

LEGAL NOTICE NO. 182 OF 2020

THE IMPORT CONTROL ORDER, 1976
(Order No. 12 of 1976)

THE IMPOSITION OF LEVY ON IMPORTED MOTOR VEHICLES
NOTICE, 2020
(Under Section 3)

In exercise of the powers conferred by section 3 of the Import Control Order, 1976, the Minister of Finance issues this Notice -

Citation and commencement.

1. (1) This Notice may be cited as the Imported Motor Vehicles Levy (Imposition) Notice, 2020 and shall be read together with the Fourth Schedule of the Customs and Excise Act, 1971.
- (2) This Notice shall come into force on the date of publication in the gazette.

Interpretation.

2. In this Notice, unless the context otherwise requires-

“Imported Motor Vehicle” means a motor vehicle imported outside the Southern African Customs Union.

Imposition of Levy.

3. A levy of six percent (6%) on Free-on-Board (FOB) value shall only be imposed on every imported used motor vehicle that is four (4) years to seven (7) years old.

Exemption from levy.

4. A motor vehicle which is imported under the rebate of custom duty in terms of item 407.04 of the Fourth Schedule of the Customs and Excise Act, 1979, shall be exempted from the levy imposed by this Notice.

Revocation of Legal Notice.

5. Legal Notice No: 35 of 2018 is hereby revoked.

NEAL H. RIJKENBERG
MINISTER FOR FINANCE