

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES  
TO THE CUSTOMS AND EXCISE ACT, 1964**

**26 MARCH 2004**

**These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.**

| <i>Provision</i>   | <i>Note</i>   |
|--|---|
| 118.25/33.05<br>118.25/3305.10<br>118.25/3305.20<br>118.25/3305.30<br>118.25/3305.90<br>118.30/33.07<br>118.30/3307.10<br>118.30/3307.20<br>118.30/3307.30<br>118.30/3307.49<br>118.30/3307.90<br>118.35/37.01<br>118.35/3701.00<br>118.35/3701.20<br>118.40/37.02<br>118.40/3702.00<br>118.40/3702.20<br>124.06/8422.11<br>124.10/84.43<br>124.10/8443.00<br>124.60/85.23<br>124.65/85.24<br>124.65/8524.10<br>124.65/8524.3<br>124.65/8524.31<br>124.65/8524.32<br>124.65/8524.39<br>124.65/8524.40<br>124.65/8524.5<br>124.65/8524.9<br>128.40/90.09<br>128.40/9009.1<br>128.40/9009.2<br>128.40/9009.9<br>128.55/91.03/9103.00<br>128.60/91.05/9105.00 | The effect of this amendment is that the relevant items in in Section B of Part 2 of Schedule No. 1 to the Customs and Excise Act, 91 of 1964, are deleted <b>with effect from 1 April 2004.</b>  |
| 124.05/84.15 and<br>124.07/8418.6  | The effect of this amendment is that specific anti avoidance techniques have been introduced to prevent attempts to reduce the <i>ad valorem</i> excise duty on air conditioners by artificially dividing the machine into two parts, <b>with effect from 1 April 2004.</b> |
| 124.08/84.22   | The effect of this amendment is that dish washing machines have now been inserted under item 124.08.  |

| <i>Provision</i>  | <i>Note</i>  |
|---|--|
| 126.02/87.02  | The effect of this amendment is that the description has been amended to read "Motor vehicles for the transport of ten or more persons, including the driver (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 R130 000 and vehicles for the transport of 15 or more persons, including the driver)", <b>with effect from 1 April 2004.</b> |
| 195.10.05<br>195.10.06<br>195.10.07<br>195.10.15<br>195.10.17<br>195.10.21  | The effect of this amendment is that the fuel levy on petrol and diesel is increased by 10 cents a liter that is from 101c/li to 111c/li and 85c/li to 95c/li respectively, <b>with effect from 7 April 2004.</b>  |
| 640.03/Notes 1(a), (a)(i),<br>(a)(ii), 1 (b)(vii),<br>1 (bA)(ii), 1 (c) and<br>4 (d)(i)<br><br>Road Accident Fund<br>Levy | The effect of this amendment is that the diesel rebate for primary producers is increased by 10c/li and the Road Accident Fund Levy is increased by 5c/li, <b>with effect from 7 April 2004.</b>   |

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 PART 2B (NO. 1/2/140)**

Under section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2004**, to the extent set out in the Schedule hereto.

**M MPAHLWA  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for tariff item 126.02 of the following:**

| Tariff Item | Tariff Heading | Sub-heading | Description   | Rate of Duty   |  |
|-------------|----------------|-------------|---|--|--|
|             |                |             |   | Excise   | Customs  |
| 126.02      | <b>87.02</b>   | 8702.00     | Motor vehicles for the transport of ten or more persons, including the driver (excluding such vehicles of a value for <i>ad valorem</i> excise duty purposes or a value for <i>ad valorem</i> customs duty puposes of less than R130 000 or vehicles for the transport of 15 or more persons, including the driver) | {{(0,00003 x A) – 0,75}%<br>with a maximum of 20%<br>(See Note 1 to this Part) | {{(0,00003 x B) – 0,75}%<br>with a maximum of 20%<br>(See Note 2 to this Part) |