

NO. R. 962

**SOUTH AFRICAN REVENUE SERVICE**

**26 AUGUST 2016**

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2B/162)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 2B 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 deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
126.03.26	8703.90.29	Electric vehicles	(See Note 2 to this Part)
126.03.27	8703.90.90	Other	(See Note 2 to this Part)
126.04.03	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	(See Note 2 to this Part)
126.04.05	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	(See Note 2 to this Part)
126.04.07	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 650 cm <sup>3</sup> , and equipped with motor vehicle type differentials and reverse gears	(See Note 2 to this Part)
126.04.09	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	(See Note 2 to this Part)
126.04.10	8704.31.75	Other, with an engine capacity not exceeding 1 000 cm <sup>3</sup>	(See Note 2 to this Part)
126.04.11	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	(See Note 2 to this Part)
126.04.13	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	(See Note 2 to this Part)
126.04.15	8704.90.05	Golf carts, pedestrian type	(See Note 2 to this Part)
126.04.16	8704.90.40	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	(See Note 2 to this Part)
126.04.17	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	(See Note 2 to this Part)
126.04.19	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	(See Note 2 to this Part)

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
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By the insertion of the following: (continued)			Rate of Excise Duty
Tariff Item	Tariff Subheading	Article Description	
126.03.08	8703.21.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	(See Note 2 to this Part)
126.03.20	8703.31.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	(See Note 2 to this Part)
126.03.29	8703.90.31	Electric vehicles with a mass not exceeding 800 kg	(See Note 2 to this Part)
126.03.31	8703.90.33	Other electric vehicles	(See Note 2 to this Part)
126.03.33	8703.90.90	Other	(See Note 2 to this Part)
126.04.05	8704.21.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	(See Note 2 to this Part)
126.04.10	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	(See Note 2 to this Part)
126.04.13	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	(See Note 2 to this Part)
126.04.20	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	(See Note 2 to this Part)
126.04.30	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	(See Note 2 to this Part)
126.04.35	8704.31.75	Other, with an engine capacity not exceeding 1 000 cm <sup>3</sup> (excluding the vehicles of subheading 8704.31.77)	(See Note 2 to this Part)
126.04.37	8704.31.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	(See Note 2 to this Part)
126.04.41	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	(See Note 2 to this Part)
126.04.43	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	(See Note 2 to this Part)
126.04.55	8704.90.05	Golf carts, pedestrian type	(See Note 2 to this Part)
126.04.60	8704.90.35	Electric vehicles with a vehicle mass not exceeding 800 kg	(See Note 2 to this Part)
126.04.65	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	(See Note 2 to this Part)
126.04.70	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	(See Note 2 to this Part)
126.04.75	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	(See Note 2 to this Part)
By the substitution of the following:			Rate of Excise Duty
Tariff Item	Tariff Subheading	Article Description	
126.04.02	8704.21.75	Other, with an engine capacity exceeding 1 000 cm <sup>3</sup> (excluding the vehicles of subheading 8704.21.77)	(See Note 2 to this Part)