

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6961

19 December 2025

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1965)

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 substitution of Note 5(b), insertion of Note 5(c) and the substitution of Note 8 with the following in Chapter 98 of Section XXII to Part 1 of Schedule No. 1:

- 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 317.04 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.
- (c) For the purposes of this Note "engine" refers to compression-ignition or spark-ignition internal combustion piston engines, electric motors as motors for propulsion or a combination of the foregoing engines and motors or any other means of propulsion as defined in rebate item 317.04.
8. For the purposes of this Chapter "automotive components" means a new article which can be identified as being suitable for use in the manufacture of motor vehicles manufactured under rebate items 317.04 and 317.07 or original equipment components, including carpet cut to floorpan shape, leather seat covers cut to size, unfinished articles, including blanks and rough castings, having the essential character of automotive components.

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
9801.00.03	7	- Electric accumulators of tariff subheadings 8507.30, 8507.50, 8507.60 and 8507.80	u	10%	10%	10%	10%	10%	10%

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6961

19 Desember 2025

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1965)

Kragdens 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.



ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking 5(b), die invoeging van Opmerking 5(c) en die vervanging van Opmerking 8 met die volgende in Hoofstuk 98 van Afdeling XXII van Deel 1 van Bylae Nr. 1:

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 motorvoertuie 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 bekleeëde toegerus mag wees); (ii) die enjin en transmissie samestelle, asse, verkoelers, onderstel komponente, stuur meganisme, rem of elektriese toerusting of instrumentasie gemonteer is aan sodanige vloerpane of onderstel rame; 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 317.04, bestem vir montering buite die grense van die Republiek, moet in die vorm van monterstelsle met onafgewerkte geveerde bakwerke wees met geen onderdele aan die bakwerk gemonteer nie. (c) Vir die doeleindes van hierdie Opmerking verwys "enjin" na kompressie-ontstekings- of vonkontekkingbinnebrandsuierenjins, elektriese motore as motore vir aandrywing of kombinasie van die voorafgenoemde enjins en motore of enige ander middel van aandrywing soos omskryf in kortingitem 317.04. 8. Vir die doeleindes van hierdie Hoofstuk beteken "motorvoertuigkomponente" 'n nuwe artikel wat uitgeken kan word as geskik vir gebruik in die vervaardiging van motorfietsse en motorvoertuie vervaardig onder kortingitems 317.04 en 317.07 of oorspronklike toerustingkomponente, insluitende tapyt tot vloerpanvorm gesny, leerstaplekoortreksels na grootte gesny, onverwerkte artikels, insluitende ru-stukke en ru-gietstukke wat die wesenlike aard van motorvoertuigkomponente het.
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Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg					AfKvHG
				Algemeen	EU / VK	EFTA	SAOG	MERCOSUR	
9801.00.03	7	-	u	10%	10%	10%	10%	10%	10%
		Elektriese akkumulators van tarief subposte 8507.30, 8507.50, 8507.60 en 8507.80							