



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Regulation Gazette

No. 7623

Regulasiekoerant

Vol. 454

Pretoria, 1 April 2003

No. 24686



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

CONTENTS**INHOUD**

No.		Page No.	Gazette No.	No.		Bladsy No.	Koerant No.
GOVERNMENT NOTICES				GOEWERMENTSKENNISGEWINGS			
South African Revenue Service				Suid-Afrikaanse Inkomstediens			
<i>Government Notices</i>				<i>Goewermentskennisgewings</i>			
R. 478	Customs and Excise Act (91/1964): Amendment of Schedule No. 1 (No. 1/2/133)	3	24686	R. 478	Doeane- en Aksynswet (91/1964): Wysiging van Bylae No. 1 (No. 1/2/133).	4	24686
R. 479	do.: Amendment of Schedule No. 1 (No. 1/2/134)	5	24686	R. 479	do.: Wysiging van Bylae No. 1 (No. 1/2/134)	7	24686

GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 478

1 April 2003

CUSTOMS AND EXCISE ACT, 1964.- AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2/133)

Under section 48 of the Customs and Excise Act, 1964, Section B of Part 2 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2003, to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for Notes 1 and 2 of the following:

"NOTES:

1. For the purposes of the calculation of the rate of excise duty in terms of items 126.01 to 126.05 "A" means the recommended retail price less 20%, exclusive of value-added tax. The result of the calculation $0,00003 \times A$ shall be rounded-off to the third decimal comma.
2. For the purposes of the calculation of the rate of customs duty in items 126.01 to 126.05 "B" means the value for the *ad valorem* customs duty purposes as prescribed in section 65(8) (a) of the Act. The result of the calculation $0,00003 \times B$ shall be rounded-off to the third decimal comma."

No. R. 478

1 April 2003

**DOEANE EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 1(NO. 1/2/133)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Afdeling B van Deel 2 van Bylae No. 1 by genoemde Wet hiermee gewysig, met ingang vanaf 1 April 2003, in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur Opmerkings 1 en 2 deur die volgende te vervang:

"Opmerkings:

1. Vir die doeleindes van die berekening van die skaal van aksynsreg in items 126.01 tot 126.05 beteken "A" die aanbevole kleinhandelprys min 20% uitgesonderd die belasting op toegevoegde waarde. Die resultaat van die berekening $0,00003 \times A$ sal tot die derde desimale komma afgerond word.
2. Vir die doeleindes van die berekening van die skaal van doeanereg in items 126.01 tot 126.05 beteken "B" die waarde vir *ad valorem* doeanereg doeleindes soos voorgeskryf in artikel 65(8) (a) van die Wet. Die resultaat van die berekening $0,00003 \times B$ sal tot die derde desimale komma afgerond word."

No. R. 479

1 April 2003

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2/134)**

Under section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended with effect from 1 April 2003, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

Item	Heading	Subheading	Article Description	Rate of Duty		Annotations
				Excise	Customs	
126.01 to 125.05			By the substitution for items 126.01 to 126.05 of the following:			
"126.01	87.01		Tractors (excluding tractors of heading 87.09)			
		8701.20	Road tractors for semi-trailers, of a vehicle mass not exceeding 1 600 kg	{{(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)	
126.02	87.02	8702.00	Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass not exceeding 2 000 kg (excluding such vehicles of a value for <i>ad valorem</i> excise duty purposes or a value for <i>ad valorem</i> customs duty purposes of less than R130 000)	{{(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)	
126.03	87.03	8703.00	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars (excluding hearses and ambulances)	{{(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)	
126.04	87.04	8704.00	Motor vehicles for the transport of goods of a vehicle mass not exceeding 1 600 kg without rear body or 2 000 kg with rear body or of a G.V.M. not exceeding 3 500 kg (excluding motor vehicles of subheading 8704.10, off-the-road logging trucks and shuttle cars and low construction flame proof vehicles, for use in underground mine	{{(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)	

Item	Heading	Subheading	Article Description	Rate of Duty		Annotations
				Excise	Customs	
126.05	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 (excluding those for motor vehicles of heading 8704.10) of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	$\{(0,00003 \times A) - 0,75\}\%$ with a maximum of 20% (See Note 1 to this Part)	$\{(0,00003 \times B) - 0,75\}\%$ with a maximum of 20% (See Note 2 to this Part)"	

No. R. 479

1 April 2003

DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 1 (NO. 1/2/134)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae No. 1 by genoemde Wet hiermee, met ingang van 1 April 2003, gewysig in die mate in die Bylae hierby aangetoon.

M MPAHLWA
ADJUNKMINISTER VAN FINANSIES

BYLAE

Item	Pos	Subpos	Artikel Beskrywing	Skaal van Reg		Anno= tasies
				Aksyns	Doeane	
126.01 tot 126.05			Deur items 126.01 tot 126.05 deur die volgende te vervang:			
"126.01	87.01	8701.20	Trekkers (uitgesonderd trekkers van pos 87.09) Padtrekkers vir leunsleepwaens, met 'n voertuigmassa van hoogstens 1 600 kg	{(0,00003 x A) - 0,75}% met 'n maksimum van 20% (Kyk Opmerking 1 tot hierdie Deel)	{(0,00003 x B) - 0,75}% met 'n maksimum van 20% (Kyk Opmerking 2 tot hierdie Deel)	
126.02	87.02	8702.00	Motorvoertuie vir die vervoer van tien of meer persone, insluitend die bestuurder, met 'n voertuigmassa van hoogstens 2 000 kg (uitgesonderd sodanige voertuie met 'n waarde vir <i>ad valorem</i> aksynsregdoeleindes of 'n waarde vir <i>ad valorem</i> doeaneregdoeleindes van hoogstens R130 000)	{(0,00003 x A) - 0,75}% met 'n maksimum van 20% (Kyk Opmerking 1 tot hierdie Deel)	{(0,00003 x B) - 0,75}% met 'n maksimum van 20% (Kyk Opmerking 2 tot hierdie Deel)	
126.03	87.03	8703.00	Motorkarre en ander motorvoertuie hoofsaaklik ontwerp vir die vervoer van persone (uitgesonderd dié van pos 87.02), met inbegrip van stasiewaens en resieskarre (uitgesonderd lykswaens en ambulanse)	{(0,00003 x A) - 0,75}% met 'n maksimum van 20% (Kyk Opmerking 1 tot hierdie Deel)	{(0,00003 x B) - 0,75}% met 'n maksimum van 20% (Kyk Opmerking 2 tot hierdie Deel)	
126.04	87.04	8704.00	Motorvoertuie vir die vervoer van goedere met 'n voertuigmassa van hoogstens 1 600 kg sonder agterbak of 2 000 kg met agterbak of met 'n B.V.M. van hoogstens 3 500 kg (uitgesonderd motorvoertuie van subpos 8704.10, veldbosblokvragsmotorens rolbodemwaens en lae konstruksie vlamvaste voertuie, vir gebruik in ondergrondse myne)	{(0,00003 x A) - 0,75}% met 'n maksimum van 20% (Kyk Opmerking 1 tot hierdie Deel)	{(0,00003 x B) - 0,75}% met 'n maksimum van 20% (Kyk Opmerking 2 tot hierdie Deel)	

Item	Pos	Subpos	Artikel Beskrywing	Skaal van Reg		Anno= tasies
				Aksyns	Doeane	
126.05	87.06	8706.00	Onderstelle met enjins, vir die motor= voertuie van poste 87.01 tot 87.05 (uitgesonderd dié vir motorvoertuie van subpos 8704.10), met 'n voertuigmassa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg	{{(0,00003 x A) - 0,75}% met 'n maksi= mum van 20% (Kyk Opmer= king 1 tot hierdie Deel)}	{{(0,00003 x B) - 0,75}% met 'n maksi= mum van 20% (Kyk Opmer= king 2 tot hierdie Deel)}"	

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Publications: Tel: (012) 334-4508, 334-4509, 334-4510
Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504
Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737
Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001
Publikasies: Tel: (012) 334-4508, 334-4509, 334-4510
Advertensies: Tel: (012) 334-4673, 334-4674, 334-4504
Subskripsies: Tel: (012) 334-4735, 334-4736, 334-4737
Kaapstad-tak: Tel: (021) 465-7531