SECTIONAL XXII

SPECIAL CLASSIFICATION PROVISIONS

CHAPTER 98

ORIGINAL EQUIPMENT COMPONENTS

ANNOTA TION

ADDITIONAL NOTES:

- Motor vehicle manufacturers importing original equipment components provided for in this Chapter must be approved by the Permanent Secretary, Ministry of Commerce and Industry.

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- 2. Automotive components described in any other Chapter of Schedule No. 1 shall, if imported by a motor vehicle manufacturer approved by the Permanent Secretary, Ministry of Commerce and Industry for the assembly or manufacture of motor vehicles specified in this Chapter, be deemed to be original equipment components classifiable in this Chapter.

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- 3. Original equipment components under the provisions of this Chapter shall include all automotive components as defined in Note 8 for incorporation in motor vehicles specified in this Chapter, but shall not include consumables or materials if not cut to size or shape or made up suitable for such use.
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- (a). "Consumables" mean those goods which are used in the manufacture of motor vehicles and components therefor, but do not form part of such motor vehicles or components.A/S.0001
 - (b). Any reference in this Chapter to a tariff heading comprising two digits followed by a point and two noughts (for example 01.00) shall, for the purposes of Note 5 to this Part, be construed as referring to all tariff headings in Part 1 of this Schedule the first two digits of which correspond to the two digits referred to in this Part.

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- 5. Original equipment components for motor vehicles enumerated under heading No. 98.01shall not include automotive components of which -
 - (i). the floor panels, body sides or roof panels are permanently attached to each other (except in the case of cabs for road tractors for semi-trailers of a vehicle mass exceeding 1 600 kg, for motor vehicles for the transport of goods of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg and for chassis fitted with cabs of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg in which case the cabs may be assembled and trimmed);

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 - (ii). the engine and transmission assembles, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation are fitted to such floor pans or chassis frames; and A/S.0001
 - (iii).the bodies/cabs are fitted to floor pans or chassis frames (except in the case of vehicles or of a mono-built construction of a vehicle mass exceeding 2 000 kg).

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- **6.** The expression "vehicle mass" shall be taken not to include the mass of any fuel or water but to include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.
- 7. The expression "mono-built" shall be taken to mean a vehicle -
 - (i). without a chassis frame in which the body itself supports the engine, transmission and axles; or
 - (ii). of unitary body construction, with or without certain elements of the chassis incorporated in the body.
- 8. For the purposes of this Chapter "automotive components" means a new article which can be identified as being suitable for use in the manufacture of motor vehicles manufactured under rebate items 317.04 and 317.07 or original equipment components, including carpet cut to floorpan shape, leather seat covers cut to size, unfinished articles, including blanks and rouch castings, having the essential character of automotive components.
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HEAD ING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL UNIT	RATES OF DUTY				ANNOTA TION
				O.V.I.	General	EU	SADC	EFTA	
98.01	9801.00	0	Original equipment components: - For road tractors for semi-trailers of subheading No.8701.20 of a vehicle mass not	kg	20%	20%	20%	20%	A/S. 0038
	.15	0	exceeding 1 600 kg - For road tractors for semi-trailers of subheading No.8701.20 of a vehicle mass	kg	20%	20%	20%	20%	A/S. 0038
	.20	7	- For motor vehicles for the transport of ten or more persons including the driver, of heading	kg	20%	20%	20%	20%	A/S. 0038
	.25	8	No.87.02 of a vehicle mass not exceeding 2 000 kg - For motor vehicles for the transport of ten or more persons, including the driver of heading	kg	20%	20%	20%	20%	A/S. 0038
			No.87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading No. 8702.10.10)						
	.30	4	- For motor cars (including station wagons) of heading No.87.03	kg	20%	20%	20%	20%	A/S. 0038
	.40	1	- For motor vehicles for the transport of goods of heading No.87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road lodging trucks)	kg	20%	20%	20%	20%	A/S. 0038
	.45	2	- For motor vehicles for the transport of goods of heading No.87.04, of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	20%	20%	20%	20%	A/S. 0038
	.50	9	- For chassis fitted with engines of heading No.87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	20%	20%	20%	20%	A/S. 0038
	.55	8	- For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.W.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	20%	20%	20%	20%	A/S. 0038

Date as on: 26.01. 2009			- 807 -	1	Customs and Excise Tar				ff (0001)
HEAD ING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL UNIT	RATES OF DUTY				ANNOTA TION
1110					General	EU	SADC	EFTA	HON
			BLANK						
			DLAIN						