

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, **with retrospective effect from 1 May 2015**, to the extent set out in the Schedule hereto.

M JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 5 in Chapter 98 of Section XXII to Part 1 of Schedule No. 1 with the following:

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| 5. | 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). |