

SOUTH AFRICAN REVENUE SERVICE

NO. R. 5134

16 August 2024

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1923)**

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 to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA
MINISTER OF FINANCE**

SCHEDULE

By the insertion of the following Additional Note(s) after Additional Note 6 in Chapter 87 of Section XVII to Part 1 of Schedule No. 1:

7.	For the purposes of tariff subheadings 8704.10.20 and 8704.10.30, articulated dumpers are vehicles consisting of two distinct sections namely, a two-wheeled motor-driven front chassis and a two or four-wheeled rear chassis connected to one another by a pivoting articulation joint for steering.
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By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AICFTA
8704.10.20	2	Articulated dumpers with G.V.M. not exceeding 50t, as defined in Additional Note 7 to Chapter 87	u	10%	5%	10%	free	10%	6%
8704.10.30	8	Articulated dumpers with a G.V.M. exceeding 50t, as defined in Additional Note 7 to Chapter 87	u	10%	free	free	free	10%	free

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AICFTA
8704.10.25	3	Other, with G.V.M. not exceeding 50 t	u	10%	5%	10%	free	10%	6%