearses	R2.30/kg net
153.03.14	8703.22.27	Ambulances	R2.30/kg net
153.03.17	8703.22.90	Other	R2.30/kg net
153.03	8703.23	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:	
153.03.19	8703.23.25	Hearses	R2.30/kg net
153.03.20	8703.23.27	Ambulances	R2.30/kg net
153.03.22	8703.23.90	Other	R2.30/kg net
153.03	8703.24	Of a cylinder capacity exceeding 3 000 cm³:	
153.03.24	8703.24.25	Hearses	R2.30/kg net
153.03.25	8703.24.27	Ambulances	R2.30/kg net
153.03.27	8703.24.90	Other	R2.30/kg net
153.03	8703.3	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
153.03	8703.31	Of a cylinder capacity not exceeding 1 500 cm³:	
153.03.29	8703.31.25	Hearses	R2.30/kg net
153.03.30	8703.31.27	Ambulances	R2.30/kg net
153.03.31	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	R2.30/kg net
153.03.32	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net
153.03.33	8703.31.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.03.37	8703.31.90	Other	R2.30/kg net
153.03	8703.32	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:	
153.03.39	8703.32.25	Hearses	R2.30/kg net
153.03.40	8703.32.27	Ambulances	R2.30/kg net
153.03.43	8703.32.90	Other	R2.30/kg net
153.03	8703.33	Of a cylinder capacity exceeding 2 500 cm³:	
153.03.45	8703.33.25	Hearses	R2.30/kg net

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.03.46	8703.33.27	Ambulances	R2.30/kg net
153.03.49	8703.33.90	Other	R2.30/kg net
153.03	8703.40	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:	
153.03.50	8703.40.25	Hearses	R2.30/kg net
153.03.51	8703.40.27	Ambulances with a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net
153.03.52	8703.40.29	Other ambulances	R2.30/kg net
153.03.53	8703.40.31	Other with a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net
153.03.54	8703.40.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	R2.30/kg net
153.03.57	8703.40.90	Other	R2.30/kg net
153.03	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:	
153.03.59	8703.50.25	Hearses	R2.30/kg net
153.03.60	8703.50.27	Ambulances	R2.30/kg net
153.03.61	8703.50.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.03.63	8703.50.90	Other	R2.30/kg net
153.03	8703.60	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
153.03.65	8703.60.25	Hearses	R2.30/kg net
153.03.66	8703.60.27	Ambulances of a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net
153.03.67	8703.60.29	Other ambulances	R2.30/kg net
153.03.68	8703.60.31	Other with a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net
153.03.69	8703.60.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	R2.30/kg net
153.03.71	8703.60.90	Other	R2.30/kg net
153.03	8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
153.03.73	8703.70.25	Hearses	R2.30/kg net
153.03.74	8703.70.27	Ambulances	R2.30/kg net
153.03.75	8703.70.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.03.77	8703.70.90	Other	R2.30/kg net
153.03	8703.80	Other vehicles, with only electric motor for propulsion:	

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.03.79	8703.80.25	Hearses	R2.30/kg net
153.03.80	8703.80.27	Ambulances	R2.30/kg net
153.03.81	8703.80.31	With a vehicle mass not exceeding 800 kg	R2.30/kg net
153.03.83	8703.80.90	Other	R2.30/kg net
153.03	8703.90	Other:	
153.03.85	8703.90.25	Hearses	R2.30/kg net
153.03.86	8703.90.27	Ambulances	R2.30/kg net
153.03.87	8703.90.31	Electric vehicles with a mass not exceeding 800 kg	R2.30/kg net
153.03.88	8703.90.33	Other electric vehicles	R2.30/kg net
153.03.90	8703.90.90	Other	R2.30/kg net
153.04	87.04	Motor vehicles for the transport of goods:	
153.04	8704.10	Dumpers designed for off-highway use:	
153.04.05	8704.10.25	G.V.M. not exceeding 50 t	R2.30/kg net
153.04.07	8704.10.90	Other	R2.30/kg net
153.04	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
153.04	8704.21	G.V.M. not exceeding 5 t:	
153.04.09	8704.21.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.11	8704.21.40	Off-the-road logging trucks	R2.30/kg net
153.04.13	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	R2.30/kg net
153.04.15	8704.21.75	Other, with an engine capacity exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77)	R2.30/kg net
153.04.17	8704.21.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	R2.30/kg net
153.04.19	8704.21.81	Other, double-cab, 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	R2.30/kg net
153.04.21	8704.21.83	Other (excluding double-cab), 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	R2.30/kg net
153.04.23	8704.21.90	Other	R2.30/kg net
153.04	8704.22	G.V.M. exceeding 5 t but not exceeding 20 t:	
153.04.25	8704.22.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.27	8704.22.20	Off-the-road logging trucks	R2.30/kg net

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.04.29	8704.22.90	Other	R2.30/kg net
153.04	8704.23	G.V.M. exceeding 20 t:	
153.04.31	8704.23.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.33	8704.23.20	Off-the-road logging trucks	R2.30/kg net
153.04.35	8704.23.90	Other	R2.30/kg net
153.04	8704.3	Other, with spark-ignition internal combustion piston engine:	
153.04	8704.31	G.V.M. not exceeding 5 t:	
153.04.37	8704.31.30	Off-the-road logging trucks	R2.30/kg net
153.04.39	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears	R2.30/kg net
153.04.41	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	R2.30/kg net
153.04.43	8704.31.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.31.77)	R2.30/kg net
153.04.45	8704.31.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.04.47	8704.31.81	Other, double-cab, 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	R2.30/kg net
153.04.49	8704.31.83	Other (excluding double-cab), 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	R2.30/kg net
153.04.51	8704.31.90	Other	R2.30/kg net
153.04	8704.32	G.V.M. exceeding 5 t:	
153.04.53	8704.32.10	Off-the-road logging trucks	R2.30/kg net
153.04.55	8704.32.90	Other	R2.30/kg net
153.04	8704.90	Other:	
153.04.59	8704.90.05	Golf carts, pedestrian type	R2.30/kg net
153.04.61	8704.90.30	Off-the-road logging trucks	R2.30/kg net
153.04.63	8704.90.35	Electric vehicles with a vehicle mass not exceeding 800 kg	R2.30/kg net
153.04.65	8704.90.40	Other electric vehicles, of a 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	R2.30/kg net
153.04.67	8704.90.81	Other, double-cab, 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	R2.30/kg net
153.04.69	8704.90.83	Other (excluding double-cab), 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	R2.30/kg net

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.04.71	8704.90.90	Other	R2.30/kg net
153.05	87.05	Special purpose motor vehicles (excluding those principally designed for the transport of persons or goods) (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
153.05.01	8705.10	Crane lorries	R2.30/kg net
153.05.03	8705.20	Mobile drilling derricks	R2.30/kg net
153.05.05	8705.30	Fire fighting vehicles	R2.30/kg net
153.05.07	8705.40	Concrete-mixer lorries	R2.30/kg net
153.05.09	8705.90	Other	R2.30/kg net
153.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:	
153.06.05	8706.00.05	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10	R2.30/kg net
153.06.15	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	R2.30/kg net
153.06.20	8706.00.20	Other	R2.30/kg net
153.08	8708.70	Road wheels and parts and accessories thereof:	
153.08.21	8708.70.10	Identifiable for use solely or principally with tractors (excluding road tractors)	R2.30/kg net
153.08.23	8708.70.21	Of a kind used on motor cars	R2.30/kg net
153.08.25	8708.70.23	Of a kind used on busses or lorries	R2.30/kg net
153.08.27	8708.70.29	Other	R2.30/kg net
153.08.29	8708.70.90	Other	R2.30/kg net
153.09	87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors or the type used on railway station platforms; parts of the foregoing vehicles:	
153.09	8709.1	Vehicles:	
153.09.11	8709.11	Electrical	R2.30/kg net
153.09.19	8709.19	Other	R2.30/kg net
153.09.29	8709.90	Parts	R2.30/kg net
153.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	R2.30/kg net
153.11	87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:	
153.11.01	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	R2.30/kg net
153.11	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³:	
153.11.05	8711.20.10	With an engine of a cylinder capacity of less than 200 cm ³	R2.30/kg net
153.11.07	8711.20.90	Other	R2.30/kg net

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.11.09	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	R2.30/kg net
153.11.11	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	R2.30/kg net
153.11.13	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	R2.30/kg net
153.11.14	8711.60	With electric motor for propulsion	R2.30/kg net
153.11	8711.90	Other:	
153.11.15	8711.90.10	Side-cars	R2.30/kg net
153.11.17	8711.90.20	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	R2.30/kg net
153.11.19	8711.90.30	Other, of a cylinder capacity exceeding 800 cm ³	R2.30/kg net
153.11.21	8711.90.90	Other	R2.30/kg net
153.12	8712.00	Bicycles and other cycles (including delivery tri-cycles), not motorised:	
153.12.10	8712.00.10	Bicycles	R2.30/kg net
153.12.90	8712.00.90	Other	R2.30/kg net
153.16	87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:	
153.16.10	8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	R2.30/kg net
153.16.20	8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	R2.30/kg net
153.16	8716.3	Other trailers and semi-trailers for the transport of goods:	
153.16.31	8716.31	Tanker trailers and tanker semi-trailers	R2.30/kg net
153.16.39	8716.39	Other	R2.30/kg net
153.16.40	8716.40	Other trailers and semi-trailers	R2.30/kg net
153.16.50	8716.90.20	Road wheels fitted with tyres; wheel rims fitted with tyres	R2.30/kg net
154.00	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	R2.30/kg net
154.02	8802.1	Helicopters:	
154.02.11	8802.11	Of an unladen mass not exceeding 2 000 kg	R2.30/kg net
154.02.13	8802.12	Of an unladen mass exceeding 2 000 kg	R2.30/kg net
154.02.15	8802.20	Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg	R2.30/kg net
154.02.17	8802.30	Aeroplanes and other aircraft, of an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg	R2.30/kg net
154.02.19	8802.40	Aeroplanes and other aircraft, of an unladen mass exceeding 15 000 kg	R2.30/kg net
154.02.21	8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	R2.30/kg net
154.03	88.03	Parts of goods of heading 88.01 or 88.02:	

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
154.03.11	8803.20	Under-carriages and parts thereof	R2.30/kg net
155.00	9801.00	Original equipment components:	
155.00.05	9801.00.05	Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55	R2.30/kg net

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 71

27 JANUARIE 2017

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3E/2)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3E van Bylae No. 1 by bogenoemde Wet in die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette No. 13 van 2016 gepubliseer in Staatskoerant No. 40580 gedateer 19 Januarie 2017 soos gepromulgeer hiermee gewysig, met ingang vanaf 1 Februarie 2017, in die mate in die Bylae hierby aangetoon.



M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Opmerking(s) in Afdeling E tot Deel 3 van Bylae No. 1

OMGEWINGSHEFFING OP BANDE

OPMERKINGS

1. Enige skaal van omgewingsheffing op bande in hierdie Afdeling gespesifiseer sal van toepassing wees op -
 - (a) Nuwe, gebruikte of versooide bande (uitgesonderd versooide bande van 'n soort op motorvoertuie gebruik (met inbegrip van stasiewaens en renmotors), en daardie van 'n soort op busse en lorries gebruik indeelbaar in tarifsposse 4012.11 en 4012.12), in die Republiek ingevoer;
 - (b) Bande wat gemonteer of aangebied is met ingevoerde voertuie of onderstelle in Hoofstukke 87 en 88 gespesifiseer in die kolom met die opskrif "Tariesubpos" in hierdie Deel vermeld;
 - (c) Bande wat gemonteer of aangebied is met ingevoerde padwiele, met bande gemonteer; wielvings gemonteer met bande in poste 87.08, 87.16 of 88.02 gespesifiseer;
 - (d) Bande ingevolge Hoofstuk 98 ingevoer; en
 - (e) Nuwe of versooide bande (uitgesonderd versooide bande van 'n soort op motorvoertuie gebruik (met inbegrip van stasiewaens en renmotors), en daardie van 'n soort op busse en lorries gebruik indeelbaar in tarifsposse 4012.00 en 4012.12) in die Republiek vervaardig.
2. Enige omgewingsheffing ingevolge hierdie Afdeling betaalbaar op bande daarin vermeld sal bykomend wees tot enige Doeane- en Aksynsreg betaalbaar ingevolge Deel 1 of 2 van Bylae No. 1 of enige Afdeling in hierdie Deel.
3. Die skaal van omgewingsheffing gespesifiseer in die omgewingsheffing kolom in hierdie Afdeling sal bereken word -
 - (a) alleenlik op die netto massa van die band, heysy ingevoer al dan nie, as byvoorbeeld, gemonteer op voertuie of onderstelle of as komponente voorgee (bv. padwiele met bande gemonteer; wielvings met bande gemonteer) of ander goedere; of
 - (b) as die nett massa nie beskikbaar is of nie bepaal kan word nie, sal die skaal van omgewingsheffing bereken word op die ontwerp massa van die bande plus 10% van die ontwerp massa.
4. Die terme "netto massa" en "ontwerpmassa" het die betekenis daaraan toegewys ingevolge reël 54FC.04(b)(i) en (ii)
5. Ingevoerde goedere sal nie op aparte klaringsbriewe geklaar word vir die doeleindes van Dele 1, 2 en 3 van hierdie Bylae nie.

Deur die invoeging van die volgende:

Omgewingsheffingitem	Tarifspos	Artikel Beskrywing	Skaal van Omgewingsheffing
152.00	40.11	Nuwe lugbande, van rubber:	
152.01	4011.10	Van 'n soort op motorkarre (met inbegrip van stasiewaens en renmotors) gebruik:	
152.01.01	4011.10.01	Met 'n vellingrooite van hoogstens 33 cm (13 duim)	R2.30/kg net

Deur die invoeging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
152.01.03	4011.10.03	Met 'n vellinggrootte van 35 cm (14 duim)	R2.30/kg net
152.01.05	4011.10.05	Met 'n vellinggrootte van 38 cm (15 duim)	R2.30/kg net
152.01.07	4011.10.07	Met 'n vellinggrootte van 41 cm (16 duim)	R2.30/kg net
152.01.09	4011.10.09	Met 'n vellinggrootte van 43 cm (17 duim) of meer	R2.30/kg net
152.02	4011.20	Van 'n soort op busse of lorries gebruik:	
152.02	4011.20.1	Met 'n ladingindeks van hoogstens 121:	
152.02.03	4011.20.16	Met 'n vellinggrootte van hoogstens 35 cm (14 duim)	R2.30/kg net
152.02.05	4011.20.18	Met 'n vellinggrootte van 38 cm (15 duim) of meer	R2.30/kg net
152.02	4011.20.2	Met 'n ladingindeks van meer as 121:	
152.02.07	4011.20.22	Met 'n vellinggrootte van hoogstens 44 cm (17.5 duim)	R2.30/kg net
152.02.09	4011.20.24	Met 'n vellinggrootte van meer as 44 cm (17.5 duim) maar hoogstens 51 cm (20 duim)	R2.30/kg net
152.02.11	4011.20.26	Met 'n vellinggrootte van meer as 51 cm (20 duim)	R2.30/kg net
152.02.15	4011.30	Van 'n soort op vliegtuie gebruik	R2.30/kg net
152.02.17	4011.40	Van 'n soort op motorfietsse gebruik	R2.30/kg net
152.02.19	4011.50	Van 'n soort op fietsse gebruik	R2.30/kg net
152.02	4011.70	Van 'n soort op landbou- of bosbouvoertuie en masjinerie gebruik:	
152.02.25	4011.70.10	Met 'n vellinggrootte van minder as 91 cm	R2.30/kg net
152.02.27	4011.70.20	Met 'n vellinggrootte van 91 cm of meer	R2.30/kg net
152.02	4011.80	Van 'n soort op konstruksie, myn of nywerheidhanteringsvoertuie en masjiene gebruik:	
152.02.29	4011.80.10	Met 'n vellinggrootte van minder as 91 cm	R2.30/kg net
152.02.31	4011.80.20	Met 'n vellinggrootte van 91 cm of meer	R2.30/kg net
152.02	4011.90	Ander:	
152.02.33	4011.90.10	Met 'n vellinggrootte van hoogstens 91 cm (uitgesonderd dié vir gebruik op rolstoete)	R2.30/kg net
152.02.35	4011.90.20	Ander	R2.30/kg net
152.03	4012.1	Versooide bande:	
152.03.13	4012.13	Van 'n soort op vliegtuie gebruik	R2.30/kg net
152.03.19	4012.19	Ander	R2.30/kg net
152.04	4012.20	Gebruikte lugbande:	
152.04.11	4012.20.10	Van 'n soort op motorkarre (met inbegrip van stasiewaens en renmotors) gebruik	R2.30/kg net

Deur die invoeging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
152.04.13	4012.20.20	Van 'n soort op busse en lorries gebruik	R2.30/kg net
152.04.15	4012.20.90	Ander	R2.30/kg net
153.00	87.01	Trekkers (uitgesonderd trekkers van pos 87.09):	
153.00.01	8701.10	Saamlooptrekkers	R2.30/kg net
153.01	8701.20	Padtrekkers vir leunisleepwaens:	
153.01.05	8701.20.10	Met 'n voertuigmassa van hoogstens 1 600 kg	R2.30/kg net
153.01.07	8701.20.20	Met 'n voertuigmassa van meer as 1 600 kg	R2.30/kg net
153.01.09	8701.30	Kruiptrekkers	R2.30/kg net
153.01	8701.9	Ander, met 'n enjin krag:	
153.01.17	8701.91	Hoogstens 18 kW	R2.30/kg net
153.01.19	8701.92	Meer as 18 kW maar hoogstens 37 kW	R2.30/kg net
153.01.21	8701.93	Meer as 37 kW maar hoogstens 75 kW	R2.30/kg net
153.01.23	8701.94	Meer as 75 kW maar hoogstens 130 kW	R2.30/kg net
153.01.25	8701.95	Meer as 130 kW	R2.30/kg net
153.02	87.02	Motorvoertuie vir die vervoer van tien of meer persone, met inbegrip van die bestuurder:	
153.02	8702.10	Met kompressie-ontstekingsbinnebrandsuierenjins (diesel of halfdiesel):	
153.02.10	8702.10.10	Nuut, regterhandstuur, met binnebagasierakke, voetrusse, tydskrifnette, klerehakke, leunisplekke, armleunings, mikrofoon- en radio- of kassettoerusting, lugreëling met individuele kontroles, lugdruk-propdeure, individuele leesligte, chemiese toilet, wasbak en koelkas toegerus	R2.30/kg net
153.02.15	8702.10.81	Ander, met 'n voertuigmassa van hoogstens 2 000 kg: met 'n waarde vir ad valorem doeaneregdoeleindes van hoogstens R130 000; of voertuie vir die vervoer van 14 persone of meer, insluitende die bestuurder	R2.30/kg net
153.02.20	8702.10.85	Ander, met 'n voertuigmassa van hoogstens 2 000 kg	R2.30/kg net
153.02.25	8702.10.87	Ander, met 'n voertuigmassa van meer as 2 000 kg: met 'n waarde vir ad valorem doeaneregdoeleindes of ad valorem aksynsregdoeleindes van minder as R130 000; of voertuie vir die vervoer van 14 persone of meer, insluitende die bestuurder	R2.30/kg net
153.02.30	8702.10.90	Ander	R2.30/kg net
153.02	8702.20	Met beide kompressie-ontstekingsbinnebrandsuierenjins (diesel of halfdiesel) en elektriese motore vir aandrywing:	
153.02.33	8702.20.10	Nuut, regterhandstuur, met binnebagasierakke, voetrusse, tydskrifnette, klerehakke, leunisplekke, armleunings, mikrofoon- en radio- of kassettoerusting, lugreëling met individuele kontroles, lugdruk-propdeure, individuele leesligte, chemiese toilet, wasbak en koelkas toegerus	R2.30/kg net
153.02.41	8702.20.81	Ander, met 'n voertuigmassa van hoogstens 2 000 kg: met 'n waarde vir ad valorem doeaneregdoeleindes van hoogstens R130 000; of voertuie vir die vervoer van 14 persone of meer, met inbegrip van die bestuurder	R2.30/kg net
153.02.45	8702.20.85	Ander, met 'n voertuigmassa van hoogstens 2 000 kg	R2.30/kg net

Deur die invoeging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
153.02.47	8702.20.87	Ander, met 'n voertuigmassa van hoogstens 2 000 kg; met 'n waarde vir ad valorem doeaneregdoeleindes van hoogstens R130 000; of voertuie vir die vervoer van 14 persone of meer, met inbegrip van die bestuurder	R2.30/kg net
153.02.50	8702.20.90	Ander	R2.30/kg net
153.02	8702.30	Met beide kompressie-ontstekingsbinnebrandsuierenjins en elektriese motore vir aandrywing:	
153.02.53	8702.30.81	Ander, met 'n voertuigmassa van hoogstens 2 000 kg; met 'n waarde vir ad valorem doeaneregdoeleindes van hoogstens R130 000; of voertuie vir die vervoer van 14 persone of meer, met inbegrip van die bestuurder	R2.30/kg net
153.02.55	8702.30.85	Ander, met 'n voertuigmassa van hoogstens 2 000 kg	R2.30/kg net
153.02.57	8702.30.87	Ander, met 'n voertuigmassa van hoogstens 2 000 kg; met 'n waarde vir ad valorem doeaneregdoeleindes of ad valorem aksynsregdoeleindes van minder as R130 000; of voertuie vir die vervoer van 14 persone of meer, met inbegrip van die bestuurder	R2.30/kg net
153.02.60	8702.30.90	Ander	R2.30/kg net
153.02	8702.40	Slegs met elektriese motore vir aandrywing:	
153.02.63	8702.40.81	Ander, met 'n voertuigmassa van hoogstens 2 000 kg; met 'n waarde vir ad valorem doeaneregdoeleindes van hoogstens R130 000; of voertuie vir die vervoer van 14 persone of meer, met inbegrip van die bestuurder	R2.30/kg net
153.02.65	8702.40.85	Ander, met 'n voertuigmassa van hoogstens 2 000 kg	R2.30/kg net
153.02.67	8702.40.87	Ander, met 'n voertuigmassa van hoogstens 2 000 kg; met 'n waarde vir ad valorem doeaneregdoeleindes of ad valorem aksynsregdoeleindes van minder as R130 000; of voertuie vir die vervoer van 14 persone of meer, met inbegrip van die bestuurder	R2.30/kg net
153.02.70	8702.40.90	Ander	R2.30/kg net
153.02	8702.90	Ander:	
153.02.91	8702.90.81	Ander, met 'n voertuigmassa van hoogstens 2 000 kg; met 'n waarde vir ad valorem doeaneregdoeleindes of ad valorem aksynsregdoeleindes van hoogstens R130 000; of voertuie vir die vervoer van 14 persone of meer, insluitende die bestuurder	R2.30/kg net
153.02.95	8702.90.85	Ander, met 'n voertuigmassa van hoogstens 2 000 kg	R2.30/kg net
153.02.97	8702.90.87	Ander, met 'n voertuigmassa van meer as 2 000 kg; met 'n waarde vir ad valorem doeaneregdoeleindes of ad valorem aksynsregdoeleindes van minder as R130 000; of voertuie vir die vervoer van 14 persone of meer, insluitende die bestuurder	R2.30/kg net
153.02.99	8702.90.90	Ander	R2.30/kg net
153.03	87.03	Motorkarre en ander motorvoertuie hoofsaaklik vir die vervoer van persone ontwerp (uitgesonderd dié van pos 87.02), met inbegrip van stasiewaens en renmotors:	
153.03.01	8703.10	Voertuie wat spesiaal ontwerp is om op sneeu te beweeg; gholfkarre, en dergelike voertuie	R2.30/kg net
153.03	8703.2	Ander voertuie, met vonkstekingsbinnebrandwederkerige suierenjins:	
153.03	8703.21	Met 'n silinderkapasiteit van hoogstens 1 000 cm³:	
153.03.02	8703.21.23	Voertuie van die oop bak buisraam tipe, met 'n enjin kapasiteit van hoogstens 250 cm ³ en 'n voertuigmassa van hoogstens 250 kg	R2.30/kg net
153.03.03	8703.21.25	Lykwaens	R2.30/kg net
153.03.04	8703.21.27	Ambulanse	R2.30/kg net

Deur die invoeging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
153.03.05	8703.21.60	Voertuie met motorfielstipe stuurmeganismes	R2.30/kg net
153.03.06	8703.21.70	Ses- of aghielvoertuie, kettingaangedrewe en wat deur middel van 'n integrale ratkas-en-ewenaarheid werk	R2.30/kg net
153.03.07	8703.21.75	Ander, met 'n voertuig massa van meer as 250 kg maar hoogstens 800 kg	R2.30/kg net
153.03.11	8703.21.90	Ander	R2.30/kg net
153.03	8703.22	Met 'n silinderkapasiteit van meer as 1 000 cm³ maar hoogstens 1 500 cm³:	
153.03.13	8703.22.25	Lykwaens	R2.30/kg net
153.03.14	8703.22.27	Ambulanse	R2.30/kg net
153.03.17	8703.22.90	Ander	R2.30/kg net
153.03	8703.23	Met 'n silinderkapasiteit van meer as 1 500 cm³ maar hoogstens 3 000 cm³:	
153.03.19	8703.23.25	Lykwaens	R2.30/kg net
153.03.20	8703.23.27	Ambulanse	R2.30/kg net
153.03.22	8703.23.90	Ander	R2.30/kg net
153.03	8703.24	Met 'n silinderkapasiteit van meer as 3 000 cm³:	
153.03.24	8703.24.25	Lykwaens	R2.30/kg net
153.03.25	8703.24.27	Ambulanse	R2.30/kg net
153.03.27	8703.24.90	Ander	R2.30/kg net
153.03	8703.3	Ander voertuie met kompresie-ontstekingsbinnebrandsuierenjins (diesel of halfdiesel):	
153.03	8703.31	Met 'n silinderkapasiteit van hoogstens 1 500 cm³:	
153.03.29	8703.31.25	Lykwaens	R2.30/kg net
153.03.30	8703.31.27	Ambulanse	R2.30/kg net
153.03.31	8703.31.70	Met 'n voertuigmassa van hoogstens 600 kg (uitgesonderd lykwaens)	R2.30/kg net
153.03.32	8703.31.80	Ses- of aghielvoertuie, met glystuurstelsels, kettingaangedrewe en wat deur middel van 'n integrale ratkas-en-ewenaarheid met 'n voertuigmassa van meer as 600 kg en 'n silinderkapasiteit van hoogstens 1 000 cm ³ werk	R2.30/kg net
153.03.33	8703.31.85	Ander, met 'n voertuig massa van meer as 600 kg maar hoogstens 800 kg	R2.30/kg net
153.03.37	8703.31.90	Ander	R2.30/kg net
153.03	8703.32	Met 'n silinderkapasiteit van meer as 1 500 cm³ maar hoogstens 2 500 cm³:	
153.03.39	8703.32.25	Lykwaens	R2.30/kg net
153.03.40	8703.32.27	Ambulanse	R2.30/kg net
153.03.43	8703.32.90	Ander	R2.30/kg net
153.03	8703.33	Met 'n silinderkapasiteit van meer as 2 500 cm³:	

Deur die invoeging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
153.03.45	8703.33.25	Lykwaens	R2.30/kg net
153.03.46	8703.33.27	Ambulanse	R2.30/kg net
153.03.49	8703.33.90	Ander	R2.30/kg net
153.03	8703.40	Ander voertuie met beide kompressie-ontstekingsbinnebrandsuierinjins en elektriese motore vir aandrywing, uitgesonderd dié wat die vermoë het om gelaai te word deur in te prop aan 'n eksterne bron van elektriese krag:	
153.03.50	8703.40.25	Lykwaens	R2.30/kg net
153.03.51	8703.40.27	Ambulanse met 'n silinderkapasiteit van hoogstens 1 000 cm ³	R2.30/kg net
153.03.52	8703.40.29	Ander ambulanse	R2.30/kg net
153.03.53	8703.40.31	Ander met 'n silinderkapasiteit van hoogstens 1 000 cm ³	R2.30/kg net
153.03.54	8703.40.75	Ander, met 'n voertuig massa van meer as 250 kg maar hoogstens 800 kg	R2.30/kg net
153.03.57	8703.40.90	Ander	R2.30/kg net
153.03	8703.50	Ander voertuie met beide kompressie-ontstekingsbinnebrandsuierinjins (diesel of half-diesel) en elektriese motore vir aandrywing, uitgesonderd dié met die vermoë om gelaai te word deur in te prop aan 'n eksterne bron van elektriese krag:	
153.03.59	8703.50.25	Lykwaens	R2.30/kg net
153.03.60	8703.50.27	Ambulanse	R2.30/kg net
153.03.61	8703.50.85	Ander, met 'n voertuig massa van meer as 600 kg maar hoogstens 800 kg	R2.30/kg net
153.03.63	8703.50.90	Ander	R2.30/kg net
153.03	8703.60	Ander voertuie met beide vonkontstekingsbinnebrandsuierinjins en elektriese motore vir aandrywing, met dié vermoë om gelaai te word deur in te prop aan 'n eksterne bron van elektriese krag:	
153.03.65	8703.60.25	Lykwaens	R2.30/kg net
153.03.66	8703.60.27	Ambulanse met 'n silinderkapasiteit van hoogstens 1 000 cm ³	R2.30/kg net
153.03.67	8703.60.29	Ander ambulanse	R2.30/kg net
153.03.68	8703.60.31	Ander met 'n silinderkapasiteit van hoogstens 1 000 cm ³	R2.30/kg net
153.03.69	8703.60.75	Ander, met 'n voertuig massa van meer as 250 kg maar hoogstens 800 kg	R2.30/kg net
153.03.71	8703.60.90	Ander	R2.30/kg net
153.03	8703.70	Ander voertuie met beide kompressie-ontstekingsbinnebrandsuierinjins (diesel of halfdiesel) en elektriese motore vir aandrywing, uitgesonderd dié wat die vermoë het om gelaai te word deur in te prop aan 'n eksterne bron van elektriese krag:	
153.03.73	8703.70.25	Lykwaens	R2.30/kg net
153.03.74	8703.70.27	Ambulanse	R2.30/kg net
153.03.75	8703.70.85	Ander, met 'n voertuigmassa van meer as 600 kg maar hoogstens 800 kg	R2.30/kg net
153.03.77	8703.70.90	Ander	R2.30/kg net

Deur die invoeging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
153.03	8703.80	Ander voertuie, met alleenlik elektriese motore vir aandrywing:	
153.03.79	8703.80.25	Lykwaens	R2.30/kg net
153.03.80	8703.80.27	Ambulanse	R2.30/kg net
153.03.81	8703.80.31	Met 'n massa van hoogstens 800 kg	R2.30/kg net
153.03.83	8703.80.90	Ander	R2.30/kg net
153.03	8703.90	Ander:	
153.03.85	8703.90.25	Lykwaens	R2.30/kg net
153.03.86	8703.90.27	Ambulanse	R2.30/kg net
153.03.87	8703.90.31	Elektriese voertuie met 'n massa van hoogstens 800 kg	R2.30/kg net
153.03.88	8703.90.33	Ander elektriese voertuie	R2.30/kg net
153.03.90	8703.90.90	Ander	R2.30/kg net
153.04	87.04	Motorvoertuie vir die vervoer van goedere:	
153.04	8704.10	Storters ontwerp vir gebruik op rowwe terrein:	
153.04.05	8704.10.25	Met 'n B.V.M. van hoogstens 50 t	R2.30/kg net
153.04.07	8704.10.90	Ander	R2.30/kg net
153.04	8704.2	Ander, met kompressie-ontstekingsbinnebrandauiereenjin (diesel of halfdiesel):	
153.04	8704.21	B.V.M. van hoogstens 5 t:	
153.04.09	8704.21.10	Robodemwaens vir gebruik in ondergrondse myne; lae konstruksie vlamvaste voertuie, toegerus met beheermeganismes beide voor en agter, vir gebruik in ondergrondse myne	R2.30/kg net
153.04.11	8704.21.40	Veldbosblokvragmotors	R2.30/kg net
153.04.13	8704.21.70	Ander, met 'n voertuigmassa van hoogstens 600 kg	R2.30/kg net
153.04.15	8704.21.75	Ander, met 'n enjinkapasiteit van hoogstens 1 000 cm ³ (uitgesonderd dié voertuie van subpos 8704.21.77)	R2.30/kg net
153.04.17	8704.21.77	Ander, met 'n voertuig massa van meer as 600 kg maar hoogstens 1 100 kg	R2.30/kg net
153.04.19	8704.21.81	Ander, met 'n dubbelkajuit, 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 'n B.V.M. van hoogstens 3 500 per onderstel toegerus met 'n kajuit	R2.30/kg net
153.04.21	8704.21.83	Ander (uitgesonderd dubbelkajuit), 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 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R2.30/kg net
153.04.23	8704.21.90	Ander	R2.30/kg net
153.04	8704.22	B.V.M. van meer as 5 t maar hoogstens 20 t:	

Deur die invoeging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
153.04.25	8704.22.10	Roibodemwaens vir gebruik in ondergrondse myne; lae konstruksie vlamvaste voertuie, toegerus met beheermeganismes beide voor en agter, vir gebruik in ondergrondse myne	R2.30/kg net
153.04.27	8704.22.20	Veldbosblokvragmotors	R2.30/kg net
153.04.29	8704.22.90	Ander	R2.30/kg net
153.04	8704.23	B.V.M. van meer as 20 t:	
153.04.31	8704.23.10	Roibodemwaens vir gebruik in ondergrondse myne; lae konstruksie vir vlamvaste voertuie, toegerus met beheermeganismes beide voor en agter, vir gebruik in ondergrondse myne	R2.30/kg net
153.04.33	8704.23.20	Veldbosblokvragmotors	R2.30/kg net
153.04.35	8704.23.90	Ander	R2.30/kg net
153.04	8704.3	Ander, met vonkontstekingsbinnebrandsuierrenjin:	
153.04	8704.31	B.V.M. van hoogstens 5 t:	
153.04.37	8704.31.30	Veldbosblokvragmotors	R2.30/kg net
153.04.39	8704.31.50	Driewielvoertuie met motorfietsipe stuurstelsels en enjins met 'n silinderkapasiteit van hoogstens 550 cm ³ , en met motorvoertuigtype ewenaars en truratte toegerus	R2.30/kg net
153.04.41	8704.31.70	Ander (uitgesonderd veldbosblokvragmotors en driewielvoertuie) met 'n voertuigmassa van hoogstens 600 kg	R2.30/kg net
153.04.43	8704.31.75	Ander, met 'n enjinkapasiteit van hoogstens 1 000 cm ³ (uitgesonderd dié voertuie van subpos 8704.31.77)	R2.30/kg net
153.04.45	8704.31.77	Ander, met 'n voertuig massa van meer as 600 kg maar hoogstens 800 kg	R2.30/kg net
153.04.47	8704.31.81	Ander, dubbelkajuit, 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 'n B.V.M. van hoogstens 3 500 per onderstel toegerus met 'n kajuit	R2.30/kg net
153.04.49	8704.31.83	Ander (uitgesonderd dubbelkajuit), 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 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R2.30/kg net
153.04.51	8704.31.90	Ander	R2.30/kg net
153.04	8704.32	B.V.M. van meer as 5 t:	
153.04.53	8704.32.10	Veldbosblokvragmotors	R2.30/kg net
153.04.55	8704.32.90	Ander	R2.30/kg net
153.04	8704.90	Ander:	
153.04.59	8704.90.05	Ghoifkarre, voetgangertipe	R2.30/kg net
153.04.61	8704.90.30	Veldbosblokvragmotors	R2.30/kg net
153.04.63	8704.90.35	Elektriese voertuie met 'n massa van hoogstens 800 kg	R2.30/kg net

Deur die invoeging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
153.04.65	8704.90.40	Ander elektriese voertuie, met 'n massa 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 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R2.30/kg net
153.04.67	8704.90.81	Ander, dubbelkajuit, 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 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R2.30/kg net
153.04.69	8704.90.83	Ander (uitgesonderd dubbelkajuit), 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 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R2.30/kg net
153.04.71	8704.90.90	Ander	R2.30/kg net
153.05	87.05	Voertuie vir spesiale doeleindes (uitgesonderd die ontwerp hoofsaaklik vir die vervoer van persone of goedere) (byvoorbeeld, takellorries, kraanlorries, brandbestrydingvoertuie, betonmenglorries, padveelrorries, sproeilorries, mobiele werkinkels, mobiele radiologiese eenhede):	
153.05.01	8705.10	Kraanlorries	R2.30/kg net
153.05.03	8705.20	Mobiele boortorings	R2.30/kg net
153.05.05	8705.30	Brandbestrydingsvoertuie	R2.30/kg net
153.05.07	8705.40	Betonmenglorries	R2.30/kg net
153.05.09	8705.90	Ander	R2.30/kg net
153.06	8706.00	Onderstelle met enjins toegerus, vir die motorvoertuie van poste 87.01 tot 87.05:	
153.06.05	8706.00.05	Met 'n voertuigmassa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg, vir die voertuie van pos 8704.10	R2.30/kg net
153.06.15	8706.00.15	Ander, met 'n voertuigmassa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg	R2.30/kg net
153.06.20	8706.00.20	Ander	R2.30/kg net
153.08	8708.70	Padwiele en onderdele en bybehoorsels daarvan:	
153.08.21	8708.70.10	Uitkenbaar as vir gebruik siegs of hoofsaaklik met trekkers (uitgesonderd padtrekkers)	R2.30/kg net
153.08.23	8708.70.21	Van 'n soort gebruik op motorkarre	R2.30/kg net
153.08.25	8708.70.23	Van 'n soort gebruik op busse en lorries	R2.30/kg net
153.08.27	8708.70.29	Ander	R2.30/kg net
153.08.29	8708.70.90	Ander	R2.30/kg net
153.09	87.09	Installasievoertuie, selfaangedrewe, nie met hys- of hanteringtoerusting toegerus nie, van die soort in fabriek, pakhuis, hawegebiede of lughawens vir die vervoer van goedere oor kort afstande gebruik; trekkers van die tipe op spoorwegperonne gebruik; onderdele van die voorafgaande voertuie:	
153.09	8709.1	Voertuie:	
153.09.11	8709.11	Elektries	R2.30/kg net
153.09.19	8709.19	Ander	R2.30/kg net

Deur die invoeging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
153.09.29	8709.90	Onderdele	R2.30/kg net
153.10	8710.00	Tenks en ander gepantserde vegvoertuie, gemotoriseer, hetsy met wapens toegerus al dan nie, en onderdele van sodanige voertuie	R2.30/kg net
153.11	87.11	Motorfiets (met inbegrip van kragtrapietse) en fietse met 'n hulpmotor toegerus, met of sonder sypanne; sypanne:	
153.11.01	8711.10	Met wederkerigebinnebrandsuierinjin met 'n silinderkapasiteit van hoogstens 50 cm ³	R2.30/kg net
153.11	8711.20	Met wederkerigebinnebrandsuierinjin met 'n silinderkapasiteit van meer as 50 cm³ maar hoogstens 250 cm³:	
153.11.05	8711.20.10	Met 'n enjin met 'n silinderkapasiteit van minder as 200 cm ³	R2.30/kg net
153.11.07	8711.20.90	Ander	R2.30/kg net
153.11.09	8711.30	Met wederkerigebinnebrandsuierinjin met 'n silinderkapasiteit van meer as 250 cm ³ maar hoogstens 500 cm ³	R2.30/kg net
153.11.11	8711.40	Met wederkerigebinnebrandsuierinjin met 'n silinderkapasiteit van meer as 500 cm ³ maar hoogstens 800 cm ³	R2.30/kg net
153.11.13	8711.50	Met wederkerigebinnebrandsuierinjin met 'n silinderkapasiteit van meer as 800 cm ³	R2.30/kg net
153.11.14	8711.60	Met elektriese motore vir aandrywing	R2.30/kg net
153.11	8711.90	Ander:	
153.11.15	8711.90.10	Sypanne	R2.30/kg net
153.11.17	8711.90.20	Ander, met 'n silinderkapasiteit van minstens 200 cm ³ of meer maar hoogstens 800 cm ³	R2.30/kg net
153.11.19	8711.90.30	Ander, met 'n silinderkapasiteit van meer as 800 cm ³	R2.30/kg net
153.11.21	8711.90.90	Ander	R2.30/kg net
153.12	8712.00	Tweewielfiets en ander fietse (met inbegrip van besteldriewielers), nie gemotoriseer nie:	
153.12.10	8712.00.10	Tweewielfiets	R2.30/kg net
153.12.90	8712.00.90	Ander	R2.30/kg net
153.16	87.16	Sleepwaens en leunsleepwaens; ander voertuie, nie meganies aangedryf nie; onderdele daarvan:	
153.16.10	8716.10	Sleepwaens en leunsleepwaens van die woonwagte, vir behuising of kampering	R2.30/kg net
153.16.20	8716.20	Selfaari- of selfaafstapleeswaens vir landboudoeleindes	R2.30/kg net
153.16	8716.3	Ander sleepwaens en leunsleepwaens vir die vervoer van goedere:	
153.16.31	8716.31	Tenksleepwaens en tenkleunsleepwaens	R2.30/kg net
153.16.39	8716.39	Ander	R2.30/kg net
153.16.40	8716.40	Ander sleepwaens en leunsleepwaens	R2.30/kg net
153.16.50	8716.90.20	Padwiele met buitebande bedek, wielvelligs met buitebande bedek	R2.30/kg net
154.00	8801.00	Balonne en lugskepe; sweeftuie, hangswieftuie en ander nie-kraagaangedrewe lugvaartuie	R2.30/kg net
154.02	8802.1	Helikopters:	

Deur die invoeging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
154.02.11	8802.11	Met 'n onbelaste massa van hoogstens 2 000 kg	R2.30/kg net
154.02.13	8802.12	Met 'n onbelaste massa van meer as 2 000 kg	R2.30/kg net
154.02.15	8802.20	Vliegtuie en ander lugvaartuie, met 'n onbelaste massa van hoogstens 2 000 kg	R2.30/kg net
154.02.17	8802.30	Vliegtuie en ander lugvaartuie, met 'n onbelaste massa van meer as 2 000 kg maar hoogstens 15 000 kg	R2.30/kg net
154.02.19	8802.40	Vliegtuie en ander lugvaartuie, met 'n onbelaste massa van meer as 15 000 kg	R2.30/kg net
154.02.21	8802.60	Ruimtetuie (met inbegrip van satelliete) en suborbitale en ruimtetuiglanseerders	R2.30/kg net
154.03	88.03	Onderdele van goedere van pos 88.01 of 88.02:	
154.03.11	8803.20	Onderstelle en onderdele daarvan	R2.30/kg net
155.00	9801.00	Oorspronklike toerusting komponente:	
155.00.05	9801.00.05	Bande vir die goedere beskryf in tariefsubposte 9801.00.10 tot 9801.00.55	R2.30/kg net

SOUTH AFRICAN REVENUE SERVICE

NO. R. 72

27 JANUARY 2017

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/721)**

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, with effect from 1 February 2017, to the extent set out in the Schedule hereto.



**M. JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution of note (a) in Note 7.1 to rebate item 317.03:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03	(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	

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 72

27 JANUARIE 2017

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1721)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Februarie 2017, in die mate in die Bylae hierby aangeleë.



M. JONAS
 ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Opmerking (a) by Opmerking 7.1 by kortingitem 317.03 deur die volgende te vervang:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.03	(a)			in die geval van die gespesifiseerde motorvoertuie vir die SADU mark vervaardig, die voorgestelde kleinhandelsprys (ingeslote opsies) (uitgesonderd BTW, aksynsreg ingevolge Afdeling B by Deel 2 van Bylae No. 1 en die Omgewingheffing ingevolge Afdeling D en E by Deel 3 van Bylae No. 1) van toepassing op sodanige motorvoertuie by tye van produksie daarvan en gereed vir verkope; of	

SOUTH AFRICAN REVENUE SERVICE

NO. R. 73

27 JANUARY 2017

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/5/3)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 5 of Schedule No. 4 to the said Act is hereby amended, with effect from 1 February 2017, to the extent set out in the Schedule hereto.



**M JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution of Note 1 (a) in Part 5 of Schedule No. 4 with the following:

1. For the purposes of Chapter VA of the Act and this Schedule-

- (a) any imported goods referred to in any item of this Schedule shall, subject to compliance with any relevant Note or rule, be admitted under rebate of environmental levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied, except -
 - (i) in respect of the rebate specified in item 412.09;
 - (ii) in rebate item 460.17, the environmental levy specified in Sections D and E of Part 3 of Schedule No. 1; and
 - (iii) in respect of rebate item 460.07, the environmental levy specified in Section E of Part 3 of Schedule No. 1.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 73

27 JANUARIE 2017

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/5/3)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 5 van Bylae No. 4 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Februarie 2017, in die mate in die Bylae hierby aangetoon.



M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Opmerking 1(a) in Deel 5 van Bylae No. 4 met die volgende te vervang:

1. By die toepassing van Hoofstuk VA van die Wet en hierdie Bylae-
 - (a) word enige ingevoerde goedere in enige item in hierdie Bylae bedoel, ondertheg aan nakoming van enige betrokke Opmerking of reël, toegelaat met korting op omgewingsheffing soos beoog in Opmerking 3 by die Algemene Opmerkings in hierdie Bylae in die mate wat sodanige korting toegepas kan word, uitgesonderd -
 - (i) ten opsigte van die korting vermeld in item 412.09;
 - (ii) in kortingitem 460.17, die omgewingsheffing vermeld in Afdeling D en E van Deel 3 by Bylae No. 1; en
 - (iii) ten opsigte van kortingitem 460.07, die omgewingsheffing vermeld in Afdeling E van Deel 3 by Bylae No. 1.

SOUTH AFRICAN REVENUE SERVICE

NO. R. 74

27 JANUARY 2017

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/4/1)**

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, with effect from 1 February 2017, to the extent set out in the Schedule hereto.



**M. JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion of the following Note(s) after Note 3 in Part 4 of Schedule No. 6:

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 317.03 or 317.07.

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
680.04	00.00	04.00	04	New pneumatic tyres specified in environmental levy items 152.01 and 152.02, liable to the tyre levy in Part 3E of Schedule No. 1, which have been moved from a licensed manufacturing warehouse (VM) to a licensed special manufacturing warehouse (VS), for use in the manufacturing of vehicles	Full duty	
680.05	00.00	05.00	00	New pneumatic tyres specified in environmental levy items 152.01 and 152.02 which have been removed from a licensed special manufacturing warehouse (VS) after the environmental levy has been paid and are found to be off-specification or otherwise defective and are returned to the licensed manufactured warehouse (VM)	Full duty	
681.06	40.11	01.00	46	New pneumatic tyres on which environmental levy have been paid and have been exported by the distribution centre of a licensed tyre manufacturer to a BLNS country as defined in rule 54F-01		Full duty

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
681.07	00.00	06.00	06	<p>Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules, are removed by such licensee to a consignee outside the common customs union, subject to compliance with the Notes hereto</p> <p>NOTES:</p> <p>1. Definitions and application of provisions</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(b) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"BLNS country" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;</p> <p>"Common Customs Union" means the combined areas of the Member States of SACU;</p> <p>"SACU" means Southern African Customs Union; "refund" as provided in this item means the amount of environmental levy that may be set-off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VA and any rule regulating the movement of goods to which this item relates;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity.</p> <p>2. Set-off against accounts in respect of environmental levy goods removed as contemplated in the item:</p> <p>(a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p> <p>(b) Where such environmental levy goods have been duly removed to the consignee outside the common customs union, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the environmental levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the environmental levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal.</p> <p>(c)</p> <p>(i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods so removed outside the common customs area and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned.</p> <p>(ii) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p>		As provided in the Notes hereto

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
681.04	00.00	04.00	01	Environmental levy goods exported, other than exports contemplated in items 681.05 and 681.06		Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 74

27 JANUARIE 2017

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/4/1)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Februarie 2017, in die mate in die Bylae hierby aangetoon.



M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Nota(s) na Note 3 in Deel 4 van Bylae No. 6:

4. Vir die doeleindes van kortingitems 680.04 en 680.05, moet 'n gelisenseerde spesiale vervaardigingspakhuys (SYM) geregistreer wees in terme van korting item 317.03 of 317.07.

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
680.04	00.00	04.00	04	Nuwe lugbande in heffingitem 152.01 en 152.02 gespesifiseer, onderneig aan die bandeheffing in Deel 3E van Bylae No. 1, wat verwyder is vanaf 'n gelisenseerde vervaardigingspakhuys (VM) na 'n gelisenseerde spesiale vervaardigingspakhuys (SYM), vir gebruik by die vervaardiging van voertuie	Volle reg	
680.05	00.00	05.00	00	Nuwe lugbande in heffingitem 152.01 en 152.02 gespesifiseer wat verwyder is vanaf 'n gelisenseerde spesiale (SYM) vervaardigingspakhuys, waarvoor 'n omgewingsheffing betaal is en wat bevind word om buitenspesifikasie te wees of andersins foutief is en teruggestuur word na die gelisenseerde vervaardigingspakhuys (VM)	Volle reg	
681.06	40.11	01.00	46	Nuwe lugbande, ten opsigte waarvan 'n omgewingsheffing betaal is, wat uitgevoer word deur die verspreidingsentrum van 'n gelisenseerde bande vervaardiger na 'n BLNS land soos omskryf in reël 54F.01		Volle reg

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
681.07	00.00	06.00	06	<p>Goedere onderhewig aan die omgewingsheffing gespesifiseer in enige item van Deel 3 van Bylae No. 1 wat, na klaring of bedoelde klaring vir binnelandse gebruik en betaling van reg deur die lisensiehouer van 'n doeane- en aksynservaardigingspakhuis soos bedoel in Hoofstuk VA van die Wet en sy reëls, verwyder word deur sodanige lisensiehouer na 'n geadresseerde buite die gemeenskaplike doeane-unie, onderhewig aan die nakoming van die Opmerkings hierby</p> <p>OPMERKINGS:</p> <p>1. Woordomskrivings en aanwending van voorsienings</p> <p>(a) Die terugbetaling waarvoor in hierdie item voorsien word, is onderhewig aan die voorwaardes van artikel 75(11A).</p> <p>(b) Vir die doeleindes van dié item, hierdie Opmerkings en artikel 75(11A), behalwe waar die samehang anders aandui -</p> <p>"BLNS land" of "enige ander land in die gemeenskaplike doeanegebied", beteken die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland;</p> <p>" Gemeenskaplike Doeane-unie" beteken die gekombineerde omgewing van die Lidstate van die SADU;</p> <p>"SADU" beteken Suider-Afrikaanse Doeane-unie;</p> <p>"terugbetaling" soos voorsien in dié item, beteken die bedrag van omgewingsheffing wat verreken mag word teen die bedrag van omgewingsheffing betaalbaar op die kwartaalike omgewingsheffingrekening van 'n lisensiehouer van 'n doeane- en aksynservaardigingspakhuis by die nakoming van die Opmerkings, die reëls vir Hoofstuk VA en enige reël wat die beweging van goedere met betrekking tot hierdie item reguleer;</p> <p>"afsetting", beteken 'n afsetting van reg soos bedoel in artikel 77 wat terugbetaalbaar is ingevolge dié item.</p> <p>(c) Enige sodanige afsetting mag, onderworpe aan Opmerking 2(c) aangedui word op die rekening as aftrekking van die belasbare hoeveelheid indien so daarop voorsien</p> <p>2. Afsetting teen rekening ten opsigte van omgewingsheffinggoedere verwyder soos bedoel in dié item:</p> <p>(a) Die verwydering van sodanige goedere sal onderhewig wees aan sodanige voorwaardes en prosedures soos die Kommissaris by reël mag voorskryf.</p> <p>(b) Waar sodanige omgewingsheffinggoedere verwyder is na 'n geadresseerde buite die gemeenskaplike doeane-unie, mag die lisensiehouer, waar bewys van sodanige verwydering verkry is en enige ander vereiste soos voorgeskryf in die reëls nagekom is, die omgewingsheffing betaal of wat betaalbaar is op die goedere so verwyder, afset teen die omgewingsheffing betaalbaar ten opsigte van enige sodanige goedere soos op die omgewingsheffingrekening vir enige verrekenbare tydperk gedurende 'n tydperk van twee jaar na die datum van enige voorgeskrewe dokument wat geprosesseer is ten opsigte van sodanige verwydering, verklaar.</p> <p>(c)</p> <p>(i) Vir die doeleindes van artikel 75(11A), moet die lisensiehouer van die doeane- en aksynservaardigingspakhuis bewys voorlê van die omgewingsheffing betaal of betaalbaar op die goedere so verwyder na buite die gemeenskaplike doeane-unie en indien die lisensiehouer nie in staat is om sodanige bewys voor te lê nie, moet die omgewingsheffing op enige hoeveelheid van die goedere so verwyder bereken word op die laagste skaal van omgewingsheffing gehê ingevolge hierdie Wet teen sodanige goedere gedurende die maand voor die datum waarop enige voorgeskrewe dokument geprosesseer is ten opsigte van die verwydering van die betrokke goedere</p> <p>(ii) Waar die skaal van reg betaalbaar op enige goedere waarvoor of op die omgewingsheffingrekening verreken word, verskil van die reg betaal of betaalbaar soos</p>		Soos voorsien in die Opmerkings hierby

Deur die invoeging van die volgende: (vervolg)

Kortingtem	Tarifitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
				bedoel in subparagraaf (i) op die goedere so verwyder, moet 'n behoorlike aanpassing op die totale bedrag betaalbaar op sodanige rekening ten opsigte van die afsetting bedoel in paragraaf (b), gemaak word.		

Deur die vervanging van die volgende:

Kortingtem	Tarifitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
681.04	00.00	04.00	01	Omgewingsheffing goedere uitgevoer, anders as uitvoere omskryf in items 681.05 en 681.06		Volle reg

SOUTH AFRICAN REVENUE SERVICE

NO. R. 75

27 JANUARY 2017

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 8 (NO. 8/9)**

In terms of section 60 of the Customs and Excise Act, 1964, Schedule No. 8 to the said Act is hereby amended, with effect from 1 February 2017, to the extent set out in the Schedule hereto.



M. JONAS

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following item after item 805.20 in Schedule No. 8 of the following:

Item	Licence	Licence Fee	Period of validity
805.25	For the manufacture of goods specified in Section E to Part 3 of Schedule No. 1	free	From the effective date until 31 December of the year in which it was issued

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 75

27 JANUARIE 2017

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 8 (NO. 8/9)**

Kragtens artikel 60 van die Doeane- en Aksynswet, 1964, word Bylae No. 8 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Februarie 2017, in die mate in die Bylae hierby aangetoon.



M. JONAS

ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur na item 805.20 in Bylae No. 8 die volgende in te voeg:

Item	Lisensie	Lisensiegeleide	Geldigheidsperiode
805.25	Vir die vervaardiging van goedere gespesifiseer in Afdeling E tot Deel 3 van Bylae No. 1	vry	Van die effektiewe datum tot 31 Desember van die jaar waarin dit uitgereik was

SOUTH AFRICAN REVENUE SERVICE

NO. R. 76

27 JANUARY 2017

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/165)**

Under sections 54F 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 1 February 2017**.



**THOMAS SWABIHI MOYANE
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the substitution in rule 54F.02 for the words after paragraph (b) of the following words:

“to any Controller or officer in these rules or in any section or rule regulating the operation of customs and excise warehouses, such power is delegated or such duty is assigned, as the case may be, to the Senior Manager: Trade Administration.”

(b) By the insertion after rule 54FB.05 of the following heading and rules:

Environmental levy imposed on tyres manufactured in or imported into the Republic in terms of items 152.00 to 155.00 in Section E of Part 3 of Schedule No. 1

54FC.01 (a) Except as otherwise provided in these rules, the rules numbered 54F.01 to 54F.14 apply with any necessary changes as the context may require to the environmental levy imposed on tyres manufactured in or imported into the

Republic in terms of items 152.00 to 155.00 in Section E of Part 3 of Schedule No. 1.

- (b) For the purposes of Chapter VA, these rules and any form to which these rules relate, unless the context otherwise indicates—
- (i) “design mass” means the weight in respect of a certain size, type or class of tyre that forms part of the design specifications for that particular category of tyre.
 - (ii) “nett mass” means the design mass in respect of any tyre that has been verified and specified in writing by the tyre manufacturer to its customer.

Keeping of books, accounts and documents

- 54FC.02 (a) For the purposes of rule 54F.06, every licensee must keep supporting data and documents to confirm the nett mass of all tyres manufactured in, obtained in, or imported into the Republic by such licensee.
- (b) Every importer of tyres must similarly keep supporting data and documents for the period specified in rule 54F.06 to confirm the nett mass of all tyres imported into the Republic by such importer.

Closing and submission of accounts for environmental levy

- 54FC.03 For the purposes of rule 54F.07—
- (a) An account for payment of environmental levy must be completed and submitted quarterly on form DA 178.
 - (b) The account, validating documents and payment must reach the Controller on a working day not later than the 25th day of the month following the end of the accounting period.
 - (c) The accounting period that includes the month of February must end on the last day of March and payment effected during April.
 - (d) The DA 178 environmental levy account of a licensed motor vehicle manufacturer must be submitted and paid together with its DA 177 environmental levy account and DA 75 *ad valorem* excise duty account.

Implementation provisions

- 54FC.04 For the purposes of rule 54F.14 –

- (a) Every manufacturer must take stock, and keep a stock report on record, in respect of goods liable to the environmental levy on the manufacturing premises and in storage at any tyre distribution centre at the close of business on the day before these provisions come into operation.
- (b) The licensee must when issuing any invoice or delivery note contemplated in rule 54F.05 in respect of goods manufactured before the date the environmental levy came into operation, endorse such invoice or note "manufactured before 1 February 2017".
- (c) The implementation accounting period will commence on 1 February 2017 and end on 31 March 2017, after which the three month quarterly accounting periods will commence on 1 April 2017.

WARNING!!!

To all suppliers and potential suppliers of goods to the Government Printing Works

The Government Printing Works would like to warn members of the public against an organised syndicate(s) scamming unsuspecting members of the public and claiming to act on behalf of the Government Printing Works.

One of the ways in which the syndicate operates is by requesting quotations for various goods and services on a quotation form with the logo of the Government Printing Works. Once the official order is placed the syndicate requesting upfront payment before delivery will take place. Once the upfront payment is done the syndicate do not deliver the goods and service provider then expect payment from Government Printing Works.

Government Printing Works condemns such illegal activities and encourages service providers to confirm the legitimacy of purchase orders with GPW SCM, prior to processing and delivery of goods.

To confirm the legitimacy of purchase orders, please contact:

Renny Chetty (012) 748-6375 (Renny.Chetty@gpw.gov.za),

Anna-Marie du Toit (012) 748-6292 (Anna-Marie.DuToit@gpw.gov.za) and

Siraj Rizvi (012) 748-6380 (Siraj.Rizvi@gpw.gov.za)

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