

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

11 NOVEMBER 2011

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>
Chapter 98, Additional Note 5	The effect of this amendment is that Additional Note 5 to Chapter 98 in Part 1 of Schedule No. 1 is amended to make provision for the semi-knocked down (SKD) assembly of certain mono-built motor vehicles, in accordance with ITAC Minute No. M2/2011.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1431)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for General Note 5 to Chapter 98 of the following:

5. (a) Original equipment components for motor vehicles enumerated under heading 98.01, excluding those covered by Additional Note 5(b), shall not include automotive components of which—
- (i) the floor panels, body sides or roof panels are permanently attached to each other (except in the case of cabs for road tractors for semi-trailers of a vehicle mass exceeding 1 600 kg, for motor vehicles for the transport of goods of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg and for chassis fitted with cabs of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg in which case the cabs may be assembled and trimmed);
 - (ii) the engine and transmission assemblies, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation are fitted to such floor pans or chassis frames; and
 - (iii) the bodies/cabs are fitted to floor pans or chassis frames.
- (b) Original equipment components for mono-built motor vehicles for the transport of 14 persons or more including the driver but not exceeding 35 persons including the driver and with a vehicle mass exceeding 2 000 kg, trimmed and painted but not fitted with engines, transmission assemblies, axles, radiators, suspension components or braking equipment.