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STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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KANTOOR VAN DIE EERSTE MINISTER

OFFICE OF THE PRIME MINISTER

No. 1154.

16 Junie 1982.

No. 1154.

16 June 1982.

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

It is hereby notified that the State President has assented to the following Act which is hereby published for general information:—

No. 86 van 1982: Wysigingswet op Doeane en Aksyns, 1982.

No. 86 of 1982: Customs and Excise Amendment Act, 1982.

CUSTOMS AND EXCISE AMENDMENT ACT, 1982

Act No. 86, 1982

GENERAL EXPLANATORY NOTE:

- [** **]** Words in bold type in square brackets indicate omissions from existing enactments.
- Words underlined with solid line indicate insertions in existing enactments.

ACT

To amend the Customs and Excise Act, 1964, so as to further regulate the transfer of goods to certain warehouses, the adjustment of bills of entry which are incorrect or invalid or have been passed in error, and the disposal of goods on failure to make due entry; to provide for the determination of the time of entry for home consumption of certain imported goods; to define further the powers of the Minister of Finance to table in the House of Assembly taxation proposals and to amend Schedule No. 1 to the said Act; to determine in greater detail the powers of the Commissioner for Customs and Excise regarding licences required in terms of the said Act; to provide for the transfer in certain circumstances of licences issued under the said Act to persons as agricultural distillers; to make new provision for determining the value for customs duty purposes of imported goods; to effect certain textual alterations; to further regulate rebate of duty in respect of certain goods entered for use in factories, and refunds of duty or other charges in respect of dutiable goods; to extend the provisions of the said Act relating to the set off of certain overpayments in respect of excise duty against amounts due in respect of such duty; to extend the provisions regarding offences; to repeal section 96A of the said Act as to the power of the said Minister to amend any Schedule to the said Act in certain circumstances; to define further the liability of agents for the fulfilment of the obligations imposed on their principals; and to delete certain provisions relating to the prohibition of the importation of certain goods; to provide for the continuation of certain amendments of Schedules Nos. 1, 3, 4, 5 and 6 to the said Act; to amend Schedule No. 1 to the said Act; and to provide for matters connected therewith.

(Afrikaans text signed by the State President.)
(Assented to 4 June 1982.)

BE IT ENACTED by the State President and the House of Assembly of the Republic of South Africa, as follows:—

1. Section 20 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended—
- 5 (a) by the substitution for paragraph (a) of subsection (2) of the following paragraph:
- 10 “(a) (i) Upon the entry and landing of imported goods for storage in or the transfer of dutiable locally-produced goods to a customs and excise warehouse or the transfer of dutiable manufactured goods from a customs and excise manufacturing warehouse to a customs and excise storage warehouse, the **[Controller]** li-

Amendment of section 20 of Act 91 of 1964, as amended by section 4 of Act 95 of 1965 and section 8 of Act 105 of 1969.

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5 censee of any such warehouse in which such
goods are stored or to which such goods are so
transferred shall take and record [a particu-
lar] an accurate account of such goods, which
shall include, subject to any deduction that
may be allowed under section 75 (18), the
debiting to stock of any excess found on re-
ceipt of such goods at such warehouse.
 10 (ii) The said licensee shall immediately upon the
receipt of such goods report to the Controller
any such excess so found.”; and
 (b) by the deletion of subsection (7).

2. Section 30 of the principal Act is hereby amended by the
 substitution for subsection (2) of the following subsection:
 15 “(2) The blending of brandy in terms of **[paragraph (b) of**
section eight] section 9 (1) (b) of the Wine and Spirits Con-
 trol Act, **[1956 (Act No. 38 of 1956)]** 1970 (Act No. 47 of
 20 1970), and the production from spirits of any other beverage
 or any other non-excisable goods shall be subject to
 such supervision by an officer as the Commissioner may in
 each case consider necessary.”.

Amendment of
 section 30 of
 Act 91 of 1964.

3. Section 34 of the principal Act is hereby amended by the
 substitution for subsection (4) of the following subsection:
 25 “(4) Subject to the provisions of this Act and the Liquor
 Act **[1928 (Act No. 30 of 1928)]** 1977 (Act No. 87 of 1977),
 the provisions of subsection (4) of section 20 of this Act
 shall *mutatis mutandis* apply in respect of spirits manufac-
 30 tured from grapes by any class of agricultural distiller
 specified by the Minister by regulation, and for the purpose
 of such application any reference in the said subsection to a
 customs and excise warehouse shall be deemed to be a re-
 ference to the farm on which such spirits are manufac-
 tured.”.

Amendment of
 section 34 of
 Act 91 of 1964.

4. Section 40 of the principal Act is hereby amended by the
 35 substitution for paragraph (a) of subsection (3) of the following
 paragraph:

Amendment of
 section 40 of
 Act 91 of 1964,
 as amended by
 section 9 of
 Act 95 of 1965,
 section 6 of
 Act 71 of 1975,
 section 5 of
 Act 105 of 1976
 and section 2 of
 Act 93 of 1978.

“(a) Subject to the provisions of sections 76 and 77 and on
 such conditions as the Commissioner may impose and
 on payment of such fees as the Minister may prescribe
 40 by regulation—
 (i) an importer or exporter or manufacturer of goods
 shall on discovering that a bill of entry presented
 by him does not in every respect comply with section
 45 39, or is invalid in terms of subsection (1) of
 this section, forthwith adjust that bill of entry by
 means of a voucher of correction or in such other
 manner as the Commissioner may prescribe; or
 (ii) if a bill of entry has been passed in error by reason
 50 of duty having been paid on goods intended for
 storage or manufacture in a customs and excise
 warehouse under section 20 or for use under re-
 bate of duty under section 75, the Commissioner
 may allow the importer, exporter or manufacturer
 concerned to adjust that bill of entry by substitu-
 55 tion of a fresh bill of entry and cancellation of the
 original bill of entry, provided such goods, where a
 rebate of duty is being claimed, qualified at the
 time the duty was paid in all respects for that re-
 60 bate:
 Provided that acceptance of such voucher or fresh bill
 of entry shall not indemnify such importer or exporter

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or manufacturer against any fine or penalty provided for in this Act.”.

5. (1) Section 41 of the principal Act is hereby amended—

Amendment of section 41 of Act 91 of 1964, as substituted by section 2 of Act 85 of 1968 and amended by section 15 of Act 105 of 1969, section 6 of Act 112 of 1977 and section 3 of Act 93 of 1978.

(a) by the substitution for paragraph (a) of subsection (4) of the following paragraph:

“(a) All particulars necessary to make a valid entry and all particulars in respect of the **[normal price] transaction value** or of any commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatever which relates to and has a bearing on such **[price] value** shall be declared by the exporter in any prescribed invoice in respect of any imported goods and such particulars shall, except where the Commissioner otherwise determines, relate to the final amount of such **[normal price] transaction value** or commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate or remission and to the final particulars or information regarding such goods.”; and

(b) by the substitution for paragraph (c) of subsection (4) of the following paragraph:

“(c) If any particulars referred to in paragraph (a) of any imported goods are not declared in the prescribed invoice or certificate in respect thereof or if any change in the particulars declared in any prescribed invoice or certificate relating to any imported goods which occurs after the date of issue of any such invoice or certificate is not forthwith reported to the Controller by the importer of such goods or if the Commissioner has reason to believe that an offence referred to in section 86 (f) or (g) has been committed in respect of any imported goods the Commissioner may determine a **[normal price] transaction value**, origin, date of purchase, quantity, description or the characteristics of such goods according to the best information available to him, which shall, subject to a right of appeal to the Minister, be deemed to be the **[normal price] transaction value**, origin, date of purchase, quantity, description or the characteristics of such goods.”.

(2) Subsection (1) shall come into operation on 1 July 1983.

6. Section 43 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

Amendment of section 43 of Act 91 of 1964, as amended by section 6 of Act 105 of 1976 and section 7 of Act 112 of 1977.

“(2) (a) The Commissioner may at any time after the expiry of such prescribed period call upon the importer to make due entry of the goods within a time specified and if such importer fails to do so the goods shall be liable to forfeiture.

(b) If such goods are seized under section 88 (1) and sold in terms of section 90 the proceeds thereof shall be disposed of as provided in subsection (3) of this section.”.

7. Section 45 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

Amendment of section 45 of Act 91 of 1964, as amended by section 9 of Act 112 of 1977.

“(2) For the purposes of this section, the time of entry for home consumption of—

(a) goods imported by post (and not entered at a customs and excise office before a Controller) shall be deemed

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- to be the time when such goods are assessed for duty;
and
 5 (b) goods imported otherwise shall be deemed to be the time when the bill of entry concerned is delivered to the Controller in terms of section 39 (1) (a) and at a place indicated by the Controller, irrespective of whether that bill of entry is returned by the Controller in order to be adjusted as required by the Controller, provided it is redelivered, so adjusted, to the Controller within five days after the day on which it was so returned by the Controller."
- 10
8. Section 47 of the principal Act is hereby amended by the substitution for subsection (6) of the following subsection:
 15 "6) Any duty payable in terms of section 53, **[and]** any anti-dumping duty payable in terms of section **[fifty-five]** 56 and any countervailing duty payable in terms of section 57 shall be paid for the benefit of the **[Consolidated]** State Revenue Fund in accordance with the provisions of the said sections."
- Amendment of section 47 of Act 91 of 1964, as amended by section 11 of Act 95 of 1965, section 17 of Act 105 of 1969, section 2 of Act 7 of 1974, section 7 of Act 105 of 1976, section 10 of Act 112 of 1977, section 6 of Act 110 of 1979 and section 9 of Act 98 of 1980.
- 20 9. Section 48 of the principal Act is hereby amended—
 (a) by the substitution in subsection (2) for the words preceding the proviso of the following words:
 "The Minister may from time to time by like notice amend or withdraw or, if so withdrawn, insert
 25 Part 2, Part 3 **[and]** or Part 4 of Schedule No. 1, whenever he deems it expedient in the public interest to do so"; and
 (b) by the substitution for subsection (6) of the following subsection:
 30 "(6) Any amendment, withdrawal or insertion made under this section before the date upon which Parliament meets for the first time for the dispatch of business in any session during which the Minister introduces the Appropriation Bill shall, unless Parliament otherwise provides, lapse **[thirty]** sixty days after the end of the session of Parliament during which the Minister introduced such bill, but without detracting from the validity of such amendment, withdrawal or insertion before it has so lapsed."
- 35
- 40 10. Section 58 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:
 "(1) **[Whenever the]** The Minister **[tables]** may table at any time in the House of Assembly a taxation proposal imposing a new duty or increasing the rate of duty already payable upon any goods specified in the said proposal, and
 45 such new duty or increased rate of duty shall, subject to the provisions of subsection (2), from the time when the proposal was tabled be payable on all such goods as have not at the said time been entered for home consumption."
- Amendment of section 58 of Act 91 of 1964, as amended by section 19 of Act 33 of 1974 and section 1 of Act 64 of 1974.
- 50 11. Section 60 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:
 "(2) The Commissioner may, subject to an appeal to the Minister, whose decision shall be final—
 55 (a) refuse any application for a new licence **[or a renewal of any licence]**; or
- Amendment of section 60 of Act 91 of 1964, as amended by section 4 of Act 85 of 1968 and section 20 of Act 105 of 1969.

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(b) refuse any application for a renewal of any licence or cancel or suspend for a specified period any licence if the applicant or the holder of such licence, as the case may be—

- 5 (i) has **[persistently]** contravened or failed to comply with the provisions of this Act; or
- (ii) has **[committed]** been convicted of an offence **[referred to in section 80, 83, 84, 85 or 86]** under this Act, or has incurred a penalty under section 91
- 10 (1); or
- (iii) has been convicted of an offence involving dishonesty.”.

12. (1) Section 62 of the principal Act is hereby amended—

- (a) by the deletion of subsection (1);
- 15 (b) by the substitution for subsection (3) of the following subsection:

“(3) No licence issued under this Act to any person as an agricultural distiller may be transferred to any other person or from one farm to another, except in circumstances which the Commissioner may deem exceptional or, in the event of the death of the licensee or the expropriation in terms of the Expropriation Act, 1975 (Act No. 63 of 1975), of a farm in respect of which the licence was issued, with the written permission of the Commissioner and subject to such conditions as he may determine.”; and

Amendment of section 62 of Act 91 of 1964, as amended by section 8 of Act 57 of 1966 and section 7 of Act 103 of 1972.

- (c) by the substitution for paragraph (a) of subsection (4) of the following paragraph:

“(a) Any licence issued under this Act to any person as an agricultural distiller shall, subject to the provisions of subsection (3), lapse upon the death of the licensee or upon conviction of the licensee of any offence under this Act or any law relating to the illicit manufacture, conveyance, supply or possession of intoxicating liquor.”.

35 (2) Paragraphs (b) and (c) of subsection (1) shall be deemed to have come into operation on 1 January 1979.

13. (1) The following section is hereby substituted for section 65 of the principal Act:

- 40 “Value for customs duty purposes. **65. (1) Subject to the provisions of this Act, the value for customs duty purposes of any imported goods shall, at the time of entry for home consumption, be the transaction value thereof, within the meaning of section 66.**
- 45 (2) If such value of any imported goods of a single denomination is—
- (a) in excess of one rand, such value shall for the purpose of assessing the amount of duty payable, be calculated to the nearest rand, an amount of 50 cents being regarded as less than one half of one rand;
- 50 (b) less than one rand, such value shall be calculated as one rand.
- 55 (3) Unless the context otherwise indicates, any reference in this Act to customs value or to value for duty purposes, in relation to imported goods, shall be deemed to be a reference to value for customs duty purposes.
- 60 (4) (a) If in the opinion of the Commissioner the transaction value of any imported goods cannot be ascertained in terms of section 66 or has been incorrectly ascertained by the importer, the

Substitution of section 65 of Act 91 of 1964, as amended by section 5 of Act 85 of 1968, section 21 of Act 105 of 1969, section 20 of Act 112 of 1977, section 5 of Act 93 of 1978 and section 7 of Act 110 of 1979.

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- Commissioner may determine a value, which shall, subject to a right of appeal to the court, be deemed to be the value for customs duty purposes of the goods.
- 5 (b) The acceptance by any officer of a bill of entry or the release of any goods as entered shall not be deemed to be any such determination.
- (c) Any determination so made shall be deemed to be correct for the purposes of this Act, and any
10 amount due in terms of any such determination shall remain payable as long as such determination remains in force.
- (5) The Commissioner may whenever he deems it expedient amend or withdraw any such determination and make a new determination with effect
15 from—
- (a) the date of first entry of the goods in question;
(b) the date of the determination made under subsection (4);
20 (c) the date of such new determination; or
(d) the date of such amendment.
- (6) (a) An appeal against any such determination shall lie to the division of the Supreme Court of South Africa having jurisdiction to hear appeals
25 in the area wherein the determination was made, or the goods in question were entered for home consumption.
- (b) Such appeal shall be prosecuted within a period of 90 days from the date of the determination.
- 30 (7) Save where—
- (a) a determination has been made under subsection (4) (a) or (5); or
(b) any false declaration is made for the purposes of subsection (4) or (5),
35 there shall be no liability for any underpayment of customs duty on any goods, where such underpayment is due to the acceptance of a bill of entry bearing an incorrect customs value, after a period of two years from the date of entry of such goods.
- 40 (8) (a) Notwithstanding the provisions of subsections (1) and (4), the value for customs duty purposes of any imported goods specified in Section B of Part 2 of Schedule No. 1 (other than pearls, precious and semi-precious stones, precious
45 metals, rolled precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones, precious metals or rolled precious metals entered under Schedule No. 4) shall be the transaction value thereof plus 15 per cent of such value, plus any non-rebated customs duty payable in terms of Part 1 of Schedule No. 1 on such goods, but excluding the customs duty specified in the said Section B of Part 2 of Schedule No. 1 on such goods.
- 50 (b) The provisions of subsection (3) or (4) of section 70 shall *mutatis mutandis* apply to the ascertainment or determination of the value for customs duty purposes of any such imported pearls, precious and semi-precious stones, precious metals,
55 rolled precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones, precious metals or rolled precious metals.
- 60 (9) For the purposes of sections 66 and 67, unless the context otherwise indicates—
- 65 (i) "buying commission", in relation to imported goods, means any fee paid by an importer to his

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- agent for representing him abroad in the purchase of and the payment for the goods; (iii)
- 5 (ii) "goods of the same class or kind", in relation to imported goods, means goods produced by a particular industry or industry sector in the country from which the imported goods were exported, and falling within the same group or range of goods as the imported goods; (i)
- 10 (iii) "identical goods", in relation to imported goods, means goods produced in the same country and by the same or a different producer as the imported goods and which are the same in all respects, including physical characteristics, quality and reputation but excluding minor differences in appearance, as the imported goods, but does not include goods incorporating or reflecting engineering, development work, art work, design work, plans or sketches undertaken in the Republic; (ii)
- 15 (iv) "price actually paid or payable", in relation to imported goods, means the total payment made or to be made, either directly or indirectly, by the buyer to or for the benefit of the seller for the goods, but does not include dividends or other payments passing from the buyer to the seller which do not directly relate to the goods; (iv)
- 20 (v) "similar goods", in relation to imported goods, means goods produced in the same country and by the same or a different producer as the imported goods and which although not alike in all respects to the imported goods have, with due regard to their quality and reputation and the existence of a trade mark, like characteristics and like component materials which enable them to be employed for the same purposes and to be commercially interchangeable, but does not include goods incorporating or reflecting engineering, development work, art work, design work, plans or sketches undertaken in the Republic." (v)

(2) Subsection (1) shall come into operation on 1 July 1983.

14. (1) The following section is hereby substituted for section 66 of the principal Act:

45 "Transaction value. 66. (1) Subject to the provisions of this Act, the transaction value of any imported goods shall be the price actually paid or payable for the goods when sold for export to the Republic, adjusted in terms of section 67, provided—

- 50 (a) there are no restrictions as to the disposal or use of the goods by the buyer other than restrictions which—
 - (i) are imposed or required by law;
 - 55 (ii) limit the geographical area in which the goods may be resold; or
 - (iii) do not substantially affect the value of the goods;
- (b) the sale or such price of the goods is not subject to any term or condition for which a value cannot be determined;
- 60 (c) no part of the proceeds of any disposal, use or subsequent resale of the goods by the buyer will accrue directly or indirectly to the seller, unless

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- an appropriate adjustment can be made in terms of section 67;
- 5 (d) subject to subsection (3), the seller and the buyer are not related within the meaning of subsection (2) (a).
- (2) (a) For the purposes of subsection (1) (d), two persons shall be deemed to be related only if—
- 10 (i) they are officers or directors of one another's businesses;
- (ii) they are legally recognized partners in business;
- 15 (iii) the one is employed by the other;
- (iv) any person directly or indirectly owns, controls or holds five per cent or more of the equity share capital of both of them;
- (v) one of them directly or indirectly controls the other;
- (vi) both of them are directly or indirectly controlled by a third person;
- 20 (vii) together they directly or indirectly control a third person; or
- (viii) they are members of the same family.
- (b) Persons who are associated in business with one another in that the one is the sole agent, sole distributor or sole concessionary, however described, of the other shall be deemed to be related only if they are so deemed in terms of paragraph (a).
- 25 (c) Every importer of goods which are not exempted by regulation shall, when making entry of the goods, declare, in the manner prescribed by regulation, whether or not he is related to the supplier of the goods within the meaning of this section.
- 30 (3) Notwithstanding the provisions of subsection (1) (d), the fact that a buyer and a seller are related within the meaning of subsection (2) (a) shall not in itself be a ground for not accepting the transaction value, where—
- 35 (a) in the opinion of the Commissioner such relationship did not influence the price paid or payable; or
- 40 (b) the importer proves to the satisfaction of the Commissioner that the transaction value closely approximates to one of the following values, namely—
- 45 (i) the transaction value of identical or similar goods sold at comparable trade and quantity levels to unrelated buyers in the Republic at or about the same time as the goods to be valued;
- 50 (ii) the value, ascertained in terms of subsection (7), of identical or similar goods imported into the Republic at or about the same time as the goods to be valued;
- 55 (iii) the value, ascertained in terms of subsection (8), of identical or similar goods imported into the Republic at or about the same time as the goods to be valued.
- 60 (4) (a) If the transaction value of any imported goods cannot be ascertained in terms of subsection (1), it shall be the price actually paid or payable for identical goods in a sale for export to the Republic at the same commercial level and in substantially the same quantity and
- 65 exported at or about the same time as the goods to be valued, adjusted, with reference to differ-

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ences in any costs and charges referred to in section 67, on account of differences in distances and modes of transport to the port or place of export.

5 (b) Where no such sale is found, a sale of identical imported goods at either a different commercial or quantity level, or at a different commercial level and quantity level, adjusted to compensate for such differences, shall be used to ascertain the transaction value.

10 (c) If in the application of this subsection more than one transaction value is ascertained, the lowest such value shall be the transaction value of the goods to be valued.

15 (5) (a) If the transaction value of any imported goods cannot be ascertained in terms of subsection (4), it shall be the price actually paid or payable for similar goods in a sale for export to the Republic at the same commercial level and in substantially the same quantity and exported at or about the same time as the goods to be valued, adjusted, with reference to differences in any costs and charges referred to in section 67, on account of differences in distances and modes of transport to the port or place of export.

20 (b) Where no such sale is found, the provisions of paragraphs (b) and (c) of subsection (4) shall *mutatis mutandis* apply.

25 (6) If the transaction value of any imported goods cannot be ascertained in terms of subsection (5), it shall be ascertained in terms of subsection (7) or, when it cannot be ascertained in terms of subsection (7), it shall be ascertained in terms of subsection (8): Provided that at the request, in writing, of the importer concerned the order of application of subsections (7) and (8) shall be reversed.

30 (7) (a) If the imported goods or identical or similar imported goods are sold in the Republic in the same condition as that in which they were when imported, the transaction value of the imported goods in terms of this subsection shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the Republic in the greatest aggregate quantity, at or about the time of importation of the goods to be valued, by the importers thereof to persons not related to them, subject to deductions for—

35 (i) commissions usually paid or agreed to be paid or additions usually made for profit and general expenses, including the direct and indirect costs of marketing the goods relative to sales in the Republic of imported goods of the same kind or class as the goods to be valued, irrespective of the country of exportation;

40 (ii) the cost of transportation and the cost of loading, unloading, handling, insurance and associated costs incidental to the transportation of the goods from the port or place of export in the country of exportation to the importer's premises in the Republic; and

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(iii) any duties or taxes paid or payable in the Republic by reason of the importation of the goods or sale of the goods within the Republic.

5 (b) If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods to be valued, the transaction value of the imported goods in terms of this subsection shall, subject to the provisions of paragraph (a), be based on the unit price at which the imported goods or identical or similar imported goods are sold in the Republic in the same condition as that in which they were when imported, at the earliest date after the importation of the goods to be valued, but not later than 90 days after such importation.

10
15
20 (c) If neither the imported goods nor identical nor similar imported goods are sold in the Republic in the same condition as that in which they were imported, then, if the importer so requests in writing, the transaction value of the imported goods in terms of this subsection shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in the Republic not related to the sellers of such goods, due allowance being made for the value added by such processing and the deductions referred to in paragraph (a).

25
30 (8) The transaction value of any imported goods in terms of this subsection shall be based on a computed value, computed by means of information supplied by the producer and consisting of the sum of—

35 (a) the cost or value of materials and manufacture or other processing in producing the goods;

(b) the cost of—
40 (i) packing, including that of the labour or materials concerned; and
(ii) containers which are dealt with as being for customs purposes one with the goods in question;

45 (c) the value, apportioned to the imported goods as deemed appropriate by the Commissioner, with due regard to any relevant request by the importer, of any of the following goods and services if supplied directly or indirectly by the importer free of charge or at reduced cost, for use in connection with the production and sale for export of the imported goods, in so far as such value has not been included in the price actually paid or payable, namely—

50 (i) materials, components, parts and similar articles forming part of the imported goods;
55 (ii) tools, dies, moulds and similar articles used in the production of the imported goods;
(iii) materials consumed in the production of the imported goods;
60 (iv) engineering, development work, art work, design work, plans and sketches undertaken elsewhere than in the Republic and necessary for the production of the imported goods;

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- 5 (d) the cost of transportation and the cost of loading, unloading, handling, transport and insurance and associated costs incidental to delivery of the imported goods at the port or place of export in the country of exportation, ready for export to the Republic;
- 10 (e) an amount for profit and general expenses equal to that generally applicable in sales of goods of the same class or kind as the imported goods, which are made by producers in the country of exportation.
- 15 (9) Where the transaction value of any imported goods cannot be ascertained in terms of the provisions of subsection (8), the Commissioner may determine such value on the basis of a previous determination or, where there is no previous determination, by such application as he may deem reasonable of any manner of ascertaining the transaction value in terms of subsection (1), (4), (5), (7) or (8), but no such determination shall be based on—
- 20 (a) the selling price in the Republic of goods produced in the Republic;
- 25 (b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;
- (c) the selling price of goods on the domestic market of the country of origin or of exportation of the imported goods;
- 30 (d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with subsection (8);
- (e) the price of the goods for export to a country other than the Republic;
- 35 (f) a system of minimum customs values; or
- (g) arbitrary or fictitious values.
- (10) For the purposes of subsection 7 (a) (ii) or (8) (d), goods which are exported to the Republic from any country but pass in transit through another country shall, subject to any conditions which may be prescribed by regulation, be deemed to have been exported direct from the first-mentioned country.
- 40 (11) For the purposes of subsection (7) (a) (ii) or (8) (d), the port or place of export referred to therein shall be the place where the goods in question are—
- 45 (a) packed in a container as defined in section 1 (2) in the country of export or, if not so packed in a container, placed on board ship or on any vehicle in the country of exportation ready for export to the Republic; or
- 50 (b) placed on the vehicle which conveys them across the border of the country from which they are exported to the Republic.”

(2) Subsection (1) shall come into operation on 1 July 1983.

55 15. (1) The following section is hereby inserted in the principal Act after section 66:

Insertion of section 67 in Act 91 of 1964.

- “Adjustments to price actually paid or payable.
- 60 67. (1) In ascertaining the transaction value of any imported goods in terms of section 66 (1), there shall be added to the price actually paid or payable for the goods—
- (a) to the extent that they are incurred by the buyer but are not included in the price actually paid or payable—
 - 65 (i) any commission other than a buying commission;
 - (ii) brokerage;

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- (iii) the cost of packing, including that of the labour and materials concerned;
- (iv) the cost of containers which are dealt with as being for customs purposes one with the goods;
- (b) the value, apportioned to the imported goods as deemed appropriate by the Commissioner, of any of the following goods and services if supplied directly or indirectly by the importer free of charge or at reduced cost, for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable, namely—
- (i) materials, components, parts and similar articles forming part of the goods;
- (ii) tools, dies, moulds and similar articles used in the production of the goods;
- (iii) materials consumed in the production of the goods;
- (iv) engineering, development work, art work, design work, plans and sketches undertaken elsewhere than in the Republic and necessary for the production of the goods;
- (c) royalties and licence fees in respect of the imported goods, including payments for patents, trade marks and copyright and for the right to distribute or resell the goods, due by the buyer, directly or indirectly, as a condition of sale of the goods for export to the Republic, to the extent that such royalties and fees are not included in the price actually paid or payable, but excluding charges for the right to reproduce the imported goods in the Republic;
- (d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller; and
- (e) to the extent that it is not included in the price actually paid or payable for the goods, the cost of transportation and the cost of loading, unloading, handling, insurance and associated costs incidental to delivery of the goods at the port or place of export in the country of exportation, ready for export to the Republic.
- (2) In ascertaining the transaction value of any imported goods in terms of section 66 (1), there shall be deducted from the price actually paid or payable for the goods, to the extent that they are included therein, amounts equal to—
- (a) the cost of transportation and the cost of loading, unloading, handling, insurance and associated costs incidental to the transportation of the goods from the port or place of export in the country of exportation to the port or place of importation in the Republic;
- (b) any of the following costs, charges or expenses if identified separately from the balance of the price actually paid or payable for the goods, namely—
- (i) any expenditure incurred for the construction, erection, assembly or maintenance of, or technical assistance provided in respect of, the goods after they are imported;

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- (ii) the cost of transport and insurance of the goods within the Republic;
- (iii) any duties or taxes paid or payable by reason of the importation of the goods or sale of the goods in the Republic;
- (iv) any duty or tax applicable in the country of exportation from which the goods have been or will be relieved by way of refund, drawback, rebate or remission;
- (v) buying commission;
- (vi) interest charged in respect of the price payable for the goods;
- (vii) any charge for the right to reproduce the imported goods in the Republic.

(3) For the purposes of subsection (1) (e) or 2 (a), goods which are exported to the Republic from any country but pass in transit through another country shall, subject to such conditions as may be prescribed by regulation, be deemed to have been exported direct from the first-mentioned country.

(4) For the purposes of subsection (1) (e) or (2) (a), the port or place of export referred to therein shall be the place where the goods in question are—

- (a) packed in a container as defined in section 1 (2) in the country of export or, if not so packed in a container, placed on board ship or on any vehicle in the country of exportation ready for export to the Republic; or
- (b) placed on the vehicle which conveys them across the border of the country from which they are exported to the Republic.”

(2) Subsection (1) shall come into operation on 1 July 1983.

16. (1) Section 70 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

- “(1) (a) The value for sales duty purposes of any imported goods, other than goods entered in terms of item 709.01 of Schedule No. 7, shall be the **[normal price]** customs value thereof, plus fifteen per cent of such **[price]** value, plus any non-rebated customs duty payable in terms of Part 1 and Part 2 of Schedule No. 1 on such goods, but excluding the sales duty on such goods.
- (b) The provisions of sections 65, 66, 67 and 71 shall *mutatis mutandis* apply to the calculation or determination of the value for sales duty purposes of any imported goods.”

Amendment of section 70 of Act 91 of 1964, as inserted by section 23 of Act 105 of 1969 and amended by section 9 of Act 105 of 1976, section 23 of Act 112 of 1977 and section 7 of Act 93 of 1978.

(2) Subsection (1) shall come into operation on 1 July 1983.

17. (1) Section 74 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

- “(1) Subject to the provisions of subsection (2), the **[normal price]** customs value of any imported goods shall be declared by the importer on entry of such goods.”

Amendment of section 74 of Act 91 of 1964, as amended by section 25 of Act 112 of 1977.

(2) Subsection (1) shall come into operation on 1 July 1983.

18. (1) The following section is hereby substituted for section 74A of the principal Act:

74A. (1) The interpretation of sections 65, 66 and 67 shall be subject to the agreement concluded at Geneva on 12 April 1979 and known as the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, the Interpretative Notes thereto and the Advisory Opinions,

Substitution of section 74A of Act 91 of 1964, as inserted by section 26 of Act 112 of 1977.

55 “Interpretation of sections 65, 66 and 67.

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Commentaries and Explanatory Notes issued under the said Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade.

5 (2) The Commissioner shall obtain and keep in his office two copies of such Agreement, Interpretative Notes, Advisory Opinions, Commentaries and Explanatory Notes and shall effect thereto any amendment thereof of which he is notified by the Secretariat of the General Agreement on Tariffs and Trade.

10 (3) The provisions of subsection (1) shall not derogate from the interpretation which would but for that subsection be given to section 65, 66 or 67."

(2) Subsection (1) shall come into operation on 1 July 1983.

15 19. Section 75 of the principal Act is hereby amended—

(a) by the substitution for paragraph (b) of subsection (2) of the following paragraph:

"(b) only in respect of goods entered for use in—

20 (i) a factory which is **[situated in an area approved by the Minister and is]** registered under the Factories, Machinery and Building Work Act, 1941 (Act No. 22 of 1941), or any like law in force in the territory of South-West Africa; or

25 (ii) a mine or works as defined in section 1 of the Mines and Works Act, 1956 (Act No. 27 of 1956) **[and which is situated in an area approved by the Minister];**";

(b) by the substitution for paragraph (c) of subsection (2) of the following paragraph:

30 "(c) only in respect of goods entered for use in such industry in a factory, mine or works which complies with such requirements in respect of **[number of operatives employed, number of machines in continuous use]** quantity of material used or quantity of goods produced or manufactured as the Commissioner may impose in consultation with the Board of Trade and Industries.";

(c) by the deletion of subsection (3); and

40 (d) by the substitution for paragraph (b) of subsection (14) of the following paragraph:

"(b) in all other cases, within a period of **[one month]** six months from the date when such refund first becomes due:".

Amendment of section 75 of Act 91 of 1964, as amended by section 13 of Act 95 of 1965, section 10 of Act 57 of 1966, section 8 of Act 85 of 1968, section 24 of Act 105 of 1969, section 8 of Act 103 of 1972, section 2 of Act 68 of 1973, section 9 of Act 71 of 1975, section 27 of Act 112 of 1977, section 8 of Act 93 of 1978 and section 10 of Act 110 of 1979.

45 20. Section 76 of the principal Act is hereby amended—

(a) by the substitution for paragraph (d) of subsection (2) of the following paragraph:

50 "(d) the goods concerned having been damaged, destroyed or irrecoverably lost by circumstances beyond his control prior to the release thereof for home consumption **[provided he satisfies the Secretary that any compensation received in respect of such damage, destruction or loss does not include the duty paid on the goods];**";

55 (b) by the substitution for paragraph (f) of subsection (2) of the following paragraph:

"(f) the **[adjustment]** substitution of any bill of entry in terms of section 40 (3)."; and

(c) by the deletion of subsection (6).

Amendment of section 76 of Act 91 of 1964, as amended by section 9 of Act 85 of 1968, section 25 of Act 105 of 1969, section 5 of Act 98 of 1970, section 10 of Act 71 of 1975 and section 11 of Act 110 of 1979.

60 21. (1) Section 77 of the principal Act is hereby amended by the substitution for paragraph (a) of subsection (1) of the following paragraph:

"(a) Any amount due to a licensee of a customs and excise warehouse who, in terms of the regulations, is per-

Amendment of section 77 of Act 91 of 1964, as amended by section 1 of Act 96 of 1967,

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mitted to pay excise duty or sales duty monthly or quarterly, in respect of such duty paid by him for which he was not liable or which is refundable to him in terms of item 534.00 of Schedule No. 5 or any item of Schedule No. 6 or 7 may, at any time within a period of two years from the date on which such amount first becomes due, be set off against any amount for which such licensee subsequently becomes liable in respect of excise duty or sales duty, provided the accounts or bills of entry submitted by such licensee in respect of the payment of any amount against which any amount so due to him has been set off are accompanied by a full statement by such licensee, supported by a certificate by an officer, giving full particulars of the excise duty or sales duty so paid and a full account of the circumstances under which the payment thereof took place and by such documentary evidence as the Commissioner may in each case require.”.

(2) Subsection (1) shall be deemed to have come into operation on 3 July 1978.

section 26 of Act 105 of 1969 and section 3 of Act 68 of 1973.

22. Section 80 of the principal Act is hereby amended by the substitution for paragraph (j) of subsection (1) of the following paragraph:

Amendment of section 80 of Act 91 of 1964, as amended by section 10 of Act 85 of 1968, section 27 of Act 105 of 1969 and section 28 of Act 112 of 1977.

“(j) claims or receives any rebate, drawback, refund or payment to which he knows he is not entitled under this Act [or fails forthwith to repay to the Controller any duty which has been refunded or rebated under the provisions of this Act and in respect of which he has been compensated by any other person];”.

23. Section 96A of the principal Act is hereby repealed.

Repeal of section 96A of Act 91 of 1964, as inserted by section 6 of Act 98 of 1970 and substituted by section 9 of Act 103 of 1972.

24. Section 99 of the principal Act is hereby amended by the addition to paragraph (a) of subsection (2) of the following proviso:

Amendment of section 99 of Act 91 of 1964, as amended by section 15 of Act 95 of 1965, section 17 of Act 85 of 1968, section 7 of Act 98 of 1970, section 34 of Act 112 of 1977 and section 12 of Act 110 of 1979.

“Provided that such agent or person shall cease to be so liable if he proves to the satisfaction of the Commissioner that—

(i) he was not a party to the non-fulfilment by any such importer, exporter, manufacturer, licensee, remover of goods in bond or other principal, of any such obligation;

(ii) when he became aware of such non-fulfilment, he notified the Controller thereof as soon as practicable; and

(iii) all reasonable steps were taken by him to prevent such non-fulfilment.”.

25. Section 113 of the principal Act is hereby amended by the deletion of paragraphs (a), (c), (d), (i) and (j) of subsection (1).

Amendment of section 113 of Act 91 of 1964, as amended by section 17 of Act 95 of 1965, section 14 of Act 57 of 1966, section 11 of Act 103 of 1972, section 5 of Act 68 of 1973 and section 49 of Act 42 of 1974.

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26. (1) Every amendment of Schedules Nos. 1, 3, 4, 5 and 6 to the principal Act made under section 48 (1) or (2) or section 75 (15) of the principal Act prior to 29 January 1982 shall not lapse by virtue of the provisions of section 48 (6) or 75 (16) of the principal Act.

(2) The amendment of Schedule No. 5 to the principal Act made under section 75 (15) of the principal Act by Government Notice No. R.267 of 12 February 1982 and the amendments of Schedules Nos. 1 and 6 to the principal Act made under sections 48 (2) and 75 (15) of the principal Act by Government Notices Nos. R.597 and R.598 of 25 March 1982, respectively, shall not lapse by virtue of the provisions of section 48 (6) or 75 (16) of the principal Act.

Continuation of certain amendments of Schedules Nos. 1, 3, 4, 5 and 6 to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971, section 12 of Act 103 of 1972, section 6 of Act 68 of 1973, section 3 of Act 64 of 1974, section 13 of Act 71 of 1975, section 13 of Act 105 of 1976, section 38 of Act 112 of 1977 and section 3 of Act 114 of 1981.

27. (1) Schedule No. 1 to the principal Act is hereby amended to the extent set out in the Schedule to this Act.

(2) Notwithstanding the provisions of section 58 (1) of the principal Act, this section shall be deemed to have come into operation on 11 February 1982 at 15h00.

Amendment of Schedule No. 1 to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971, section 12 of Act 103 of 1972, section 6 of Act 68 of 1973, section 3 of Act 64 of 1974, section 13 of Act 71 of 1975, section 13 of Act 105 of 1976, section 38 of Act 112 of 1977 and section 3 of Act 114 of 1981.

28. This Act shall be called the Customs and Excise Amendment Act, 1982.

Short title.

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Schedule

AMENDMENT OF SCHEDULE NO. 1 TO THE CUSTOMS AND EXCISE ACT, 1964

By the insertion after Part 3 of the following:

"PART 4

SURCHARGE

NOTES:

1. The rate of surcharge specified in this Part in respect of any imported goods (excluding goods provided for in Note 7) shall apply to any such goods at the time of entry for home consumption in terms of Schedule No. 1, 3 or 4.
2. The value for surcharge purposes shall be the value for customs duty purposes as defined in section 65.
3. Any surcharge payable in terms of this Part in respect of any goods specified therein shall be additional to any customs, excise or sales duty payable in terms of Part 1, 2 or 3 in respect of such goods.
4. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2, 3 and 4 of this Schedule.
5. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in this Part it shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
6. Any reference in this Part 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.
7. Any rate of surcharge specified in this Part in respect of any goods shall not apply to any such goods—
 - (a) which are entered in terms of item 312.01/48.01 of Schedule No. 3 or items 401.00, 402.00, 405.04, 405.05 (II), 405.07, 406.00, 407.00, 408.00, 409.00, 410.03/30.03 (2), 411.00/84.10, 89.01 and 89.02, 412.02, 412.03, 412.04, 412.07, 412.08, 412.09, 412.10, 412.11, 412.12, 412.13, 412.15, 412.16, 412.17, 460.23, 460.24, 470.00, 480.00 and 490.00 of Schedule No. 4,
 - (b) provided for in paragraphs (i) to (iv) of the proviso to section 38 (1) (a),
 - (c) imported in such quantities, at such times, for such purposes and subject to such conditions as the Director-General: Industries, Commerce and Tourism may allow by specific permit,
 - (d) being components imported separately as original equipment (for example, as a reserve supply for replacing components which are damaged or short-shipped or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03/01.02, 317.03/04.02 or 317.04/04.02 of Schedule No. 3, and
 - (e) being printed books, newspapers, journals and periodicals, imported by post, of a value for duty purposes not exceeding R10 per parcel.

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
161.00	LIVE ANIMALS; ANIMAL PRODUCTS	
	01.00 Live animals (excluding goods of subheadings Nos. 01.01.10 and 01.01.20)	10%
	02.00 Meat and edible meat offals	10%
	03.00 Fish, crustaceans and molluscs (excluding goods of subheadings Nos. 03.01.20, 03.02.10 and 03.02.17)	10%
	04.00 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included (excluding goods of headings or subheadings Nos. 04.03.15, 04.03.20, 04.04.50, 04.04.90, 04.05.10, 04.05.90 and 04.06)	10%
	05.00 Products of animal origin, not elsewhere specified or included (excluding goods of headings or subheadings Nos. 05.04, 05.05, 05.07.20, 05.08.10, 05.09.05, 05.09.15, 05.09.25, 05.12.10, 05.13, 05.15.25 and 05.15.35)	10%
162.00	VEGETABLE PRODUCTS	
	06.00 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage (excluding goods of headings Nos. 06.01 and 06.02)	10%

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I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
	07.00 Edible vegetables and certain roots and tubers (excluding goods of subheadings Nos. 07.01.50, 07.01.55, 07.02.17, 07.03.20, 07.04.20, 07.04.79, 07.05.30, 07.05.70, 07.05.90 and 07.06.10)	10%
	08.00 Edible fruit and nuts; peel of melons or citrus fruit (excluding goods of subheadings Nos. 08.01.20, 08.01.41, 08.01.42, 08.03.20, 08.05.10, 08.05.40, 08.06.10, 08.10.10, 08.10.30, 08.10.90, 08.11.10, 08.11.30, 08.11.90 and 08.13.80)	10%
	09.00 Coffee, tea, maté and spices (excluding goods of headings or subheadings Nos. 09.01.10, 09.02, 09.04.10, 09.04.50, 09.05, 09.06.30, 09.07.30, 09.08, 09.09.90, 09.09.95, 09.10.10.20, 09.10.30 and 09.10.80)	10%
	10.00 Cereals (excluding goods of subheading No. 10.06.20)	10%
	11.00 Products of the milling industry; malt and starches; gluten; inulin (excluding goods of subheadings Nos. 11.01.40.10, 11.02.10.40, 11.02.20.20, 11.02.30.20, 11.02.40.40, 11.04.30.10, 11.07.20 and 11.07.40.10)	10%
	12.00 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder (excluding goods of subheadings Nos. 12.01.20, 12.01.40, 12.01.45, 12.03.10, 12.06.10, 12.07.20.20 and 12.08.10)	10%
	13.00 Lacs; gums, resins and other vegetable saps and extracts (excluding goods of headings or subheadings Nos. 13.02 and 13.03.70)	10%
	14.00 Vegetable plaiting materials; vegetable products not elsewhere specified or included (excluding goods of subheadings Nos. 14.01.10 and 14.05.90)	10%
163.00	ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES	
	15.00 Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes (excluding goods of subheadings Nos. 15.02.20, 15.06.10, 15.06.20, 15.07.30, 15.07.50, 15.07.55, 15.07.80, 15.10.10, 15.10.50, 15.11.10, 15.11.50 and 15.15.10)	10%
164.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO	
	16.00 Preparations of meat, of fish, of crustaceans or molluscs (excluding goods of subheadings Nos. 16.01.05, 16.01.10, 16.02.20, 16.02.30, 16.03.10, 16.04.25, 16.04.40, 16.04.50, 16.04.60 and 16.05.80)	10%
	17.00 Sugars and sugar confectionery (excluding goods of headings or subheadings Nos. 17.02.10.10, 17.02.30.10, 17.02.60, 17.03.10 and 17.04)	10%
	18.00 Cocoa and cocoa preparations (excluding goods of headings or subheadings Nos. 18.01.10, 18.01.20, 18.02.10, 18.05 and 18.06.20)	10%
	19.00 Preparations of cereals, flour or starch; pastrycooks' products (excluding goods of headings or subheadings Nos. 19.02.50, 19.03, 19.04.10, 19.05.10, 19.07 and 19.08)	10%
	20.00 Preparations of vegetables, fruit or other parts of plants (excluding goods of subheadings Nos. 20.01.20, 20.02.15, 20.02.25, 20.02.70, 20.02.80.10, 20.03.10, 20.03.30, 20.03.90, 20.04.10, 20.04.50, 20.05.20, 20.06.30, 20.06.50, 20.06.60, 20.06.90, 20.07.05 and 20.07.15)	10%
	21.00 Miscellaneous edible preparations (excluding goods of subheadings Nos. 21.02.10, 21.02.20, 21.02.50, 21.05.10, 21.07.15, 21.07.30, 21.07.40 and 21.07.85)	10%
	22.00 Beverages, spirits and vinegar (excluding goods of headings or subheadings Nos. 22.02.20, 22.03, 22.05.50.10, 22.07.10, 22.09.10.10, 22.09.20, 22.09.30, 22.09.40, 22.09.50, 22.09.60 and 22.09.90)	10%
	23.00 Residues and waste from the food industries; prepared animal fodder	10%
	24.00 Tobacco (excluding goods of subheading No. 24.02.10)	10%
165.00	MINERAL PRODUCTS	
	25.00 Salt; sulphur; earths and stone; plastering materials, lime and cement (excluding goods of headings or subheadings Nos. 25.03.10, 25.04, 25.07.20, 25.08, 25.12, 25.13.20, 25.15.10, 25.17.15, 25.19.30, 25.22.30, 25.23.50, 25.23.90 and 25.32.45)	10%
	26.00 Metallic ores, slag and ash (excluding goods of subheadings Nos. 26.01.65, 26.01.70 and 26.02.90)	10%

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166.00	27.00 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes (excluding goods of headings or subheadings Nos. 27.01, 27.07, 27.09, 27.10, 27.12, 27.13.10, 27.13.20, 27.15.20 and 27.17) PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES	10%
	28.00 Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes (excluding goods of headings or subheadings Nos. 28.02, 28.04.50, 28.04.60, 28.06, 28.08, 28.09, 28.13.05.20, 28.13.05.90, 28.13.60.20, 28.13.60.40, 28.15.10, 28.17.70.20, 28.18.25.20, 28.20.50, 28.22, 28.23.10, 28.29.20, 28.29.30, 28.30.80.10, 28.32.10.20, 28.32.25.10, 28.36, 28.37.20, 28.39.10, 28.40.30, 28.42.12, 28.42.15, 28.42.40.20, 28.44.30.10, 28.44.30.20, 28.45.20, 28.46.10, 28.48.10, 28.48.20 and 28.50)	10%
	29.00 Organic chemicals (excluding goods of headings or subheadings Nos. 29.01.20, 29.01.40, 29.02.05, 29.02.35, 29.02.80, 29.03.25, 29.03.50, 29.04.10, 29.04.85, 29.05.20, 29.06.60, 29.07.40, 29.08.60, 29.13.60, 29.14.05.10, 29.14.09.50, 29.14.09.60, 29.14.17.10, 29.14.19.10, 29.15.15, 29.15.20, 29.15.30, 29.15.50, 29.15.80, 29.16.10, 29.16.15, 29.16.17.05, 29.16.17.10, 29.16.65, 29.16.70, 29.16.75, 29.16.80, 29.19.30, 29.19.90, 29.23.30, 29.23.80, 29.24.10, 29.26.10, 29.28.10, 29.31.70, 29.35.07, 29.35.09, 29.35.11, 29.35.20, 29.35.50, 29.35.70, 29.37, 29.42.10 and 29.44.10)	10%
	30.00 Pharmaceutical products (excluding goods of subheadings Nos. 30.02.50, 30.03.15, 30.05.10 and 30.05.20)	10%
	31.00 Fertilizers (excluding goods of headings or subheadings Nos. 31.01, 31.02.70, 31.04, 31.05.30 and 31.05.90)	10%
	32.00 Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks (excluding goods of subheadings Nos. 32.04.10, 32.05.90, 32.09.10, 32.09.20, 32.09.40, 32.10.10, 32.10.90, 32.12.90 and 32.13.20)	10%
	33.00 Essential oils and resinoids; perfumery, cosmetic or toilet preparations (excluding goods of subheadings Nos. 33.01.10.90, 33.06.05.50, 33.06.05.90, 33.06.25.90, 33.06.35.50, 33.06.35.60, 33.06.35.90 and 33.06.60.20)	10%
	34.00 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes" (excluding goods of subheadings Nos. 34.01.10, 34.01.90 and 34.02.90)	10%
	35.00 Albuminoidal substances; glues; enzymes (excluding goods of headings or subheadings Nos. 35.01.10, 35.02.20, 35.04 and 35.07.10)	10%
	36.00 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations (excluding goods of subheadings Nos. 36.05.10 and 36.08.20)	10%
	37.00 Photographic and cinematographic goods (excluding goods of headings or subheadings Nos. 37.01.10, 37.01.15, 37.01.20, 37.01.60, 37.01.90, 37.02.20, 37.02.30, 37.02.90, 37.04.90, 37.05.90 and 37.08)	10%
	38.00 Miscellaneous chemical products (excluding goods of headings or subheadings Nos. 38.01.10, 38.03.10, 38.05, 38.07.10, 38.08.10, 38.09.10, 38.11.05.90, 38.14.20.20, 38.14.30.20, 38.19.10, 38.19.25, 38.19.51 and 38.19.75)	10%
167.00	ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF	
	39.00 Artificial resins and plastic materials, cellulose esters and ethers; articles thereof (excluding goods of subheadings Nos. 39.01.10.05, 39.01.10.20, 39.01.10.40, 39.01.20.05, 39.01.20.07, 39.01.20.09, 39.01.20.30, 39.01.20.32, 39.01.20.34, 39.01.30.10, 39.01.61.20, 39.01.61.30, 39.01.69.10, 39.01.77.10, 39.01.79.40, 39.01.85, 39.03.10, 39.03.70.10, 39.07.10.21, 39.07.10.23, 39.07.10.45, 39.07.30.10, 39.07.90.10 and 39.07.90.50)	10%
	40.00 Rubber, synthetic rubber, factice, and articles thereof (excluding goods of headings or subheadings Nos. 40.02.15, 40.02.20, 40.02.30, 40.03, 40.04.90, 40.09.65, 40.09.70.10, 40.09.90, 40.10.10.90, 40.14.20 and 40.14.80)	10%
168.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (EXCLUDING SILK-WORM GUT)	

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I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
	41.00 Raw hides and skins (excluding furskins) and leather (excluding goods of subheadings Nos. 41.01.10, 41.01.30, 41.01.35, 41.01.40, 41.01.50, 41.01.60, 41.01.90, 41.04.10.10, 41.05.10, 41.05.20 and 41.08.10)	10%
	42.00 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut, excluding silk-worm gut (excluding goods of subheadings Nos. 42.02.10, 42.02.20, 42.03.10.10 and 42.04.50)	10%
	43.00 Furskins and artificial fur; manufactures thereof (excluding goods of headings or subheadings Nos. 43.01, 43.02 and 43.03.05)	10%
169.00	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	
	44.00 Wood and articles of wood; wood charcoal (excluding goods of headings or subheadings Nos. 44.03.10.90, 44.03.30.90, 44.03.40, 44.03.50.90, 44.03.80.90, 44.04.10.90, 44.04.90, 44.05.10.90, 44.05.20, 44.05.30, 44.05.40, 44.05.50, 44.05.60, 44.05.70, 44.05.80, 44.05.90, 44.07, 44.12, 44.13.10.10, 44.13.10.20, 44.13.20.10, 44.13.20.20, 44.15.10, 44.15.15, 44.15.20.10, 44.22.20.20, 44.23.30, 44.23.50, 44.26.10, 44.27.40 and 44.28.35)	10%
	45.00 Cork and articles of cork	10%
	46.00 Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork; articles of loofah (excluding goods of subheadings Nos. 46.03.10 and 46.03.20)	10%
170.00	PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF	
	47.00 Paper-making material	10%
	48.00 Paper and paperboard; articles of paper pulp, of paper or of paperboard (excluding goods of headings or subheadings Nos. 48.01.10, 48.01.20, 48.01.28, 48.01.30, 48.01.40, 48.01.70, 48.01.80.85, 48.01.90.10, 48.01.94.25, 48.01.96.10, 48.03.10, 48.03.20, 48.05.17, 48.05.50, 48.05.90, 48.07.01.10, 48.07.07.10, 48.07.12, 48.07.18, 48.07.20.90, 48.07.30, 48.07.85.90, 48.07.90, 48.10, 48.11.10, 48.13.10.10, 48.13.80.10, 48.14, 48.15.60, 48.16.20.10 and 48.21.40)	10%
	49.00 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans (excluding goods of headings or subheadings Nos. 49.01.50, 49.07, 49.11.50, 49.11.60 and 49.11.90)	10%
171.00	TEXTILES AND TEXTILE ARTICLES	
	50.00 Silk and waste silk (excluding goods of subheading No. 50.09.10)	10%
	51.00 Man-made fibres (continuous)	10%
	52.00 Metallised textiles	10%
	53.00 Wool and other animal hair (excluding goods of headings or subheadings Nos. 53.01.10, 53.01.20, 53.02.10.10, 53.02.20.10, 53.05.10.10, 53.05.20.10, 53.08, 53.11.10.10 and 53.11.10.50)	10%
	54.00 Flax and ramie (excluding goods of subheadings Nos. 54.01.10, 54.02.10 and 54.05.10)	10%
	55.00 Cotton (excluding goods of subheadings Nos. 55.01.10, 55.02.10 and 55.03.10)	10%
	56.00 Man-made fibres (discontinuous) (excluding goods of subheading No. 56.07.38)	10%
	57.00 Other vegetable textile materials; paper yarn and woven fabrics of paper yarn (excluding goods of subheadings Nos. 57.01.10, 57.02.10, 57.03.10 and 57.04.90.10)	10%
	58.00 Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery (excluding goods of subheading No. 58.04.10.10)	10%
	59.00 Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use (excluding goods of subheadings Nos. 59.01.20.90, 59.12.50, 59.16.20 and 59.17.25)	10%
	60.00 Knitted and crocheted goods (excluding goods of subheadings Nos. 60.01.80 and 60.03.20)	10%

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I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
	61.00 Articles of apparel and clothing accessories of textile fabric, excluding knitted or crocheted goods (excluding goods of subheadings Nos. 61.01.10, 61.02.10, 61.05.10 and 61.11.40)	10%
	62.00 Other made up textile articles (excluding goods of subheadings Nos. 62.01.10.10, 62.01.20.10 and 62.01.30.10)	10%
	63.00 Old clothing and other textile articles; rags	10%
172.00	FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	
	64.00 Footwear, gaiters and the like; parts of such articles (excluding goods of subheadings Nos. 64.01.15.30, 64.01.15.40, 64.02.10, 64.02.35, 64.02.45.30, 64.02.45.50, 64.02.55.20, 64.04.10, 64.04.50.30, 64.04.50.40 and 64.06.20)	10%
	65.00 Headgear and parts thereof (excluding goods of subheadings Nos. 65.03.10, 65.03.20, 65.04.10, 65.05.40, 65.05.90 and 65.06.10)	10%
	66.00 Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof	10%
	67.00 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair (excluding goods of subheadings Nos. 67.01.10 and 67.02.10.90)	10%
173.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	
	68.00 Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials (excluding goods of subheadings Nos. 68.02.20, 68.06.10, 68.12.10, 68.12.20, 68.12.70 and 68.16.10)	10%
	69.00 Ceramic products (excluding goods of headings or subheadings Nos. 69.02.10, 69.03.10, 69.03.30, 69.05.90, 69.09.10, 69.10, 69.11.35.10, 69.12.15.10, 69.12.15.20, 69.12.35.10, 69.12.35.20, 69.12.35.30 and 69.14)	10%
	70.00 Glass and glassware (excluding goods of headings or subheadings Nos. 70.03, 70.06, 70.10.10, 70.10.20.10, 70.10.20.20, 70.10.20.40, 70.12, 70.13.10, 70.13.50, 70.14.10, 70.14.30.10, 70.14.30.20, 70.17.10, 70.18, 70.19.10, 70.19.20, 70.20.40 and 70.21.20)	10%
174.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
	71.00 Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery (excluding goods of headings or subheadings Nos. 71.01, 71.02.20, 71.02.30, 71.02.80, 71.02.90, 71.03.10, 71.12, 71.15.30 and 71.16)	10%
	72.00 Coin (excluding goods of subheading No. 72.01.90)	10%
175.00	BASE METALS AND ARTICLES OF BASE METAL	
	73.00 Iron and steel and articles thereof (excluding goods of headings or subheadings Nos. 73.02.90, 73.04.10.10, 73.12.50.30, 73.13.20, 73.13.30, 73.14.90.05, 73.14.90.15, 73.14.90.30, 73.14.90.90, 73.14.95.05, 73.14.95.15, 73.14.95.30, 73.14.95.90, 73.15.52.20, 73.15.59.30, 73.15.59.40, 73.15.59.50, 73.15.84, 73.17, 73.18.40, 73.18.60, 73.20.50, 73.21.40, 73.21.60, 73.21.80, 73.21.90, 73.22.30, 73.23.20, 73.27.15.10, 73.27.15.20, 73.29.20, 73.31.40, 73.32.20.20, 73.32.20.30, 73.32.70, 73.33.05, 73.35.50, 73.35.60, 73.36.10, 73.36.30.10, 73.36.30.40, 73.38.65, 73.38.75, 73.40.19, 73.40.20, 73.40.25, 73.40.58 and 73.40.66)	10%
	74.00 Copper and articles thereof (excluding goods of subheadings Nos. 74.11.20.10, 74.15.35, 74.16.10, 74.19.30.90 and 74.19.40.30)	10%
	75.00 Nickel and articles thereof (excluding goods of subheadings Nos. 75.04.10, 75.04.30 and 75.04.50)	10%
	76.00 Aluminium and articles thereof (excluding goods of subheadings Nos. 76.03.25, 76.16.35, 76.16.75 and 76.16.80)	10%
	77.00 Magnesium and beryllium and articles thereof (excluding goods of subheading No. 77.01.10)	10%
	78.00 Lead and articles thereof (excluding goods of subheadings Nos. 78.01.10.10, 78.01.40, 78.02.10, 78.04.10 and 78.04.30)	10%

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I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
	79.00 Zinc and articles thereof (excluding goods of subheading No. 79.03.10)	10%
	80.00 Tin and articles thereof (excluding goods of headings or subheadings Nos. 80.03, 80.04.10 and 80.04.30)	10%
	81.00 Other base metals employed in metallurgy and articles thereof (excluding goods of headings or subheadings Nos. 81.01, 81.02 and 81.04.20)	10%
	82.00 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof (excluding goods of subheadings Nos. 82.04.05.10, 82.05.05.10, 82.05.05.80 and 82.08.90)	10%
	83.00 Miscellaneous articles of base metal (excluding goods of subheadings Nos. 83.02.10, 83.02.20, 83.02.50, 83.02.90, 83.04.10.10, 83.07.15.10, 83.07.15.20, 83.07.25.10, 83.07.25.30, 83.07.25.90, 83.07.35.10, 83.07.35.20, 83.07.95.10, 83.07.95.20, 83.07.95.60, 83.07.95.90, 83.09.40, 83.13.10, 83.13.20, 83.14.10, 83.14.20 and 83.14.30)	10%
176.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF	
	84.00 Boilers, machinery and mechanical appliances; parts thereof (excluding goods of headings or subheadings Nos. 84.05.20, 84.05.60, 84.05.90, 84.06.10, 84.06.30, 84.06.60.10, 84.06.99.80, 84.06.99.90, 84.07.90, 84.08.10, 84.08.20.10, 84.10.20, 84.12.90, 84.14.10, 84.15.50.90, 84.15.60.90, 84.15.70.30, 84.15.70.90, 84.16, 84.17.70, 84.17.90, 84.18.10, 84.18.30, 84.18.40, 84.18.50, 84.18.70.90, 84.18.77, 84.19.90, 84.20.25, 84.20.40, 84.20.50, 84.20.90, 84.21.10, 84.21.20, 84.21.30.10, 84.21.40, 84.22.10, 84.22.13.10, 84.22.15, 84.22.20, 84.22.22, 84.22.33.40, 84.22.45, 84.22.85.10, 84.23.10, 84.23.12, 84.23.25, 84.23.45, 84.23.50.10, 84.24.55, 84.24.60, 84.25.20.10, 84.25.30.10, 84.26, 84.29, 84.30.90, 84.31, 84.32, 84.33, 84.34, 84.35, 84.36, 84.37, 84.38, 84.39, 84.40.15.90, 84.40.20, 84.40.30, 84.40.40, 84.40.90, 84.41.20, 84.42, 84.43, 84.44, 84.45.16.60, 84.45.16.70, 84.45.33.10, 84.45.65.10, 84.45.90.15, 84.45.90.35, 84.45.90.50, 84.45.90.70, 84.45.90.80, 84.46.90, 84.47.05.90, 84.47.25, 84.47.90, 84.49.20.90, 84.49.30, 84.50, 84.51.10, 84.51.80, 84.52.20, 84.53.10, 84.53.40, 84.54.10, 84.54.20, 84.55.60.10, 84.55.60.40, 84.55.60.50, 84.55.60.60, 84.55.60.70, 84.55.70.50, 84.56.40, 84.56.70, 84.56.90, 84.57, 84.59.40.10, 84.59.65, 84.59.75, 84.59.80, 84.61.57.90, 84.61.59.90, 84.61.65.15, 84.61.65.20, 84.62.05, 84.62.06.10, 84.62.06.15, 84.62.06.20, 84.62.06.25, 84.62.06.30, 84.62.06.35, 84.62.15.90, 84.62.20.25, 84.62.20.35, 84.62.23.90, 84.62.25.10, 84.62.25.30, 84.62.30.90, 84.62.40.90, 84.63.33, 84.63.50.05, 84.63.50.15, 84.63.90.30 and 84.65)	10%
	85.00 Electrical machinery and equipment; parts thereof (excluding goods of subheadings Nos. 85.01.04, 85.01.17, 85.01.18.22, 85.01.18.50, 85.01.18.60, 85.01.23.10, 85.01.70.07, 85.01.70.15, 85.01.70.20, 85.07.20, 85.08.10.10, 85.08.10.20, 85.11.40.10, 85.11.40.50, 85.11.50.50, 85.12.30.10, 85.12.80.20, 85.13.30, 85.15.10, 85.15.15.80, 85.15.20, 85.15.70 and 85.17.10)	10%
177.00	VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT	
	86.00 Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered) (excluding goods of headings or subheadings Nos. 86.02, 86.03.05, 86.03.15, 86.04.10, 86.05, 86.07.20, 86.07.30, 86.07.40, 86.09.30.10, 86.09.30.20, 86.09.40, 86.09.90 and 86.10.20)	10%
	87.00 Vehicles (excluding railway or tramway rolling-stock) and parts thereof (excluding goods of subheadings Nos. 87.01.10, 87.01.15, 87.01.17, 87.01.80, 87.01.90, 87.02.15, 87.02.85, 87.03.10, 87.03.20, 87.09.30 and 87.12.20 and chassis components of subheadings Nos. 87.04.20 and 87.04.25)	10%
	88.00 Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers (excluding goods of subheadings Nos. 88.01.20, 88.02.10 and 88.03.90)	10%
	89.00 Ships, boats and floating structures (excluding goods of subheadings Nos. 89.01.20, 89.01.40 and 89.05.10)	10%
178.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS THEREOF	
	90.00 Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof (excluding goods of headings or subheadings Nos. 90.01, 90.04.90, 90.05, 90.07.10, 90.07.20, 90.07.50, 90.07.60.50, 90.08.20, 90.08.30, 90.08.40, 90.08.80, 90.09.10, 90.09.20, 90.10.05, 90.10.65, 90.12, 90.14, 90.16.10, 90.17.60, 90.17.70, 90.17.90, 90.18.90, 90.19.10, 90.19.20, 90.20, 90.21, 90.23, 90.24.30, 90.25 and 90.27.10)	10%

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I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
	91.00 Clocks and watches and parts thereof (excluding goods of headings or sub-headings Nos. 91.01.90, 91.02.90, 91.03, 91.04.10, 91.04.90, 91.05.10, 91.07, 91.08, 91.09.10, 91.10.10 and 91.11)	10%
	92.00 Musical instruments; sound recorders or reproducers; television image and sound recorders or reproducers; parts and accessories of such articles (excluding goods of headings or subheadings Nos. 92.02, 92.03, 92.04, 92.05, 92.06.90, 92.07, 92.08.10.90, 92.10.20, 92.10.25, 92.10.30.90, 92.11.10, 92.11.20, 92.11.40.90, 92.12.20, 92.12.70 and 92.13.10)	10%
179.00	ARMS AND AMMUNITION; PARTS THEREOF	
	93.00 Arms and ammunition; parts thereof (excluding goods of headings or subheadings Nos. 93.02, 93.03.10, 93.04.10, 93.04.20, 93.04.40, 93.04.50, 93.04.60, 93.04.70, 93.04.80, 93.04.90, 93.04.95, 93.04.97, 93.05.10 and 93.06)	10%
180.00	MISCELLANEOUS MANUFACTURED ARTICLES	
	94.00 Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishing (excluding goods of subheadings Nos. 94.03.10.10 and 94.03.20)	10%
	95.00 Articles and manufactures of carving or moulding material	10%
	96.00 Brooms, brushes, powder-puffs and sieves	10%
	97.00 Toys, games and sports requisites; parts thereof (excluding goods of subheadings Nos. 97.03.98, 97.05.10, 97.06.40, 97.06.90 and 97.07.10)	10%
	98.00 Miscellaneous manufactured articles (excluding goods of headings or subheadings Nos. 98.03.30, 98.07.10, 98.07.20, 98.10.10, 98.11 and 98.12.10.90)	10%
181.00	WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES	
	99.00 Works of art, collectors' pieces, and antiques	10%''