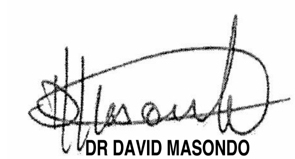
GOVERNEMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 97 **5 February 2021**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1658)

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 5 in Chapter 98 of Section XXII to Part 1 of Schedule No. 1 with the following:

5.

(a) Original equipment components for motor vehicles enumerated under heading 98.01 shall not include automotive components of which -

(i) the floor panels, body sides or roof panels are permanently attached to each other (except in the case of cabs for road tractors for semi-trailers of a vehicle mass exceeding 1 600 kg, for motor vehicles for the transport of goods of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg and for chassis fitted with cabs of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg in which case the cabs may be assembled and trimmed);

(ii) the engine and transmission assemblies, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation are fitted to such floor pans or chassis frames; and

(iii) the bodies/cabs are fitted to floor pans or chassis frames (except in the case of vehicles of a mono-built construction of a vehicle mass exceeding 2 000 kg).

(b) Original equipment components for specified motor vehicles as defined in rebate item 317.03, destined for assembly outside the borders of the Republic, must be in the form of kits that have untrimmed painted bodies with no parts assembled to the body.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 97 **5 Februarie 2021**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1658)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Opmerking(s) 5 in Hoofstuk 98 van Afdeling XXII tot Deel 1 van Bylae No. 1 met die volgende te vervang:

5.

(a) Oorspronklike toerustingkomponente vir motorvoertuie genoem onder pos 98.01 sal nie motorvoertuigkomponente insluit nie waarvan -

(i) die vloerplate, sypanele of dakpanele permanent aan mekaar geheg is nie (behalwe in die geval van kajuite vir padtrekkers vir leunsleepwaens met 'n voertuigmassa van meer as 1 600 kg, vir die vervoer van goedere met 'n voertuigmassa van meer as 2 000 kg en 'n B.V.M. van meer as 3 500 kg en vir onderstelle met kajuite toegerus met 'n massa van meer as 1 600 kg en 'n B.V.M. van meer as 3 500 kg, in welke geval die kajuite gemonteer en met bekleedsel toegerus mag wees);

(ii) die enjin- en transmissiemonterings, asse, verkoelers, veringstelsel, stuurmeganismes, rem of elektriese toebehore of instrumentasie geheg is aan sulke vloerplate of onderstelrame; en

(iii) die bakke/kajuite aan vloerpanele of onderstelrame geheg is (behalwe in die geval van voertuie met 'n eenheidsgeboude konstruksie met 'n voertuigmassa van hoogstens 2 000 kg).

(b) Oorspronklike toerusting komponente vir gespesifiseerde motorvoertuie soos omskryf in kortingitem 317.03, bestem vir montering buite die grense van die Republiek, moet in die vorm van monteerstelle met onafgewekte geverfde bakwerke wees met geen onderdele aan die bakwerk gemonteer nie.