

SOUTH AFRICAN REVENUE SERVICE

NO. R. 5016

28 June 2024

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1755)

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.


ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.01	8415.90	02.06	66	Air conditioning machines, having a rated cooling capacity exceeding 3 kW, incomplete or unassembled, for the manufacture of air conditioning machines identifiable for use in heavy vehicles as defined in Note 1 to rebate item 317.07	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.01	8415.20	01.06	60	Air conditioning machines, having a rated cooling capacity exceeding 3 kW, incomplete or unassembled, for the manufacture of air conditioning machines identifiable for use in heavy vehicles as defined in Note 1 to rebate item 317.07	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

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28 Junie 2024

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1/755)

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


ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die skraping van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
316.01	8415.90	02.06	66	Lugreëlingsmasjiene, met 'n berekende verkoelingsvermoë van meer as 3 kW, onvolledig of ongemonteer, vir die vervaardiging van lugreëlingsmasjiene uitkenbaar as vir gebruik in swaanvoertuie soos omskryf in Opmerking 1 van kortingitem 317.07	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
316.01	8415.20	01.06	60	Lugreëlingsmasjiene, met 'n berekende verkoelingsvermoë van meer as 3 kW, onvolledig of ongemonteer, vir die vervaardiging van lugreëlingsmasjiene uitkenbaar as vir gebruik in swaanvoertuie soos omskryf in Opmerking 1 van kortingitem 317.07	Volle reg