

Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Regulation Gazette

No. 8630

Regulasiekoerant

Vol. 500

Pretoria, 9 February 2007
Februarie

No. 29596

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GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 100

9 February 2007

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1329)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended with effect from 1 January 2007, to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for subheadings 9801.00.45 and 9801.00.55 of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of duty		
					General	EU	SADC
98.01	9801.00.45	2	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, dumpers with articulated chassis with a G.V.M. exceeding 5 tons, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	26%	26%	26%
98.01	9801.00.55	8	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, dumpers with articulated chassis with a G.V.M. exceeding 5 tons, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	26%	26%	26%

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1329)**

Kragtens artikel 48 van die Doeane- en Aksynwet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang van 1 Januarie 2007, in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur subposte 9801.00.45 en 9801.00.55 deur die volgende te vervang:

Pos	Subpos	T S	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
98.01	9801.00.45	2	Vir motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van meer as 2 000 kg en 'n B.V.M. van meer as 3 500 kg, of met 'n massa van meer as 1 600 kg en met 'n B.V.M. van meer as 3 500 kg per onderstel toegerus met 'n kajuit (uitgesonderd storters ontwerp vir gebruik op rowwe terrein, storters met gelede onderstelle met 'n B.V.M. van meer as 5 ton, rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors)	kg	26%	26%	26%
98.01	9801.00.55	8	Vir onderstelle met enjins toegerus van pos 87.06, of 'n massa van meer as 1 600 kg en met 'n B.V.M. van meer as 3 500 kg (uitsonderd storters ontwerp vir gebruik op rowwe terrein, storters met gelede onderstelle met 'n B.V.M. van meer as 5 ton, rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors)	kg	26%	26%	26%

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1330)**

Under 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.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion after the Chapter Notes of Chapters 2 and 16 of the following Additional Notes:

Chapter 2

ADDITIONAL NOTE:

1. For the purpose of subheadings 0203.19.10 and 0203.29.10 the expression "rib" shall be limited to rib portions having on one side a maximum meat thickness of 5 mm covering the bone while the opposite side of the bone is clearly visible.

Chapter 16

ADDITIONAL NOTE:

1. For the purpose of subheading 1602.49.30 the expression "rib" shall be limited to rib portions having on one side a maximum meat thickness of 5 mm covering the bone while the opposite side of the bone is clearly visible.

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1330)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die invoeging na die Hoofstuk Opmerkings by Hoofstukke 2 en 16 van die volgende Addisionele Opmerkings

Hoofstuk 2

ADDISIONELE OPMERKINGS:

1. Vir die doeleindes van subposte 0203.19.10 en 0203.29.10 sal die uitdrukking "rib" beperk wees tot rib porsies wat 'n maksimum dikte van 5 mm vleis het wat die been bedek terwyl die ander kant van die been duidelik sigbaar is.

Hoofstuk 16

ADDISIONELE OPMERKING:

1. Vir die doeleindes van subpos 1602.49.30 sal die uitdrukking "rib" beperk wees tot rib porsies wat 'n maksimum dikte van 5 mm vleis het wat die been bedek terwyl die ander kant van die been duidelik sigbaar is.

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/608)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, with effect from 1 January 2007, to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of rebate item 317.02/8704.10/01.04 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Article Description	Extent of Rebate
317.02	8704.10	01.04	64	Goods of any description (excluding two-wheeled tractors and trailers whether or not presented together and excluding chassis fitted with engines) for the manufacture of dumpers of subheading 8704.10	Full duty

By the insertion after code 05.00 to rebate item 317.02/00.00 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Article Description	Extent of Rebate
317.02	00.00	06.00	02	Goods of any description (excluding two-wheeled tractors and trailers whether or not presented together and excluding chassis fitted with engines) for the manufacture of dumpers with articulated chassis of a G.V.M. exceeding 5 tons of tariff subheadings 8704.22.90 and 8704.23.90	Full duty

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/608)**

Kragtens artikel 75 van die Doeane- en Aksynwet, 1964, word Bylae No. 3 by bogenoemde Wet hiermee gewysig, met ingang van 1 January 2007, in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur korting item 317.02/00.00/01.04 deur die volgende te vervang:

Korting Item	Tariefpos	Kortingkode	T S	Artikel Beskrywing	Mate van korting
317.02	00.00	01.04	08	Goedere van enige beskrywing (uitgesonderd tweewieltrekkers en sleepwaens hetsy saam aangebied al dan nie en uitsonderd sleepwaens en onderstelle met enjins toegerus), vir die vervaardiging van storters van subpos 8704.10	Volle reg

Deur na kode 05.00 by kortingitem 317.02/00.00 die volgende in te voeg:

Korting Item	Tariefpos	Kortingkode	T S	Artikel Beskrywing	Mate van korting
317.02	00.00	06.00	02	Goedere van enige beskrywing (uitgesonderd tweewieltrekkers en sleepwaens hetsy saam aangebied al dan nie en uitgesonderd onderstelle met enjins toegerus) vir die vervaardiging van storters met gelede onderstelle met 'n B.V.M. van meer as 5 ton van tariefposte 8704.22.90 en 8704.23.90	Volle reg

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/609)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, **with effect from 1 January 2007**, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 1 to rebate item 317.07 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Article Description	Extent of Rebate
317.07				NOTE: 1. "Heavy vehicles: means- (a) road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg; (b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass exceeding 2 000 kg (excluding those of subheading 8702.10.10); (c) motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, dumpers with articulated chassis of a G.V.M. exceeding 5 tons, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks); and (d) chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, dumpers with articulated chassis of a G.V.M. exceeding 5 tons, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/609)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 3 by bogenoemde Wet hiermee gewysig, met ingang van 1 January 2007, in die matein die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur Opmerking 1 by korting item 317.07 deur die volgende te vervang:

Korting Item	Tariefpos	Korting kode	T S	Artikel Beskrywing	Mate van korting
317.07				OPMERKINGS: 1. "Swaar voertuie": beteken- (a) padtrekkers vir leunsleepwaens van subpos 8701.20 met 'n voertuigmassa van meer as 1 600 kg; (b) motorvoertuie vir die vervoer van tien of meer persone, insluitende die bestuurder, van pos 87.02, met 'n voertuigmassa van meer as 2 000 kg (uitsonderd voertuie van subpos 8702.10.10); (c) motorvoertuie vir die vervoer van goedere van pos 87.04, met 'n voertuigmassa van meer as 2 000 kg en met 'n B.V.M. van meer as 3 500 kg of met 'n massa van meer as 1 600 kg en met 'n B.V.M. van meer as 3 500 kg per onderstel toegerus met 'n kajuit (uitgesonderd storters ontwerp vir gebruik op rowwe terrein, storters met gelede onderstelle met 'n B.V.M. van meer as 5 ton, rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors); (d) onderstelle toegerus met enjins van pos 87.06, met 'n massa van meer as 1 600 kg en met 'n B.V.M. van meer as 3 500 kg (uitgesonderd storters ontwerp vir gebruik op rowwe terrein, storters met gelede onderstelle met 'n B.V.M. van meer as 5 ton, rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en velbosblokvragmotors)	

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/304)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, with effect from 1 January 2007, to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for tariff heading 87.04/01.04 and 87.06/01.04 to rebate item 460.17 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Article Description	Extent of Rebate
460.17	87.04	01.04	47	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10 and dumpers with articulated chassis of a G.V.M. exceeding 5 tons)	Not exceeding the duty as calculated in terms of the Notes to this rebate item
460.17	87.06	01.04	44	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of heading 8704.10 and those for dumpers with articulated chassis of a G.V.M. exceeding 5 tons)	Not exceeding the duty as calculated in terms of the Notes to this rebate item

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/304)**

Kragtens artikel 75 van die Doeane- en Aksynwet, 1964, word Bylae No. 4 by bogenoemde Wet hiermee gewysig, met ingang van 1 January 2007, in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur tariefposte 87.04/01.04 en 87.06/01.04 by korting item 460.17 deur die volgende te vervang:

Korting Item	Tariefpos	Kortingkode	T S	Artikel Beskrywing	Mate van korting
460.17	87.04	01.04	47	Motorvoertuie vir die vervoer van goedere (uitgesonderd motorvoertuie van subpos 87.04.10 en storters met geledede onderstelle met 'n B.V.M. van meer as 5 ton)	Hoogstens die reg bereken in terme van die Opmerkings van hierdie korting item
460.17	87.06	01.04	44	Onderstelle toegerus met enjins vir motorvoertuie van poste 87.01 en 87.05 (uitgesonderd dié vir motorvoertuie van pos 87.04.10 en dié vir storters met geledede onderstelle met 'n B.V.M. van meer as 5 ton)	Hoogstens die reg bereken in terme van die Opmerkings van hierdie korting item

**CUSTOMS AND EXCISE ACT, 91 OF 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/83)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, with effect from 1 January 2007, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for tariff headings 87.04/01.04 and 87.06/01.04 to drawback item 537.01 of the following:

Drawback Item	Tariff Heading	Rebate Code	C D	Article Description	Extent of Rebate
537.01	87.04	01.04	44	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10 and dumpers with articulated chassis of a G.V.M. exceeding 5 tons)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
537.01	87.06	01.04	47	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of heading 8704.10 and those for dumpers with articulated chassis of a G.V.M. exceeding 5 tons)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item

RM/537.00/87.04/01.06

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/83)**

Kragtens artikel 75 van die Doeane- en Aksynwet, 1964, word Bylae No. 5 by bogenoemde Wet hiermee gewysig, met ingang van 1 January 2007, in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die vervanging van tariefpos 87.04/01.04 en 87.06/01.06 by teruggawe item 537.01 van die volgende:

Teruggawe Item	Tariefpos	Kortingkode	T S	Artikel Beskrywing	Mate van Teruggawe
537.01	87.04	01.04	46	Motorvoertuie vir die vervoer van goedere (uitgesonderd motorvoertuie van subpos 87.04.10 en storters met gelede onderstelle met 'n B.V.M. van meer as 5 ton)	Hoogstens die reg in Deel 1 van Bylae No. 1 bereken op die waarde wat op die invoerkortingkredietseffekte wat in die naam van die invoerder uitgereik is, aangedui is en onderworpe aan die Opmerking by hierdie item
537.01	87.06	01.04	47	Onderstelle toegerus met enjins vir motorvoertuie van poste 87.01 en 87.05 (uitgesonderd dié vir motorvoertuie van pos 87.04.10 en dié vir storters met gelede onderstelle met 'n B.V.M. van meer as 5 ton)	Hoogstens die reg in Deel 1 van Bylae No. 1 bereken op die waarde wat op die invoerkortingkredietseffekte wat in die naam van die invoerder uitgereik is, aangedui is en onderworpe aan die Opmerking by hierdie item