

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1464

02 DECEMBER 2016

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2B/163)**

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, with effect from 1 January 2017, 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
124.75.29	8528.51.20	Colour, with a screen size exceeding 3 m x 4 m	7%
124.75.31	8528.51.90	Other	7%
126.02.05	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	(See Note 2 to this Part)
126.02.07	8702.90.90	Other	(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)

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.75.29	8528.52.20	Colour, with screen size exceeding 3 m x 4 m	7%
124.75.31	8528.52.90	Other	7%
126.02	8702.20	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
126.02.09	8702.20.85	Other, of a vehicle mass not exceeding 2 000 kg	(See Note 2 to this Part)
126.02.11	8702.20.90	Other	(See Note 2 to this Part)
126.02	8702.30	With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:	
126.02.13	8702.30.85	Other, of a vehicle mass not exceeding 2 000 kg	(See Note 2 to this Part)
126.02.15	8702.30.90	Other	(See Note 2 to this Part)

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
126.02	8702.40	With only electric motor for propulsion:	
126.02.17	8702.40.85	Other, of a vehicle mass not exceeding 2 000 kg	(See Note 2 to this Part)
126.02.19	8702.40.90	Other	(See Note 2 to this Part)
126.02.21	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	(See Note 2 to this Part)
126.02.23	8702.90.90	Other	(See Note 2 to this Part)
126.03	8703.40	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:	
126.03.27	8703.40.31	Other with a cylinder capacity not exceeding 1 000 cm ³	(See Note 2 to this Part)
126.03.29	8703.40.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	(See Note 2 to this Part)
126.03.31	8703.40.90	Other	(See Note 2 to this Part)
126.03	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to a external source of electric power:	
126.03.33	8703.50.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	(See Note 2 to this Part)
126.03.35	8703.50.90	Other	(See Note 2 to this Part)
126.03	8703.60	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:	
126.03.37	8703.60.31	Other with a cylinder capacity not exceeding 1 000 cm ³	(See Note 2 to this Part)
126.03.39	8703.60.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	(See Note 2 to this Part)
126.03.41	8703.60.90	Other	(See Note 2 to this Part)
126.03.43	8703.70.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	(See Note 2 to this Part)
126.03.45	8703.70.90	Other	(See Note 2 to this Part)
126.03	8703.80	Other vehicles, with only electric motor for propulsion:	
126.03.47	8703.80.31	With a mass not exceeding 800 kg	(See Note 2 to this Part)
126.03.49	8703.80.90	Other	(See Note 2 to this Part)
126.03.51	8703.90.90	Other	(See Note 2 to this Part)

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
126.02	8702.10	With only compression-ignition internal combustion piston engines (diesel or semi-diesel):	
126.03	8703.2	Other vehicles, with only spark-ignition internal combustion reciprocating piston engines:	
126.03	8703.3	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	