

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 900

25 AUGUST 2017

CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/723)

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 to the extent set out in the Schedule hereto.



MKN GQABA  
MINISTER OF FINANCE

## SCHEDULE

By the deletion of rebate item 317.03/98.01/07.04 of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03	98.01	07.04	40	Original equipment components for the manufacture of chassis fitted with engines of heading 87.06 for dumpers designed for off-highway use with a G.V.M. exceeding 50 tons classifiable in tariff subheading 8704.10	Full duty less the duty payable on the value calculated in terms of Note 8.1

By the deletion of (f) in the definition for "specified motor vehicles" in Note 1.2 to rebate item 317.03 of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03				(f) Chassis fitted with engines of subheading 87.06 for dumpers designed for off-highway use with a G.V.M. exceeding 50 tons classifiable in tariff subheading 8704.10.	

By the deletion of Note 1 (e) to rebate item 317.07 of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.07				(e) Chassis fitted with engines of heading 87.06 for dumpers designed for off-highway use with a G.V.M. exceeding 50 tons classifiable in tariff subheading 8704.10	

By the substitution of (d) and (e) in the definition for "specified motor vehicles" in Note 1.2 to rebate item 317.03 of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03				(d) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and (e) chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).	

By the substitution of rebate item 317.03/98.01/06.04 of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03	98.01	06.04	46	Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 8.1

By the substitution of Note 1(c) and 1(d) to rebate item 317.07 of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.07				(c) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks); and (d) chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).	

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 900

25 AUGUSTUS 2017

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 3 (NO. 3/1723)

Kragens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiemeer gewysig in die mate in die Bylae hierby aangetoon.


  
 M. MKHUNGABA  
 MINISTER VAN FINANSIES

## BYLAE

## Deur die skraping van kortingitem 317.03/98.01/07.04:

Kortingitem	Tarifpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.03	98.01	07.04	40	Onspronklike toerustingkomponente vir die vervaardiging van onderstelle met enjins toegerus van pos 87.06, vir storters ontwerp vir gebruik op rowwe-terrein met 'n B.V.M. van meer as 50 ton indeelbaar in tarief subpos 8704.10	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 8.1

## Deur die skraping van (f) by die omskrywing vir "gespesifiseerde motorvoertuie" by Opmerking 1.2 van kortingitem 317.03:

Kortingitem	Tarifpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.03				(f) Onderstelle met enjins toegerus van pos 87.06 vir storters ontwerp vir gebruik op rowwe-terrein gebruik met 'n B.V.M. van meer as 50 ton indeelbaar in tarief subpos 8704.10	

## Deur die skraping van Opmerking 1 (e) by kortingitem 317.07:

Kortingitem	Tarifpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.07				(e) Onderstelle met enjins toegerus van pos 87.06 vir storters vervaardig op rowwe-terrein gebruik met 'n B.V.M. van meer as 50 ton indeelbaar in tarief subpos 8704.10	

Deur (d) en (e) by die omskrywing vir "gespesifiseerde motorvoertuie" by Opmerking 1.2 by kortingitem 317.03 deur die volgende te vervang:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.03				(d) motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg of met 'n massa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit (uitgesonderd rolbodemwaens en lae-konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors); en (e) onderstelle toegerus met enjins van pos 87.06, met 'n massa van hoogstens 1 600 kg en met 'n B.V.M. van hoogstens 3 500 kg (uitgesonderd dié vir rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors).	

Deur kortingitem 317.03/98.01/06.04 deur die volgende te vervang:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.03	98.01	06.04	46	Oorspronklike toerustingkomponente vir die vervaardiging van onderstelle met enjins toegerus van pos 87.06 met 'n massa van hoogstens 1 600 kg, of met 'n B.V.M. van hoogstens 3 500 kg (uitgesonderd dié vir rolbodemwaens en lae konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors)	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 8.1

Deur Opmerking 1 (c) en 1 (d) by kortingitem 317.07 deur die volgende te vervang:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.07				c) motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van meer as 2 000 kg en met 'n B.V.M. van meer as 3 500 kg of met 'n massa van meer as 1 600 kg en met 'n B.V.M. van meer as 3 500 kg, per onderstel toegerus met 'n kajuit (uitgesonderd rolbodemwaens en lae-konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors); en d) onderstelle toegerus met enjins van pos 87.06, met 'n massa van meer as 1 600 kg en met 'n B.V.M. van meer as 3 500 kg (uitgesonderd dié vir rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors).	