

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

1 JANUARY 2010

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>
4802.54.90 4802.55.90 4802.56.90 4802.57.90 4802.58.90 4802.61.90 4802.62.90 4802.69.90 4809.20 4810.13.20 4810.14.10 4810.19.10 4810.22.10 4810.29.10 4810.31.10 4810.32.10 4810.39.10 4810.92.10 4810.99.10 4811.10.10 4811.41.10 4811.41.90 4811.49.10 4811.51.10 4811.59.10 4811.60.10 4811.90.10 4816.20 4816.90.10	The effect of this amendment is that the listed subheadings are amended as indicated in the notice hereto, with effect from 1 January 2010.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/655)**

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

**N NENE
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	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, 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 of a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).</p>	