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GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 986

18 August 2004

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 4 (NO. 4/283)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of rebate codes 01.02 and 02.02 to tariff heading 87.00 to rebate item 460.17.

By the insertion after rebate code 03.02 to tariff heading 87.00 to rebate item 460.17 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.17	87.00	04.02	24	Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the International Trade Administration Commission after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and (b) if such a motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty

By the insertion after rebate code 01.04 to tariff heading 87.03 to rebate item 460.17 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.17	87.03	02.04	45	Motor cars and other motor vehicles principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the International Trade Administration Commission, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) the adaptation of the motor vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 5 years of the issue of the previous permit to such disabled person; (c) permits may, however, be issued within a shorter period provided proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licencing authorities; and (d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry in terms of this item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 4 (NO. 4/283)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur kortingkode 01.02 en 02.02 by tariefpos 87.00 by kortingitem 460.17 te skrap:

Deur na kortingkode 03.02 by tariefpos 87.00 by kortingitem 460.17 die volgende in te voeg:

Korting Item	Tarief Pos	Korting Kode	T S	Beskrywing	Mate van Korting
460.17	87.00	04.02	24	Motorvoertuie hoofsaaklik ontwerp vir die vervoer van liggaamlik gestremde persone, insluitend stasiewaens (uitgesonderd resieskarre), aangepas of om aangepas te word vir gebruik vir die vervoer van liggaamlik gestremde persone op sulke tye en onderhewig aan sulke voorwaardes wat die Internasionale Handelsadministrasie Kommissie, na oorlegpleging met die Nasionale Raad vir Persone met Liggaamlike Gestremdhede in Suid-Afrika, by bepaalde permit, mag toelaat. Met dien verstande dat: (a) so 'n permit slegs uitgereik mag word aan 'n persoon of organisasie wat geregistreer is om liggaamlik gestremde persone te versorg en te vervoer; en (b) indien so 'n voertuig aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins oor beskik word binne 'n tydperk van 5 jaar van die datum van klaring ingevolge hierdie item, sal die voorafgaande handeling so 'n voertuig onderhewig maak aan die PRO RATA betaling van reg.	Volle reg

Deur na kortingkode 01.04 by tariefpos 87.03 by kortingitem 460.17 die volgende in te voeg:

Korting Item	Tarief Pos	Korting Kode	T S	Beskrywing	Mate van Korting
460.17	87.03	02.04	45	Motorvoertuie en ander voertuie, hoofsaaklik ontwerp vir die vervoer van persone, insluitend stasiewaens (uitgesonderd resieskarre), aangepas of om aangepas te word om slegs deur 'n liggaamlik gestremde persoon bestuur te word, op sulke tye en onderhewig aan die voorwaardes soos die Internasionale Handelsadministrasie Kommissie, na oorlegpleging met die Nasionale Raad vir Persone met Liggaamlike Gestremdhede in Suid-Afrika, by bepaalde permit, mag toelaat. Met dien verstande dat: (a) die aanpassing van die motorvoertuig van so 'n aard is dat die liggaamlik gestremde bestuurder van die voertuig maklike toegang tot al die nodige kontroles het om sodanige voertuig te bestuur; (b) so 'n permit nie uitgereik mag word binne 'n tydperk van 5 jaar na die uitreiking van 'n vorige permit aan sodanige gestremde persoon nie; (c) permitte mag egter vir 'n korter tydperk uitgereik word mits bewys voorgelê kan word dat die motorvoertuig voorheen geklaar onder korting op reg, gesteel is of deur die lisensie owerhede afgeskryf is; en (d) indien sodanige motorvoertuig aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins oor beskik word binne 'n tydperk van 5 jaar van die datum van klaring ingevolge hierdie item, die voorafgaande handelinge so 'n voertuig onderhewig sal maak aan die PRO RATA betaling van reg.	Volle reg

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/105)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**J MOLOKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for rebate item 610.14 of the following:

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
610.14	126.00	01.03	38	Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and (b) if such motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
610.14	126.03	01.05	50	Motor cars and other motor vehicles, principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such condition as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) the adaptation of the vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 5 years of the issue of a previous permit to such disabled person; (c) permits may, however, be issued within a shorter period provided that proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licencing authorities; and (d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty	

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 6 (NO. 6/105)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur kortingitem 610.14 deur die volgende te vervang:

Korting Item	Tarief Item	Korting Kode	T S	Beskrywing	Mate van Korting	Mate van terugbetaling
610.14	126.00	01.03	38	Motorvoertuie hoofsaaklik ontwerp vir die vervoer van liggaamlik gestremde persone, insluitend stasiewaens (uitgesonderd resieskarre), aangepas of om aangepas te word vir die vervoer van liggaamlik gestremde persone, op sulke tye en onderhewig aan die voorwaardes soos die Kommissaris na oorlegpleging met die Nasionale Raad vir Persone met Liggaamlike Gestremdhede in Suid-Afrika by bepaalde permit mag toelaat. Met dien verstande dat: (a) so 'n permit slegs uitgereik mag word aan 'n persoon of organisasie wat geregistreer is om liggaamlik gestremde persone te versorg en te vervoer; en (b) indien sodanige voertuig aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggee, verruil, verkoop of andersins oor beskik word binne 'n tydperk van 5 jaar van die datum van klaring ingevolge hierdie korting item, die voorafgaande handelinge so 'n voertuig onderhewig sal maak aan die PRO RATA betaling van reg.	Volle reg	

Korting Item	Tarief Item	Korting Kode	T S	Beskrywing	Mate van Korting	Mate van terugbetaling
610.14	126.03	01.05	50	Motorvoertuie en ander voertuie hoofsaaklik ontwerp vir die vervoer van mense, insluitend stasiewaens (uitgesonderd resieskarre), aangepas of om aangepas te word om slegs deur 'n liggaamlikgestremde persoon bestuur te word, op sulke tye en onderhewig aan die voorwaardes soos die Kommissaris, na oorlegpleging met die Nasionale Raad vir Persone met Liggaamlikgestermde van Suid-Afrika, by bepaalde permit mag toelaat. Met dien verstande dat: (a) die aanpassing van die motorvoertuig van so 'n aard is dat die liggaamlikgestremde bestuurder van die motorvoertuig maklike toegang tot al die kontroles het om so 'n voertuig te bestuur; (b) so 'n permit nie uitgereik mag word binne 'n tydperk van 5 jaar na die uitreiking van 'n vorige permit aan so 'n gestremde persoon nie; (c) permitte mag, egter, vir 'n korter tydperk uitgereik word mits bewys voorgelê kan word dat die motorvoertuig of voertuig voorheen geklaar onder korting op reg, gesteel is of deur die lisensie owerhede afgeskryf is; en (d) indien so 'n motorvoertuig aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins oor beskik word binne 5 jaar van klaring ingevolge hierdie item, die voorafgaande dade so 'n voertuig onderhewig sal maak aan die PRO RATA betaling van reg.	Volle reg	

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/284)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for Note 1 (ii) to rebate item 460.17 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.17				(ii) For the purposes of paragraph (i) above the value of the excess duty free allowance and the value of an import rebate credit certificate shall be reduced by 40 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate credit certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes.	

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 4 (NO. 4/284)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Opmerking 1(ii) by kortingitem 460.17 deur die volgende te vervang:

Korting Item	Tariefpos	Korting Kode	T S	Beskrywing	Mate van Korting
460.17				(ii) Vir die doeleindes van paragraaf (i) hierbo moet die waarde van die oorskot belastingvrye vergunning en die waarde van invoerkortingkredietsertifikate met 40 persent verminder word indien die korting gebruik word vir die invoer van gespesifiseerde motorvoertuie. Geen aanpassing sal egter gedoen word nie indien die invoerkortingkredietsertifikaat ten opsigte van uitgevoerde gespesifiseerde motorvoertuie is wat met enjins en ratkaste toegerus is.	

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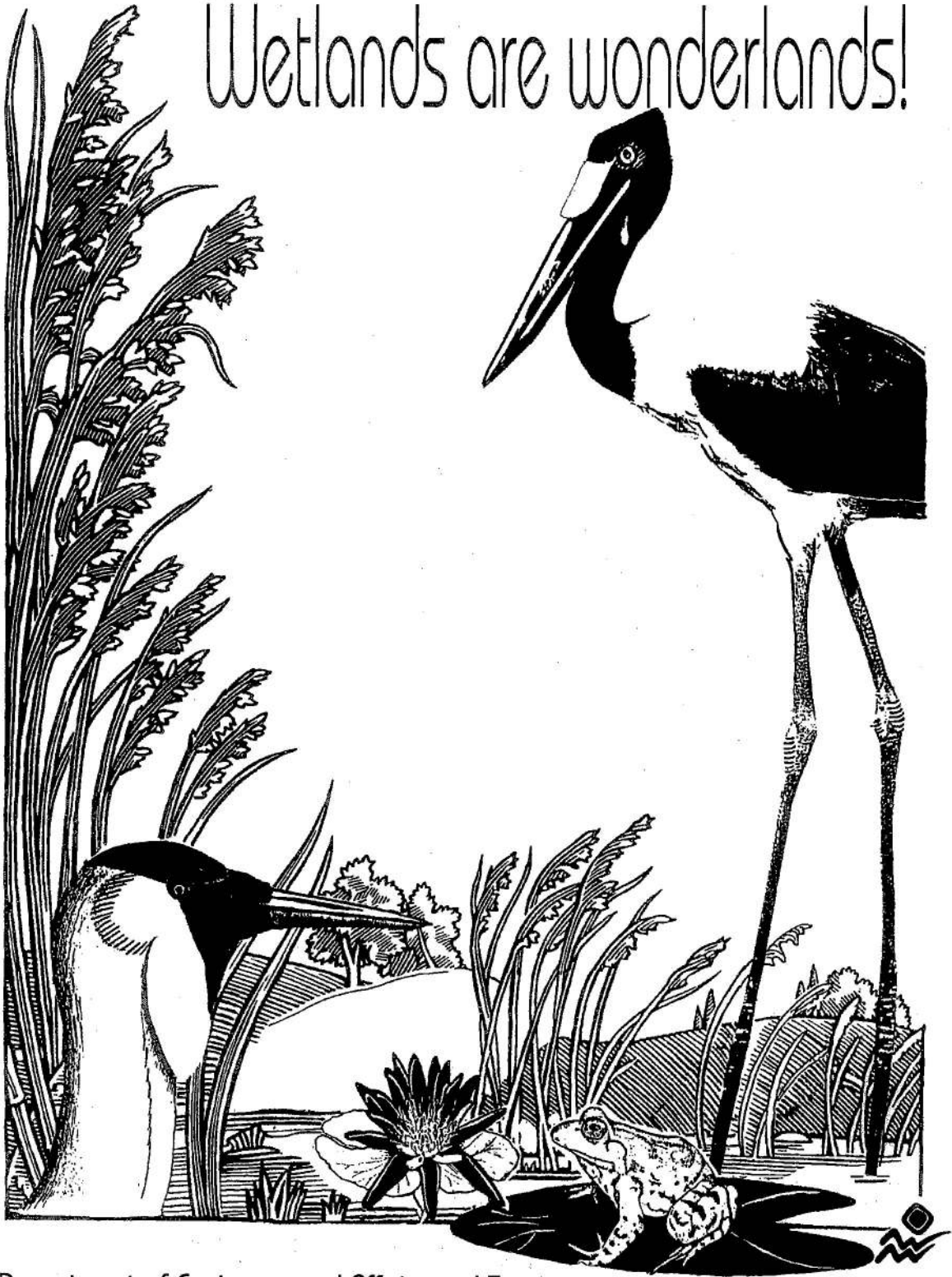
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