

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

9 FEBRUARY 2007

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>
9801.00.45 9801.00.55	The effect of this amendment is that dumpers designed for off highway use and dumpers with articulated chassis of a G.V.M. exceeding 5 tons are excluded from the payment of duty and the Motor Industry Development Programme (MIDP), as the MIDP was originally intended for on-road vehicles only.
317.02/00.00/05.00	The effect of this amendment is that goods of any description, for use in the manufacture of dumpers of subheading 8704.10, are excluded from this rebate item.
317.02/8704.10	The effect of this amendment is that provision is made for a rebate of duty on goods of any description (excluding two wheeled tractors and trailers, whether or not presented together and excluding chassis fitted with engines) for the manufacture of dumpers with articulated chassis of a G.V.M. exceeding 5 tons of subheadings 8704.22.90 and 8704.23.90.
317.07	The effect of this amendment is that dumpers designed for off highway use and dumpers with articulated chassis of a G.V.M. exceeding 5 tons are excluded from this rebate item.
460.17/87.04/01.04 460.17/87.06/01.04	The effect of this amendment is that dumpers designed for off highway use and dumpers with articulated chassis of a G.V.M. exceeding 5 tons are excluded from this rebate item.
537.00/87.04/01.04 537.00/87.06/01.06	The effect of this amendment is that dumpers designed for off highway use and dumpers with articulated chassis of a G.V.M. exceeding 5 tons are excluded from this rebate item.
Chapter Notes to Chapters 2 and 16	Additional Notes 1 have been inserted in Chapters 2 and 16 after the Chapter Notes to make provision for a description of pork ribs.

Government Gazette No. 29596

No. R.103

2007-02-09

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/609)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, **with effect from 1 January 2007**, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 1 to rebate item 317.07 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Article Description	Extent of Rebate
317.07				<p>NOTE:</p> <p>1. "Heavy vehicles: means-</p> <p>(a) road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg;</p> <p>(b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass exceeding 2 000 kg (excluding those of subheading 8702.10.10);</p> <p>(c) motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, dumpers with articulated chassis of a G.V.M. exceeding 5 tons, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks); and</p> <p>(d) chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, dumpers with articulated chassis of a G.V.M. exceeding 5 tons, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)</p>	