

SOUTH AFRICAN REVENUE SERVICE

NO. R. 102

09 FEBRUARY 2018

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/2/3)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.



**NS BUTHELEZI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
630.20				Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit: Provided that - (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and (b) if such motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a pro rata basis		
630.22				Motor cars and other motor vehicles, principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa may allow by specific permit: Provided that - (a) the adaptation of the motor car or vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 3 years of the issue of a previous permit to such disabled person; (c) permits may, however, be issued within a shorter period provided that proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and (d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a pro rata basis		

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 102

09 FEBRUARIE 2018

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/2/3)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 6 by bogenoemde Wet hiërmees gewysig in die mate in die Bylae hierby aangetoon.


NS BUTHELEZI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Kortings	Mate van Terugbetaling
630.20	Motorvoertuie hoofsaaklik ontwerp vir die vervoer van liggaamlik gestremde persone, met inbegrip van stasiewaens (uitgesonderd resieskarre), aangepas of om aangepas te word vir gebruik vir die vervoer van liggaamlik gestremde persone op die tye en onder die voorwaardes soos die Kommissaris na oorlegpleging met die Nasionale Raad vir Persone met Liggaamlike Gestremdhede in Suid-Afrika, by bepaalde permit toelaat: Met dien verstande dat - (a) sodanige permit slegs uitgereik mag word aan 'n persoon of organisasie wat geregistreer is om liggaamlik gestremde persone te versorg en te vervoer; en (b) indien sodanige voertuig aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins oor beskik word binne 'n tydperk van 3 jaar van die datum van klaring ingevolge hierdie kortingitem, die voorafgaande handelinge so 'n voertuig onderhewig sal maak aan die pro rata betaling van reg					
630.22	Motorkarre en ander motorvoertuie, hoofsaaklik ontwerp vir die vervoer van persone, met inbegrip van stasiewaens (uitgesonderd resieskarre), aangepas of om aangepas te word om slegs bestuur te word deur 'n liggaamlik gestremde persoon, op die tye en onder die omstandighede soos wat die Kommissaris, na oorlegpleging met die Nasionale Raad vir Persone met Liggaamlike Gestremdhede in Suid-Afrika by bepaalde permit toelaat: Met dien verstande dat - (a) die aanpassing van die motorkar of voertuig van so 'n aard is dat die liggaamlik gestremde bestuurder van die motorvoertuig maklike toegang tot alle kontroles het om die voertuig te bestuur; (b) sodanige permit mag nie uitgereik word binne 'n tydperk van 3 jaar vanaf die uitreiking van 'n vorige permit aan sodanige gestremde persoon; (c) permitte mag, egter vir korter tydperke uitgereik word mits bewyse voorgelê word dat die motorvoertuig voorheen geklaar met korting op reg is, gesteel was of afgeskryf was deur die lisensiewerheid; en (d) indien sodanige voertuig aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins oor beskik word binne 'n tydperk van 3 jaar van die datum van klaring ingevolge hierdie kortingitem, die voorafgaande handelinge sodanige voertuig onderhewig sal maak aan die pro rata betaling van reg					