

Statutory Instrument No. 20 of 1975

CUSTOMS, EXCISE AND SALES DUTY ACT, 1970
(22 of 1970)

AMENDMENT OF SCHEDULES (NO. 1) NOTICE, 1975

(Published on the 21st February, 1975)

IN EXERCISE of the powers conferred by section 50 of the Customs, Excise and Sales Duty Act, 1970, the Minister of Finance and Development Planning hereby amends the Schedules to the Act to the extent set out in the Schedule hereto..

SCHEDULE

SCHEDULE NO. 1 TO THE ACT.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
147.00	By the substitution for paragraphs (1) and (2) of tariff heading No. 87.02 of the following:	
	“(1) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes not exceeding R2 700	7,5%
	(2) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes exceeding R2 700	12,5%”

MADE this 13th day of February, 1975.

F.G. MOGAE,
Permanent Secretary,
Ministry of Finance and Development Planning.

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