

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

19 NOVEMBER 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>
151.01.01/8703.10 151.01.03/8703.21.23 151.01.05/8703.21.60 151.01.07/8703.21.70 151.01.17/8703/31.70 151.01.19/8703.31.80	The effect of this amendment is that certain vehicles classifiable in tariff heading 87.03 are excluded from the environmental levy on carbon dioxide emissions of motor vehicles (emissions tax), with retrospective effect from 1 September 2010.

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 PART 3D (NO.1/3D/11)

In terms of section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 to the said Act is hereby amended, **with retrospective effect from 1 September 2010**, to the extent set out in the Schedule hereto.

N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following subheadings:

Environmental Levy Item	Tariff subheading	Description	Environmental Levy
151.01.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	R75 per g/km CO ₂ emissions exceeding 120 g/km
151.01.03	8703.21.23	Vehicles, of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg	R75 per g/km CO ₂ emissions exceeding 120 g/km
151.01.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	R75 per g/km CO ₂ emissions exceeding 120 g/km
151.01.07	8703.21.70	Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit	R75 per g/km CO ₂ emissions exceeding 120 g/km
151.01.17	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	R75 per g/km CO ₂ emissions exceeding 120 g/km
151.01.19	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1 000 cm ³	R75 per g/km CO ₂ emissions exceeding 120 g/km