

CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (No. 1/1/1415)

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 September 2010, to the extent set out in the Schedule hereto.

N NENE  
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Additional Notes after the Notes in Chapter 87:

<b>CHAPTER 87</b>	
<b>VEHICLES (EXCLUDING RAILWAY OR TRAMWAY ROLLING-STOCK), AND PARTS AND ACCESSORIES THEREOF</b>	
ADDITIONAL NOTE:	
<ol style="list-style-type: none"> <li>1. For the purpose of subheadings 8704.21.81, 8704.31.81 and 8704.90.81 the expression “double-cab” means a motor vehicle with -             <ol style="list-style-type: none"> <li>(a) a separate enclosed area designed for passengers in the front and in the rear behind the driver; and</li> <li>(b) a separate open or enclosed area for goods.</li> </ol> </li> <li>2. For purposes of Additional Note 1 “double-cab” excludes a motor vehicle –             <ol style="list-style-type: none"> <li>(a) of a similar design homologated by the National Regulator for Compulsory Specifications as having a seating capacity of no more than three persons including the driver; or</li> <li>(b) with a single unit body that consists of an enclosed interior space for both persons and goods.</li> </ol> </li> </ol>	

By the deletion of the following subheadings:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
87.04	8704.21.80	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	27%	20%	22%	free
87.04	8704.31.80	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	27%	20%	22%	free
87.04	8704.90.80	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	27%	20%	22%	free

**By the insertion of the following subheadings:**

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
87.03	8703.21.27	7	- - - Ambulances	u	27%	6,75%	17%	free
87.03	8703.22.27	3	- - - Ambulances	u	27%	20%	27%	free
87.03	8703.23.27	6	- - - Ambulances	u	27%	20%	27%	free
87.03	8703.24.27	6	- - - Ambulances	u	27%	20%	27%	free
87.03	8703.31.27	1	- - - Ambulances	u	27%	20%	27%	free
87.03	8703.32.27	8	- - - Ambulances	u	27%	20%	27%	free
87.03	8703.33.27	4	- - - Ambulances	u	27%	20%	27%	free
87.03	8703.90.27	2	- - Ambulances	u	27%	27%	27%	free
87.04	8704.21.81	5	- - - 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	u	27%	20%	22%	free
87.04	8704.21.83	1	- - - 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	u	27%	20%	22%	free
87.04	8704.31.81	5	- - - 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	u	27%	20%	22%	free
87.04	8704.31.83	6	- - - 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	u	27%	20%	22%	free
87.04	8704.90.81	0	- - 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	u	27%	20%	22%	free
87.04	8704.90.83	7	- - 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	u	27%	20%	22%	free