

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES
TO THE CUSTOMS AND EXCISE ACT, 1964**

8 August 2002

These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.

<i>Provision</i>	<i>Note</i>
Schedule No. 1 Part 2B Note 3	<p>The effect of this amendment is that for the purposes of items 126.01 to 126.05 the following motor vehicles shall be deemed not to be excisable:</p> <ul style="list-style-type: none">(i) motor vehicles manufactured solely from second hand parts or from second hand and new parts, as the Commissioner may decide; and(ii) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles.
Schedule No.1 Part 2B Note 4	<p>The effect of this amendment is that for the purposes of items 126.01, 126.02, 126.04 and 126.05 the expression "vehicle mass" shall not include the mass of any fuel or water but shall include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.</p>

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2/131)**

Under section 48 of the Customs and Excise Act, 1964, Section B of Part 2 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**MMPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion after Note 2 of the following:

- "3. For the purposes of item 126.01 to 126.05 the following motor vehicles are deemed not to be excisable:
- (i) motor vehicles manufactured by enthusiasts solely from second hand parts or from second hand and new parts for own use, as the Commissioner may decide; and
 - (ii) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles.
4. For the purposes of items 126.01, 126.02, 126.04 and 126.05 the expression "vehicle mass" shall not include the mass of any fuel or water but shall include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment."