

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 2435

2 September 2022

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1890)**

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) 5 and 6 after Note 4 in Chapter 87 of Section XVII to Part 1 of Schedule No. 1:**

5. Tariff subheading 87.12 includes incomplete bicycles, having the essential character of the complete bicycle.
6. For the purposes of Additional Note 5 an incomplete bicycle, whether or not assembled, is to comprise of at least the following components -
  - (a) The frame, plus
  - (b) Any three of the following major components:
    - (i) One or both wheels;
    - (ii) The steering unit;
    - (iii) The brake set;
    - (iv) The drivetrain;
    - (v) The fork.

Insofar as the components listed under (b) are incomplete and/or unassembled, General Rule of Interpretation 2 will find application.