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GOVERNMENT NOTICE

GOEWERMENTSKENNISGEWING

DEPARTMENT OF FINANCE

DEPARTEMENT VAN FINANSIES

No. R. 1983 22 December 1995

No. R. 1983 22 Desember 1995

CUSTOMS AND EXCISE ACT, 1964

DOEANE- EN AKSYNSWET, 1964

AMENDMENT OF SCHEDULE No. 1 (No. 1/2/89)

WYSIGING VAN BYLAE No. 1 (No. 1/2/89)

Under section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, to the extent set out in the Schedule hereto.

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae No. 1 by genoemde Wet hiermee gewysig, in die mate in die Bylae hiervan aangetoon.

A. ERWIN,
Deputy Minister of Finance.

A. ERWIN,
Adjunkminister van Finansies.

SCHEDULE

Notes: By the insertion after the title to Section B of Part 2 of Schedule No. 1 of the following:

"NOTES:

1. For the purposes of the calculation of the excise duty in items 126.01 to 126.05 "A" means the recommended price to the retailer less 20 per cent less value added tax.
2. For the purposes of the calculation of the customs duty in items 126.01 to 126.05 "B" means the value for the *ad valorem* customs duty purposes as prescribed in section 65 (8) (a) of the Act."

Anno-
tations

Item	Heading	Subheading	Article description	Rate of Duty		Annotations
				Excise	Customs	
126.01, 126.02, 126.03, 126.04 and 126.05 "126.01"	87.01	8701.20	By the insertion after item 124.75 of the following: Tractors (excluding tractors of heading No. 87.09): Road tractors for semi-trailers, of a vehicle mass not exceeding 1 600 kg	{{(0,000035 ×A)–0,5} % (See Note 1 to this Part)	{{(0,000035 ×B)–0,5} % (See Note 2 to this Part)	
126.02	87.02	8702.00	Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass not exceeding 2 000 kg (excluding such vehicles of a value for <i>ad valorem</i> excise duty purposes or a value for <i>ad valorem</i> customs duty purposes of less than R80 000)	{{(0,000035 ×A)–0,5} % (See Note 1 to this Part)	{{(0,000035 ×B)–0,5} % (See Note 2 to this Part)	
126.03	87.03	8703.00	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading No. 87.02), including station wagons and racing cars (excluding hearses)	{{(0,000035 ×A)–0,5} % (See Note 1 to this Part)	{{(0,000035 ×B)–0,5} % (See Note 2 to this Part)	
126.04	87.04	8704.00	Motor vehicles for the transport of goods of a vehicle mass not exceeding 1 600 kg without rear body or 2 000 kg with rear body or of a G.V.M. not exceeding 3 500 kg (excluding motor vehicles of subheading No. 8704.10, off-the-road logging trucks and shuttle cars and low construction flame proof vehicles, for use in underground mines)	{{(0,000035 ×A)–0,5} % (See Note 1 to this Part)	{{(0,000035 ×B)–0,5} % (See Note 2 to this Part)	
126.05	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of subheading No. 8704.10) of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	{{(0,000035 ×A)–0,5} % (See Note 1 to this Part)	{{(0,000035 ×B)–0,5} % (See Note 2 to this Part)"	

BYLAE

Opmerkings: Deur na die titel by Afdeling B van Deel 2 van Bylae No. 1 die volgende in te voeg:

"OPMERKINGS:

1. Vir die doeleindes van die berekening van die aksynsreg in items 126.01 tot 126.05 beteken "A" die aanbevole prys aan die kleinhandelaar min 20 persent min belasting op toegevoegde waarde.
2. Vir die doeleindes van die berekening van die doeanereg in items 126.01 tot 126.05 beteken "B" die waarde vir *ad valorem* doeanereg doeleindes soos voorgeskryf in afdeling 65 (8) (a) van die Wet."

Item	Pos	Subpos	Artikelbeskrywing	Skaal van Reg		Annotations
				Aksyns	Doeane	
126.01, 126.02, 126.03, 126.04 en 126.05 "126.01"	87.01	8701.20	Deur na item 124.75 die volgende in te voeg: Trekkers (uitgesonderd trekkers van pos No. 87.09): Padtrekkers vir leunsleepwaens, met 'n voertuigmassa van hoogstens 1 600 kg	{{(0,000035 ×A)–0,5} % (Kyk Opmerking 1 tot hierdie Deel)	{{(0,000035 ×B)–0,5} % (Kyk Opmerking 2 tot hierdie Deel)	
126.02	87.02	8702.00	Motorvoertuie vir die vervoer van tien of meer persone, insluitende die bestuurder, met 'n voertuigmassa van hoogstens 2 000 kg (uitgesonderd sodanige voertuie met 'n waarde vir <i>ad valorem</i> aksynsregdoeleindes of 'n waarde vir <i>ad valorem</i> doeaneregdoeleindes van hoogstens R80 000)	{{(0,000035 ×A)–0,5} % (Kyk Opmerking 1 tot hierdie Deel)	{{(0,000035 ×B)–0,5} % (Kyk Opmerking 2 tot hierdie Deel)	

Item	Pos	Subpos	Artikelbeskrywing	Skaal van Reg		Anno- tasies
				Aksyns	Doeane	
126.03	87.03	8703.00	Motorkarre en ander motorvoertuie hoofsaaklik ontwerp vir die vervoer van persone (uitgesonderd dié van pos No. 87.02) insluitende stasiewaens en resieskarre (uitgesonderd lykswaens)	{(0,000035 ×A)–0,5} % (Kyk Opmer- king 1 tot hierdie Deel)	{(0,000035 ×B)–0,5} % (Kyk Opmer- king 2 tot hierdie Deel)	
126.04	87.04	8704.00	Motorvoertuie vir die vervoer van goedere met 'n voertuigmassa van hoogstens 1 600 kg sonder agterbak of 2 000 kg met agterbak of met 'n B.V.M. van hoogstens 3 500 kg (uitgesonderd motorvoer- tuie van subpos No. 8704.10, veldbosblokvrags- motors en rolbodemwaens en lae konstruksie vlamvaste voertuie, vir gebruik in ondergrondse myne)	{(0,000035 ×A)–0,5} % (Kyk Opmer- king 1 tot hierdie Deel)	{(0,000035 ×B)–0,5} % (Kyk Opmer- king 2 tot hierdie Deel)	
126.05	87.06	8706.00	Onderstelle met enjins, vir die motorvoertuie van poste Nos. 87.01 tot 87.05 (uitgesonderd die vir motorvoertuie van subpos No. 8704.10), met 'n voertuigmassa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg	{(0,000035 ×A)–0,5} % (Kyk Opmer- king 1 tot hierdie Deel)	{(0,000035 ×B)–0,5} % (Kyk Opmer- king 2 tot hierdie Deel)''	

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