CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1923)

Date: 2024-08-16

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.

ENOCH GODONGWANA MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Additional Note(s) after Additional Note 6 in Chapter 87 of Section XVII to Part 1 of Schedule No. 1:

7. For the purposes of tariff subheadings 8704.10.20 and 8704.10.30, articulated dumpers are vehicles consisting of two distinct sections namely, a two-wheeled motor-driven front chassis and a two or four-wheeled rear chassis connected to one another by a pivoting articulation joint for steering.

By the insertion of the following:

Heading /	CD	Article Description	Statistical	Rate of Duty						
Subheading			Unit	General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA	
8704.10.20	2	Articulated dumpers with G.V.M. not exceeding 50t, as defined in Additional Note 7 to Chapter 87	u	10%	5%	10%	free	10%	6%	
8704.10.30	8	Articulated dumpers with a G.V.M. exceeding 50t, as defined in Additional Note 7 to Chapter 87	u	10%	free	free	free	10%	free	

By the substitution of the following:

Heading /	CD	Article Description	Statistical	Rate of Duty						
Subheading			Unit	General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA	
8704.10.25	3	Other, with G.V.M. not exceeding 50 t	u	10%	5%	10%	free	10%	6%	