

SOUTH AFRICAN REVENUE SERVICE

NO. R. 101

09 FEBRUARY 2018

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/381)**

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.



**NS BUTHELEZI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	87.00	04.02	24	Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the International Trade Administration Commission after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and (b) if such a motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty
460.17	87.03	02.04	45	Motor cars and other motor vehicles principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the International Trade Administration Commission, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) the adaptation of the motor vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 3 years of the issue of the previous permit to such disabled person; (c) permits may, however, be issued with a shorter period provided proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and (d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry in terms of this item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

09 FEBRUARIE 2018

NO. R. 101

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/2/381)**

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 aangeleë.


NS BUTHELEZI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tarifpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	87.00	04.02	24	<p>Motorvoertuie hoofsaaklik ontwerp vir die vervoer van liggaamlik gestremde persone, insluitend stasiewaens (uitgesonderd resieskarre), aangepas of om aangepas te word vir gebruik vir die vervoer van liggaamlik gestremde persone op sulke tye en onderhewig aan sulke voorwaardes wat die Internasionale Handelsadministrasie Kommissie, na oorlegging met die Nasionale Raad vir Persone met Liggaamlike Gestremdhede in Suid-Afrika, by bepaalde permit, mag toelaat.</p> <p>Met dien verstande dat:</p> <p>(a) so 'n permit slegs uitgereik mag word aan 'n persoon of organisasie wat geregistreer is om liggaamlik gestremde persone te versorg en te vervoer; en</p> <p>(b) indien so 'n voertuig aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins oor beskik word binne 'n tydperk van 3 jaar van die datum van klaring ingevolge hierdie item, sal die voorafgaande handeeling so 'n voertuig onderhewig maak aan die PRO RATA betaling van reg.</p>	Volle reg
460.17	87.03	02.04	45	<p>Motorvoertuie en ander voertuie, hoofsaaklik ontwerp vir die vervoer van persone, insluitend stasiewaens (uitgesonderd resieskarre), aangepas of om aangepas te word om slegs deur 'n liggaamlik gestremde persoon bestuur te word, op sulke tye en onderhewig aan die voorwaardes soos die Internasionale Handelsadministrasie Kommissie, na oorlegging met die Nasionale Raad vir Persone met Liggaamlike Gestremdhede in Suid-Afrika, by bepaalde permit, mag toelaat.</p> <p>Met dien verstande dat:</p> <p>(a) die aanpassing van die motorvoertuig van so 'n aard is dat die liggaamlik gestremde bestuurder van die voertuig maklike toegang tot al die kontroles het om sodanige voertuig te bestuur;</p> <p>(b) so 'n permit nie uitgereik mag word binne 'n tydperk van 3 jaar na die uitreiking van 'n vorige permit aan sodanige gestremde persoon nie;</p> <p>(c) permitte mag egter vir 'n korter tydperk uitgereik word mits bewys voorgelê kan word dat die motorvoertuig voorheen geklaar onder korting op reg, gesteel is of deur die lisensie owerhede afgeskryf is; en</p> <p>(d) indien sodanige motorvoertuig aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins oor beskik word binne 'n tydperk van 3 jaar van die datum van klaring ingevolge hierdie item, die voorafgaande handeeling so 'n voertuig onderhewig sal maak aan die PRO RATA betaling van reg.</p>	Volle reg