

In terms of section 48 of the Customs and Excise Act, 1964, Part 3E of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 February 2017**, to the extent set out in the Schedule hereto.

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following Note(s) in Section E to Part 3 of Schedule No. 1:

**ENVIRONMENTAL LEVY ON TYRES**

**NOTES:**

1. Any rate of environmental levy on tyres specified in this Section shall apply to -
  - (a) New, used or retreaded tyres (excluding those of a kind used on motor cars (including station wagons and racing cars), and those of a kind used on buses or lorries), imported into the Republic;
  - (b) Tyres fitted to or presented with imported vehicles or chassis specified in Chapter 87;
  - (c) Tyres fitted to or presented with imported road wheels fitted with tyres; wheel rims fitted with tyres specified in headings 87.08 and 87.16;
  - (d) Tyres imported in terms of Chapter 98; and
  - (e) New or retreaded tyres (excluding those of a kind used on motor cars (including station wagons and racing cars), and those of a kind used on buses or lorries), manufactured in the Republic.
2. Any environmental levy payable in terms of this Section in respect of tyres specified therein shall be additional to any Customs and Excise duty payable in terms of Part 1 or 2 of Schedule No. 1 or any Section in this Part.
3. The rate of environmental levy specified in the rate of environmental levy column in this Section shall be calculated -
  - (a) on the actual mass of the tyre/s only, whether or not imported with for example vehicles, chassis, or components (including road wheels fitted with tyres; wheel rims fitted with tyres) or other goods; or
  - (b) if the actual mass is not available or cannot be determined, the rate of environmental levy shall be calculated -
    - (i) in case of imported tyres, on the design weight of the tyres plus 15,5% of the design weight; or
    - (ii) in case of locally manufactured tyres, on the design weight of the tyres plus 5,5% of the design weight.
4. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>152.00</b>	<b>40.11</b>	<b>New pneumatic tyres, of rubber:</b>	
<b>152.01</b>	<b>4011.10</b>	<b>Of a kind used on motor cars (including station wagons and racing cars):</b>	
152.01.01	4011.10.01	Having a rim size not exceeding 33 cm (13 inches)	R2.30/kg net
152.01.03	4011.10.03	Having a rim size of 35 cm (14 inches)	R2.30/kg net
152.01.05	4011.10.05	Having a rim size of 38 cm (15 inches)	R2.30/kg net
152.01.07	4011.10.07	Having a rim size of 41 cm (16 inches)	R2.30/kg net
152.01.09	4011.10.09	Having a rim size of 43 cm (17 inches) or more	R2.30/kg net
<b>152.02</b>	<b>4011.20</b>	<b>Of a kind used on buses or lorries:</b>	
<b>152.02</b>	<b>4011.20.1</b>	<b>Having a load index not exceeding 121:</b>	
152.02.03	4011.20.16	Having a rim size not exceeding 35 cm (14 inches)	R2.30/kg net
152.02.05	4011.20.18	Having a rim size of 38 cm (15 inches) or more	R2.30/kg net
<b>152.02</b>	<b>4011.20.2</b>	<b>With a load index exceeding 121:</b>	
152.02.07	4011.20.22	Having a rim size not exceeding 44 cm (17.5 inches)	R2.30/kg net
152.02.09	4011.20.24	Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches)	R2.30/kg net
152.02.11	4011.20.26	Having a rim size exceeding 51 cm (20 inches)	R2.30/kg net
152.02.15	4011.30	Of a kind used on aircraft	R2.30/kg net
152.02.17	4011.40	Of a kind used on motorcycles	R2.30/kg net
152.02.19	4011.50	Of a kind used on bicycles	R2.30/kg net
<b>152.02</b>	<b>4011.70</b>	<b>Of a kind used on agricultural or forestry vehicles and machines:</b>	
152.02.25	4011.70.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.27	4011.70.20	Having a rim size of 91 cm or more	R2.30/kg net

By the substitution of the following: (continued)

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>152.02</b>	<b>4011.80</b>	<b>Of a kind used on construction, mining or industrial handling vehicles and machines:</b>	
152.02.29	4011.80.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.31	4011.80.20	Having a rim size of 91 cm or more	R2.30/kg net
<b>152.02</b>	<b>4011.90</b>	<b>Other:</b>	
152.02.33	4011.90.10	Having a rim size of less than 91 cm (excluding those for use on wheelchairs)	R2.30/kg net
152.02.35	4011.90.20	Having a rim size of 91 cm or more	R2.30/kg net
<b>152.03</b>	<b>4012.1</b>	<b>Retreaded tyres:</b>	
152.03.13	4012.13	Of a kind used on aircraft	R2.30/kg net
152.03.19	4012.19	Other	R2.30/kg net
<b>152.04</b>	<b>4012.20</b>	<b>Used pneumatic tyres:</b>	
152.04.11	4012.20.10	Of a kind used on motor cars (including station wagons and racing cars)	R2.30/kg net
152.04.13	4012.20.20	Of a kind used on busses or lorries	R2.30/kg net
152.04.15	4012.20.90	Other	R2.30/kg net
<b>153.00</b>	<b>87.01</b>	<b>Tractors (excluding tractors of heading 87.09):</b>	
153.00.01	8701.10	Single axle tractors	R2.30/kg net

<b>Environmental Levy Item</b>	<b>Tariff Subheading</b>	<b>Article Description</b>	<b>Rate of Environmental Levy</b>
<b>153.01</b>	<b>8701.20</b>	<b>Road tractors for semi-trailers:</b>	
153.01.05	8701.20.10	Of a vehicle mass not exceeding 1 600 kg	R2.30/kg net
153.01.07	8701.20.20	Of a vehicle mass exceeding 1 600 kg	R2.30/kg net
153.01.09	8701.30	Track-laying tractors	R2.30/kg net
<b>153.01</b>	<b>8701.9</b>	<b>Other, of an engine power:</b>	
153.01.17	8701.91	Not exceeding 18 kW	R2.30/kg net
153.01.19	8701.92	Exceeding 18 kW but not exceeding 37 kW	R2.30/kg net
153.01.21	8701.93	Exceeding 37 kW but not exceeding 75 kW	R2.30/kg net
153.01.23	8701.94	Exceeding 75 kW but not exceeding 130 kW	R2.30/kg net
153.01.25	8701.95	Exceeding 130 kW	R2.30/kg net
<b>153.02</b>	<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>	
<b>153.02</b>	<b>8702.10</b>	<b>With compression-ignition internal combustion piston engines (diesel or semi-diesel):</b>	
153.02.10	8702.10.10	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	R2.30/kg net
153.02.15	8702.10.81	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.20	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.25	8702.10.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.30	8702.10.90	Other	R2.30/kg net
<b>153.02</b>	<b>8702.20</b>	<b>With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:</b>	
153.02.33	8702.20.10	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	R2.30/kg net
153.02.41	8702.20.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.45	8702.20.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.47	8702.20.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.50	8702.20.90	Other	R2.30/kg net
<b>153.02</b>	<b>8702.30</b>	<b>With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion</b>	
153.02.53	8702.30.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.55	8702.30.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.57	8702.30.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net

153.02.60	8702.30.90	Other	R2.30/kg net
<b>153.02</b>	<b>8702.40</b>	<b>With only electric motor for propulsion</b>	
153.02.63	8702.40.81	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.65	8702.40.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.67	8702.40.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.70	8702.40.90	Other	R2.30/kg net
<b>153.02</b>	<b>8702.90</b>	<b>Other:</b>	
153.02.91	8702.90.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.95	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.97	8702.90.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.99	8702.90.90	Other	R2.30/kg net
<b>153.03</b>	<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:</b>	
153.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	R2.30/kg net
<b>153.03</b>	<b>8703.2</b>	<b>Other vehicles, with spark-ignition internal combustion reciprocating piston engine:</b>	

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>153.03</b>	<b>8703.21</b>	<b>Of a cylinder capacity not exceeding 1 000 cm<sup>3</sup>:</b>	
153.03.02	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm <sup>3</sup> and a vehicle mass not exceeding 250 kg	R2.30/kg net
153.03.03	8703.21.25	Hearses	R2.30/kg net
153.03.04	8703.21.27	Ambulances	R2.30/kg net
153.03.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	R2.30/kg net
153.03.06	8703.21.70	Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit	R2.30/kg net
153.03.07	8703.21.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	R2.30/kg net
153.03.11	8703.21.90	Other	R2.30/kg net
<b>153.03</b>	<b>8703.22</b>	<b>Of a cylinder capacity exceeding 1 000 cm<sup>3</sup> but not exceeding 1 500 cm<sup>3</sup>:</b>	
153.03.13	8703.22.25	Hearses	R2.30/kg net
153.03.14	8703.22.27	Ambulances	R2.30/kg net
153.03.17	8703.22.90	Other	R2.30/kg net
<b>153.03</b>	<b>8703.23</b>	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 3 000 cm<sup>3</sup>:</b>	
153.03.19	8703.23.25	Hearses	R2.30/kg net
153.03.20	8703.23.27	Ambulances	R2.30/kg net
153.03.22	8703.23.90	Other	R2.30/kg net
<b>153.03</b>	<b>8703.24</b>	<b>Of a cylinder capacity exceeding 3 000 cm<sup>3</sup>:</b>	
153.03.24	8703.24.25	Hearses	R2.30/kg net
153.03.25	8703.24.27	Ambulances	R2.30/kg net
153.03.27	8703.24.90	Other	R2.30/kg net
<b>153.03</b>	<b>8703.3</b>	<b>Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>	
<b>153.03</b>	<b>8703.31</b>	<b>Of a cylinder capacity not exceeding 1 500 cm<sup>3</sup>:</b>	
153.03.29	8703.31.25	Hearses	R2.30/kg net
153.03.30	8703.31.27	Ambulances	R2.30/kg net
153.03.31	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	R2.30/kg net
153.03.32	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1 000 cm <sup>3</sup>	R2.30/kg net
153.03.33	8703.31.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.03.37	8703.31.90	Other	R2.30/kg net
<b>153.03</b>	<b>8703.32</b>	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 2 500 cm<sup>3</sup>:</b>	
153.03.39	8703.32.25	Hearses	R2.30/kg net
153.03.40	8703.32.27	Ambulances	R2.30/kg net
153.03.43	8703.32.90	Other	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>153.03</b>	<b>8703.33</b>	<b>Of a cylinder capacity exceeding 2 500 cm<sup>3</sup>:</b>	
153.03.45	8703.33.25	Hearses	R2.30/kg net
153.03.46	8703.33.27	Ambulances	R2.30/kg net
153.03.49	8703.33.90	Other	R2.30/kg net
<b>153.03</b>	<b>8703.40</b>	<b>Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power</b>	
153.03.50	8702.40.25	Hearses	R2.30/kg net
153.03.51	8703.40.27	Ambulances with a cylinder capacity not exceeding 1 000 cm <sup>3</sup>	R2.30/kg net
153.03.52	8703.40.85	Other ambulances	R2.30/kg net
153.03.53	8703.40.31	Other with a cylinder capacity not exceeding 1 000 cm <sup>3</sup>	R2.30/kg net
153.03.54	8703.40.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	R2.30/kg net
153.03.57	8703.40.90	Other	R2.30/kg net
<b>153.03</b>	<b>8703.50</b>	<b>Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power</b>	
153.03.59	8703.50.25	Hearses	R2.30/kg net
153.03.60	8703.50.27	Ambulances	R2.30/kg net
153.03.61	8703.50.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.03.63	8703.50.90	Other	R2.30/kg net
<b>153.03</b>	<b>8703.60</b>	<b>Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power</b>	
153.03.65	8703.60.25	Hearses	R2.30/kg net
153.03.66	8703.60.27	Ambulances of a cylinder capacity not exceeding 1 000 cm <sup>3</sup>	R2.30/kg net
153.03.67	8703.60.29	Other ambulances	R2.30/kg net
153.03.68	8703.60.31	Other with a cylinder capacity not exceeding 1 000 cm <sup>3</sup>	R2.30/kg net
153.03.69	8703.60.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	R2.30/kg net
153.03.71	8703.60.90	Other	R2.30/kg net
<b>153.03</b>	<b>8703.70</b>	<b>Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power</b>	
153.03.73	8703.70.25	Hearses	R2.30/kg net
153.03.74	8703.70.27	Ambulances	R2.30/kg net
153.03.75	8703.70.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.03.77	8703.70.90	Other	R2.30/kg net
<b>153.03</b>	<b>8703.80</b>	<b>Other vehicles, with only electric motor for propulsion</b>	
153.03.79	8703.80.25	Hearses	R2.30/kg net
153.03.80	8703.80.27	Ambulances	R2.30/kg net
153.03.81	8703.80.31	With a vehicle mass not exceeding 800 kg	R2.30/kg net
153.03.83	8703.80.90	Other	R2.30/kg net

<b>153.03</b>	<b>8703.90</b>	<b>Other:</b>	
153.03.85	8703.90.25	Hearses	R2.30/kg net
153.03.86	8703.90.27	Ambulances	R2.30/kg net
153.03.87	8703.90.31	Electric vehicles with a mass not exceeding 800 kg	R2.30/kg net
153.03.88	8703.90.33	Other electric vehicles	R2.30/kg net
153.03.90	8703.90.90	Other	R2.30/kg net
<b>153.04</b>	<b>87.04</b>	<b>Motor vehicles for the transport of goods:</b>	
<b>153.04</b>	<b>8704.10</b>	<b>Dumpers designed for off-highway use:</b>	
153.04.05	8704.10.25	G.V.M. not exceeding 50 t	R2.30/kg net
153.04.07	8704.10.90	Other	R2.30/kg net
<b>153.04</b>	<b>8704.2</b>	<b>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>	
<b>153.04</b>	<b>8704.21</b>	<b>G.V.M. not exceeding 5 t:</b>	
153.04.09	8704.21.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.11	8704.21.40	Off-the-road logging trucks	R2.30/kg net
153.04.13	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	R2.30/kg net
153.04.15	8704.21.75	Other, with an engine capacity exceeding 1 000 cm <sup>3</sup> (excluding the vehicles of subheading 8704.21.77)	R2.30/kg net
153.04.17	8704.21.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	R2.30/kg net
153.04.19	8704.21.81	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	R2.30/kg net
153.04.21	8704.21.83	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	R2.30/kg net
153.04.23	8704.21.90	Other	R2.30/kg net
<b>153.04</b>	<b>8704.22</b>	<b>G.V.M. exceeding 5 t but not exceeding 20 t:</b>	
153.04.25	8704.22.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.27	8704.22.20	Off-the-road logging trucks	R2.30/kg net
153.04.29	8704.22.90	Other	R2.30/kg net



Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>153.04</b>	<b>8704.23</b>	<b>G.V.M. exceeding 20 t:</b>	
153.04.31	8704.23.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.33	8704.23.20	Off-the-road logging trucks	R2.30/kg net
153.04.35	8704.23.90	Other	R2.30/kg net
<b>153.04</b>	<b>8704.3</b>	<b>Other, with spark-ignition internal combustion piston engine:</b>	
<b>153.04</b>	<b>8704.31</b>	<b>G.V.M. not exceeding 5 t:</b>	
153.04.37	8704.31.30	Off-the-road logging trucks	R2.30/kg net
153.04.39	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm <sup>3</sup> , and equipped with motor vehicle type differentials and reverse gears	R2.30/kg net
153.04.41	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	R2.30/kg net
153.04.43	8704.31.75	Other, with an engine capacity not exceeding 1 000 cm <sup>3</sup> (excluding the vehicles of subheading 8704.31.77)	R2.30/kg net
153.04.45	8704.31.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.04.47	8704.31.81	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	R2.30/kg net
153.04.49	8704.31.83	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	R2.30/kg net
153.04.51	8704.31.90	Other	R2.30/kg net
<b>153.04</b>	<b>8704.32</b>	<b>G.V.M. exceeding 5 t:</b>	
153.04.53	8704.32.10	Off-the-road logging trucks	R2.30/kg net
153.04.57	8704.32.90	Other	R2.30/kg net
<b>153.04</b>	<b>8704.90</b>	<b>Other:</b>	
153.04.59	8704.90.05	Golf carts, pedestrian type	R2.30/kg net
153.04.61	8704.90.30	Off-the-road logging trucks	R2.30/kg net
153.04.63	8704.90.35	Electric vehicles with a vehicle mass not exceeding 800 kg	R2.30/kg net
153.04.65	8704.90.40	Other electric vehicles, of a 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	R2.30/kg net
153.04.67	8704.90.81	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	R2.30/kg net
153.04.69	8704.90.83	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	R2.30/kg net
153.04.71	8704.90.90	Other	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>153.05</b>	<b>87.05</b>	<b>Special purpose motor vehicles (excluding those principally designed for the transport of persons or goods) (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):</b>	
153.05.01	8705.10	Crane lorries	R2.30/kg net
153.05.03	8705.20	Mobile drilling derricks	R2.30/kg net
153.05.05	8705.30	Fire fighting vehicles	R2.30/kg net
153.05.07	8705.40	Concrete-mixer lorries	R2.30/kg net
153.05.09	8705.90	Other	R2.30/kg net
<b>153.06</b>	<b>8706.00</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:</b>	
153.06.05	8706.00.05	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10	R2.30/kg net
153.06.15	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	R2.30/kg net
153.06.20	8706.00.20	Other	R2.30/kg net
<b>153.08</b>	<b>8708.70</b>	<b>Road wheels and parts and accessories thereof:</b>	
153.08.21	8708.70.10	Identifiable for use solely or principally with tractors (excluding road tractors)	R2.30/kg net
153.08.23	8708.70.21	Of a kind used on motor cars	R2.30/kg net
153.08.25	8708.70.23	Of a kind used on busses or lorries	R2.30/kg net
153.08.27	8708.70.29	Other	R2.30/kg net
153.08.29	8708.70.90	Other	R2.30/kg net
<b>153.09</b>	<b>87.09</b>	<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors or the type used on railway station platforms; parts of the foregoing vehicles:</b>	
<b>153.09</b>	<b>8709.1</b>	<b>Vehicles:</b>	
153.09.11	8709.11	Electrical	R2.30/kg net
153.09.19	8709.19	Other	R2.30/kg net
153.09.29	8709.90	Parts	R2.30/kg net
<b>153.10</b>	<b>8710.00</b>	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles</b>	<b>R2.30/kg net</b>
<b>153.11</b>	<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:</b>	
153.11.01	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm <sup>3</sup>	R2.30/kg net
<b>153.11</b>	<b>8711.20</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm<sup>3</sup> but not exceeding 250 cm<sup>3</sup>:</b>	
153.11.05	8711.20.10	With an engine of a cylinder capacity of less than 200 cm <sup>3</sup>	R2.30/kg net
153.11.07	8711.20.90	Other	R2.30/kg net
153.11.09	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup>	R2.30/kg net
153.11.11	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm <sup>3</sup> but not exceeding 800 cm <sup>3</sup>	R2.30/kg net
153.11.13	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm <sup>3</sup>	R2.30/kg net
153.11.14	8711.60	With electric motor for propulsion	R2.30/kg net

<b>Environmental Levy Item</b>	<b>Tariff Subheading</b>	<b>Article Description</b>	<b>Rate of Environmental Levy</b>
<b>153.11</b>	<b>8711.90</b>	<b>Other:</b>	
153.11.15	8711.90.10	Side-cars	R2.30/kg net
153.11.17	8711.90.20	Other, of a cylinder capacity of 200 cm <sup>3</sup> or more but not exceeding 800 cm <sup>3</sup>	R2.30/kg net
153.11.19	8711.90.30	Other, of a cylinder capacity exceeding 800 cm <sup>3</sup>	R2.30/kg net
153.11.21	8711.90.90	Other	R2.30/kg net
<b>153.12</b>	<b>8712.00</b>	<b>Bicycles and other cycles (including delivery tri-cycles), not motorised:</b>	
153.12.10	8712.00.10	Bicycles	R2.30/kg net
153.12.90	8712.00.90	Other	R2.30/kg net
<b>153.16</b>	<b>87.16</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:</b>	
153.16.10	8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	R2.30/kg net
153.16.20	8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	R2.30/kg net
<b>153.16</b>	<b>8716.3</b>	<b>Other trailers and semi-trailers for the transport of goods:</b>	
153.16.31	8716.31	Tanker trailers and tanker semi-trailers	R2.30/kg net
153.16.39	8716.39	Other	R2.30/kg net
153.16.40	8716.40	Other trailers and semi-trailers	R2.30/kg net
153.16.50	8716.90.20	Road wheels fitted with tyres; wheel rims fitted with tyres	R2.30/kg net
154.00	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	R2.30/kg net
<b>154.02</b>	<b>8802.1</b>	<b>Helicopters:</b>	
154.02.11	8802.11	Of an unladen mass not exceeding 2 000 kg	R2.30/kg net
154.02.13	8802.12	Of an unladen mass exceeding 2 000 kg	R2.30/kg net
154.02.15	8802.20	Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg	R2.30/kg net
154.02.17	8802.30	Aeroplanes and other aircraft, of an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg	R2.30/kg net
154.02.19	8802.40	Aeroplanes and other aircraft, of an unladen mass exceeding 15 000 kg	R2.30/kg net
154.02.21	8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	R2.30/kg net
<b>154.03</b>	<b>88.03</b>	<b>Parts of goods of heading 88.01 or 88.02:</b>	
154.03.11	8803.20	Under-carriages and parts thereof	R2.30/kg net
<b>155.00</b>	<b>9801.00</b>	<b>Original equipment components:</b>	
155.00.05	9801.00.05	Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55	R2.30/kg net

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