

No. R. 297

28 February 2003

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1180)**

Under section 48 of the Customs and Excise Act, 1964, -

- (a) Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto; and
(b) this amendment, insofar as it relates to any reduction in the rates of duty, shall be deemed to have come into operation on 1 January 2002.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

Head= ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.01			By the substitution for subheading 4801.00.10 of the following:				
	.10	9	- Consisting of fibres obtained essentially by a chemi-mechanical process, of a mass of 40 g/m ² or more but not exceeding 65 g/m ²	kg	7%	7%	free
48.02			By the substitution for heading 48.02 of the following:				
"48.02			Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size (excluding paper of heading 48.01 or 48.03); hand-made paper and paperboard:				
	4802.10	0	- Hand-made paper and paperboard	kg	free	free	free
	4802.20		- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:				
	.10	1	-- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	7	-- Other	kg	free	free	free

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	4802.30		- Carbonising base paper:				
	.10	6	-- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	4	-- Other	kg	free	free	free
	4802.40		- Wallpaper base:				
	.10	0	-- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	9	-- Other	kg	free	free	free
	4802.5		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres:				
	4802.54		-- Of a mass of less than 40 g/m ² :				
	.10	0	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	9	--- Other	kg	7%	7%	free
	4802.55		-- Of a mass of 40 g/m ² or more but not more than 150 g/m ² , in rolls:				
	.10	5	--- Of a width not exceeding 15 cm	kg	15%	15%	free
	.90	5	--- Other	kg	7%	7%	free

Head= ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	4802.56		-- Of a mass of 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
	.10	3	--- With one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	1	--- Other	kg	7%	7%	free
	4802.57		-- Other, of a mass of 40 g/m ² or more but not more than 150 g/m ² :				
	.10	5	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	8	--- Other	kg	7%	7%	free
	4802.58		-- Of a mass of more than 150 g/m ² :				
	.10	6	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	4	--- Other	kg	7%	7%	free
	4802.6		- Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
	4802.61		-- In rolls:				
	.10	6	--- Of a width not exceeding 15 cm	kg	15%	15%	free
	.90	4	--- Other	kg	7%	7%	free

Head- ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.10 and 48.11 "48.10"	4802.62		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
	.10	2	--- With one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	0	--- Other	kg	7%	7%	free
	4802.69		-- Other:				
	.10	7	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	5	--- Other	kg	7%	7%	free"
			By the substitution for headings 48.10 and 48.11 of the following: Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:				
	4810.1		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consist of such fibres:				
	4810.13		-- In rolls:				
	.20	9	--- Not exceeding 15 cm	kg	15%	15%	free

Head- ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	.30	6	--- Other thermocopy paper	kg	free	free	free
	.90	7	--- Other	kg	7%	7%	free
	4810.14		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
	.10	8	--- With one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	6	--- Other	kg	7%	7%	free
	4810.19		Other:				
	.10	7	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	8	--- Other	kg	7%	7%	free
	4810.2		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
	4810.22		-- Light-mass coated paper:				
	.10	9	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	8	--- Other	kg	7%	7%	free

Head- ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	4810.29		Other:				
	.10	4	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	2	--- Other	kg	7%	7%	free
	4810.3		- Kraft paper and paperboard (excluding that of a kind used for writing, printing or other graphic purposes):				
	4810.31		-- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process, and of a mass of 150 g/m ² or less:				
	.10	8	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	6	--- Other	kg	7%	7%	free
	4810.32		-- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process, and of a mass of more than 150 g/m ² :				
	.10	4	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	2	--- Other	kg	7%	7%	free
	4810.39		-- Other:				
	.10	9	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free

Head= ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.11	.90	7	--- Other	kg	7%	7%	free
	4810.9		- Other paper and paperboard:				
	4810.92		-- Multy-ply:				
	.10	1	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	3	--- Other	kg	7%	7%	free
	4810.99		-- Other:				
	.10	6	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	4	--- Other	kg	7%	7%	free
	4811.10		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (excluding goods of heading 48.03, 48.09 or 48.10):				
			Tarred, bituminized or asphalted paper and paperboard:				
	.10	6	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	4	--- Other	kg	5%	5%	free

Head- ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	4811.4		- Gummed or adhesive paper and paperboard:				
	4811.41		Self-adhesive:				
	.10	6	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	4	--- Other	kg	20%	20%	free
	4811.49		Other:				
	.10	7	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	5	--- Other	kg	5%	5%	free
	4811.5		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):				
	4811.51		-- Bleached, of a mass of more than 150 g/m ² :				
	.10	0	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	9	--- Other	kg	7%	7%	free
	4811.59		-- Other:				
	.10	1	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	2	--- Other	kg	7%	7%	free

Head- ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.23	4811.60		- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:				
	.10	9	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	7	--- Other	kg	5%	5%	free
	4811.90		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:				
	.10	2	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	15%	free
	.90	0	--- Other	kg	5%	5%	free"
			By the insertion after subheading 4823.90.50 of the following:				
	“.52	8	-- Uncoated kraft paper and paperboard, of a mass of 150 g/m ² or less (excluding kraft liner and sack kraft paper), bleached, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free
	.54	4	-- Other uncoated kraft paper and paperboard, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free
	.56	0	-- Uncoated sulphite wrapping paper, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free
	.58	7	-- Blotting paper (including stereo blotting paper), in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free
	.60	9	-- Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent paper, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free

Head= ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	.62	5	-- Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free
	.64	1	-- Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free
	.68	4	-- Thermocopy paper, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free
	.70	6	-- Other paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder and with no other coating, whether or not surface-coloured, surface-decorated or printed, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free
	.72	2	-- Tarred, bituminized or asphalted paper and paperboard, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free
	.74	9	-- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives), in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free
	.76	5	-- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free
	.80	3	-- Other, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	free	free	free