



# STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

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REPUBLIC OF SOUTH AFRICA

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KANTOOR VAN DIE EERSTE MINISTER

OFFICE OF THE PRIME MINISTER

No. 1518.

25 Julie 1984

No. 1518.

25 July 1984

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring gegee 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. 89 van 1984: Wysigingswet op Doane en Aksyns, 1984.

No. 89 of 1984: Customs and Excise Amendment Act, 1984.

## CUSTOMS AND EXCISE AMENDMENT ACT, 1984

Act No. 89, 1984

## 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 determine the manner in which any person entering or leaving the Republic shall declare goods in his possession; to further regulate the liability of a container operator for duty and the calculation of the value of certain imported goods; to make provision for the lapse of amendments of Schedule No. 2 to the said Act made under section 56 (1A) thereof; to delete the provisions in relation to the entry of certain goods under rebate of duty in so far as they apply to kerosene; to empower the Minister of Industries, Commerce and Tourism to issue a permit authorizing entry of certain imported goods under rebate of duty; to extend the provisions relating to offences; to delete a certain provision relating to the prohibition of the exportation or transit carriage through the Republic or coastwise carriage of certain goods; to empower the Commissioner for Customs and Excise to approve certain persons as container operators; and to amend Schedule No. 1 to the said Act; to provide for the continuation of certain amendments of Schedules Nos. 1, 2, 3, 4, 5 and 6 to the said Act, for the commencement of certain Government Notices amending Schedules Nos. 1 and 3 to the said Act and for the application of section 40 of the said Act in relation to certain sunflower seed oils; and to provide for matters connected therewith.

*(English text signed by the State President.)*  
*(Assented to 3 July 1984.)*

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

1. Section 1 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended by the substitution in subsection (1) for the definition of "container operator" of the following definition:

"'container operator' means any person providing international transportation of containerized goods, and approved by the Commissioner, under section 96A, for operating containers in the Republic;"

Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979 and section 1 of Act 98 of 1980.

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2. Section 15 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:  
 “(1) Any person entering or leaving the Republic shall, in such manner as the Commissioner may determine, unreservedly declare all goods in his possession which he brought with him into the Republic or proposes taking with him beyond the borders of the Republic, and shall furnish an officer with full particulars thereof, answer fully and truthfully all questions put to him by such officer and, if required by [an] such officer to do so, produce and open such goods for inspection by the said officer.”
- Amendment of section 15 of Act 91 of 1964, as amended by section 2 of Act 98 of 1970.
3. Section 44 of the principal Act is hereby amended—  
 (a) by the substitution for paragraph (b) of subsection (5A) of the following paragraph:  
 “(b) in respect of goods containerized in—  
 (i) L.C.L. containers; and  
 (ii) other containers delivered to a container operator as contemplated in subsection (5) (c) and specified in a list to be compiled by the container operator concerned,  
 upon delivery thereof to a depot operator; or”;  
 and  
 (b) by the substitution for paragraph (a) of subsection (5B) of the following paragraph:  
 “(a) in respect of goods containerized in L.C.L. containers and the other containers referred to in subsection (5A) (b) (ii), upon lawful delivery thereof, after due entry thereof has been made, to the importer or his agent; or”.
- Amendment of section 44 of Act 91 of 1964, as amended by section 10 of Act 95 of 1965, section 5 of Act 57 of 1966, section 16 of Act 105 of 1969, section 7 of Act 71 of 1975, section 8 of Act 112 of 1977 and section 5 of Act 110 of 1979.
4. Section 56 of the principal Act is hereby amended by the substitution for subsection (7) of the following subsection:  
 “(7) The provisions of section 48 (5), (6) and (7) shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (1) or (1A) of this section.”.
- Amendment of section 56 of Act 91 of 1964, as substituted by section 16 of Act 112 of 1977 and amended by section 4 of Act 93 of 1978.
5. Section 71 of the principal Act is hereby amended by the substitution in subsection (2) for the words preceding the first proviso of the following words:  
 “Where any [used] motor vehicle [is imported or where any new motor vehicle] is imported by a natural person for his own use and not for sale, the Commissioner may, notwithstanding the provisions of section 65 (1) and (4) but with due regard to the provisions of section 66, determine a value which shall, subject to a right of appeal to the court, *mutatis mutandis* in accordance with the provisions of section 65 (6), be deemed to be the value for duty purposes of such vehicle [and his determination shall be final]:”.
- Amendment of section 71 of Act 91 of 1964, as amended by section 10 of Act 105 of 1976.
6. Section 75 of the principal Act is hereby amended—  
 (a) by the substitution for subsection (4A) of the following subsection:  
 “(4A) (a) Notwithstanding anything to the contrary in this Act contained, any [kerosene,] distillate fuel or residual fuel oil which may be entered under rebate of duty under any item of Schedule No. 4 or 6, shall be so entered by the supplier thereof.  
 (b) Any [kerosene,] distillate fuel or residual fuel oil so entered shall, if supplied to a reseller or user thereof, be so supplied in such manner and on such conditions as may be prescribed by regulation.
- 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,

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- (c) Any reseller so supplied who supplies such **[kerosene,]** distillate fuel or residual fuel oil to any user, shall so supply it in such manner and on such conditions as may be prescribed by regulation.
- 5 (d) If a supplier mentioned in paragraph (a) supplies any **[kerosene,]** distillate fuel or residual fuel oil entered as stated in paragraph (a) to any reseller or user contrary to the manner or conditions prescribed therefor by regulation, he shall be liable for such duty thereon as may at the time of such entry or, if the duty concerned has after such entry been increased, of the payment of such duty, be leviable thereupon, as if no rebate of duty applied thereto.
- 10 (e) If any reseller mentioned in paragraph (c) supplies any **[kerosene,]** distillate fuel or residual fuel oil to any user contrary to the manner or conditions prescribed therefor by regulation, he shall be liable for the duty thereon to the extent of the rebate allowed to the supplier mentioned in paragraph (a) at the time of entry: Provided that if the duty in question has after such entry under rebate been increased, the extent of such rebate shall be deemed to be—
- 15 (i) the difference between the duty actually paid on entry for home consumption and such increased duty; or
- 20 (ii) such increased duty if no duty was paid on entry for home consumption.”;
- 25 (b) by the substitution in paragraph (b) of subsection (5) for the words preceding the proviso of the following words:
- 30 “Any person to whom any **[kerosene,]** distillate fuel or residual fuel oil has been supplied from stocks which have been entered under rebate of duty at a price which has been reduced to the extent of such rebate for a purpose stated in the item under which such **[kerosene,]** distillate fuel or residual fuel oil was so entered, and who applies such **[kerosene,]** distillate fuel or residual fuel oil or any portion thereof for any other purpose, shall be guilty of an offence and shall, notwithstanding the provisions of paragraph (a), be liable for the duty to the extent of the rebate allowed on entry for home consumption of such **[kerosene,]** distillate fuel or residual fuel oil on the full quantity of the **[kerosene,]** distillate fuel or residual fuel oil so supplied to him or on such portion thereof as the Commissioner may in his discretion determine.”;
- 35 and
- 40 (c) by the insertion after subsection (14) of the following subsection:
- 45 “(14A) (a) The Minister of Industries, Commerce
- 50 and Tourism or any officer in his Department designated by him may at any time after a permit by virtue of which imported goods may, in terms of any item of Schedule No. 3, 4 or 6, be entered under rebate of duty has, on the recommendation of the Board of Trade and Industries, been refused by him or the Director-General: Industries and Commerce but not later than two years after duty was paid on those goods, issue, on the recommendation of the Board of Trade and Industries and with the concurrence of the Minister, a permit authorizing entry of those goods under rebate of duty in accordance with the provisions of the item concerned, if, with due regard to any facts which became known after such a permit has been re-
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section 9 of Act 71 of 1975, section 27 of Act 112 of 1977, section 8 of Act 93 of 1978, section 10 of Act 110 of 1979 and section 19 of Act 86 of 1982.

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fused, he is satisfied that he or the said Director-General would have issued such a permit if those facts were then known.

- 5 (b) For the purposes of section 40 (3)—
  - (i) any bill of entry passed in relation to imported goods in respect of which a permit is issued under paragraph (a), shall be deemed to have been passed in error by reason of duty having been paid on goods intended for purposes or use under rebate of duty under section 75;
  - 10 (ii) the goods in respect of which such a permit is issued, shall be deemed to have qualified at the time duty was paid on such goods in all respects for rebate; and
  - 15 (iii) the duty paid on the imported goods concerned, shall be deemed to have been paid on the date on which the permit referred to in paragraph (a) was issued.”

- 20 7. Section 80 of the principal Act is hereby amended—
  - (a) by the deletion of the word “or” at the end of paragraph (n) of subsection (1); and
  - (b) by the addition to paragraph (o) of the said subsection (1) of the word “or” and the addition to the said subsection (1) of the following paragraph:
  - 25 “(p) fails to comply with any condition determined under section 107 (2) (a).”

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, section 28 of Act 112 of 1977 and section 22 of Act 86 of 1982.

8. Section 82 of the principal Act is hereby repealed.

Repeal of section 82 of Act 91 of 1964.

9. The following section is hereby inserted in the principal Act in Chapter XII before section 97:

Insertion of section 96A in Act 91 of 1964.

30 “Approval of container operators. 96A. The Commissioner may, with the concurrence of the Director-General: Transport, subject to such conditions as the Commissioner may generally or in respect of a particular case determine, approve, for operating containers in the Republic, any person providing international transportation of containerized goods.”

- 40 10. (1) Schedule No. 1 to the principal Act is hereby amended to the extent set out in the Schedule to this Act.
- (2) Subject to the provisions of section 58 (1) of the principal Act, this section shall be deemed to have come into operation on 28 March 1984.

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, section 3 of Act 114 of 1981 and section 27 of Act 86 of 1982.

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11. Every amendment of Schedules Nos. 1, 2, 3, 4, 5 and 6 to the principal Act made under section 48 (1) and (2), section 56 (1) and (1A) or section 75 (15) of the principal Act prior to 27 January 1984 shall not lapse by virtue of the provisions of section 48 (6), 56 (7) or 75 (16) of the principal Act.
- Continuation of certain amendments of Schedules Nos. 1, 2, 3, 4, 5 and 6 to Act 91 of 1964.
12. (1) The substitution, by Government Notice No. R. 380 of 27 February 1981, of paragraph (1) of tariff heading No. 76.03 in item 315.07 of Schedule No. 3 to the principal Act, shall be deemed to have come into operation on 22 June 1976.
- Commencement of certain Government Notices.
- 10 (2) The substitution, by Government Notice No. R.2072 of 1 October 1982, of tariff headings Nos. 82.05.05.95 and 82.05.05.99 of Part 1 of Schedule No. 1 to the principal Act, shall be deemed to have come into operation on 26 September 1980.
- (3) The substitution, by Government Notice No. R.18 of 7 January 1983, of rebate code 12.00 to tariff heading No. 87.06 in item 317.06 of Schedule No. 3 to the principal Act, shall be deemed to have come into operation on 1 March 1981.
- 15
13. For the purposes of section 40 (3) of the principal Act—
- Application of section 40 of Act 91 of 1964 in relation to sunflower seed oil.
- 20 (a) bills of entry passed on 30 March 1983 and 18 April 1983 in relation to sunflower seed oil shall, notwithstanding the provisions of item 460.03 (in relation to tariff heading No. 15.07) of Schedule No. 4, be deemed to have been passed in error by reason of duty having been paid on goods intended for purposes or use under rebate of duty under section 75;
- 25 (b) such sunflower seed oil shall be deemed to have qualified at the time duty was paid thereon in all respects for rebate; and
- 30 (c) the duty paid on the sunflower seed oil concerned shall be deemed to have been paid on the date of commencement of this Act.
14. This Act shall be called the Customs and Excise Amendment Act, 1984.
- Short title.

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## Schedule

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

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.10	By the substitution for tariff item 104.10 of the following: <p>“104.10 22.03 Beer made from malt (excluding Sorghum beer as defined in the Sorghum Beer Act, 1962 (Act No. 63 of 1962)):</p> <p>.10 Of a relative density before fermentation not exceeding 1 040°</p> <p>Plus a suspended duty of:</p> <p>In operation</p> <p>Maximum rate</p> <p>.20 Of a relative density before fermentation exceeding 1 040° but not exceeding 1 050°, which is cleared ex any customs and excise manufacturing warehouse during any financial year, or which is imported into the Republic, or which is illicit beer:</p> <p>(1) On the first 4 500 000 litres or any quantity less than 4 500 000 litres so cleared during a financial year</p> <p>(2) On the quantity so cleared during a financial year which is more than 4 500 000 litres but not exceeding 9 000 000 litres</p> <p>(3) On the quantity so cleared during a financial year which is more than 9 000 000 litres but not exceeding 18 000 000 litres</p> <p>(4) On the quantity so cleared during a financial year which is more than 18 000 000 litres but not exceeding 27 000 000 litres</p> <p>(5) On the quantity so cleared during a financial year which is more than 27 000 000 litres but not exceeding 36 000 000 litres</p> <p>(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres</p> <p>(7) If duty is paid on illicit beer</p> <p>(8) If imported</p> <p>.30 Of a relative density before fermentation exceeding 1 050°</p> <p>Plus, for every degree of relative density before fermentation exceeding 1 080°</p>	2 967c per 100 litres	2 966 c per 100 litres
		Nil	Nil
		275c per 100 litres	275c per 100 litres
		3 242c per 100 litres	—
		3 374c per 100 litres	—
		3 506c per 100 litres	—
		3 638c per 100 litres	—
		3 770c per 100 litres	—
		3 902c per 100 litres	—
		3 902c per 100 litres	—
		—	3 220c per 100 litres
		4 001c per 100 litres	3 440c per 100 litres
		22c per 100 litres	22c per 100 litres”
104.30	By the substitution for subitems 104.30.20 and 104.30.30 of the following: <p>“.20 Cigarettes</p>	12,5c per 10 cigarettes plus 56c per kg tobacco content	12,5c per 10 cigarettes plus 56c per kg tobacco content

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I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
	Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes	584c per kg tobacco content	584c per kg tobacco content
	.30 Cigarette tobacco	12,5c per 50g or fraction thereof plus 213c per kg tobacco	12,5c per 50g or fraction thereof plus 213c per kg tobacco
	Plus a suspended duty of:		
	In operation	Nil	Nil
	Maximum rate	73c per kg tobacco	73c per kg tobacco"
118.00 to 130.00	By the substitution for tariff items 118.00, 120.00, 122.00, 124.00, 126.00, 128.00 and 130.00 of the following: "118.00 PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES		
	118.10 33.06 Perfumery, cosmetic or toilet preparations (excluding pastes and other intermediate products, not put up for sale by retail, incense sticks and papers and barrier cream in packings of 5 kg or more, tooth powders, pastes and washes, shaving creams and baby powders)	35%	35%
	118.12 33.06 Aqueous distillates and aqueous solutions of essential oils, put up for sale by retail	35%	35%
	118.15 37.01 Photographic plates and film in the flat for instant development of photos (excluding plates and film in the flat identifiable as radiographic plates and film in the flat)	30%	30%
	118.16 37.01 Photographic disc film	30%	30%
	118.20 37.02 Film in rolls, sensitized, unexposed, perforated or not (excluding film identifiable as radiographic film, photomechanical film, aerial photography film, photogrammetrical film, microfilm, film designed for scientific recording purposes, film for use with electron microscopes and cinematograph film exceeding 8 mm in width)	30%	30%
	118.25 37.03 Sensitized paper, paperboard and cloth for instant development of photos (excluding paper, paperboard and cloth identifiable as radiographic paper, paperboard and cloth)	30%	30%
	120.00 RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK GUT)		
	120.10 43.03 Articles of apparel and clothing accessories, of furskin	35%	35%
	120.15 43.04 Articles of apparel and clothing accessories, of artificial fur	35%	35%



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I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
122.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
122.10 71.01	Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	35%	35%
122.15 71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)	35%	35%
122.20 71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	35%	35%
122.25 71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Commissioner and not being decorations, ornaments or building fixtures)	35%	35%
122.30 71.14	Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories or in industry)	35%	35%
122.35 71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) (excluding buttons of semi-precious stones and articles of a kind commonly used in laboratories or industry)	35%	35%
122.40 71.16	Imitation jewellery	35%	35%
124.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF		
124.10 85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)	35%	35%
124.15 85.15	Domestic television and radio receivers, including motor vehicle radio receivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)	35%	35%
126.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT		
126.05 87.01	Road tractors for semi-trailers, assembled	1%	1%
126.08 87.02	Motor cars, assembled (excluding those falling within subheading No. 87.02.05), with a value for duty purposes not exceeding R11 500	1%	1%
126.10 87.02	Motor cars, assembled (excluding those falling within subheading No. 87.02.05), with a value for duty purposes exceeding R11 500	2%	2%

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I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
126.15	87.02 Minibuses, assembled	1%	1%
126.20	87.02 Light goods vehicles, assembled	1%	1%
126.23	87.02 Motorbuses, motorcoaches and other public-service type passenger vehicles with a seating capacity of 16 seats or more, assembled	1%	1%
126.24	87.02 Goods vehicles (excluding light goods vehicles and dumpers)	1%	1%
126.25	87.02 Chassis fitted with engines and cabs, assembled, for motor vehicles of sub-headings Nos. 87.02.30, 87.02.90 and 87.02.95	1%	1%
126.30	87.04 Chassis fitted with engines, assembled, for motor vehicles of subheadings Nos. 87.01.50, 87.02.30, 87.02.90 and 87.02.95	1%	1%
126.35	87.09 Motor cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars, with an engine capacity of 200 cm <sup>3</sup> or more (excluding three-wheeled motor cycles, not chain driven)	30%	30%
128.00	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		
128.10	90.02 Mounted lenses identifiable for use with photographic cameras (excluding lenses identifiable for use only with air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger)	35%	35%
128.15	90.04 Sunglasses	35%	35%
128.20	90.05 Refracting telescopes (monocular and binocular), prismatic or not	35%	35%
128.25	90.07 Photographic cameras (excluding air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger; camera stands and supports)	35%	35%
128.30	90.07 Photographic flashlight apparatus (excluding electronic flashlight apparatus)	35%	35%
128.35	90.08 Cinematographic cameras (excluding stands and supports therefor) and cinematographic projectors (sound and silent), for use with film not exceeding 8 mm in width	35%	35%
128.40	90.09 Image projectors (excluding cinematographic projectors, overhead projectors and microfilm readers)	35%	35%
128.45	91.01 Pocket-watches, wrist-watches and other watches, including stop-watches (excluding Braille watches)	30%	30%

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I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
128.50 91.02	Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	30%	30%
128.55 91.04	Other clocks classified within this tariff heading in Part 1 of this Schedule (excluding tower, astronomical and observatory clocks)	30%	30%
128.60 92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound heads (excluding telephone answering machines and industrial tape duplicators); television image and sound recorders or reproducers (excluding those for use with magnetic tape of a width of 25 mm or more)	35%	35%
128.65 92.12	Gramophone records and other sound or similar recordings (excluding media for automatic data processing machines, recordings for teaching languages and seismic recordings); prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording (excluding media for automatic data processing machines)	35%	35%
130.00	ARMS AND AMMUNITION; PARTS THEREOF		
130.10 93.02	Revolvers and pistols, being fire-arms (excluding target shooting pistols of 5,6 mm calibre)	30%	30%
130.15 93.04	Sporting and target shooting guns, rifles and carbines	30%	30%
130.20 93.05	Air, spring and similar pistols, rifles and guns	30%	30%''