

NO. R. 961

SOUTH AFRICAN REVENUE SERVICE

26 AUGUST 2016

CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1546)

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 to the extent set out in the Schedule hereto.



M. JONAS  
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Additional Note(s) after Note 3 in Chapter 87 of Section XVII to Part 1 of Schedule No. 1:

4. The vehicles classifiable in tariff subheadings 8703.21.75, 8703.31.85, 8703.90.31, 8704.21.77, 8704.31.77 and 8704.90.35, shall have steering wheels fitted on the left-hand side of the vehicle and may not be operated on a public road in terms of the National Road Traffic Act (Act 93 of 1996).

By the deletion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty		
				General	EU	EFTA
8703.90.29	9	-- Electric vehicles	u	25%	25%	free

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty		
				General	EU	EFTA
8703.21.75	7	-- Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	u	free	free	free
8703.31.85	9	-- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	u	free	free	free
8703.90.31	0	-- Electric vehicles with a mass not exceeding 800 kg	u	free	free	free
8703.90.33	7	-- Other electric vehicles	u	25%	25%	free
8704.21.77	7	-- Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	u	free	free	free
8704.31.77	1	-- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	u	free	free	free
8704.90.35	7	-- Electric vehicles with a vehicle mass not exceeding 800 kg	u	free	free	free

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty		
				General	EU	EFTA
						SADC

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	
8704.21.75	0	--- Other, with an engine capacity exceeding 1 000 cm <sup>3</sup> (excluding the vehicles of subheading 8704.21.77)	u	25%	18%	20%	free	
8704.31.75	5	--- Other, with an engine capacity not exceeding 1 000 cm <sup>3</sup> (excluding the vehicles of subheading 8704.31.77)	u	25%	18%	20%	free	
8704.90.40	3	-- 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	u	25%	18%	20%	free	