



# Customs @ Wylie

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This e-mail flyer is created by Customs @ Wylie, an initiative of Shepstone & Wylie's, International Transport, Trade & Energy Division.

*We have offices in  
Durban, Cape Town, Richards Bay and Johannesburg.*

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## CONTENT

Happy New Year.....	1
Retrospective amendments to the Customs & Excise Act 91 of 1964. ....	1
Did You Know? .....	2
Contact Us.....	3

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### Happy New Year

Customs @ Wylie would like to take this opportunity to wish you and your families all the best for the year ahead.

May 2010 bring you success and happiness.

### Retrospective amendments to the Customs & Excise Act 91 of 1964.

On 31 December 2009, the South African Revenue Service instituted a few changes which have been implemented with retrospective effect from 1 January 2007.

An example of this is Government Notice 1235 dated 31 December 2009, which effectively removes Rebate Item 317.02.00.00.06.00 from Schedule 3 of the Customs & Excise Act 91 of 1964 ("the Act").

In other words, importers are no longer entitled to a rebate of duty on "*Goods of any description (excluding two-wheeled tractors and trailers whether or not presented together and excluding chassis fitted with engines) for the manufacture of dumpers with articulated chassis of a G.V.M. exceeding 5 tons of tariff subheadings 8704.22.90 and 8704.23.90*".

Furthermore, Government Notice 1237 dated 31 December 2009 goes on to amend Rebate Item 317.07 of the Act.

This Government Notice amends the definition of heavy vehicle listed in Note 1(c) and (d) to include "*dumpers with articulated chassis of a G.V.M. exceeding 5 tons*". This amendment effectively allows the importer the following:

- a rebate of the full duty less 15 % on pneumatic tyres, whether or not fitted to wheel rims, imported under tariff heading 98.01; and
- a rebate of the full duty on other original equipment components imported for these vehicles.

Importers and Clearing Agents must be wary of these changes and must ensure that the correct information is reflected on their Customs documentation.

### **Did You Know?**

- Comments relating to the Draft Customs Duty Bill and Draft Customs Control Bill are due by the 26 February 2010?
- You could market your mining and agricultural related products during May 2010 at the Copperbelt Mining, Agricultural & Commercial Show in Kitwe, Zambia? For more information visit [www.thedti.gov.za](http://www.thedti.gov.za)
- The Alternative Dispute Resolution process applies to various taxes e.g. Skills Development Levy; Estate Duty; Income Tax etc.?

## Contact Us

We welcome any comments on our articles or any suggestions you may have.

Visit our webpage on [www.wylie.co.za](http://www.wylie.co.za) , e-mail us at [customs@wylie.co.za](mailto:customs@wylie.co.za) or call us on 0860CUSTOMS.

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