Government Gazette No.
No. R.

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/.....)

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 5 to the said Act is hereby amended to the extent set out in the Schedule hereto.

SCHEDULE

By the substitution of Notes to rebate item 537.00 and the insertion of rebate item 537.04 of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.00	**MOTOR VEHICLES** **NOTE:** **1.(a) For the purpose of item 537.04 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.** **(b) For the purposes of refund item 537.04 the value of a PRC shall be reduced to 25 per cent if used to claim a refund of duty in imported specified motor vehicles, as defined in rebate 317.04. No adjustment shall, however, be made if the PRC is in respect of specified motor vehicles produced fitted with engines and gearboxes.** **2. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No.1.**				
537.04	**MOTOR VEHICLES AS APPROVED FOR UNDER THE APDP**				
537.04	8701.20	01.06	66	Road tractors of semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.02	01.04	47	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.03	01.04	43	Motor cars (including station wagons) of heading 87.03	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.04	01.04	46	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.06	01.04	42	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item

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