

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

**3 APRIL 2009**

**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>
Schedule No. 1 Part 2B item 126.02/87.02	The effect of this amendment is that the description of the item has been amended to exclude 14 seat minibus taxis from the payment of <i>ad valorem</i> duties, <b>with retrospective effect from 1 April 2006.</b>

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 PART 2B (NO. 1/2/150)**

Under section 48 of the Customs and Excise Act, 1964, of Part 2B of Schedule No. 1 to the said Act is hereby amended, **with retrospective effect from 1 April 2006**, to the extent set out in the Schedule hereto.

N NENE  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

**By the substitution for the particulars appearing in the columns opposite the stated subheading of the following:**

Item	Heading	Sub-heading	Description	Rate of Duty	
				Excise	Customs
126.02	87.02	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 of a value for <i>ad valorem</i> customs duty purposes of less than R130 000 or vehicles for the transport of 14 or more persons, including the driver)	{(0,00003 x A) - 0,75}% with a maximum of 20% (See Note 1 to this Part)	{(0,00003 x B) - 0,75}% with a maximum of 20% (See Note 2 to this Part)