

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 5 to the said Act is hereby amended, **with effect from 1 January 2022**, to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.03	8701.20	01.06	64	Road tractors of semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.04	8701.20	01.06	66	Road tractors of semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.03	8701.2	01.05	59	Road tractors for semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.04	8701.2	01.05	50	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item