

**SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS**

**No. R. 437**

**29 May 2015**

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1517)**

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 retrospective effect from 1 May 2015, to the extent set out in the Schedule hereto.



**M. JONAS  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Note 5 in Chapter 98 of Section XXII to Part 1 of Schedule No. 1 with the following:**

- |   |
|---|
| <p>5. Original equipment components for motor vehicles enumerated under heading 98.01 shall not include automotive components of which -</p> <p>(i) the floor panels, body sides or roof panels are permanently attached to each other (except in the case of cabs for road tractors for semi-trailers of a vehicle mass exceeding 1 600 kg, for motor vehicles for the transport of goods of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg and for chassis fitted with cabs of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg in which case the cabs may be assembled and trimmed);</p> <p>(ii) the engine and transmission assemblies, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation are fitted to such floor pans or chassis frames; and</p> <p>(iii) the bodies/cabs are fitted to floor pans or chassis frames (except in the case of vehicles of a mono-built construction of a vehicle mass exceeding 2 000 kg).</p> |
|---|