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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

**GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING**

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

O. R. 53

1 July 2005

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE No. 1 PART 2B (No. 1/2/144)**

Under section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, with retrospective effect to 1 April 2003, to the extent set out in the Schedule.

**T A MANUEL
MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 1 to Section B of Part 2 of Schedule No. 1 of the following:

NOTE:

1. For the purposes of the calculation of the rate of excise duty in terms of items 126.01 to 126.05 "A" means the recommended retail price exclusive of value-added tax, less 20%. The result of the calculation $0,00003 \times A$ shall be rounded-off to the third decimal comma.