

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1223

03 NOVEMBER 2017

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/376)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.



**MKN GIGABA
MINISTER OF FINANCE**

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	87.03	04.04	44	Motor cars and other motor vehicles principally designed for the transport of persons (excluding commercial vehicles or buses) including station wagons and racing cars, classifiable in tariff subheading 87.03, which were manufactured 40 years or more prior to the date of importation and/or such motor cars of any age which are determined to be international collectors' vehicles by the International Trade Administration Commission (ITAC) and subject to the issuing of an ITAC import permit (subject to import control conditions) authorising the importation of the particular vehicle, under such conditions as ITAC may allow by specific rebate permit	Full duty in Part 1 of Schedule No. 1

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1223

03 NOVEMBER 2017

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/2/376)**

Kragters artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Kortingitem	Tarifpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	87.03	04.04	44	Motorkarre en ander motorvoertuie hoofsaaklik vir die vervoer van persone ontwerp (uitgesonderd kommersiële voertuie of busse), met inbegrip van stasiewaens en renmotors, indeelbaar in tariefpos 87.03, wat 40 of meer jare voor die datum van invoer vervaardig is en/of sodanige motorkarre van enige ouderdom wat deur die Internasionale Handelsadministrasiekommissie (IHAK) bepaal is om internasionale versamelaarsvoertuie te wees en onderhewig is aan die uitreik van 'n invoerpermit (onderhewig aan invoerbeheervoorwaardes) wat die invoer van die bepaalde voertuig magtig, onder sodanige voorwaardes wat die IHAK by bepaalde permit mag toelaat	Volle reg in Deel 1 van Bylae No. 1