

SOUTH AFRICAN REVENUE SERVICE

NO. R. 72

27 JANUARY 2017

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/721)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended, with effect from 1 February 2017, to the extent set out in the Schedule hereto.



**M. JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution of note (a) in Note 7.1 to rebate item 317.03:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03	(a)			in the case of specified motor vehicles manufactured for the SACU market, the recommended retail list price (including options), (exclusive of VAT, excise duty in terms of Section B of Part 2 of Schedule No. 1 and environmental levy in terms of Sections D and E in Part 3 of Schedule No. 1) applicable to such motor vehicle(s) at the time of production thereof and ready for sale; or	