

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

**18 AUGUST 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>
460.17/Note 1 (ii)	The effect of this amendment is that the value of the excess duty free allowance and the value of an import rebate credit certificate are reduced by 40 per cent of the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate credit certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes.
460.17/87.00/01.02 460.17/87.00/02.02 610.14/126.05/01.05	The rebate provisions are withdrawn.
460.17/87.00/04.02 460.17/87.03/02.04 610.14/126.00/01.03 610.14/126.03/01.05	New rebate provisions are created to replace deleted rebate provisions and the description of these provisions have been amended to exclude the condition that no similar or substitute vehicle manufactured in the SACU and that physically disabled persons or vehicles used for their transport, whether adapted or to be adapted, should be able to rebate the duty on imported vehicles once every 5 years.

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/105)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**J MOLOKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for rebate item 610.14 of the following:**

<b>Rebate Item</b>	<b>Tariff Item</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>	<b>Extent of Refund</b>
610.14	126.00	01.03	38	<p>Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit.</p> <p>Provided that:</p> <ul style="list-style-type: none"> <li>(a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and</li> <li>(b) if such motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.</li> </ul>	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
610.14	126.03	01.05	50	<p>Motor cars and other motor vehicles, principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such condition as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit.</p> <p>Provided that:</p> <ul style="list-style-type: none"> <li>(a) the adaptation of the vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle;</li> <li>(b) such permit may not be issued within a period of 5 years of the issue of a previous permit to such disabled person;</li> <li>(c) permits may, however, be issued within a shorter period provided that proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licencing authorities; and</li> <li>(d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.</li> </ul>	Full duty	