

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

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.

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 1, 2, 3, 5 and 8 in Chapter 98 of Section XXII to Part 1 of Schedule No. 1 with the following:

1. Motor vehicle and motorcycle manufacturers importing original equipment components provided for in this Chapter must be approved by the International Trade Administration Commission.
2. Automotive components described in any other Chapter of Schedule No. 1 shall, if imported by a motor vehicle and a motorcycle manufacturer approved by the International Trade Administration Commission for the assembly or manufacture of motor vehicles and motorcycle specified in this Chapter, be deemed to be original equipment components classifiable in this Chapter.
3. Original equipment components under the provisions of this Chapter shall include all automotive components as defined in Note 8 for incorporation in motor vehicles and motorcycles specified in this Chapter, but shall not include consumables or materials if not cut to size or shape or made up suitable for such use.
5.
 - (a) Original equipment components for motor vehicles enumerated under heading 98.01 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 (except in the case of vehicles of a mono-built construction of a vehicle mass exceeding 2 000 kg).
 - (b) Original equipment components for motorcycles enumerated under heading 98.01 shall not include components (including bodies and parts thereof) which –
 - (i) are fitted to the chassis or frames of the motorcycles; and
 - (ii) are classifiable in heading 87.14.
 - (c) Original equipment components for specified motor vehicles as defined in rebate item 317.04 (excluding road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg and chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg), destined for export assembly outside the borders of the Republic, in the form of kits that have untrimmed painted bodies with no parts assembled to the body.
8. For the purposes of this Chapter "automotive components" means a new article which can be identified as being suitable for use in the manufacture of motorcycles under rebate 317.01 and motor vehicles manufactured under rebate items 317.04 and 317.07 or original equipment components, including carpet cut to floorpan shape, leather seat covers cut to size, unfinished articles, including blanks and rough castings, having the essential character of automotive components.

By the insertion of the following:

	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9801.00.60	6	- Motorcycles (including mopeds), of subheading 87.11 (excluding tyres)	kg	20%	20%	20%	20%	20%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9801.00.05	3	- Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.60	kg	20%	20%	20%	20%	20%