

SOUTH AFRICAN REVENUE SERVICE

NO. R. 2435

2 September 2022

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1890)

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.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Additional Note(s) 5 and 6 after Note 4 in Chapter 87 of Section XVII to Part 1 of Schedule No. 1:

5. Tariff subheading 87.12 includes incomplete bicycles, having the essential character of the complete bicycle.
6. For the purposes of Additional Note 5 an incomplete bicycle, whether or not assembled, is to comprise of at least the following components -
 - (a) The frame, plus
 - (b) Any three of the following major components:
 - (i) One or both wheels;
 - (ii) The steering unit;
 - (iii) The brake set;
 - (iv) The drivetrain;
 - (v) The fork.

Insofar as the components listed under (b) are incomplete and/or unassembled, General Rule of Interpretation 2 will find application.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 2435

2 September 2022

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1890)

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



ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Addisionele Opmerking(s) 5 en 6 na Opmerking 4 in Hoofstuk 87 van Afdeling XVII by Deel 1 van Bylae No. 1:

5. Tariefsubpos 87.12 sluit in onvolledige fietse, wat die wesenlike karakter van die volledige fiets het.
6. Vir die doeleindes van Addisionele Opmerking 5, 'n onvolledige fiets, hetsy gemonteer al dan nie, sal bestaan uit ten minste die volgende komponente-
 - (a) Die raam; plus
 - (b) Enige drie van die volgende hoofkomponente:
 - (i) Een of albei wiele;
 - (ii) Die stuurteenheid;
 - (iii) Die remstelsel;
 - (iv) Die dryflyn;
 - (v) Die vork.

Insover as die komponente gelys onder (b) onvolledig is en/of ongemonteer is, sal Algemene Reël van Interpretasie 2 toepassing vind.