

# GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

## SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1401

21 December 2001

### CUSTOMS AND EXCISE ACT, 1964.- AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1130)

Under 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 January 2002, to the extent set out in the Schedule hereto.

M MPAHLWA  
DEPUTY MINISTER OF FINANCE

#### SCHEDULE

Head- ing	Sub- Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
87.01			By the substitution for heading 87.01.20 of the following:				
	"8701.20		- Road tractors for semi-trailers:				
	.10	9	- - Of a vehicle mass not exceeding 1 600 kg	u	40%	40%	40%
	.20	6	- - Of a vehicle mass exceeding 1 600 kg	u	20%	15%	free"
87.02			By the substitution for heading 87.02 of the following:				
"87.02			<b>Motor vehicles for the transport of ten persons or more, including the driver:</b>				
	8702.10		- With compression-ignition internal combustion piston engines (diesel or semi-diesel):				
	.10	8	- 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	u	20%	15%	free
	.80	9	- - Other, of a vehicle mass not exceeding 2 000 kg	u	40%	35%	22%
	.90	6	- Other	u	20%	15%	15%

Head=ing	Sub=Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
87.03	8702.90		- Other:				
	.10	4	- - Of a vehicle mass not exceeding 2000 kg	u	40%	35%	35%
	20	1	- - Of a vehicle mass exceeding 2000 kg	u	20%	15%	free"
			By the substitution for subheading 8703.21.25 of the following:				
	"25	0	- - - Hearses	u	20%	20%	free"
			By the substitution for subheading 8703.21.90 of the following:				
	"90	0	- Other	u	40%	40%	20%"
			By the substitution for subheadings 8703.22, 8703.24, 8703.31, 8703.32, 8703.33 and 8703.90 of the following:-				
	8703.22		- Of a cylinder capacity exceeding 1000 cm <sup>3</sup> but not exceeding 1500 cm <sup>3</sup> :				
	.25	7	- - - Hearses	u	20%	20%	free
	.90	7	- - - Other	u	40%	40%	20%
	8703.23		- - Of a cylinder capacity exceeding 1 500 cm <sup>3</sup> but not exceeding 3 000 cm <sup>3</sup> :				
	.25	3	- - - Hearses	u	20%	20%	free
.90	3	- - - Other	u	40%	40%	20%	
8703.24		- - - Of a cylinder capacity exceeding 3 000 cm <sup>3</sup> :					
.25	6	- - - Hearses	u	20%	20%	free	
.90	5	- - - Other	u	40%	40%	40%	

Head- ing	Sub- Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
87.04	8703.3		- Other vehicles, with compression ignition internal combustion piston engine (diesel or semi-diesel):				
	8703.31		- - Of a cylinder capacity not exceeding 1 500 cm <sup>3</sup> :				
		.25 5	- - - Hearses	u	20%	20%	free
		.70 0	- - - Of a vehicle mass (excluding hearses) not exceeding 600 kg	u	free	free	free
		.90 5	- - - Other	u	40%	40%	40%
	8703.32		- - Of a cylinder capacity exceeding 1 500 cm <sup>3</sup> but not exceeding 2 500 cm <sup>3</sup> :				
		.25 1	- - - Hearses	u	20%	20%	free
		.90 1	- - - Other	u	40%	40%	40%
	8703.33		- - Of a cylinder capacity exceeding 2 500 cm <sup>3</sup> :				
		.25 8	- - - Hearses	u	20%	20%	free
		.90 8	- - - Other	u	40%	40%	40%
	8703.90		- Other:				
		.25 6	- - Hearses	u	20%	20%	free
		.90 6	- - Other	u	40%	40%	40% <sup>11</sup>
	.80 7	- - - Other, 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	u	40%	35%	20%	

Head- ing	Sub- Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
			By the substitution for heading 8704.31.80 of the following:				
	.80	1	- - - Other, 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	u	40%	35%	35%"
			By the substitution for subheading 8704.90.80 of the following:				
	.80	2	- Other, 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	u	40%	35%	35%
"87.06	8706.00		By the substitution for heading 87.06 of the following:  <b>Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05:</b>				
	.10	8	- Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	u	40%	40%	40%
	.20	5	- Other	u	20%	20%	11%"
98.01			By the substitution for heading 98.01 of the following:				
"98.01	9801.00		<b>Original equipment components:</b>				
	.10	0	- For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	kg	30%	30%	30%

Head- ing	Sub- Heading	C D	Article Description	Stats = tical Unit	Rate of Duty		
					General	EU	SADC
	.15	0	- For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg	kg	30%	30%	30%
	.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 2000 kg	kg	30%	30%	30%
	.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 No. 8702.10.10)	kg	30%	30%	30%
	.30	4	- For motor cars (including station wagons) of heading 87.03	kg	30%	30%	30%
	.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)	kg	30%	30%	30%
	.45	2	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg and of 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 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)	kg	30%	30%	30%

Head- ing	Sub- Heading	C D	Article Description	Statistic al Unit	Rate of Duty		
					General	EU	SADC
	.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)	kg	30%	30%	30%
	.55	8	- For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and of a G.V.M. 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)	kg	30%	30%	30%"