



# STAATSKOERANT

## VAN DIE REPUBLIEK VAN SUID-AFRIKA

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### REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

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#### DEPARTEMENT VAN DIE EERSTE MINISTER

No. 1354. 20 Julie 1977.

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

No. 112 van 1977: Tweede Wysigingswet op Doane en Aksyns, 1977.

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#### DEPARTMENT OF THE PRIME MINISTER

No. 1354. 20 July 1977.

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

No. 112 of 1977: Second Customs and Excise Amendment Act, 1977.

# ACT

To amend the Customs and Excise Act, 1964, so as to make other provision regarding goods imported by post and containerized cargoes; to make special provision regarding the manufacture and importation of cigarettes; to make new provision for determining the value for customs duty purposes of imported goods; to further regulate the disposal of goods on failure to make due entry; to provide for a surcharge on certain imported goods; to extend the power of the Minister of Finance to amend Schedule No. 1 to the said Act; to further regulate the imposition of anti-dumping duties, and to provide for the imposition of countervailing duties; to provide for clearing agent licences; to further regulate the value for sales duty purposes of certain goods; to provide further for liability for duty arising after entry of certain goods under rebate of duty; to empower the Secretary for Customs and Excise to demand the payment of certain amounts in respect of offences rendering manufactured goods liable to forfeiture; to further regulate the remission of forfeitures; to provide for the appointment of agents by container operators; to make further provision for the recovery of duty payable; and to amend Schedules Nos. 1 to 8 to the said Act; and to provide for matters connected therewith.

*(English text signed by the State President.)*  
*(Assented to 11 July 1977.)*

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

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  
 and section 1 of  
 Act 71 of 1975.

1. Section 1 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended—

(a) by the substitution in subsection (1) for the words preceding the definition of "agricultural distiller" of the following words:

"(1) In this Act, unless the context otherwise indicates, any reference to customs and excise or matters relating thereto shall be deemed to include a reference to sales duty and surcharge or matters relating thereto, and—";

(b) by the substitution in the said subsection (1) for the definition of "customs duty" of the following definition:

"'customs duty' means, subject to the provisions of subsection (3), any duty leviable under Schedule No. 1 (except Parts 3 and 4 thereof) or No. 2 on goods imported into the Republic;";

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- (c) by the substitution in the said subsection (1) for the definition of "exporter" of the following definition:  
 "'exporter' includes any person who, at the time of exportation—  
 (a) owns any goods exported;  
 (b) carries the risk of any goods exported;  
 (c) represents that or acts as if he is the exporter or owner of any goods exported;  
 (d) actually takes or attempts to take any goods from the Republic;  
 (e) is beneficially interested in any way whatever in any goods exported;  
 (f) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e),  
 and, in relation to imported goods, includes the manufacturer, supplier or shipper of such goods or any person inside or outside the Republic representing or acting on behalf of such manufacturer, supplier or shipper;"
- (d) by the substitution in the said subsection (1) for the definition of "illicit goods" of the following definition:  
 "'illicit goods', in relation to imported or excisable goods, sales duty goods or surcharge goods, means any such goods in respect of which any contravention under this Act has been committed, and includes any preparation or other product made wholly or in part from spirits or other materials which were illicit goods;"
- (e) by the substitution in the said subsection (1) for the definition of "officer" of the following definition:  
 "'officer' means a person employed on any duty relating to customs and excise and sales duty and surcharge by order or with the concurrence of the Secretary, whether such order has been given or such concurrence has been expressed before or after the performance of the said duty;"
- (f) by the insertion in the said subsection (1) after the definition of "still maker" of the following definitions:  
 "'surcharge' means any duty leviable under Part 4 of Schedule No. 1 on any goods which have been imported into the Republic;  
 'surcharge goods' means any goods specified in Part 4 of Schedule No. 1 which have been imported into the Republic;" and
- (g) by the addition of the following subsection:  
 "(3) For the purposes of the agreement concluded under section 51 with the governments of the Republic of Botswana, the Kingdom of Lesotho and the Kingdom of Swaziland and published by Government Notice No. R.3914 of 12 December 1969, 'customs duty' includes any duty leviable under Part 4 of Schedule No. 1 on goods imported into the Republic."

Amendment of section 13 of Act 91 of 1964, as amended by sections 1 and 3 of Act 57 of 1966 and section 5 of Act 105 of 1969.

2. Section 13 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) All goods imported by post other than parcel post shall be entered and declared to by the addressee and in the case of such goods exceeding one hundred rand in value, such entry and declaration shall be made at a customs and excise office before a Controller."

Amendment of section 18 of Act 91 of 1964, as amended by section 2 of Act 95 of 1965, section 1 of Act 57 of 1966,

3. Section 18 of the principal Act is hereby amended by the substitution for paragraph (d) of subsection (1) of the following paragraph:

"(d) a container operator may remove any container in bond to the container depot or container terminal to which it was consigned, without furnishing the security provided for in subsection (6) of this section, and the manifest in

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section 6 of  
Act 105 of 1969,  
section 4 of  
Act 71 of 1975  
and section 3 of  
Act 105 of 1976.

terms of section 7 (2) (b) of the goods packed in such container shall be deemed to be due entry for removal in bond of that container."

Amendment of  
section 27 of  
Act 91 of 1964,  
as amended by  
section 1 of  
Act 57 of 1966  
and section 10 of  
Act 105 of 1969.

4. Section 27 of the principal Act is hereby amended by the substitution in subsection (13), in the Afrikaans text, for the word "Sekretaris" of the word "Kontroleur".

Insertion of  
section 35A in  
Act 91 of 1964.

5. The following section is hereby inserted in the principal Act after section 35:

"Special  
provisions  
regarding  
cigarettes  
and  
cigarette  
tobacco.

35A. (1) The Minister may by regulation prescribe the sizes and types of containers which may be used by a manufacturer for the packing of cigarettes and cigarette tobacco.

(2) No manufacturer may remove any cigarettes or allow any cigarettes to be removed from the customs and excise manufacturing warehouse in question unless they have been packed in the prescribed manner and a stamp impression determined by the Secretary has been made on their containers: Provided that the Secretary may allow cigarettes so packed to be removed from such warehouse, in such circumstances as he may deem fit, without such stamp impression having been made on such containers.

(3) No cigarettes or cigarette tobacco shall be sold or disposed of or removed from the customs and excise manufacturing warehouse in question in partly or completely manufactured condition except in accordance with the provisions of this Act.

(4) No person shall—

(a) counterfeit or make any facsimile of any die or impression stamp determined under subsection (2);

(b) be in possession of, use or offer for sale or for use—

(i) any die or impression stamp counterfeited in contravention of paragraph (a); or

(ii) any facsimile of any die or impression stamp made in contravention of that paragraph."

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.

6. Section 41 of the principal Act is hereby amended—

(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 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 (including any information required to be given in any prescribed certificate of value) shall be declared by the exporter in any prescribed invoice or certificate in respect of any imported goods and such particulars shall, except where the Secretary otherwise determines, relate to the final amount of such normal price 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."



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(b) by the substitution for paragraph (c) of the said 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 Secretary 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 Secretary may determine a normal price, origin, date of purchase, quantity, description or any 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, origin, date of purchase, quantity, description or the characteristics of such goods.”; and

(c) by the addition to the said subsection (4) of the following paragraph:

“(d) The right of appeal referred to in paragraph (c) shall be exercised within a period of three months from the date of the determination concerned.”.

Amendment of section 43 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966 and section 6 of Act 105 of 1976.

7. Section 43 of the principal Act is hereby amended by the substitution in subsection (3) for the words preceding the proviso of the following words:

“(3) If after the expiration of three months from the date of removal to the State warehouse or other place indicated by the Controller or, where no such removal has taken place, from the date of expiry of the period prescribed in section 38 (1), any goods remain unentered, the Secretary may cause them to be sold, and if so sold the proceeds thereof shall be applied in discharge of any duty, expenses incurred by the department, charges due to the department, the Railway Administration, the Department of Transport, a container operator or a depot operator, and freight, and the overplus, if any, shall, unless the Secretary is satisfied that such goods were imported in contravention of any law, upon application be paid to the owner of the said goods.”.

Amendment of section 44 of Act 91 of 1964, as amended by section 10 of Act 95 of 1965, sections 1 and 5 of Act 57 of 1966, section 16 of Act 105 of 1969 and section 7 of Act 71 of 1975.

8. Section 44 of the principal Act is hereby amended—

(a) by the substitution for the proviso to subsection (1) of the following proviso:

“Provided that, subject to the provisions of subsection (7), any such liability shall cease if it is proved to the satisfaction of the Secretary that such goods (excluding, save in so far as the regulations otherwise provide, goods which are missing from any individual package and in respect of which any customs duty or sales duty or surcharge, each taken separately, does not exceed twenty-five rand) were not landed at any place in the Republic.”;

(b) by the substitution for paragraph (c) of subsection (5) of the following paragraph:

“(c) upon delivery of the goods, if containerized, to a container operator; or”; and

(c) by the substitution for subsection (7) of the following subsection:

“(7) Notwithstanding anything to the contrary in this section contained, no importer shall be granted a refund of customs duty or sales duty or surcharge paid in respect of any goods missing from any individual imported package, if such customs duty or sales duty or

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surcharges, each taken separately, does not exceed twenty-five rand."

Amendment of section 45 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966.

9. Section 45 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) Notwithstanding anything to the contrary in this Act contained, all goods consigned to or imported into the Republic or stored or manufactured in a customs and excise warehouse or removed in bond shall upon being entered for home consumption or upon payment of duty for any reason whatever, be liable to such duties (including anti-dumping duties and countervailing duties specified in Schedule No. 2 and new or increased duties referred to in section 58 (1) and duties imposed under the provisions of section 53) as may at the time of such entry or payment be leviable upon such goods."

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 and section 7 of Act 105 of 1976.

10. Section 47 of the principal Act is hereby amended—

(a) by the substitution for subsection (1) of the following subsection:

"(1) Subject to the provisions of this Act, duty shall be paid for the benefit of the State Revenue Fund on all imported goods, all excisable goods, all sales duty goods and all surcharge goods in accordance with the provisions of Schedule No. 1 at the time of entry for home consumption of such goods."

(b) by the substitution for subsection (5) of the following subsection:

"(5) Any export duty which may become payable in terms of section 48 (4) shall be paid for the benefit of the State Revenue Fund, at the time of entry for export, on such goods as may be specified in Part 5 of Schedule No. 1 in terms of the provisions of the said section."; and

(c) by the substitution for subsection (7) of the following subsection:

"(7) Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is expressly quoted in any tariff item or sales duty item or surcharge item or item of Part 2, 3, 4, 5 or 6 of the said Schedule or in any item in Schedule No. 2 in which such goods are specified, the goods so specified in the said tariff item or sales duty item or surcharge item or item of the said Part 2, 3, 4, 5 or 6 or in the said item of Schedule No. 2 shall be deemed not to include goods which are not classified under the said tariff heading or subheading."

Amendment of section 48 of Act 91 of 1964, as amended by section 6 of Act 57 of 1966, section 18 of Act 105 of 1969, section 3 of Act 98 of 1970, section 1 of Act 68 of 1973 and section 8 of Act 105 of 1976.

11. (1) Section 48 of the principal Act is hereby amended—

(a) by the deletion in paragraph (a) of subsection (1) of the words "or fifty";

(b) by the addition to subsection (1) of the following paragraph:

"(e) whenever he deems it expedient in the public interest otherwise to do so.";

(c) by the substitution in subsection (2) for the words preceding the proviso of the following words:

"(2) The Minister may from time to time by like notice amend Part 2, Part 3 and Part 4 of Schedule No. 1, whenever he deems it expedient in the public interest to do so"; and

(d) by the substitution for subsection (4) of the following subsection:

"(4) The Minister may, whenever he deems it expedient in the public interest to do so, by notice in the *Gazette* impose an export duty, on such basis as he may determine, in respect of any goods intended for export or any class or kind of such goods or any goods intended for export in circumstances specified in such notice and any export duty so imposed shall be set out in the form of a schedule which shall be deemed to be

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incorporated in Schedule No. 1 as Part 5 thereof and to constitute an amendment of Schedule No. 1."

(2) Paragraph (b) of subsection (1) shall be deemed to have come into operation on 9 July 1976.

Amendment of section 53 of Act 91 of 1964, as amended by section 19 of Act 105 of 1969.

12. Section 53 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) Any additional duty imposed in terms of subsection (1) shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 6 thereof and to constitute an amendment of Schedule No. 1."

Amendment of section 54 of Act 91 of 1964, as amended by section 3 of Act 85 of 1968.

13. The following section is hereby substituted for section 54 of the principal Act:

"Special provisions regarding the importation of cigarettes.

54. (1) The Minister may by regulation prescribe the sizes and types of containers in which cigarettes may be imported into the Republic.

(2) No person shall import any cigarettes unless they have been packed in the prescribed manner and a stamp impression determined by the Secretary has been made on their containers: Provided that the Secretary may allow cigarettes so packed to be imported, in such quantities and in such circumstances as he may deem fit, without such stamp impression having been made on such containers.

(3) No imported cigarettes shall be sold or disposed of or removed from the customs and excise warehouse concerned except in accordance with the provisions of this Act."

Substitution of heading to Chapter VI of Act 91 of 1964.

14. The following heading is hereby substituted for the heading to Chapter VI of the principal Act:

"ANTI-DUMPING AND COUNTERVAILING DUTIES."

Substitution of section 55 of Act 91 of 1964, as amended by section 12 of Act 95 of 1965, section 1 of Act 57 of 1966 and section 6 of Act 103 of 1972.

15. The following section is hereby substituted for section 55 of the principal Act:

"General provisions regarding anti-dumping and countervailing duties.

55. (1) Subject to the provisions of this Chapter and of the regulations, the goods specified in Schedule No. 2 shall, upon entry for home consumption, be liable, in addition to any other duty payable in terms of the provisions of this Act, to the appropriate anti-dumping or countervailing duties provided for in respect of such goods in that Schedule at the time of such entry, if they are imported from a supplier, or originate in a territory, specified in that Schedule in respect of those goods.

(2) An anti-dumping duty as well as a countervailing duty shall not be imposed under this Chapter on the same imported goods on account of the same circumstances.

(3) (a) Whenever any anti-dumping or countervailing duty is imposed on any goods under the provisions of this Chapter, the owner of any such goods stored in a customs and excise warehouse shall produce the invoice and other documents relating to such goods to the Controller not later than the time of entry of all or any part of such goods for removal from such warehouse.

(b) The provisions of paragraph (a) shall not apply in the case of such goods entered for export from a customs and excise warehouse.

(4) An anti-dumping or countervailing duty imposed under the provisions of this Chapter shall not apply to any goods entered under the provisions of

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any item specified in Schedule No. 3 or 4 unless such item is specified in Schedule No. 2 in respect of such goods.

(5) Notwithstanding the provisions of section 56 or 57, the Secretary may, subject to such conditions as he may impose in each case, exempt from payment of any anti-dumping or countervailing duty, any goods which are imported in such circumstances or in such quantities that the importation of such goods does not, in his opinion, constitute regular importation of such goods for trade purposes."

Substitution of  
section 56 of  
Act 91 of 1964.

16. The following section is hereby substituted for section 56 of the principal Act:

"Imposition of  
anti-dumping  
duties.

56. (1) The Minister may from time to time by notice in the *Gazette*, on the recommendation of the Board of Trade and Industries, amend Schedule No. 2 whenever he is satisfied—

- (a) that any goods have been or are being or are likely to be imported into the Republic in circumstances in which they shall in terms of subsection (2) be deemed to have been dumped;
- (b) that the effect of such importation will be—
  - (i) to cause or threaten material injury to an established industry in the Republic or materially retard the establishment of an industry in the Republic; or
  - (ii) to cause or threaten material injury to an established industry in another territory which is the territory of origin of any identical or comparable goods imported into the Republic; and
- (c) that it would be in the public interest to impose such anti-dumping duty in respect of the goods referred to in paragraph (a) as will in his opinion meet the dumping contemplated in subsection (2);

Provided that such duty shall not exceed the margin of dumping referred to in subsection (5).

(2) Imported goods shall for the purposes of subsection (1) (a) be deemed to have been dumped if—

- (a) their export price to the Republic is less than the price at which identical or comparable goods are being sold in the ordinary course of trade in any market in the territory of origin, if it is also the territory of export, of the said imported goods or, subject to the provisions of subsection (3), in the territory of export, if it is not the territory of origin, of the said imported goods, for consumption there; or
- (b) where it appears to the Minister that identical or comparable goods are not being so sold, or are not being sold in any such territory in such circumstances that their price there can be determined as contemplated in paragraph (a), the export price to the Republic of the said imported goods is less than either—
  - (i) the highest comparable price for identical or comparable goods when exported from any such territory to any third territory in the ordinary course of trade; or
  - (ii) the cost of production of identical or comparable goods in the territory of origin

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of the said imported goods, plus such amount in respect of administration, selling and other costs and profit as may appear to the Minister to be reasonable; or

- (c) they are being or are likely to be sold or offered for sale at a place in the Republic in the ordinary course of trade in wholesale quantities for an amount which is less than the price at which identical or comparable goods are being sold in the ordinary course of trade in any territory referred to in paragraph (a) for consumption there, plus freight, insurance and all charges to that place, including landing, transportation and delivery charges and any duty (other than an anti-dumping duty imposed under the provisions of this Chapter) payable under this Act:

Provided that any imported goods shall not be deemed to have been dumped by reason only of the fact that they are exempt from any duties or taxes imposed on identical or comparable goods that are being sold in the ordinary course of trade in the territory of origin or of export of the said imported goods for consumption there, or that in respect of the said imported goods any duties or taxes so imposed are refunded.

(3) If, where the territory of export of any imported goods is a territory other than their territory of origin, the identical or comparable goods mentioned in subsection (2) (a), (b) (i) or (c) are merely transported through that territory of export or are not produced or manufactured in that territory or there is no comparable price for them in that territory, the comparison of prices contemplated in that subsection shall be made only with reference to the territory of origin concerned.

(4) The comparison of the relevant prices contemplated in subsection (2) shall be made at the same level of trade, and in respect of sales made at as nearly as possible the same time.

(5) The margin of any dumping deemed to have taken place in terms of subsection (2) shall be the difference in prices contemplated in that subsection.

(6) In this section—

- (a) 'territory of export', in relation to imported goods, means the territory from which they were exported to the Republic, whether or not it is also the territory of origin in relation to those goods;
- (b) 'territory of origin', in relation to imported goods, means the territory in which they were produced or manufactured, whether or not it is also the territory of export in relation to those goods.

(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) of this section."

Substitution of  
section 57 of  
Act 91 of 1964.

17. The following section is hereby substituted for section 57 of the principal Act:

"Imposition  
of counter-  
vailing  
duties.

57. (1) The Minister may from time to time by notice in the *Gazette*, on the recommendation of the Board of Trade and Industries, further amend Schedule No. 2 whenever he is satisfied—

- (a) that a bounty or subsidy has been or will be granted, within the meaning of subsection (2), in respect of goods which have been or are being imported to the Republic, in the territory in



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which they were produced or manufactured or from which they were exported;

- (b) that the effect of the granting of such bounty or subsidy will be—
- (i) to cause or threaten material injury to an established industry in the Republic; or
  - (ii) to materially retard the establishment of an industry in the Republic; and
- (c) that it would be in the public interest to impose such countervailing duty as will in his opinion meet the granting of such bounty or subsidy:

Provided that such duty shall not exceed the amount, as determined by the Minister, of such bounty or subsidy: Provided further that such duty shall not be imposed on any imported goods by reason only of the fact that they are exempt from any duties or taxes imposed on identical or comparable goods that are being sold in the ordinary course of trade in the territory in which they were produced or manufactured for consumption there, or that in respect of the said imported goods any duties or taxes so imposed are refunded.

(2) For the purposes of subsection (1) (a), a bounty or subsidy shall be deemed to be granted if granted, directly or indirectly, on the production, manufacture or exportation, of goods (whether by way of grant, loan, tax relief or otherwise related and whether related directly to the goods themselves, to materials of the goods or to anything else), including the granting of any special subsidy on the transport of any particular goods.

(3) 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) of this section."

Insertion of  
section 57A in  
Act 91 of 1964.

18. The following section is hereby inserted in the principal Act in Chapter VI after section 57:

"Provisional  
charges to  
anti-dumping  
duties.

57A. (1) Whenever, before any anti-dumping duty is imposed under section 56, the Minister is satisfied that the requirements of section 56 (1) (a), (b) and (c) are satisfied in respect of any class or kind of imported goods, he may, on the recommendation of the Board of Trade and Industries, by notice in the *Gazette* impose a provisional charge to anti-dumping duty on imported goods of that class or kind for a period not exceeding three months as from the date of publication of such notice or, if requested thereto by the importer or exporter concerned before the expiry of the said period, for a further period not exceeding three months.

(2) Such provisional charge shall be paid on goods subject thereto, at the time of entry for home consumption thereof, as security for any anti-dumping duty which may be retrospectively imposed on such goods under section 56 by reference to that provisional charge.

(3) If any anti-dumping duty is retrospectively imposed on such goods under section 56 by reference to such provisional charge, the amount of that charge paid may be set off against the amount of the retrospective anti-dumping duty payable, and if no

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such duty is imposed the amount of such charge paid shall be refunded."

Insertion of  
section 64B in  
Act 91 of 1964.

19. The following section is hereby inserted in the principal Act in Chapter VIII after section 64A:

"Clearing  
agent  
licences.

64B. (1) No person shall, for the purposes of section 38, for reward make entry of or deliver a bill of entry relating to, any goods on behalf of any importer or exporter of goods, as the case may be, unless licensed as a clearing agent in terms of subsection (2).

(2) The Secretary may, subject to such conditions as he may in each case impose, license any person applying therefor and approved by him, as a clearing agent for making entry of or delivering a bill of entry relating to, goods on behalf of an importer or exporter of goods, as the case may be.

(3) Before any such person is so licensed as a clearing agent, he shall furnish such security as the Secretary may require.

(4) The Secretary may at any time require that the form, nature or amount of such security shall be altered or renewed in such manner as he may determine."

Amendment of  
section 65 of  
Act 91 of 1964,  
as amended by  
section 5 of  
Act 85 of 1968  
and section 21 of  
Act 105 of 1969.

20. Section 65 of the principal Act is hereby amended—

(a) by the substitution for subsection (1) of the following subsection:

"(1) Subject to the provisions of this Act, the value for customs duty purposes of any imported goods shall be the normal price thereof."

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

"(2) For the purposes of this section, such abnormal costs in effecting shipment as are proved to the satisfaction of the Secretary to have been incurred as the result of an act of God, a state of war, strikes, lock-outs, riots or civil commotions shall not be deemed to form part of the normal price of goods."; and

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

"(4) (a) If in the opinion of the Secretary the normal price of any imported goods cannot be calculated in terms of section 66 (1), or if no charge is made in respect of such goods, the Secretary may determine a price which shall, subject to a right of appeal to the Minister, be deemed to be the value for customs duty purposes of those goods.

(b) Any such appeal shall be lodged with the Minister in the manner prescribed by regulation within a period of three months after the date on which a price has been so determined."

Substitution of  
section 66 of  
Act 91 of 1964.

21. The following section is hereby substituted for section 66 of the principal Act:

"Normal  
price.

66. (1) Subject to the provisions of this Act, the normal price of, any imported goods shall be calculated on the basis of a sale thereof, at the time of entry for home consumption in the open market in the Republic, by any person to any other person, both such persons being independent of each other, where—

(a) the price is the sole consideration;

(b) the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with him, and the

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buyer, or any person associated in business with him, other than the relationship created by the sale itself;

- (c) no part of the proceeds of any subsequent resale, other disposal or use of the goods will accrue, either directly or indirectly, to the seller or any person associated in business with him;
- (d) the sale is a sale of the quantity of the goods; and
- (e) the price includes all costs, charges and expenses incidental to the sale and to placing the goods on board a ship or on any vehicle at a port or other place, inside or outside the territory of export, from where they were finally transported to the Republic, but does not include freight and insurance from such port or other place to the port or other place of importation in the Republic.

(2) For the purposes of subsection (1) (b) or (c) or (5) (b) two persons shall be deemed to be associated in business with each other if, whether directly or indirectly, either of them has any interest in the business or property of the other or both of them have a common interest in any business or property or any third person has an interest in the business or property of both of them.

(3) The costs, charges and expenses referred to in subsection (1) (e) include—

- (a) cost of carriage;
- (b) handling and loading charges;
- (c) container transfer, depot or terminal charges;
- (d) commission;
- (e) brokerage;
- (f) any duty or tax applicable in the territory of exportation except that from which the goods have been or will be relieved by way of refund, drawback, rebate or remission;
- (g) any expenditure incurred in respect of preparing exportation documents; and
- (h) the cost of packing and packaging.

(4) When the imported goods concerned—

- (a) are manufactured in accordance with any patented invention or are goods to which any protected design has been applied; or
- (b) are imported under a foreign trade mark; or
- (c) are imported for sale, other disposal or use under a foreign trade mark,

the normal price shall be determined on the basis that it includes the value of the right to use the patent, design or trade mark in respect of the goods.

(5) For the purposes of subsection (4) a trade mark shall be deemed to be a foreign trade mark if it is the mark of—

- (a) any person by whom the imported goods concerned have been grown, produced, manufactured, offered for sale or otherwise dealt with outside the Republic; or
- (b) any person associated in business with any person referred to in paragraph (a); or
- (c) any person whose rights in the mark are restricted by an agreement with any person referred to in paragraph (a) or (b)."

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## SECOND CUSTOMS AND EXCISE AMENDMENT ACT, 1977.

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.

23. (1) Section 70 of the principal Act is hereby amended—
- (a) 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 thereof, plus fifteen per cent of such price, 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 and 71 shall *mutatis mutandis* apply to the calculation or determination of the value for sales duty purposes of any imported goods.”;
- (b) by the substitution for subsection (2) of the following subsection:
- “(2) The value for sales duty purposes of any goods manufactured in the Republic, other than goods entered in terms of sales duty item 144.00 of Schedule No. 1, shall be the value for excise duty purposes of such goods, calculated or determined in terms of section 69 as if they were excisable goods, plus any non-rebated excise duty on such goods not included in the price of such goods, but excluding the sales duty on such goods.”;
- (c) by the substitution for subsection (3) of the following subsection:
- “(3) The value for sales duty purposes of any imported goods entered in terms of item 709.01 of Schedule No. 7 and any goods manufactured in the Republic and entered in terms of sales duty item 144.00 of Schedule No. 1, shall be—
- (a) in a sale between a manufacturer as seller and an independent wholesale dealer or an independent bulk buyer or a buyer purchasing at a preferential price or other reseller as purchaser, the highest price (excluding sales duty) at which the manufacturer sells such goods at factory to an independent retail dealer, without any deduction except a cash discount not exceeding two and a half per cent, if any, plus the cost of packing and packages and all other expenses incidental to placing the goods on rail for delivery to the purchaser;
- (b) in a sale between a manufacturer and end consumer or between a wholesale dealer or retail dealer or other reseller as seller and an independent retail dealer or end consumer as purchaser, the highest price (excluding sales duty) at which such goods are sold by any such seller to an end consumer without any deduction except thirty-three and a third per cent, plus the cost of packing and packages and all other expenses incidental to placing the goods on rail for delivery to the purchaser.”; and
- (d) by the addition of the following subsection:
- “(4) (a) Whenever any imported goods entered in terms of item 709.01 of Schedule No. 7 or any goods manufactured in the Republic and entered in terms of sales duty item 144.00 of Schedule No. 1, are sold in such circumstances that the value thereof for sales duty purposes cannot be calculated in terms of subsection (3), the Secretary may determine a value which shall, subject to a right of appeal to the Minister, be deemed to be the value for sales duty purposes of such goods.

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(b) Any such appeal shall be lodged with the Minister in the manner prescribed by regulation within a period of three months after the date on which a value has been so determined."

(2) The provisions of subsection (1) (c) of this section shall come into operation on 1 October 1977.

Substitution of section 73 of Act 91 of 1964.

24. The following section is hereby substituted for section 73 of the principal Act:

"Rate of exchange for conversion of values.

73. The Minister may by regulation determine the rate and time at which the normal price of imported goods shall be converted into the currency of the Republic."

Amendment of section 74 of Act 91 of 1964.

25. 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 of any imported goods shall be declared by the importer on entry of such goods."

Insertion of section 74A in Act 91 of 1964.

26. The following section is hereby inserted in the principal Act in Chapter IX after section 74:

"Discretion of Secretary regarding determination of value for duty purposes.

74A. (1) Whenever it is necessary for the purposes of this Act for the Secretary to determine a value for duty purposes, he may, subject to the provisions of this Act, in his discretion consult the Explanatory Notes to the Brussels Definition of Value and the Convention Recommendations, Opinions, Notes and Studies, issued by the Customs Co-operation Council, Brussels, from time to time.

(2) The Secretary shall obtain and keep in his office two copies of such Explanatory Notes, Convention Recommendations, Opinions, Notes and Studies, and shall effect thereto any amendment thereof of which he is notified by the said Council from time to time."

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 and section 9 of Act 71 of 1975.

27. Section 75 of the principal Act is hereby amended—

(a) by the substitution for paragraph (c) of subsection (1) of the following paragraph:

"(c) a drawback or a refund of the ordinary customs duty, anti-dumping duty, countervailing duty and surcharge actually paid on entry for home consumption on any imported goods described in Schedule No. 5 shall be paid to the person who paid such duties or any person indicated in the notes to the said Schedule, subject to compliance with the provisions of the item of the said Schedule in which those goods are specified;"

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

"(4) Notwithstanding the provisions of section 56 or 57, a rebate of any anti-dumping duty or countervailing duty specified in Schedule No. 2 in respect of any goods entered under the provisions of any item specified in Schedule No. 3 or 4 may be granted if it is expressly stated in such item of Schedule No. 3 or 4 that the extent of the rebate includes such anti-dumping duty or countervailing duty."; and

(c) by the addition to paragraph (b) of subsection (5) of the following proviso:

"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—

(a) the difference between the duty actually paid on entry for home consumption and such increased duty; or



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- (b) such increased duty if no duty was paid on entry for home consumption."

Amendment of section 80 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966, section 10 of Act 85 of 1968 and section 27 of Act 105 of 1969.

## 28. Section 80 of the principal Act is hereby amended—

- (a) by the deletion of paragraph (g) of subsection (1); and  
(b) by the substitution for paragraph (o) of subsection (1) of the following paragraph:  
"(o) contravenes the provisions of section 18 (13), 20 (4)bis, 35A (4), 60 (1), 63 (1) or 75 (19)."

Amendment of section 84 of Act 91 of 1964, as amended by section 11 of Act 57 of 1966 and section 28 of Act 105 of 1969.

## 29. Section 84 of the principal Act is hereby amended by the substitution in subsection (2) for the words preceding paragraph (a) of the following words:

"(2) For the purposes of subsection (1), any invoice or other document relating to any denomination, description, class, grade or quantity of goods shall be deemed to contain a false statement if the price charged by the exporter or any value, price, commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatever declared therein which has a bearing on value for the purposes of payment of any duty or on classification in terms of any Schedule to this Act or on anti-dumping duty or countervailing duty or on extent of rebate, refund or drawback of duty—"

Amendment of section 88 of Act 91 of 1964, as amended by section 12 of Act 85 of 1968.

## 30. Section 88 of the principal Act is hereby amended by the substitution for paragraph (a) of subsection (2) of the following paragraph:

"(a) If the commission of an offence which renders any imported or manufactured goods liable to forfeiture under this Act, is detected after such goods have been released to the importer thereof or have been taken or delivered from any premises (whether a special customs and excise warehouse or customs and excise manufacturing warehouse, licensed under this Act, or not) and if such goods cannot readily be found, the Secretary may, notwithstanding anything to the contrary in this Act contained, demand from the importer or the person who committed the offence in question payment of an amount equal to the value for duty purposes of such goods plus any unpaid duty thereon."

Amendment of section 93 of Act 91 of 1964 as substituted by section 15 of Act 85 of 1968.

## 31. Section 93 of the principal Act is hereby amended by the substitution for the words preceding the proviso of the following words:

"93. The Secretary may direct that any ship, vehicle, plant, material or goods detained or seized or forfeited under this Act be delivered to the owner thereof, subject to payment of any duty which may be payable in respect thereof and any charges which may have been incurred in connection with the detention or seizure or forfeiture, and to such conditions (including conditions providing for the payment of an amount equal to the value for duty purposes of such ship, vehicle, plant, material or goods plus any unpaid duty thereon) as he deems fit, or may mitigate or remit any penalty incurred under this Act, on such conditions as he deems fit."

Substitution of section 97 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966.

## 32. The following section is hereby substituted for section 97 of the principal Act:

"Master, container operator or pilot may appoint agent.

97. Notwithstanding anything to the contrary in this Act contained, the master of a ship, a container operator or the pilot of an aircraft, instead of himself performing any act, including the answering of questions required by or under any provision of this

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Act to be performed by him, may at his own risk, appoint an agent to perform any such act, and any such act performed by such agent shall in all respects and for all purposes be deemed to be the act of the master, container operator or pilot, as the case may be: Provided that the personal attendance of the master or pilot may be demanded by the Controller."

Substitution of section 98 of Act 91 of 1964.

33. The following section is hereby substituted for section 98 of the principal Act:

"Liability of principal for acts of agent.

98. Every importer, exporter, master, container operator, pilot, manufacturer, licensee, remover of goods in bond or other principal shall, for the purposes of this Act, be responsible for any act done by an agent acting on his behalf, whether within or outside the Republic."

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 and section 7 of Act 98 of 1970.

34. Section 99 of the principal Act is hereby amended—

(a) by the substitution for subsection (1) of the following subsection:

"(1) An agent appointed by any master, container operator or pilot, and any person who represents himself to any officer as the agent of any master, container operator or pilot; and is accepted as such by that officer, shall be liable for the fulfilment, in respect of the matter in question, of all obligations, including the payment of duty and charges, imposed on such master, container operator or pilot by this Act and to any penalties or forfeitures which may be incurred in respect of that matter."; and

(b) by the substitution in subsection (3) for the words preceding the proviso of the following words:

"(3) Every shipping and forwarding agent and every agent acting for the master of a ship or the pilot of an aircraft and any other class of agent which the Minister may by regulation specify shall, before transacting any business with the department, and any class of carrier of goods to which this Act relates which the Minister may by regulation specify shall, before conveying any such goods, give such security as the Secretary may from time to time require for the due observance of the provisions of this Act:"

Amendment of section 102 of Act 91 of 1964, as amended by section 16 of Act 95 of 1965, section 12 of Act 57 of 1966, section 19 of Act 85 of 1968 and section 29 of Act 105 of 1969.

35. Section 102 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) In any prosecution or proceedings under this Act, any statement in any record, letter or any other document kept, retained, received or dispatched by or on behalf of any person to the effect that any goods of a particular price, value, (including any commission, discount, cost, charge, expense, royalty, freight, tax, drawback, refund, rebate, remission or other information which relates to such goods and has a bearing on such price or value) or quantity, quality, nature, strength or other characteristic have been manufactured, imported, ordered, supplied, purchased, sold, dealt with or in or held in stock by him at any time, shall be admissible in evidence against him as an admission that he has at that time manufactured, imported, ordered, supplied, purchased, sold, dealt with or in or held in stock goods of that price, value, quantity, quality, nature, strength or other characteristic."

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Amendment of section 114 of Act 91 of 1964, as amended by section 33 of Act 105 of 1969 and section 12 of Act 71 of 1975.

36. Section 114 of the principal Act is hereby amended by the insertion after subsection (2) of the following subsection:

“(2A) No person shall remove—

- (a) any plant or stills, subject to a lien in terms of subsection (1) (aA), from the place indicated by an officer;
- (b) anything detained under subsection (2) from the premises referred to in that subsection or from the place of security to which it may have been removed under that subsection.”.

Commencement of certain sections.

37. (1) Sections 1 (a), (b), (d), (e), (f) and (g), 8 (a) and (c), 10, 11 (1) (c) and (d), 12 and 40 shall be deemed to have come into operation on 30 March 1977.

(2) Sections 6, 9, 14 to 22, 23 (1) (a), 24, 25, 29 and 35 shall come into operation on 1 January 1978.

Amendment of Schedules Nos 1 to 7 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 and section 13 of Act 105 of 1976.

38. (1) Every notice issued under the provisions of section 48 (1) or (2), section 55 (2) or (3) or section 75 (15) of the principal Act prior to 21 January 1977, except Government Notice No. R.567 of 1 April 1976, in so far as it relates to tariff heading No. 22.09 in item 410.05 of Schedule No. 4 to the principal Act, Government Notice No. R.568 of 1 April 1976, in so far as it relates to item 609.04.40 of Schedule No. 6 to the principal Act, Government Notice No. R.727 of 30 April 1976, in so far as it relates to tariff heading No. 84.17 (1) in sales duty item 146.00 of Schedule No. 1 to the principal Act and Government Notice No. R.2109 of 12 November 1976, in so far as it relates to tariff heading No. 87.02 (1) and (2) in sales duty item 147.00 of Schedule No. 1 to the principal Act, is hereby repealed and Schedules Nos. 1, 2, 3, 4, 5, 6 and 7 to that Act shall be construed as if the amendments made by any such notice had not been effected.

(2) Government Notice No. R.567 of 1 April 1976, in so far as it relates to tariff heading No. 22.09 in item 410.05 of Schedule No. 4 to the principal Act, Government Notice No. R.568 of 1 April 1976, in so far as it relates to item 609.04.40 of Schedule No. 6 to the principal Act, Government Notice No. R.727 of 30 April 1976, in so far as it relates to tariff heading No. 84.17 (1) in sales duty item 146.00 of Schedule No. 1 to the principal Act and Government Notice No. R.2109 of 12 November 1976, in so far as it relates to tariff heading No. 87.02 (1) and (2) in sales duty item 147.00 of Schedule No. 1 to the principal Act, are hereby repealed with effect from 7 March 1977 and Schedules Nos. 1, 4 and 6 to the principal Act shall be construed as if the amendments made by the said notices had not been effected.

(3) The said Schedules Nos. 1, 2, 3, 4, 5, 6 and 7 as so construed are hereby amended to the extent set out in Schedules Nos. 1, 2, 3, 4, 5, 6 and 7, respectively, to this Act.

(4) Any amendment of Schedule No. 1, 2, 3, 4, 5, 6 or 7 to the principal Act, made under the provisions of section 48, 55 or 75 of that Act after 21 January 1977, excluding Government Notice No. R.300 of 7 March 1977, in so far as it relates to tariff headings Nos. 22.05.50.10, 22.07.90 and 24.02.70 of Schedule No. 1 to the principal Act, Government Notice No. R.301 of 7 March 1977, in so far as it relates to tariff items 104.10, 104.15, 104.20 and 104.30 of Schedule No. 1 to the principal Act, Government Notice No. R.302 of 7 March 1977, in so far as it relates to sales duty items 135.00 to 152.00 of Schedule No. 1 to the principal Act, Government Notice No. R.303 of 7 March 1977, in so far as it relates to tariff heading No. 22.09 in item 410.05 of Schedule No. 4 to the principal Act and Government Notice No. R.304 of 7 March 1977, in so far as it relates to item 609.04.40 of Schedule No. 6 to the principal Act, shall be construed *mutatis mutandis* as if it were an amendment of the Schedule concerned as amended by this section.

(5) Government Notice No. R.300 of 7 March 1977, in so far as it relates to tariff headings Nos. 22.05.50.10, 22.07.90 and

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24.02.70 of Schedule No. 1 to the principal Act, Government Notice No. R.301 of 7 March 1977, in so far as it relates to tariff items 104.10, 104.15, 104.20 and 104.30 of Schedule No. 1 to the principal Act, Government Notice No. R.302 of 7 March 1977, in so far as it relates to sales duty items 135.00 to 152.00 of Schedule No. 1 to the principal Act, Government Notice No. R.303 of 7 March 1977, in so far as it relates to tariff heading No. 22.09 in item 410.05 of Schedule No. 4 to the principal Act and Government Notice No. R.304 of 7 March 1977, in so far as it relates to item 609.04.40 of Schedule No. 6 to the principal Act, are hereby repealed with effect from 7 March 1977 and Schedules Nos. 1, 4 and 6 to the principal Act shall be construed as if the amendments made by the said notices had not been effected.

(6) This section, except in so far as subsection (3) relates to the amendments referred to in subsections (2), (5), (7), (8), (9) and (10), shall be deemed to have come into operation on 21 January 1977.

(7) This section, in so far as subsection (3) relates to tariff headings Nos. 22.05.50.10, 22.07.90 and 24.02.70, tariff items 104.10, 104.15, 104.20 and 104.30 and sales duty items 135.00 to 152.00 of Schedule No. 1 to this Act, tariff heading No. 22.09 in item 410.05 of Schedule No. 4 to this Act and item 609.04.40 of Schedule No. 6 to this Act, shall be deemed to have come into operation on 7 March 1977.

(8) This section, in so far as subsection (3) relates to tariff heading No. 49.01.50 of Schedule No. 1 to this Act, shall be deemed to have come into operation on 30 March 1977.

(9) Subject to the provisions of section 58 (1) of the principal Act, this section, in so far as subsection (3) relates to Part 4 of Schedule No. 1 to that Act, as inserted by Schedule No. 1 to this Act, shall be deemed to have come into operation on 30 March 1977.

(10) This section, in so far as subsection (3) relates to Notes 8 and 9 and item 521.00 (II) of Schedule No. 5 to this Act, shall be deemed to have come into operation on 30 March 1977.

(11) Tariff heading No. 29.15 in item 306.01 of Schedule No. 3 to the principal Act shall be deemed to have come into operation on 13 July 1972.

(12) Item 460.15 of Schedule No. 4 to the principal Act shall be construed as if there were included therein a provision providing for a rebate of the full duty, during the period 24 January 1975 up to and including 5 August 1977, on coach screws (lag screws), ungalvanised, of iron or steel.

(13) Item 306.01 of Schedule No. 3 to the principal Act shall be construed as if there were included therein a provision providing for a rebate of the full duty, during the period 13 July 1972 up to and including 9 September 1976, on hydrogen peroxide, for the manufacture of tartaric acid, fumaric acid and malic acid.

Amendment of  
Schedule No. 8 to  
Act 91 of 1964,  
as inserted by  
section 37 of  
Act 105 of 1969  
and amended by  
section 14 of  
Act 71 of 1975.

39. Schedule No. 8 to the principal Act is hereby amended with effect from 1 January 1978 to the extent set out in Schedule No. 8 to this Act.

Substitution of  
long title of  
Act 91 of 1964,  
as substituted by  
section 38 of  
Act 105 of 1969.

40. The following long title is hereby substituted for the long title of the principal Act:

**"ACT**

To provide for the levying of customs, excise and sales duties and a surcharge, the prohibition and control of the importation, export or manufacture of certain goods and for matters incidental thereto."

Short title.

41. This Act shall be called the Second Customs and Excise Amendment Act, 1977.

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SECOND CUSTOMS AND EXCISE AMENDMENT ACT, 1977.

## Schedule No. 1

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
General Note I				
By the insertion in General Note I after the expression " 'V' means volt;" of the expression " 'V.A' means volt ampere;"				
01.01 By the substitution for subheading No. 01.01.20 of the following:				
"01.01.20 Horses, other	no.	600c each"		
04.03 By the substitution in subheading No. 04.03.15 for the expression "Butterfat" of the expression "Butteroil"				
By the substitution for subheading No. 04.03.20 of the following:				
"04.03.20 Other	kg	360c per 100 kg"		
04.04 By the substitution for tariff heading No. 04.04 of the following:				
"04.04 Cheese and curd:				
04.04.10 Curd	kg	20%		
04.04.50 Cheese of the following kinds: Canestrato, Siciliano, Coulommier, Creme du Mont Blanc, Danablu, Danbo, Elbo, Esrom, Fynbo, Grano Reggiano, Gruyère, Gulbrandsdalsost, Havarti, Maribo, Molbo, Mycella, Robbiola, Samsøe, Stilton, Tybo	kg	22%		
04.04.90 Other	kg	25%"		
04.05 By the substitution for subheading No. 04.05.10 of the following:				
"04.05.10 Eggs in the shell	kg	360c per 100 kg"		
By the substitution for subheading No. 04.05.90 of the following:				
"04.05.90 Other	kg	910c per 100 kg"		
05.04 By the substitution for subheadings Nos. 05.04.10 and 05.04.20 of the following:				
"05.04.30 Sausage casings	kg	free"		
05.13 By the substitution for tariff heading No. 05.13 of the following:				
"05.13 Natural sponges	kg	5%"		
07.02 By the substitution for subheading No. 07.02.20 of the following:				
"07.02.15 Mushrooms	kg	free		
07.02.17 Truffles	kg	free"		
07.05 By the substitution for subheading No. 07.05.30 of the following:				
"07.05.30 Lentils, whole	kg	62c per 100 kg"		



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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
07.05—Continued				
By the substitution for subheading No. 07.05.70 of the following:				
"07.05.70 Garden peas ( <i>pisum sativum</i> ), whole	kg	62c per 100kg"		
08.01 By the substitution for subheading No. 08.01.20 of the following:				
"08.01.20 Brazil nuts	kg	360c per 100 kg"		
By the substitution for subheadings Nos. 08.01.41 and 08.01.42 of the following:				
"08.01.41 Coconut, desiccated, unsweetened	kg	7%		
08.01.42 Coconut, desiccated, sweetened	kg	25%"		
08.03 By the substitution for subheading No. 08.03.20 of the following:				
"08.03.20 Dried	kg	360c per 100 kg"		
09.02 By the substitution for subheading No. 09.02.10 of the following:				
"09.02.10 In packages containing 4,5 kg or less net mass each	kg	180c per 100 kg"		
09.03 By the substitution for subheading No. 09.03.10 of the following:				
"09.03.10 In packages containing 4,5 kg or less net mass each	kg	180c per 100 kg"		
09.04 By the substitution for subheading No. 09.04.10 of the following:				
"09.04.10 Pepper of the genus <i>Piper</i> , not ground or crushed	kg	free"		
By the substitution for subheading No. 09.04.50 of the following:				
"09.04.50 Pimento of the genus <i>Pimenta</i> , not ground or crushed	kg	free"		
09.05 By the substitution for tariff heading No. 09.05 of the following:				
"09.05 Vanilla	kg	free"		
09.06 By the substitution for subheading No. 09.06.10 of the following:				
"09.06.10 Not ground or crushed	kg	free"		
09.07 By the substitution for subheading No. 09.07.10 of the following:				
"09.07.10 Not ground or crushed	kg	free"		
09.08 By the substitution for subheading No. 09.08.10 of the following:				
"09.08.10 Not ground or crushed	kg	free"		
09.09 By the substitution for subheading No. 09.09.90 of the following:				
"09.09.90 Other, not ground or crushed	kg	free"		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
09.10 By the substitution for subheading No. 09.10.80 of the following: "09.10.80 Spices (excluding turmeric), not ground or crushed"	kg	free"		
11.07 By the substitution for subheading No. 11.07.20 of the following: "11.07.20 Of barley"	kg	44c per 100 kg"		
Chapter 12 By the substitution for Note 3 (d) to Chapter 12 of the following: "(d) Disinfectants, insecticides, fungicides, herbicides or similar products falling within heading No. 38.11."				
12.01 By the substitution for subheadings Nos. 12.01.40 and 12.01.45 of the following: "12.01.40 Groundnuts, in the shell"	kg	80c per 100 kg		
12.01.45 Groundnuts, shelled	kg	95c per 100 kg"		
15.07 By the substitution for subheading No. 15.07.10 of the following: "15.07.10 Castor oil"	kg	free"		
15.08 By the substitution for tariff heading No. 15.08 of the following: "15.08 Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified: 15.08.30 Linseed oil 15.08.40 Epoxidized vegetable oils 15.08.90 Other"	kg	20%		
15.10 By the substitution for subheading No. 15.10.50 of the following: "15.10.50 Other fatty acids"	kg	25% or 75c per kg less 75 per cent of the f.o.b. price		
16.02 By the substitution for subheadings Nos. 16.02.20 and 16.02.30 of the following: "16.02.20 Ham 16.02.30 'Paté de foie gras' and 'foie gras' (goose liver paste)"	kg	1 380c per 100 kg		
16.04 By the substitution for subheading No. 16.04.25 of the following: "16.04.25 Caviar substitutes"	kg	550c per 100 kg"		
17.02 By the substitution for subheading No. 17.02.10 of the following: "17.02.10 Lactose"	kg	27%		
		275c per 100 kg"		

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I Tariff Heading	II Statistical Unit	III Rate of Duty			V
		General	M.F.N.	Preferential	
17.05 By the substitution for subheading No. 17.05.10 of the following: "17.05.10 Lactose	kg	275c per 100 kg"			
18.04 By the substitution for tariff heading No. 18.04 of the following: "18.04 Cocoa butter (fat or oil)	kg	free"			
20.02 By the substitution for subheading No. 20.02.25 of the following: "20.02.25 Truffles	kg	free"			
20.04 By the substitution for subheading No. 20.04.20 of the following: "20.04.20 Cherries, drained or glacé	kg	free"			
20.06 By the substitution for subheading No. 20.06.30 of the following: "20.06.30 Groundnuts	kg	99c per 100 kg"			
20.07 By the substitution for subheadings Nos. 20.07.05 and 20.07.15 of the following: "20.07.05 Citrus juices 20.07.15 Other fruit juices (including grape must)	litre litre	20% 20%"			
21.07 By the substitution for subheading No. 21.07.30 of the following: "21.07.30 Peanut butter	kg	99c per 100 kg"			
By the substitution for subheading No. 21.07.40 of the following: "21.07.40 Sweetening substances with a basis of saccharin	kg	330c per kg net"			
22.02 By the substitution for subheading No. 22.02.20 of the following: "22.02.20 With a basis of fruit juice	litre	20%"			
22.05 By the substitution for subheading No. 22.05.50.10 of the following: ".10 Champagne	litre	6 373c per 100 litres"			
22.07 By the substitution for subheading No. 22.07.90 of the following: "22.07.90 Other	litre	4 481c per 100 litres"			
24.02 By the substitution for subheading No. 24.02.70 of the following: "24.02.70 Pipe tobacco	kg	180c per kg net"			
25.17 By the substitution for subheading No. 25.17.10 of the following: "25.17.15 Marble chippings 25.17.25 Marble powder	kg kg	15% 15%"			

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
25.32 By the insertion after subheading No. 25.32.30 of the following: "25.32.40 Perlite"	kg	free"			
26.01 By the substitution for subheading No. 26.01.70 of the following: "26.01.70 Of vanadium, molybdenum or tantalum"	kg	free"			
27.07 By the substitution for subheading No. 27.07.30 of the following: "27.07.30 Cresylic acid and other tar acids; cresols and like products"	litre	15%"			
By the substitution for subheading No. 27.07.90 of the following: "27.07.90 Other"	litre	9 916c per 1 000 litres"			
27.10 By the substitution for subheading No. 27.10.90 of the following: "27.10.90 Other"	litre	9 916c per 1 000 litres"			
27.12 By the substitution for tariff heading No. 27.12 of the following: "27.12 Petroleum Jelly: 27.12.10 Packed for retail sale 27.12.20 Not packed for retail sale"	kg kg	20% 12,5%"			
28.06 By the substitution for tariff heading No. 28.06 of the following: "28.06 Hydrochloric acid and chlorosulphuric acid"	kg	15%"			
28.08 By the substitution for tariff headings Nos. 28.08 and 28.09 of the following: 28.09 "28.08 Sulphuric acid; oleum 28.09 Nitric acid; sulphonitric acids"	kg kg	15% 15%"			
28.10 By the substitution for subheading No. 28.10.50 of the following: "28.10.50 Phosphoric acids (meta-, ortho- and pyro-)"	kg	15%"			
28.13 By the substitution for subheadings Nos. 28.13.50 and 28.13.70 of the following: "28.13.50 Hydrofluoric acid 28.13.70 Bromic acid and other inorganic acids"	kg kg	15% 15%"			
28.16 By the substitution for tariff heading No. 28.16 of the following: "28.16 Ammonia, anhydrous or in aqueous solution"	kg	1 420c per 100 kg less the f.o.b. price, insurance and freight"			
28.28 By the insertion after subheading No. 28.28.20 of the following: "28.28.30 Molybdenum oxide"	kg	free"			

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
28.32 By the substitution for subheading No. 28.32.20 of the following: "28.32.20 Ammonium perchlorate	kg	free"			
28.47 By the insertion after subheading No. 28.47.30 of the following: "28.47.40 Sodium ammonium decavanadate	kg	free"			
28.54 By the substitution for tariff heading No. 28.54 of the following: "28.54 Hydrogen peroxide (including solid hydrogen peroxide)	kg	free"			
29.01 By the substitution for subheading No. 29.01.60 of the following: "29.01.60 Benzene, toluene, xylene, hexane, heptane, octane	litre	9 916c per 1 000 litres"			
29.03 By the substitution for subheading No. 29.03.50 of the following: "29.03.50 Sulphonic acids	kg	15%"			
29.05 By the substitution for subheading No. 29.05.20 of the following: "29.05.20 Menthol, natural or synthetic	kg	10%"			
29.07 By the substitution for subheading No. 29.07.40 of the following: "29.07.40 Phenolsulphonic acids; naphtholsulphonic acids; trinitrophenol (picric acid)	kg	15%"			
29.13 By the substitution for subheading No. 29.13.10 of the following: "29.13.10 Acetone (propanone)	kg	20% or 26c per kg less 80 per cent of the f.o.b. price"			
By the insertion after subheading No. 29.13.60 of the following: "29.13.70 Anthraquinone disulphonic acid	kg	free"			
29.14 By the substitution for subheading No. 29.14.10 of the following: "29.14.10 Formic acid	kg	15%"			
By the substitution for subheading No. 29.14.50 of the following: "29.14.50 Stearic acid; palmitic acid; linoleic acid; linolenic acid	kg	15%"			
By the substitution for subheading No. 29.14.70 of the following: "29.14.70 Benzoic acid	kg	15%"			
29.15 By the substitution for subheading No. 29.15.50 of the following: "29.15.50 Phthalic acids	kg	free"			



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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
29.16 By the substitution for subheading No. 29.16.15 of the following: "29.16.15 Tartaric acid: .10 In containers of less than 5 kg net mass each .20 In containers of 5 kg or more net mass each By the substitution for subheading No. 29.16.30 of the following: "29.16.30 Citric acid: .10 In containers of less than 5 kg net mass each .20 In containers of 5 kg or more net mass each By the insertion after subheading No. 29.16.80 of the following: "29.16.83 Trisodium citrate dehydrate	kg kg kg kg kg	730c per 100 kg with a maximum of 15% 420c per 100 kg with a maximum of 15% 730c per 100 kg with a maximum of 15% 420c per 100 kg with a maximum of 15% free		
29.19 By the substitution for subheading No. 29.19.20 of the following: "29.19.20 Glycerophosphoric acids; inositolhexaphosphoric acid	kg	15%		
29.23 By the substitution for subheading No. 29.23.30 of the following: "29.23.30 Gamma-acid; H-acid	kg	15%		
29.25 By the substitution for subheading No. 29.25.50 of the following: "29.25.50 Acetaminophenol	kg	20% or 500c per kg less 80 per cent of the f.o.b. price		
29.26 By the substitution for subheading No. 29.26.10 of the following: "29.26.10 Saccharin and its salts	kg	330c per kg net		
29.28 By the substitution for subheading No. 29.28.10 of the following: "29.28.10 Diazo-, azo- and azoxy-compound acids	kg	15%		
29.35 By the substitution for subheading No. 29.35.20 of the following: "29.35.20 Pyridine-gamma-carboxylic acid	kg	15%		

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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		General	M.F.N.	Preferential
29.35—Continued				
By the substitution for subheading No. 29.35.50 of the following:				
"29.35.50 Nucleic acids	kg	15%"		
By the substitution for subheading No. 29.35.75 of the following:				
"29.35.75 Atrazine	kg	20% or 315c per kg less 80 per cent of the f.o.b. price"		
29.42 By the substitution for subheading No. 29.42.10 of the following:				
"29.42.10 Caffeine; theobromine; emetine	kg	10%"		
30.03 By the substitution for subheading No. 30.03.60 of the following:				
"30.03.60 Pills, tablets, capsules and similar measured doses, not provided for elsewhere under this heading, not packed for retail sale	kg	330c per kg"		
32.04 By the substitution for subheading No. 32.04.10 of the following:				
"32.04.10 In containers of less than 5 kg net mass each or less than 5 litres each	kg	free"		
32.05 By the substitution for subheading No. 32.05.05 of the following:				
"32.05.05 Azo pigment dyestuffs of the following description and International Colour Index Numbers:	kg	20%"		
C.I. Pigment, Yellow 4, No. 11665				
C.I. Pigment, Yellow 6, No. 11670				
C.I. Pigment, Yellow 1, No. 11680				
C.I. Pigment, Yellow 3, No. 11710				
C.I. Pigment, Red 4, No. 12085				
C.I. Pigment, Red 3, No. 12120				
C.I. Pigment, Red 53, No. 15585				
C.I. Pigment, Red 57, No. 15850				
C.I. Pigment, Red 48, No. 15865				
By the substitution for subheading No. 32.05.15 of the following:				
"32.05.15 Other synthetic organic dyestuffs (including pigment dyestuffs) and natural indigo, in containers of less than 5 kg net mass each or less than 5 litres each	kg	10%"		
32.09 By the substitution for subheading No. 32.09.90 of the following:				
"32.09.90 Dyes or other colouring matter in forms or packings of a kind sold by retail	kg	10%"		
33.04 By the substitution for subheading No. 33.04.10 of the following:				
"33.04.10 Perfume bases in alcohol	litre	15% plus 90c per litre"		

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
33.06 By the substitution for subheading No. 33.06.20.50 of the following: ".50 Of an alcoholic strength of less than 57 per cent alcohol by volume By the substitution for subheading No. 33.06.30 of the following: "33.06.30 Cosmetics and toilet preparations, containing propyl alcohol	litre	40% or 80c per litre"			
By the substitution for subheading No. 33.06.90 of the following: "33.06.90 Other	kg	33%"			
34.01 By the substitution for subheading No. 34.01.10 of the following: "34.01.10 Toilet soap	kg	28% or 1c per kg			20% or 1c per kg (U.K.)"
35.02 By the substitution for subheading No. 35.02.20 of the following: "35.02.20 Egg albumin (liquid)	kg	910c per 100 kg"			
36.05 By the substitution for subheading No. 36.05.10 of the following: "36.05.10 Fireworks of all kinds, including Bengal matches By the substitution for subheading No. 36.05.90 of the following: "36.05.90 Other	kg	10%"			
37.01 By the substitution for subheading No. 37.01.10 of the following: "37.01.10 Radiographic plates and film in the flat	m <sup>2</sup>	20% or 190c per m <sup>2</sup>	free"		
37.04 By the substitution for subheading No. 37.04.90 of the following: "37.04.90 Other	kg	10%"			
37.08 By the substitution for subheading No. 37.08.10 of the following: "37.08.10 Packed for retail sale	kg	10%"			
Chapter 38 By the substitution for Note 1(a)(2) to Chapter 38 of the following: "(2) Disinfectants, insecticides, fungicides, herbicides, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;"					

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
38.11 By the substitution for the heading of tariff heading No. 38.11 of the following:  "Disinfectants, insecticides, fungicides, herbicides, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks, candles, fly-papers):"  By the substitution for subheadings Nos. 38.11.55 and 38.11.65 of the following:  "38.11.55 Herbicides with atrazine as active ingredient  38.11.65 Herbicides with active ingredients other than atrazine	kg	20% or 315c per kg less 80 per cent of the f.o.b. price			
38.19 By the insertion after subheading No. 38.19.25 of the following:  "38.19.27 Preparations consisting of saccharin or its salts and other substances	kg	330c per kg net"			
39.02 By the substitution for subheading No. 39.02.51.10 of the following:  ".10 Backed with asbestos	m <sup>2</sup>	20% or 240c per m <sup>2</sup> less 80 per cent of the f.o.b. price"			
39.03 By the substitution for tariff heading No. 39.03 of the following:  "39.03 Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:  39.03.10 Regenerated cellulose film: .10 Pressure-sensitive .20 Not pressure-sensitive  39.03.20 Cellulose nitrates: .10 Unplasticised .20 Plasticised  39.03.30 Cellulose acetates: .10 Unplasticised .20 Plasticised  39.03.40 Hydroxyethylcellulose; benzylcellulose: .10 Unplasticised .20 Plasticised	kg	free			
	kg	free			
	kg	free			
	kg	free			
	kg	20%			
	kg	10%			
	kg	20%			
	kg	10%			
	kg	10%			

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
39.03— <i>Continued</i>					
39.03.50 Carboxymethylcellulose	kg	6c per kg or 32c per kg less 80 per cent of the f.o.b. price			
39.03.60 Other chemical derivatives of cellulose:					
.10 Unplasticised	kg	10%			
.20 Plasticised	kg	20%			
39.03.70 Sausage casings:					
.10 Unprinted	kg	free			
.20 Printed	kg	10%			
39.03.90 Vulcanised fibre	kg	10%**			
39.04 By the substitution for subheadings Nos. 39.04.10 and 39.04.20 of the following:					
**39.04.10 Sausage casings, printed	kg	10%			
39.04.20 Sausage casings, unprinted	kg	free**			
39.07 By the substitution for subheading No. 39.07.10.20 of the following:					
**21 Bobbins, spools, cops, tubes and similar supports, for use with textile machinery	kg	3%			free (U.K.)
.23 Textile spinning cans	no.	3%			free (U.K.)**
By the substitution for subheading No. 39.07.10.45 of the following:					
**45 Sausage casings, unprinted	kg	free**			
By the insertion after subheading No. 39.07.50.10 of the following:					
**20 Watch-straps	no.	40% or 22c each**			
By the substitution for subheading No. 39.07.80.10 of the following:					
**10 Of vinyl chloride polymers or copolymers, backed with asbestos	kg	20% or 240c per m <sup>2</sup> less 80 per cent of the f.o.b. price**			
By the insertion after subheading No. 39.07.90.10 of the following:					
**15 Tents	no.	20%**			
By the insertion after subheading No. 39.07.90.15 of the following:					
**20 Inflatable articles	no.	40%**			
By the substitution for subheading No. 39.07.90.83 of the following:					
**83 Face shields for industrial workers; parts thereof	no.	3%			free (U.K.)**

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		General	M.F.N.	Preferential	
40.13 By the substitution for subheading No. 40.13.20.10 of the following: ".10 Specially designed for outdoor sports or games"	pr.	10%"			
41.01 By the substitution for subheadings Nos. 41.01.20 and 41.01.25 of the following: "41.01.20 Bovine hides (excluding calfskins), dry salted or dried, of a net mass exceeding 10 kg each"	kg	free			
41.01.25 Bovine hides (excluding calfskins), fresh, wet salted, pickled or limed, of a net mass exceeding 22 kg each	kg	free"			
42.02 By the substitution for subheading No. 42.02.30 of the following: "42.02.30 Golf-bags"	no.	25% or 200c each"			
42.03 By the substitution for subheading No. 42.03.10.10 of the following: ".10 Specially designed for outdoor sports or games"	pr.	10%"			
By the insertion after subheading No. 42.03.20 of the following: "42.03.30 Watch-straps"	no.	25% or 14c each"			
42.04 By the substitution for the heading of tariff heading No. 42.04 of the following: "Articles of leather or of composition leather of a kind used in machinery or in mechanical appliances or for other industrial purposes:" By the substitution for subheading No. 42.04.20.20 of the following: ".20 For other industrial purposes"	kg	3%			free (U.K.)"
43.03 By the substitution for subheading No. 43.03.20.10 of the following: ".10 Ladies' handbags"	no.	25%"			
By the substitution for subheading No. 43.03.20.30 of the following: ".30 Golf-bags"	no.	25% or 200c each"			
43.04 By the substitution for subheading No. 43.04.20 of the following: "43.04.20 Handbags"	no.	25%"			
44.03 By the substitution for subheading No. 44.03.10.90 of the following: ".90 Other"	m <sup>3</sup>	15c per m <sup>3</sup>			free (Canada)"
By the substitution for subheading No. 44.03.20 of the following: "44.03.20 Pulpwood of other species"	m <sup>3</sup>	2%			free (U.K.; Canada)"



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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
44.03—Continued					
By the substitution for subheading No. 44.03.30.90 of the following:					
"90 Other	m <sup>3</sup>	15c per m <sup>3</sup>			free (Canada)"
By the substitution for subheading No. 44.03.40 of the following:					
"44.03.40 Saw logs and veneer logs, of other species	m <sup>3</sup>	2%			free (U.K.; Canada)"
By the substitution for subheading No. 44.03.50.90 of the following:					
"90 Other	m <sup>3</sup>	15c per m <sup>3</sup>			free (Canada)"
By the substitution for subheading No. 44.03.60 of the following:					
"44.03.60 Pitprops of other species	m <sup>3</sup>	2%			free (U.K.; Canada)"
By the substitution for subheading No. 44.03.80.90 of the following:					
"90 Other	m <sup>3</sup>	15c per m <sup>3</sup>			free (Canada)"
By the substitution for subheading No. 44.03.90 of the following:					
"44.03.90 Other	m <sup>3</sup>	2%			free (U.K.; Canada)"
44.04 By the substitution for subheading No. 44.04.90 of the following:					
"44.04.90 Of other species	m <sup>3</sup>	2%			free (U.K.; Canada)"
44.05 By the substitution for subheading No. 44.05.90 of the following:					
"44.05.90 Of other species	m <sup>3</sup>	2%			free (U.K.; Canada)"
44.07 By the substitution for tariff heading No. 44.07 of the following:					
"44.07 Railway or tramway sleepers of wood	m <sup>3</sup>	free"			
44.14 By the substitution for subheadings Nos. 44.14.20 and 44.14.90 of the following:					
"44.14.20 Of coniferous species (excluding veneer sheets)	m <sup>3</sup>	15c per m <sup>3</sup>			free (Canada)
44.14.90 Other	m <sup>3</sup>	2%			free (U.K.; Canada)"
44.15 By the substitution for subheading No. 44.15.15 of the following:					
"44.15.15 Plywood of a thickness exceeding 15 mm, of Douglas fir	m <sup>3</sup>	15%"			
44.22 By the substitution for subheading No. 44.22.20.20 of the following:					
"20 Of a capacity of less than 182 litres	kg	15%"			

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		General	M.F.N.	Preferential
44.23 By the substitution for subheading No. 44.23.30 of the following: "44.23.30 Window and door frames	kg	20%"		
44.26 By the substitution for subheading No. 44.26.10 of the following: "44.26.10 Of a kind used with textile machinery.	kg	3%		free (U.K.)"
48.01 By the substitution for subheadings Nos. 48.01.92 and 48.01.95 of the following: "48.01.94 Other, with a basis mass exceeding 250 g/m <sup>2</sup> but not exceeding 1 000 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg: .10 Not exceeding R88 .25 Exceeding R88	kg kg	15% 21 000c per 1 000 kg less 80 per cent of the f.o.b. price with a maximum of 10%		
48.01.96 Other, with a basis mass exceeding 1 000 g/m <sup>2</sup> : .10 With a basis mass not exceeding 4 300 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg not exceeding R420 .90 Other	kg kg	10% free"		
48.05 By the substitution for subheadings Nos. 48.05.92 and 48.05.95 of the following: "48.05.91 Other, embossed, with a basis mass of not less than 600 g/m <sup>2</sup> but not exceeding 1 000 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg exceeding R176 but not exceeding R265 48.05.93 Other, with a basis mass exceeding 250 g/m <sup>2</sup> but not exceeding 1 000 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg: .10 Not exceeding R88 .20 Exceeding R88 but not exceeding R176 .30 Exceeding R176 48.05.95 Other, with a basis mass exceeding 1 000 g/m <sup>2</sup> : .10 With a basis mass not exceeding 4 300 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg not exceeding R420 .90 Other	kg kg kg kg kg kg	10% 15% 10% free 15% free"		
48.07 By the substitution for subheading No. 48.07.10 of the following: "48.07.05 Carbon and other copying paper 48.07.12 Lithographic transfer paper	kg kg	10% free"		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
48.07— <i>Continued</i>				
By the substitution for subheading No. 48.07.30 of the following:				
"48.07.30 Tracing paper	kg	7.5%		
By the substitution for subheadings Nos. 48.07.92 and 48.07.95 of the following:				
"48.07.91 Other, painted or varnished, with a basis mass of not less than 600 g/m <sup>2</sup> but not exceeding 1 000 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg exceeding R176 but not exceeding R265	kg	10%		
48.07.93 Other, with a basis mass exceeding 250 g/m <sup>2</sup> but not exceeding 1 000 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg:				
.10 Not exceeding R88	kg	15%		
.25 Exceeding R88	kg	9 500c per 1 000 kg less 30 per cent of the f.o.b. price		
48.07.95 Other, with a basis mass exceeding 1 000 g/m <sup>2</sup> :				
.10 With a basis mass not exceeding 4 300 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg not exceeding R540	kg	15%		
.90 Other	kg	free		
48.10 By the substitution for subheading No. 48.10.10 of the following:				
"48.10.10 In the form of booklets, tubes or other retail packings	kg	7.5%		
48.13 By the substitution for subheading No. 48.13.10 of the following:				
"48.13.10 Carbon and similar copying papers	kg	10%		
48.15 By the substitution for subheading No. 48.15.40 of the following:				
"48.15.40 Pressure-sensitive paper:				
.10 With removable backing	kg	25%		
.20 Without removable backing	kg	25% or 34c per m <sup>2</sup> less 75 per cent of the f.o.b. price		
48.20 By the substitution for subheading No. 48.20.10 of the following:				
"48.20.10 Of a kind used with textile machinery	kg	3%		free (U.K.)
48.21 By the substitution for subheading No. 48.21.30 of the following:				
"48.21.27 Cards for use with Jacquard and similar textile machines:				
.10 Unperforated	kg	3%		

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I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
48.21—Continued					
.20 Perforated	kg	3%			free (U.K.)
48.21.29 Textile spinning cans	no.	3%			free (U.K.)"
49.01 By the insertion after subheading No. 49.01.40 of the following:					
"49.01.50 Bibles, the koran, tracts, psalm, hymn- and similar books of songs and prayer-books		free"			
Chapter 51					
By the substitution for Note 4 (i) to Chapter 51 of the following:					
"(i) Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1 mm is to be classified in heading No. 51.01 when of a mass of less than 6,6 mg/m (67 dtex) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 mm is to be classified in Chapter 39."					
51.01 By the substitution for subheading No. 51.01.12 of the following:					
"51.01.12 Stretch or bulked yarn of other synthetic fibres	kg	10%"			
By the substitution for subheading No. 51.01.20.90 of the following:					
".90 Other	kg	10%"			
By the substitution for subheadings Nos. 51.01.60.30 and 51.01.60.40 of the following:					
".30 Of 34 dtex or more but less than 67 dtex	kg	15% or 205c per kg less 80 per cent of the f.o.b. price"			
By the substitution for subheading No. 51.01.90 of the following:					
"51.01.90 Other yarns:					
.10 Of polyester fibres	kg	10%			
.20 Of polyamide fibres	kg	15%			
.30 Of other synthetic fibres	kg	10%			
.40 Of cellulosic fibres	kg	free			
.90 Of other fibres	kg	10%"			
51.02 By the substitution for subheading No. 51.02.10.10 of the following:					
".10 Of 67 dtex or more but less than 834 dtex	kg	15% or 260c per kg less 80 per cent of the f.o.b. price"			

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		General	M.F.N.		
51.02—Continued					
By the substitution for subheading No. 51.02.30 of the following:					
“51.02.35 Monofil and strip, of polyethylene or polypropylene material	kg	30% or 95c per kg less 70 per cent of the f.o.b. price”			
By the substitution for subheading No. 51.02.50 of the following:					
“51.02.50 Other, of synthetic fibre materials	kg	10%”			
51.03 By the substitution for subheading No. 51.03.10.90 of the following:					
“51.03.10.90 Other	kg	10%”			
51.04 By the substitution for subheading No. 51.04.15 of the following:					
“51.04.15 Tyre cord fabric and tyre bead fabric	m <sup>2</sup>	20%”			
By the substitution for subheadings Nos. 51.04.30 and 51.04.40 of the following:					
“51.04.30 Crepe fabrics and seersucker fabrics [excluding fabrics containing more than 10 per cent stretch or bulked yarns (continuous)], unprinted	m <sup>2</sup>	10%			
51.04.40 Indigo blue discharge print fabrics	m <sup>2</sup>	10%”			
53.12 By the substitution for subheading No. 53.12.90 of the following:					
“53.12.90 Other	m <sup>2</sup>	10%”			
53.13 By the substitution for subheading No. 53.13.90 of the following:					
“53.13.90 Other	m <sup>2</sup>	10%”			
55.06 By the substitution for subheading No. 55.06.90 of the following:					
“55.06.90 Other	kg	5%”			
55.07 By the substitution for tariff heading No. 55.07 of the following:					
“55.07 Cotton gauze	m <sup>2</sup>	10% or 14.3c per m <sup>2</sup> ”			
55.09 By the substitution for subheading No. 55.09.15 of the following:					
“55.09.15 Tyre cord fabric and tyre bead fabric	m <sup>2</sup>	20%”			
By the substitution for subheadings Nos. 55.09.35 and 55.09.40 of the following:					
“55.09.35 Glazed fabrics commonly used as window blind material	m <sup>2</sup>	10%			
55.09.40 Indigo blue discharge print fabrics	m <sup>2</sup>	10%”			
By the substitution for subheading No. 55.09.55.30 of the following:					
“55.09.55.30 Of a value for duty purposes per m <sup>2</sup> exceeding 41c and of a mass per m <sup>2</sup> of 170 g or more but less than 345 g (excluding discharge print fabrics)	m <sup>2</sup>	25% or 100c per m <sup>2</sup> less 75 per cent of the f.o.b. price”			

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I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Preferential
		General	M.F.N.		
56.07 By the substitution for subheadings Nos. 56.07.30 and 56.07.34 of the following:					
**56.07.30 Crepe fabrics and seersucker fabrics [excluding fabrics containing more than 10 per cent stretch or bulked yarns (continuous)], unprinted	m <sup>2</sup>	10%			
56.07.34 Fabrics containing more than 50 per cent cellulosic fibres and containing 30 per cent or more combed wool or other combed animal hair, with woven stripes, of a kind commonly used for blazers	m <sup>2</sup>	10%''			
By the substitution for subheading No. 56.07.40 of the following:					
**56.07.40 Indigo blue discharge print fabrics	m <sup>2</sup>	10%''			
58.04 By the substitution for subheading No. 58.04.20 of the following:					
**58.04.20 Corduroy of cotton	m <sup>2</sup>	10%'''			
By the substitution for subheading No. 58.04.90 of the following:					
**58.04.90 Other pile fabrics and chenille fabrics	m <sup>2</sup>	10%''			
58.08 and 58.09 By the substitution for tariff headings Nos. 58.08 and 58.09 of the following:					
**58.08 Tulle and other net fabrics (excluding woven, knitted or crocheted fabrics), plain	kg	5%			free (U.K.)
58.09 Tulle and other net fabrics (excluding woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	kg	5%			free (U.K.)''
58.10 By the substitution for subheading No. 58.10.10 of the following:					
**58.10.10 Lace embroidery	kg	5%			free (U.K.)''
59.08 By the substitution for subheading No. 59.08.90 of the following:					
**59.08.90 Other:					
.10 Of a mass per m <sup>2</sup> of less than 200 g	kg	20% or 70c per m <sup>2</sup> less 80 per cent of the f.o.b. price			
.20 Of a mass per m <sup>2</sup> of 200 g or more	kg	20% or 120c per kg''			
59.12 By the substitution for subheading No. 59.12.90 of the following:					
**59.12.90 Other:					
.10 Of a mass per m <sup>2</sup> of less than 200 g	kg	20% or 70c per m <sup>2</sup> less 80 per cent of the f.o.b. price			
.20 Of a mass per m <sup>2</sup> of 200 g or more	kg	20% or 120c per kg''			



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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
59.13 By the substitution for tariff heading No. 59.13 of the following:				
"59.13 Elastic fabrics and trimmings (excluding knitted or crocheted goods), consisting of textile materials combined with rubber threads:				
59.13.10 Of a width not exceeding 30 cm	kg	30% or 550c per kg less 70 per cent of the f.o.b. price		
59.13.20 Of a width exceeding 30 cm	kg	10%"		
60.03 By the substitution for subheading No. 60.03.20 of the following:				
"60.03.20 Stockings (including three-quarter hose), of cellulosic fibres	100 pr.	15%		10% (U.K.; Canada; Ireland)"
By the substitution for subheading No. 60.03.40 of the following:				
"60.03.40 Other stockings	100 pr.	15%		10% (U.K.; Canada; Ireland)"
By the substitution for subheading No. 60.03.60 of the following:				
"60.03.60 Socks of combed wool	100 pr.	25%"		
60.05 By the deletion of subheading No. 60.05.70.				
60.06 By the substitution for subheading No. 60.06.30.10 of the following:				
".10 Specially designed for outdoor sports or games	pr.	15%"		
61.09 By the substitution for subheading No. 61.09.50 of the following:				
"61.09.50 Braces (trouser suspenders):				
.10 Of a length of less than 76 cm each	100 pr.	22.5% or 500c per 100 pr.		
.20 Of a length of 76 cm or more each	100 pr.	22.5% or 670c per 100 pr."		
61.10 By the substitution for subheading No. 61.10.10 of the following:				
"61.10.10 Gloves, mittens and mitts, specially designed for outdoor sports	pr.	15%"		
By the substitution for subheading No. 61.10.30 of the following:				
"61.10.30 Stockings	pr.	15%		10% (U.K.; Canada; Ireland)"
62.05 By the substitution for subheading No. 62.05.20 of the following:				
"62.05.20 Sanitary towels	kg	15%"		
By the insertion after subheading No. 62.05.40 of the following:				
"62.05.50 Watch-straps	no.	20% or 15c each"		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
64.01 By the substitution for subheading No. 64.01.30.10 of the following: ".10 Sizes up to 1½	pr.	30% or 50c per pr."		
64.02 By the substitution for subheading No. 64.02.15.90 of the following: ".90 Other	pr.	30% or 100c per pr."		
64.03 By the substitution for subheading No. 64.03.10 of the following: "64.03.10 Footwear with outer soles of wood	pr.	30% or 100c per pr."		
By the substitution for subheadings Nos. 64.03.20.20 and 64.03.20.90 of the following: ".20 Sizes 3 to 6½	pr.	30% or 40c per pr.		
.90 Other	pr.	30% or 50c per pr."		
64.04 By the substitution for subheading No. 64.04.15.90 of the following: ".90 Other	pr.	30% or 100c per pr."		
By the substitution for subheadings Nos. 64.04.20.20 and 64.04.20.90 of the following: ".20 Sizes 3 to 6½	pr.	30% or 40c per pr.		
.90 Other	pr.	30% or 25c per pr."		
By the substitution for subheading No. 64.04.30 of the following: "64.04.30 Adults' footwear with textile fabric uppers and with outer soles of rope: .10 Sizes up to 1½	pr.	30% or 25c per pr.		
.20 Sizes 2 to 4	pr.	30% or 75c per pr.		
.90 Other	pr.	30% or 75c per pr.		30% or 65c per pr. (U.K.; Canada)"
By the substitution for subheading No. 64.04.70.20 of the following: ".20 Sizes 3 to 6½	pr.	30% or 40c per pr."		
By the substitution for subheading No. 64.04.80.10 of the following: ".10 Sizes up to 1½	pr.	30% or 50c per pr."		
64.05 By the substitution for subheading No. 64.05.20 of the following: "64.05.20 Other uppers	pr.	30% or 75c per pr."		

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I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V
		General	M.F.N.	Preferential	
64.06 By the substitution for subheading No. 64.06.20 of the following: "64.06.20 Cricket pads and shin-guards	no.	10%"			
65.03 By the substitution for subheading No. 65.03.20 of the following: "65.03.20 Furfelt hats for men	no.	25% or 6 660c per 100"			
65.05 By the substitution for subheading No. 65.05.10 of the following: "65.05.10 Caps of the kind worn by nurses	no.	35% or 750c per 100"			
65.06 By the substitution for subheading No. 65.06.30 of the following: "65.06.20 Hard hats for miners and other industrial workers; firemen's helmets 65.06.40 Crash helmets	no. no.	free 30%"			
67.04 By the substitution for subheading No. 67.04.10 of the following: "67.04.10 Wigs, switches and hairpieces of any kind	kg	20% or 1 365c per kg less 80 per cent of the f.o.b. price"			
68.02 By the substitution for subheading No. 68.02.20 of the following: "68.02.20 Marble, ground, polished or otherwise worked; marble tombstones and chips	kg	15%"			
69.03 By the substitution for subheading No. 69.03.20 of the following: "69.03.20 Saggars, stands and other kiln furniture to support or separate pottery during firing	kg	3%			free (U.K.)"
69.07 By the substitution for subheading No. 69.07.20 of the following: "69.07.20 Paving and hearth tiles (excluding mosaics), vitrified	m <sup>2</sup>	20% plus 110c per m <sup>2</sup> "			
69.08 By the substitution for subheading No. 69.08.40 of the following: "69.08.40 Wall tiles (excluding mosaics): .10 White .90 Other	m <sup>2</sup> m <sup>2</sup>	20% or 215c per m <sup>2</sup> less 80 per cent of the f.o.b. price. 20% or 295c per m <sup>2</sup> less 80 per cent of the f.o.b. price"			

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
69.11 By the substitution for subheading No. 69.11.20 of the following: "69.11.20 Other, of a f.o.b. price not exceeding 30c each	no.	30c each"		
70.12 By the substitution for tariff heading No. 70.12 of the following: "70.12 Glass inners for vacuum flasks or for other vacuum vessels	no.	5%"		
70.13 By the substitution for subheadings Nos. 70.13.20 and 70.13.30 of the following: "70.13.20 Goblets and drinking glasses, of crystal; goblets and drinking glasses, stemmed, cut or otherwise worked 70.13.30 Drinking vessels, stemmed, machine-made	no. no.	5% 5%"		
70.14 By the substitution for subheading No. 70.14.20 of the following: "70.14.20 Oil lamps; lamp-chimneys and lamp-shades, for oil lamps	kg	2,5%"		
70.17 By the substitution for subheading No. 70.17.90 of the following: "70.17.90 Other	kg	5%"		
70.19 By the substitution for subheading No. 70.19.40 of the following: "70.19.40 Mosaics and similar decorative cubes and plates  By the substitution for subheading No. 70.19.90 of the following: "70.19.90 Other	m <sup>2</sup> kg	20% plus 110c per m <sup>2</sup> " 5%"		
70.20 By the substitution for subheading No. 70.20.29 of the following: "70.20.29 Fabrics woven from multifilament rovings	kg	20%"		
70.21 By the substitution for subheading No. 70.21.90 of the following: "70.21.90 Other	kg	5%"		
71.15 By the substitution for subheadings Nos. 71.15.10 and 71.15.20 of the following: "71.15.10 Agate burnishing tools, thread spinning guides and other articles for industrial purposes 71.15.20 Fishing rod fittings of agate	no. no.	3% 10%"		free (U.K.)
73.02 By the substitution for subheading No. 73.02.90 of the following: "73.02.90 Other	kg	15%"		
73.13 By the substitution for subheading No. 73.13.30 of the following: "73.13.30 Painted, lacquered or varnished	kg	15%"		

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I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
73.18 By the substitution for subheading No. 73.18.75 of the following:					
"73.18.75 Tubes and pipes with an external cross-sectional dimension not exceeding 170 mm, welded:					
.10 Of a kind commonly used for the supply of water, steam or gas	kg	15% plus 220c per 1 000 kg or 4 720c per 1 000 kg			15% or 4 500c per 1 000 kg (U.K.; Canada)
.90 Other	kg	15% plus 220c per 1 000 kg or 4 720c per 1 000 kg"			
73.21 By the substitution for subheading No. 73.21.60 of the following:					
"73.21.60 Chimneys (smoke stacks)	kg	15%"			
73.22 By the substitution for subheading No. 73.22.90 of the following:					
"73.22.90 Other	kg	17,5%"			
73.24 By the substitution for subheading No. 73.24.10 of the following:					
"73.24.10 Miniature cylinders for soda water siphons and other articles	kg	free"			
By the substitution for subheading No. 73.24.90 of the following:					
"73.24.90 Of any construction of a capacity exceeding 300 litres	kg	17,5%"			
73.29 By the substitution for subheading No. 73.29.10 of the following:					
"73.29.10 Made up pedal cycle transmission chain	kg	5%"			
73.32 By the substitution for subheading No. 73.32.20 of the following:					
"73.32.20 Bolts and nuts (including bolt ends and screw studs):					
.10 Identifiable for use in aircraft	kg	free			
.20 Other, of stainless steel	kg	20% or 440c per 100 kg			
.30 Other, of a f.o.b. price per 1 000 kg not exceeding R330	kg	20% or 440c per 100 kg			
.40 Other, with a thread diameter not exceeding 26 mm	kg	20% or 12 500c per 100 kg less 80 per cent of the f.o.b. price			
.90 Other	kg	20% or 440c per 100 kg"			

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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
73.37 By the substitution for subheading No. 73.37.45 of the following:				
"73.37.45 Air distributors and parts thereof, identifiable for use solely or principally with motor vehicles	kg	110c per kg"		
73.40 By the substitution for subheading No. 73.40.45 of the following:				
"73.40.45 Horse, mule, ass and ox shoes	kg	20%"		
By the substitution for subheading No. 73.40.69.10 of the following:				
".10 Identifiable for use with conveyor belts	kg	3%		free (U.K.)"
74.01 By the substitution for subheading No. 74.01.10 of the following:				
"74.01.10 Copper matte	kg	free"		
74.07 By the substitution for subheadings Nos. 74.07.20.10 and 74.07.20.20 of the following:				
".15 With an external cross-sectional dimension not exceeding 115 mm	kg	10%"		
74.09 By the substitution for subheading No. 74.09.90 of the following:				
"74.09.90 Other	kg	17,5%"		
74.19 By the substitution for subheading No. 74.19.30.10 of the following:				
".10 With portable or mobile machinery	kg	3%		free (U.K.)"
By the substitution for subheading No. 74.19.40 of the following:				
"74.19.40 Containers for compressed or liquefied gas, of a capacity exceeding 300 litres	kg	17,5%"		
76.01 By the substitution for subheading No. 76.01.10 of the following:				
"76.01.10 Unwrought aluminium:				
.10 Containing, by mass, more than 0,5 per cent titanium or 2,0 per cent boron	kg	free		
.90 Other	kg	15% or 72c per kg less 85 per cent of the f.o.b. price"		
76.09 By the substitution for tariff heading No. 76.09 of the following:				
"76.09 Reservoirs, tanks, vats and similar containers, for any material (excluding compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	kg	17,5%"		



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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
76.11 By the substitution for subheading No. 76.11.90 of the following: "76.11.90 Other	kg	17.5%		
76.15 By the insertion after subheading No. 76.15.30 of the following: "76.15.40 Soda water siphons	kg	5%		
76.16 By the insertion after subheading No. 76.16.10 of the following: "76.16.15 Horse, mule, ass and ox shoes	kg	20%		
82.02 By the substitution for subheading No. 82.02.60 of the following: "82.02.60 Saw blades (excluding hacksaw blades) for hand or portable saws	kg	3%		free (U.K.)
82.05 By the substitution for subheading No. 82.05.30 of the following: "82.05.30 Taps and dies: .10 Screwing taps with ground thread, of alloy steel or high speed steel .90 Other	kg kg	20% 3%		17% (U.K.) free (U.K.)
By the substitution for subheading No. 82.05.75.90 of the following: "82.05.90 Other	no.	3%		free (U.K.)
By the substitution for subheading No. 82.05.90 of the following: "82.05.90 Other	no.	3%		free (U.K.)
82.06 By the substitution for subheading No. 82.06.30 of the following: "82.06.30 Identifiable for use solely or principally with portable industrial machines	no.	3%		free (U.K.)
82.09 By the substitution for subheading No. 82.09.30 of the following: "82.09.30 Identifiable for use solely or principally for other industrial purposes	no.	3%		free (U.K.)
82.11 By the substitution for subheading No. 82.11.10 of the following: "82.11.10 Safety razor blades (including blanks)		5%		free (U.K.)
83.02 By the insertion after subheading No. 83.02.40 of the following: "83.02.50 Automatic door closers: .10 Hydraulic .50 Non-hydraulic	no. no.	20% 20%		
83.04 By the substitution for subheading No. 83.04.10.10 of the following: "83.04.10.10 Of steel	no.	22.5%		

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
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83.09 By the insertion after subheading No. 83.09.20 of the following: "83.09.30 Hooks and eyes on tape: .10 Hooks .20 Eyes	m m	20% or 5c per m 20% or 5c per m"			
83.10 By the substitution for subheading No. 83.10.10 of the following: "83.10.10 Beads	kg	15% or 725c per 100 kg"			
83.14 By the substitution for subheading No. 83.14.10 of the following: "83.14.10 Enamelled By the substitution for subheading No. 83.14.30 of the following: "83.14.30 Varnished or lacquered	kg kg	25% 15%"			
Section XVI By the substitution for Note 1 (b) to Section XVI of the following: "(b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other industrial purposes;"					

## Chapter 84

By the insertion after Note 5 to Chapter 84 of the following:

"6. For the purposes of subheadings Nos. 84.62.10 and 84.62.20 the following measurements apply to bearings with the international bearing numbers shown below:

84.62.10 Radial ball bearings, single row:

Bearing Number	Variant Suffixes	Inside Diameter	Outside Diameter	Width
		mm	mm	mm
6202	Z, 2Z, RS, 2RS	15	35	11
6203	Z, 2Z, RS, 2RS	17	40	12
6204	Z, 2Z, RS, 2RS	20	47	14
6205	Z, 2Z, RS, 2RS, N, NR	25	52	15
6206	Z, 2Z, RS, 2RS, N, NR	30	62	16
6207	Z, 2Z, RS, 2RS, N, NR	35	72	17
6208	Z, 2Z, RS, 2RS, N, NR	40	80	18
6209	Z, 2Z, RS, 2RS, N, NR	45	85	19
6210	Z, 2Z, RS, 2RS, N, NR	50	90	20
6211	Z, 2Z, RS, 2RS, N, NR	55	100	21
6212	Z, 2Z, RS, 2RS, N, NR	60	110	22
6213	Z, 2Z, RS, 2RS, N, NR	65	120	23
6214	Z, 2Z, RS, 2RS	70	125	24
6215	Z, 2Z, RS, 2RS, N, NR	75	130	25
6304	Z, 2Z, RS, 2RS	20	52	15
6305	Z, 2Z, RS, 2RS, N, NR	25	62	17
6306	Z, 2Z, RS, 2RS, N, NR	30	72	19
6307	Z, 2Z, RS, 2RS, N, NR	35	80	21
6308	Z, 2Z, RS, 2RS, N, NR	40	90	23
6309	Z, 2Z, RS, 2RS, N, NR	45	100	25
6310	Z, 2Z, RS, 2RS, N, NR	50	110	27
6311	Z, 2Z, RS, 2RS	55	120	29
6312	Z, 2Z, RS, 2RS	60	130	31
412971		30	62	24
1700289		35	72	21,46
LGW 12C-2C4		19,06	47	17,5

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
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Note 6—continued

84.62.20 Tapered roller bearings, single row, including cup and cone assemblies:

	Inside diameter	Outside diameter	Width
Bearing Number	mm	mm	mm
30204	20	47	15,25
30205	25	52	16,25
30206	30	62	17,25
30207	35	72	18,25
30304	20	52	16,25
30305	25	62	18,25
331274	29	50,29	14,22
Cup Number			
K1922	—	57,15	15,88
K09195	—	49,23	14,29
K45410	—	50,29	10,67
K300811	—	67,98	13,5
K07210X	—	50,8	12,7
L44610	—	50,29	10,67
LM11710	—	39,88	10,67
LM11910	—	45,24	12,07
LM67010	—	59,13	11,81
Cone Number			
K1988	28,58	—	19,36
K09067	19,05	—	19,05
K45449	29	—	14,73
K300849	40,99	—	18
K07100 SA	25,4	—	14,26
L44649	26,99	—	14,73
LM11749	17,46	—	14,61
LM11949	19,05	—	16,64
LM67048	31,75	—	16,76**

84.10 By the substitution for subheading No. 84.10.20 of the following:

"84.10.20 Pumps of the kind commonly used for the delivery of petrol or lubricating oil, fitted with measuring devices

By the substitution for subheading No. 84.10.50.10 of the following:

"84.10 With bodies of cast iron and with a bore of a diameter not exceeding 200 mm (excluding pumps driven by compressed air and pumps fitted with submersible motors)

By the substitution for subheading No. 84.10.55.10 of the following:

"84.10 For pumps of subheading No. 84.10.50.10

84.11 By the substitution for subheading No. 84.11.10.90 of the following:

"84.11.90 Other

By the substitution for subheading No. 84.11.25 of the following:

"84.11.25 Inlet and exhaust valves for piston type compressors and vacuum pumps

By the substitution for subheading No. 84.11.89 of the following:

"84.11.89 Other, portable or mobile

no.	10%**		
no.	20%**		
no.	20%**		
no.	3%		* free (U.K.)**
no.	3%		free (U.K.)**
no.	3%		free (U.K.)**

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## SECOND CUSTOMS AND EXCISE AMENDMENT ACT, 1977.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
84.15 By the substitution for subheading No. 84.15.70.90 of the following:				
".30 Evaporators and condensers (with or without fans), for other refrigerators or refrigerating equipment	no.	20%		
".90 Absorbers and parts, not elsewhere provided for	no.	free"		
84.16 By the substitution for subheading No. 84.16.10 of the following:				
"84.16.10 Portable or mobile	no.	3%		free (U.K.)"
84.17 By the insertion after subheading No. 84.17.10 of the following:				
"84.17.15 Electro-thermic warmers for paper towels	no.	30%		25% (U.K.; Canada)"
By the substitution for subheading No. 84.17.80 of the following:				
"84.17.80 Other, portable or mobile	no.	3%		free (U.K.)"
84.18 By the substitution for subheading No. 84.18.30 of the following:				
"84.18.30 Laundry centrifuges (excluding types with a dry mass loading capacity not exceeding 7 kg)	no.	3%		free (U.K.)"
84.19 By the substitution for subheading No. 84.19.80 of the following:				
"84.19.80 Other, portable or mobile	no.	3%		free (U.K.)"
84.20 By the substitution for subheading No. 84.20.50 of the following:				
"84.20.50 Mass-measuring bridges (railway)	no.	free"		
84.21 By the substitution for subheading No. 84.21.30 of the following:				
"84.21.30 Sprinklers and sprayers, suitable for use with insecticides, fungicides and herbicides:				
.10 Power-operated	no.	free		
.30 Manually operated, of a capacity not exceeding 5 litres	no.	15%		
.40 Manually operated, of a capacity exceeding 5 litres	no.	free"		
By the substitution for subheading No. 84.21.50 of the following:				
"84.21.50 Spray guns and similar appliances, of a kind used with paint, distemper, varnish or concrete	no.	3%		free (U.K.)"
84.22 By the substitution for subheading No. 84.22.22 of the following:				
"84.22.22 Parts of whaling or trawling winches		free"		
84.25 By the substitution for subheading No. 84.25.30.20 of the following:				
".20 With a cutting width exceeding 460 mm	no.	10%"		

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84.30 By the substitution for subheading No. 84.30.10 of the following: "84.30.10 Sugar mill roller shells (unfinished)	no.	3%			
By the substitution for subheading No. 84.30.20 of the following: "84.30.20 Other, portable or mobile	no.	3%			free (U.K.)"
84.32 By the substitution for subheading No. 84.32.10 of the following: "84.32.10 Portable or mobile	no.	3%			free (U.K.)"
84.33 By the substitution for subheading No. 84.33.10 of the following: "84.33.10 Portable or mobile	no.	3%			free (U.K.)"
84.34 By the substitution for subheadings Nos. 84.34.20 and 84.34.30 of the following: "84.34.20 Printing type, impressed flongs and matrices, printing blocks, plates and cylinders (excluding offset duplicating masters)		3%			free (U.K.)
84.34.30 Blocks, plates, cylinders, and lithographic stones, prepared for printing purposes (excluding offset duplicating masters)		3%			free (U.K.)"
84.39 By the substitution for subheading No. 84.39.10 of the following: "84.39.10 Hat stretching blocks	no.	3%			free (U.K.)"
84.40 By the substitution for subheadings Nos. 84.40.20 and 84.40.30 of the following: "84.40.20 Laundry machinery (excluding laundry washing machines with a dry mass loading capacity not exceeding 7 kg)	no.	3%			free (U.K.)
84.40.30 Dry-cleaning machinery	no.	3%			free (U.K.)"
By the substitution for subheading No. 84.40.80 of the following: "84.40.80 Other, portable or mobile	no.	3%			free (U.K.)"
84.41 By the substitution for subheading No. 84.41.20 of the following: "84.41.20 Portable sewing machines (excluding domestic type)	no.	3%			free (U.K.)"
84.43 By the substitution for subheading No. 84.43.10 of the following: "84.43.10 Ladles	no.	3%			free (U.K.)"
84.47 By the substitution for subheading No. 84.47.80 of the following: "84.47.80 Other, portable or mobile	no.	3%			free (U.K.)"

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84.48 By the substitution for subheading No. 84.48.10 of the following: "84.48.10 Tool-holders for any type of tool or machine-tool for working in the hand	no.	3%			free (U.K.)"
84.49 By the substitution for subheading No. 84.49.90 of the following: "84.49.90 Other	no.	3%			free (U.K.)"
84.50 By the substitution for tariff heading No. 84.50 of the following: "84.50 Gas-operated welding, brazing, cutting and surface tempering appliances	no.	3%			free (U.K.)"
84.51 By the substitution for subheading No. 84.51.10 of the following: "84.51.10 Typewriters (excluding Braille and similar typewriters)	no.	free"			
84.52 By the substitution for subheading No. 84.52.20 of the following: "84.52.20 Calculating machines and cash registers	no.	free"			
84.54 By the substitution for subheadings Nos. 84.54.10 and 84.54.20 of the following: "84.54.10 Duplicating machines 84.54.20 Addressing machines	no. no.	free free"			
84.55 By the substitution for subheading No. 84.55.10 of the following: "84.55.10 Of typewriters and cheque-writing machines		free"			
By the substitution for subheadings Nos. 84.55.30, 84.55.40 and 84.55.50 of the following: "84.55.30 Of duplicating machines or addressing machines 84.55.40 Of automatic digital data processing machines 84.55.50 Of machines for processing data punched onto punched cards		free 2% 2%"			
84.56 By the substitution for subheading No. 84.56.40 of the following: "84.56.40 Concrete mixers	no.	3%			free (U.K.)"
By the substitution for subheading No. 84.56.89 of the following: "84.56.89 Other, portable or mobile	no.	3%			free (U.K.)"
84.59 By the substitution for subheading No. 84.59.10 of the following: "84.59.10 Portable air coolers (domestic type), self-contained, with or without thermo-electric elements	no.	15%			10% (U.K.)"
By the substitution for subheadings Nos. 84.59.65 and 84.59.70 of the following: "84.59.65 Workshop machinery ordinarily used in a motor garage for manufacturing, testing or repair work	no.	3%			free (U.K.)



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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
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84.59—Continued					
84.59.70 Presses:					
.10 Moulding presses, portable or mobile	no.	3%		free (U.K.)	
.20 Other moulding presses	no.	20%			
.30 Laminating, veneer and agglomerating presses, portable or mobile	no.	3%		free (U.K.)	
.40 Other laminating, veneer and agglomerating presses	no.	20%			
.50 Other, portable or mobile	no.	3%		free (U.K.)	
.90 Other	no.	free"			
By the substitution for subheading No. 84.59.80.10 of the following:					
"84.59.80.10 Portable or mobile	no.	3%		free (U.K.)"	
84.60 By the substitution for subheading No. 84.60.90 of the following:					
"84.60.90 Other	no.	3%		free (U.K.)"	
84.62 By the substitution for tariff heading No. 84.62 of the following:					
"84.62 Ball, roller or needle roller bearings:					
84.62.10 Radial ball bearings, single row:					
.10 With inside diameter, outside diameter and width equal or equivalent to those of bearings with the following international bearing numbers: 6202, 6203, 6204, 6205, 6206, 6207, 6208, 6209, 6210, 6211, 6212, 6213, 6214, 6215, 6304, 6305, 6306, 6307, 6308, 6309, 6310, 6311, 6312, 412971, 1700289, LGW 12C-2C4 (including variants); single self-aligning sealed ball bearing units with inside diameter or bore not exceeding 40 mm (excluding those with an outside diameter of less than 31 mm)	no.	30%		27% (U.K.)	
.90 Single row radial ball bearings of other kinds	no.	3%		free (U.K.)	
84.62.15 Other ball bearings	no.	3%		free (U.K.)	
84.62.20 Tapered roller bearings, single row, including cup and cone assemblies:					
.10 Bearings with inside diameter, outside diameter and width equal or equivalent to those of bearings with the following international bearing numbers: 30204, 30205, 30206, 30207, 30304, 30305, 331274 (including variants)	no.	30%		27% (U.K.)	

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
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84.62—Continued					
.20	Cups with outside diameter and width and cones with inside diameter and width, equal or equivalent to those of cups and cones with the following international numbers:  Cups K1922 K09195 K45410 K300811 K07210X L44610 LM11710 LM11910 LM67010  Cones K1988 K09067 K45449 K300849 K07100 SA L44649 LM11749 LM11949 LM67048	no.	30%		27% (U.K.)
.90	Single row tapered roller bearings of other kinds	no.	3%		free (U.K.)
84.62.25	Journal roller bearings of the rotating end-cover type, commonly used on the axles of railway rolling stock and locomotives, with an outside diameter:				
.10	Less than 170 mm	no.	3%		free (U.K.)
.20	Not less than 170 mm but not exceeding 210 mm	no.	3%		free (U.K.)
.30	Exceeding 210 mm	no.	3%		free (U.K.)
84.62.30	Other roller bearings	no.	3%		free (U.K.)
84.62.40	Needle roller bearings	no.	3%		free (U.K.)
84.62.50	Parts of ball bearings; polished steel balls:				
.10	Parts of the ball bearings specified in subheading No. 84.62.10.10		30%		27% (U.K.)
.90	Other		3%		free (U.K.)
84.62.60	Parts of roller bearings:				
.10	Parts of the roller bearings specified in subheading No. 84.62.20.10		30%		27% (U.K.)
.90	Other		3%		free (U.K.)
84.62.70	Parts of needle roller bearings		3%		free (U.K.)
84.63	By the insertion after subheading No. 84.63.10 of the following:				
"84.63.15	Power take-off transmission shafts, fitted with a splined quick-release yoke at one or both ends; splined quick-release yokes	no.	15%		
By the substitution for subheading No. 84.63.40.90 of the following:					
"90	Other	no.	18%		15% (U.K.)

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		General	M.F.N.	Preferential
84.63—Continued				
By the substitution for subheading No. 84.63.90.90 of the following:				
".90 Other	no.	3%		free (U.K.)"
84.65 By the substitution for subheading No. 84.65.20 of the following:				
"84.65.20 Identifiable for use solely or principally with portable or mobile industrial or manufacturing machines falling within this Chapter		3%		free (U.K.)"
85.01 By the substitution for subheading No. 85.01.13 of the following:				
"85.01.13 Electric motors, a.c., namely, motors marked or identifiable as flameproof or explosion-proof, submersible motors, commutator motors, synchronous motors and repulsion induction motors; electric motors fitted with valve actuators	no.	5%		free (U.K.)"
By the insertion after subheading No. 85.01.40 of the following:				
"85.01.43 Transformers, with an iron or steel core, rated at less than 500 V.A (excluding voltage and current transformers suitable for metering and protective purposes)	no.	20%		15% (U.K.)"
85.05 By the substitution for tariff heading No. 85.05 of the following:				
"85.05 Tools for working in the hand with self-contained electric motor	no.	3%		free (U.K.)"
85.06 By the substitution for subheading No. 85.06.40 of the following:				
"85.06.40 Citrus juice extractor bases consisting of a geared electric motor, housing of artificial plastic material and pressure-operated switch, of a f.o.b. price not exceeding R9 each	no.	free"		
85.09 By the substitution for subheading No. 85.09.30.10 of the following:				
".10 Round, of which the outside diameter of the glass lens exceeds 100 mm	no.	20% or 85c each"		
85.11 By the substitution for subheading No. 85.11.10 of the following:				
"85.11.10 Portable (excluding soldering irons)	no.	3%		free (U.K.)"
85.12 By the substitution for subheading No. 85.12.10.10 of the following:				
".10 Immersion heaters identifiable for use solely or principally for heating industrial liquids	no.	3%		free (U.K.)"
85.15 By the insertion after subheading No. 85.15.10 of the following:				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
85.15—Continued				
"85.15.15 Radio-broadcasting or television transmission apparatus and television cameras:				
.10 Television cameras	no.	15%		
.50 Television transmission apparatus	no.	15%		
.80 Radio-broadcasting apparatus	no.	15%		5% (U.K.)"
By the substitution for subheading No. 85.15.30 of the following:				
"85.15.27 Closed circuit video monitors	no.	20%		
85.15.29 Television receiving sets, whether or not incorporating radio receiving sets or sound recording or reproducing apparatus:				
.10 Receiving sets	no.	100% or 50 000c each less the f.o.b. price		
.50 Antennas	no.	15%		
.60 Filters or separators, for antennas	no.	15%		
.70 Tuners (very high frequency or ultra-high frequency); tuner control devices; parts of moulded artificial plastic material or of base metal, not incorporating electronic components	no.	20%		
.80 Cabinets	no.	100%		
.90 Other parts		100%"		
By the substitution for subheading No. 85.15.77 of the following:				
"85.15.78 Radio-reception apparatus, not provided for in any other subheading; remote control apparatus	no.	15%		5% (U.K.)"
85.18 By the substitution for subheading No. 85.18.10 of the following:				
"85.18.10 Fixed capacitors:				
.05 Encapsulated, with windings of metallised artificial plastic material	no.	25% or 3c each		20% or 3c each less 5% (U.K.)
.20 Of a kind used in motor vehicle ignition systems	no.	20%		
.35 Impregnated or filled with oil or other dielectric liquid, of a capacitance not exceeding 25 microfarads, for voltages of 200 V to 2 000 V	no.	20%		15% (U.K.)
.40 Electrolytic, with windings of aluminium foil, of a capacitance of 10 microfarads or more but not exceeding 1 farad, for voltages not exceeding 450 V (d.c.)	no.	25% or 4c each		20% or 4c each less 5% (U.K.)
.90 Other	no.	5%		free (U.K.)"

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85.19 By the substitution for subheading No. 85.19.40 of the following:				
"85.19.40 Switches, switch plugs, switch units, switch fuses (excluding motor starter switches or flame-proof and water-proof or watertight types), with current ratings not exceeding 15 A for voltages of less than 500 V (but excluding articles elsewhere provided for in this heading); switch cover plates	no.	20%		15% (U.K.)"
By the substitution for subheading No. 85.19.60.40 of the following:				
".40 With current ratings not exceeding 15 A for voltages of less than 500 V (excluding flame-proof, water-proof or watertight types)	no.	20%		15% (U.K.)"
85.20 By the substitution for subheadings Nos. 85.20.90 and 85.20.95 of the following:				
"85.20.90 Other filament lamps, vacuum type:				
.05 Of less than 15 W	no.	155c per 100		105c per 100 (U.K.)
.15 Of 15 W or more but not exceeding 60 W	no.	20% or 1 500c per 100 less 80 per cent of the f.o.b. price		20% less 50c per 100 or 1 450c per 100 less 80 per cent of the f.o.b. price (U.K.)
.20 Exceeding 60 W	no.	20% or 1 500c per 100 less 80 per cent of the f.o.b. price		20% less 100c per 100 or 1 400c per 100 less 80 per cent of the f.o.b. price (U.K.)
85.20.95 Other filament lamps, gas filled:				
.05 Not exceeding 100 W, identifiable for use solely or principally in headlamps for miners	no.	100c per 100		free (U.K.)
.10 Other, of less than 15 W	no.	210c per 100		110c per 100 (U.K.)
.15 Other, of 15 W or more but not exceeding 100 W	no.	20% or 1 500c per 100 less 80 per cent of the f.o.b. price		20% less 100c per 100 or 1 400c per 100 less 80 per cent of the f.o.b. price (U.K.)
.20 Exceeding 100 W	no.	20% or 1 500c per 100 less 80 per cent of the f.o.b. price		20% less 200c per 100 or 1 300c per 100 less 80 per cent of the f.o.b. price (U.K.)"

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
86.07 By the substitution for subheading No. 86.07.40 of the following: "86.07.40 Railway goods vans, wagons and trucks	no.	free"			
86.09 By the substitution for subheading No. 86.09.40.90 of the following: ".90 Other		free"			
Chapter 87					
By the substitution for Note 5 to Chapter 87 of the following: "5 (i) The expression 'mono-built pick-up trucks' shall be taken to mean goods vehicles: (a) Without chassis frame in which the body itself supports the engine, transmission and axles; or (b) Of unitary body construction, with or without certain elements of the chassis incorporated in the body. (ii) The expression 'light goods vehicles' shall be taken to mean vehicles (excluding three-wheeled vehicles and goods vehicles designed to negotiate unusual terrain): (a) For the transport of goods or materials, with a GVM not exceeding 2 450 kg and a wheelbase not exceeding 2 950 mm; and (b) Mono-built closed panel vans. (iii) The expression 'wheelbase' shall be taken to mean the measurement between the centre of the front and rear wheels of a motor vehicle. (iv) The expression 'net local content' shall be taken to mean the mass of components per vehicle certified by the Secretary for Industries as representing: (a) Components manufactured in the Republic from parts or materials wholly produced in the Republic; and (b) Components manufactured in the Republic from parts or materials not wholly produced in the Republic as he in his discretion may permit as local content. (v) The expression 'vehicles designed to negotiate unusual terrain' shall be taken to mean fourwheel drive vehicles and similar vehicles specifically designed to negotiate unusual terrain."					
87.02 By the substitution in subheading No. 87.02.15.10 for the expression: "Air distributors and parts thereof (73.37)	kg	4 500c per 100 kg"			
of the following: "Air distributors and parts thereof (73.37)	kg	110c per kg"			

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		General	M.F.N.	Preferential
87.02—Continued				
By the substitution in subheading No. 87.02.15.10 for the expression:				
"Single row radial ball bearings (excluding angular contact bearings) and single row tapered roller bearings, of an outside diameter of not less than 31 mm but not exceeding 90 mm (excluding those incorporated in subassemblies), for use with road wheels, electrical equipment or clutch spigots (84.62)	no.	30%		27% (U.K.)
of the following:				
"Single row radial ball bearings (excluding those incorporated in subassemblies) (84.62), with inside diameter, outside diameter and width equal or equivalent to those of bearings with the following international bearing numbers: 6202, 6203, 6204, 6205, 6206, 6207, 6208, 6209, 6210, 6211, 6212, 6213, 6214, 6215, 6304, 6305, 6306, 6307, 6308, 6309, 6310, 6311, 6312, 412971, 1700289, LGW 12C-2C4 (including variants), for use with road wheels, electrical equipment or clutch spigots		30%		27% (U.K.)
Single row tapered roller bearings, including cup, and cone assemblies (excluding those incorporated in subassemblies) (84.62), for use with road wheels, electrical equipment or clutch spigots:				
Bearings with inside diameter, outside diameter and width equal or equivalent to those of bearings with the following international bearing numbers: 30204, 30205, 30206, 30207, 30304, 30305, 331274 (including variants)	no.	30%		27% (U.K.)
Cups with outside diameter and width and cones with inside diameter and width, equal or equivalent to those of cups and cones with the following international numbers:	no.	30%		27% (U.K.)
<div>Cups</div> <div>K1922</div> <div>K09195</div> <div>K45410</div> <div>K300811</div> <div>K07210X</div> <div>L44610</div> <div>LM11710</div> <div>LM11910</div> <div>LM67010</div> <div>Cones</div> <div>K1988</div> <div>K09067</div> <div>K45449</div> <div>K300849</div> <div>K07100 SA</div> <div>L44649</div> <div>LM11749</div> <div>LM11949</div> <div>LM67048</div>				
By the substitution in subheading No. 87.02.15.10 for the expression:				
"Alternators, 12 V at 30, 35, 40 and 55 A and 24 V at 35 A (85.08)	no.	20%		
of the following:				
"Alternators of a mass not exceeding 6 kg each (85.08)	no.	20%		
By the substitution in subheading No. 87.02.15.10 for the expression:				
"Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each		
of the following:				
"Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09)	no.	20% or 85c each		



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		General	M.F.N.		
87.02—Continued					
By the substitution in subheading No. 87.02.15.10 for the expression:					
"Heaters and ventilating units of the blower type or ram type, and parts thereof (87.06), for motor cars with water-cooled engines	kg	4 500c per 100 kg			
of the following:					
"Heaters and ventilating units of the blower type or ram type, and parts thereof (87.06), for motor cars with water-cooled engines	kg	110c per kg			
By the substitution for subheadings Nos. 87.02.20 and 87.02.25 of the following:					
"87.02.20 Passenger vehicles designed to negotiate unusual terrain, assembled	no.	20%			
87.02.22 Passenger vehicles designed to negotiate unusual terrain, unassembled:					
0 Specified components, the following:					
Hose clamps (39.07, 73.40, 74.19 or 76.16)	kg	20%			
Hydraulic brake hose, fitted with couplings (40.09)	kg	30%			
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg			10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg			2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg			10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg			370c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17)	kg	40%	20%		
Safety glass (70.08)	kg	20%			
Road springs (73.35)	kg	1 000c per 100 kg			
Air distributors and parts thereof (73.37)	kg	110c per kg			

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
87.02—Continued					
Window opening mechanisms, cable operated (83.02)	kg	25%			
Pistons of a mass not exceeding 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines	kg	20% or 500c per kg less 50 per cent of the f.o.b. price			
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines	kg	20%			
Arms and blades, for non-electrical windscreen wipers (84.59)	no.	20%			
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg			
Gaskets, including sets or assortments (84.64), not incorporated in engines or the like	kg	20%			
Electric accumulators, 6 or 12 V (85.04)	no.	75c each			50c each (U.K.; Canada)
Sparkling plugs (85.08)	no.	250c per 100			
Alternators of a mass not exceeding 6 kg each (85.08)	no.	20%			
Electric horns (85.09)	no.	20%			
Electric windscreen wiper motors (85.09)	kg	90c per kg			
Arms and blades, for electric windscreen wipers (85.09)	no.	20%			
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09)	no.	20% or 85c each			
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each		15% or 800c each less 10% (U.K.)
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg			
Heaters and ventilating units of the blower type or ram type, and parts thereof (87.06), for motor vehicles with water-cooled engines	kg	110c per kg			
Radiator pressure caps (87.06)	no.	6c each			
Radiators and parts thereof (excluding pressure caps) (87.06)	kg	20% or 3 300c per 100 kg			

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.02—Continued				
Brake drums, unmachined (87.06)	kg	10%		
Brake drums, machined (87.06)	kg	20% or 1 650c per 100 kg		
Road wheels and parts thereof (87.06)	kg	20% or 1 100c per 100 kg		
Wheel hubs, unmachined (87.06)	kg	10%		
Wheel hubs, machined (87.06)	kg	20% or 1 650c per 100 kg		
Upholstery pads of rubberised fibre (94.04)	no.	20%		
Seat mouldings of polyurethane (94.04)	no.	20%		
.20 Non-conforming chassis com- ponents	kg	20%		
.50 Conforming chassis components	kg	20%		
.60 Non-conforming body com- ponents	kg	20%		
.90 Conforming body components	kg	20%		
87.02.23 Minibuses and other specialised pas- senger vehicles with a seating capacity of less than 16 seats (excluding motor cars and vehicles designed to negotiate unusual terrain), assembled	no.	20%		
87.02.24 Minibuses and other specialised pas- senger vehicles with a seating capacity of less than 16 seats (excluding motor cars and vehicles designed to negotiate unusual terrain), unassembled:				
.10 Specified components, the follow- ing:				
Hose clamps (39.07, 73.40, 74.19 or 76.16)	kg	20%		
Hydraulic brake hose, fitted with couplings (40.09)	kg	30%		
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)

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		III General	M.F.N.	V Preferential
87.02—Continued				
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17)	kg	40%	20%	
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Air distributors and parts thereof (73.37)	kg	110c per kg		
Window opening mechanisms, cable operated (83.02)	kg	25%		
Pistons of a mass not exceeding 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines	kg	20% or 500c per kg less 50 per cent of the f.o.b. price		
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines	kg	20%		
Arms and blades, for non-electrical windscreen wipers (84.59)	no.	20%		
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg		
Gaskets, including sets or assortments (84.64), not incorporated in engines or the like	kg	20%		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Sparking plugs (85.08)	no.	250c per 100		
Alternators of a mass not exceeding 6 kg each (85.08)	no.	20%		
Electric horns (85.09)	no.	20%		
Electric windscreen wiper motors (85.09)	kg	90c per kg		
Arms and blades, for electric windscreen wipers (85.09)	no.	20%		
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09)	no.	20% or 85c each		

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I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
87.02—Continued				
Radio receiving sets (25.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Heaters and ventilating units of the blower type or ram type, and parts thereof (87.06), for motor vehicles with water-cooled engines	kg	110c per kg		
Radiator pressure caps (87.06)	no.	6c each		
Radiators and parts thereof (excluding pressure caps) (87.06)	kg	20% or 3 300c per 100 kg		
Brake drums, unmachined (87.06)	kg	10%		
Brake drums, machined (87.06)	kg	20% or 1 650c per 100 kg		
Road wheels and parts thereof (87.06)	kg	20% or 1 100c per 100 kg		
Wheel hubs, unmachined (87.06)	kg	10%		
Wheel hubs, machined (87.06)	kg	20% or 1 650c per 100 kg		
Upholstery pads of rubberised fibre (94.04)	no.	20%		
Seat mouldings of polyurethane (94.04)	no.	20%		
.30 Non-conforming chassis components for vehicles with a net local content of not more than 40 per cent per vehicle mass	kg	20%		
.40 Conforming chassis components for vehicles with a net local content of not more than 40 per cent per vehicle mass	kg	20%		
.70 Chassis components (conforming or non-conforming) for vehicles with a net local content of more than 40 per cent per vehicle mass	kg	20%		
.80 Non-conforming body components	kg	20%		
.90 Conforming body components	kg	20%		
By the substitution for the heading of subheading No. 87.02.30 of the following:				
"Motorbuses, motorcoaches and other public-service type passenger vehicles, with a seating capacity of 16 seats or more:"				

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
87.02—Continued					
By the substitution for subheadings Nos. 87.02.55 and 87.02.60 of the following:					
87.02.55 Light goods vehicles, assembled	no.	20%			
87.02.60 Light goods vehicles, unassembled:					
.10 Specified components, the following:					
Hose clamps (39.07, 73.40, 74.19 or 76.16), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20%			
Hydraulic brake hose, fitted with couplings (40.09), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	30%			
Rubber pneumatic tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg			10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Rubber pneumatic tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg			2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg			10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg			370c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	40%	20%		
Safety glass (70.08)	kg	20%			
Road springs (73.35)	kg	1 000c per 100 kg			
Air distributors and parts thereof (73.37)	kg	110c per kg			
Window opening mechanisms, cable operated (83.02)	kg	25%			
Pistons of a mass not exceeding 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines, for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20% or 500c per kg less 50 per cent of the f.o.b. price			

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		General	M.F.N.	Preferential	
87.02—Continued					
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines, for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20%			
Water pumps (84.10), not fitted to engines	no.	150c each			
Arms and blades, for non-electrical windscreen wipers (84.59)	no.	20%			
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg			
Gaskets, including gaskets in sets or assortments (84.64), not incorporated in engines or the like, for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20%			
Electric accumulators, 6 or 12 V (85.04)	no.	75c each			50c each (U.K.; Canada)
Sparking plugs (85.08), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	250c per 100			
Generators (dynamos) rated at 12 V which develop a maximum of 30 A (85.08), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	20%			
Voltage regulators (d.c.) (85.08), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	20%			
Alternators of a mass not exceeding 6 kg each (85.08)	no.	20%			
Starter motors with a rating not exceeding 2 kW (85.08)	kg	5 000c per 100 kg			
Electric horns (85.09), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	20%			
Electric windscreen wiper motors (85.09)	kg	90c per kg			
Arms and blades, for electric windscreen wipers (85.09)	no.	20%			
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09)	no.	20% or 85c each			
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each		15% or 800c each less 10% (U.K.)



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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
87.02—Continued					
Starter motor solenoid switches (85.19), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	20%			
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg			
Heaters and ventilating units of the blower type or ram type, and parts thereof (87.06), for light goods vehicles with water-cooled engines	kg	110c per kg			
Radiator pressure caps (87.06)	no.	6c each			
Radiators and parts thereof (excluding pressure caps) (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20% or 3 300c per 100 kg			
Rack and pinion steering assemblies and parts thereof (excluding power assisted types) (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	5 000c per 100 kg			
Brake drums, unmachined (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	10%			
Brake drums, machined (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20% or 1 650c per 100 kg			
Road wheels and parts thereof (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270kg	kg	20% or 1 100c per 100 kg			
Wheel hubs, unmachined (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	10%			
Wheel hubs, machined (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20% or 1 650c per 100 kg			
Transmission (propeller) shafts used with cross-journal type universal joints (excluding those used with torque tubes), and parts thereof (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20%			

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I Tariff Heading	II Statist.	III	IV Rate of Duty	V Preferential
			F.N.	
87.02—Continued				
Universal joints, cross-journal type (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20%		
Seat frames of tubular metal (94.01), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	20%		
Upholstery pads of rubberised fibre (94.04)	no.	20%		
Seat mouldings of polyurethane (94.04), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	20%		
.30 Non-conforming chassis components for vehicles with a net local content of not more than 40 per cent per vehicle mass	kg	20%		
.40 Conforming chassis components for vehicles with a net local content of not more than 40 per cent per vehicle mass	kg	20%		
.70 Chassis components (conforming or non-conforming) for vehicles with a net local content of more than 40 per cent per vehicle mass	kg	20%		
.80 Non-conforming body components	kg	20%		
.90 Conforming body components	kg	20%		
By the insertion in subheading No. 87.02.67.10 after the expression:				
“Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)”
of the following:				
“Alternators of a mass not exceeding 6 kg each (85.08)	no.	20%		
By the substitution for subheadings Nos. 87.02.70 and 87.02.75 of the following:				
“87.02.70 Unassembled chassis imported with unassembled cabs (excluding those for light goods vehicles):				
.10 Specified components, the following:				
Hose clamps (39.07, 73.40, 74.19 or 76.16), except for goods vehicles of a GVM of less than 10 160 kg	kg	20%		
Hydraulic brake hose, fitted with couplings (40.09), except for goods vehicles of a GVM of less than 10 160 kg	kg	30%		

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
87.02—Continued					
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg			10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg			2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg			10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg			370c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17), except for goods vehicles of a GVM of less than 10 160 kg	kg	40%	20%		
Safety glass (70.08)	kg	20%			
Road springs (73.35)	kg	1 000c per 100 kg			
Window opening mechanisms, cable operated (83.02)	kg	25%			
Pistons of a mass not exceeding 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines, except for goods vehicles of a GVM of less than 10 160 kg	kg	20% or 500c per kg less 50 per cent of the f.o.b. price			
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines, except for goods vehicles of a GVM of less than 10 160 kg	kg	20%			
Arms and blades, for non-electrical windscreen wipers (84.59)	no.	20%			
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg			
Gaskets, including gaskets in sets or assortments (84.64), not incorporated in engines or the like, except for goods vehicles of a GVM of less than 10 160 kg	kg	20%			

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
87.02—Continued					
Electric accumulators, 6 or 12 V (85.04)	no.	75c each			50c each (U.K.; Canada)
Sparking plugs (85.08), except for goods vehicles of a GVM of less than 10 160 kg	no.	250c per 100			
Electric horns (85.09), except for goods vehicles of a GVM of less than 10 160 kg	no.	20%			
Arms and blades, for electric windscreen wipers (85.09)	no.	20%			
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09)	no.	20% or 85c each			
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each		15% or 800c each less 10% (U.K.)
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg			
Radiators and parts thereof (excluding pressure caps) (87.06), except for goods vehicles of a GVM of less than 10 160 kg	kg	20% or 3 300c per 100 kg			
Brake drums, unmachined (87.06), except for goods vehicles of a GVM of less than 10 160 kg	kg	10%			
Brake drums, machined (87.06), except for goods vehicles of a GVM of less than 10 160 kg	kg	20% or 1 650c per 100 kg			
Road wheels and parts thereof (87.06), except for goods vehicles of a GVM of less than 10 160 kg	kg	20% or 1 100c per 100 kg			
Upholstery pads of rubberised fibre (94.04)	no.	20%			
Seat mouldings of polyurethane (94.04), except for goods vehicles of a GVM of less than 10 160 kg	no.	20%			
.20 Non-conforming chassis components	kg	20%			
.30 Non-conforming cab and front-end body components	kg	20%			
.50 Conforming chassis components	kg	20%			
.80 Conforming cab and front-end body components	kg	20%			
87.04 By the substitution for subheadings Nos. 87.04.20 and 87.04.30 of the following:					

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
87.04—Continued				
87.04.20 Unassembled chassis for motor vehicles (excluding motor cars and light goods vehicles) falling within heading No. 87.02 or heading No. 87.03 for special purpose motor vehicles:				
10 Specified components, the following:				
Hose clamps (39.07, 73.40, 74.19 or 76.16), except for goods vehicles of a GVM of less than 10 160 kg	kg	20%		
Hydraulic brake hose, fitted with couplings (40.09), except for goods vehicles of a GVM of less than 10 160 kg	kg	30%		
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17), except for goods vehicles of a GVM of less than 10 160 kg	kg	40%	20%	
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Pistons of a mass not exceeding 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines, except for goods vehicles of a GVM of less than 10 160 kg	kg	20% or 500c per kg less 50 per cent of the f.o.b. price		
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines, except for goods vehicles of a GVM of less than 10 160 kg	kg	20%		
Arms and blades, for non-electrical windscreen wipers (84.59)	no.	20%		



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I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Preferential
		General	M.F.N.		
87.04—Continued					
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg			
Gaskets, including gaskets in sets or assortments (84.64), not incorporated in engines or the like, except for goods vehicles of a GVM of less than 10 160 kg	kg	20%			
Electric accumulators, 6 or 12 V (85.04)	no.	75c each			50c each (U.K.; Canada)
Sparking plugs (85.08), except for goods vehicles of a GVM of less than 10 160 kg	no.	250c per 100			
Electric horns (85.09), except for goods vehicles of a GVM of less than 10 160 kg.	no.	20%			
Arms and blades, for electric windscreen wipers (85.09)	no.	20%			
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09)	no.	20% or 85c each			
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each		15% or 800c each less 10% (U.K.)
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg			
Radiators and parts thereof (excluding pressure caps) (87.06), except for goods vehicles of a GVM of less than 10 160 kg	kg	20% or 3 300c per 100 kg			
Brake drums, unmachined (87.06), except for goods vehicles of a GVM of less than 10 160 kg	kg	10%			
Brake drums, machined (87.06), except for goods vehicles of a GVM of less than 10 160 kg	kg	20% or 1 650c per 100 kg			
Road wheels and parts thereof (87.06), except for goods vehicles of a GVM of less than 10 160 kg	kg	20% or 1 100c per 100 kg			
.20 Non-conforming chassis components	kg	20%			
.30 Non-conforming front-end body components	kg	20%			
.50 Conforming chassis components	kg	20%			
.80 Conforming front-end body components	kg	20%			

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
87.04—Continued				
87.04.25 Unassembled chassis for light goods vehicles:				
.10 Specified components, the following:				
Hose clamps (39.07, 73.40, 74.19 or 76.16), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20%		
Hydraulic brake hose, fitted with couplings (40.09), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	30%		
Rubber pneumatic tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Rubber pneumatic tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	40%	20%	
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Air distributors and parts thereof (73.37)	kg	110c per kg		
Window opening mechanisms, cable operated (83.02)	kg	25%		
Pistons of a mass not exceeding 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines, for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20% or 500c per kg less 50 per cent of the f.o.b. price		



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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
87.04—Continued				
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines, for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20%		
Water pumps (84.10), not fitted to engines	no.	150c each		
Arms and blades, for non-electrical windscreen wipers (84.59)	no.	20%		
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg		
Gaskets, including gaskets in sets or assortments (84.64), not incorporated in engines or the like, for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20%		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Sparking plugs (85.08), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	250c per 100		
Generators (dynamos) rated at 12 V which develop a maximum of 30 A (85.08), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	20%		
Voltage regulators (d.c.) (85.08), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	20%		
Alternators of a mass not exceeding 6 kg each (85.08)	no.	20%		
Starter motors with a rating not exceeding 2 kW (85.08)	kg	5 000c per 100 kg		
Electric horns (85.09), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	20%		
Electric windscreen wiper motors (85.09)	kg	90c per kg		
Arms and blades, for electric windscreen wipers (85.09)	no.	20%		
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09)	no.	20% or 85c each		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Starter motor solenoid switches (85.19), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	20%		

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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		General	M.F.N.	Preferential
87.04—Continued				
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Heaters and ventilating units of the blower type or ram type, and parts thereof (87.06), for light goods vehicles with water-cooled engines	kg	110c per kg		
Radiator pressure caps (87.06)	no.	6c each		
Radiators, and parts thereof (excluding pressure caps) (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20% or 3 300c per 100 kg		
Rack and pinion steering assemblies and parts thereof (excluding power assisted types) (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	5 000c per 100 kg		
Brake drums, unmachined (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	10%		
Brake drums, machined (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20% or 1 650c per 100 kg		
Road wheels and parts thereof (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20% or 1 100c per 100 kg		
Wheel hubs, unmachined (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	10%		
Wheel hubs, machined (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20% or 1 650c per 100 kg		
Transmission (propeller) shafts used with cross-journal type universal joints (excluding those used with torque tubes), and parts thereof (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20%		
Universal joints, cross-journal type (87.06), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	kg	20%		
Seat frames of tubular metal (94.01), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	20%		

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		III General	M.F.N.	Preferential	
87.04—Continued					
Upholstery pads of rubberised fibre (94.04)	no.	20%			
Seat mouldings of polyurethane (94.04), for closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	no.	20%			
.20 Non-conforming chassis components for vehicles with a net local content of not more than 40 per cent per vehicle mass	kg	20%			
.30 Non-conforming front-end body components	kg	20%			
.50 Conforming chassis components for vehicles with a net local content of not more than 40 per cent per vehicle mass	kg	20%			
.60 Chassis components (conforming or non-conforming) for vehicles with a net local content of more than 40 per cent per vehicle mass	kg	20%			
.80 Conforming front-end body components	kg	20%			
By the insertion in subheading No. 87.04.40.10 after the expression: "Safety glass (70.08)	kg	20%			
of the following: "Alternators of a mass not exceeding 6 kg each (85.08)	no.	20%			
87.06 By the substitution for subheading No. 87.06.35.10 of the following:					
"10 Blower type or ram type, identifiable for use solely or principally with motor vehicles with water-cooled engines	kg	110c per kg			
By the substitution for subheading No. 87.06.60.10 of the following:					
"10 Brake chambers and cylinders, exhausters, reservoirs, servomechanisms (including hydraulic-vacuum servomechanisms) and other parts of air brakes, vacuum brakes, hydraulic-air brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	kg	3%			
87.12 By the substitution for tariff heading No. 87.12 of the following:					
"87.12 Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:					
87.12.10 For use solely or principally with invalid carriages		free			
87.12.20 For use solely or principally with motor cycles, auto-cycles and sidecars		20%			15% (U.K.)
87.12.30 Pedal cycle saddles (excluding parts)	no.	30% or 80c each			

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
87.12—Continued					
87.12.32 Parts for pedal cycle saddles		30%			
87.12.35 Pedal cycle accessories:					
.10 Saddle-covers	no.	30%			
.20 Carriers; stands (excluding those used for display purposes)	no.	30%			
.90 Other		5%			
87.12.45 Brakes (excluding yoke and hinge rim brake types) and parts thereof; free wheel assemblies and parts thereof; metal pedals and metal parts thereof; rubber blocks (pedal and brake); rear hubs and controls of all types and parts thereof; chain sprockets for rear hubs; chain guards and chain guard and gear case combinations; front hubs with flanges of a diameter of 60 mm or more		5%			
87.12.50 Frames and frame sets, for pedal cycles	no.	25%			
87.12.55 Yoke and hinge rim brakes and parts thereof; front hubs and parts thereof (excluding those with flanges of a diameter of 60 mm or more and brake hubs); handle-bar stems, wholly or partly of aluminium alloy		30%			
87.12.60 Chain wheels and cranks:					
.10 Single chain wheels with one or both cranks, the cranks exceeding 125 mm in length	no.	30% or 60% per set			
.90 Other	no.	30%			
87.12.90 Other		30%			
89.01 By the substitution for subheadings Nos. 89.01.20 and 89.01.30 of the following:					
"89.01.20 Yachts and other sailing vessels, launches, canoes, skiffs, dinghies, rowing boats and other pleasure or sporting craft not provided for elsewhere in this heading	no.	25%			
89.01.30 Rowing shells of a kind commonly used for boatracing	no.	15%			
89.05 By the substitution for subheading No. 89.05.10 of the following:					
"89.05.10 Floating tanks	no.	17.5%			
90.02 By the substitution for subheadings Nos. 90.02.10 and 90.02.20 of the following:					
"90.02.10 Identifiable for use with cinematographic cameras for film of a width of 35 mm	no.	3%			free (U.K.)
90.02.20 Identifiable for use with sound projectors for film of a width of 16 mm or more	no.	5%			
90.05 By the substitution for tariff heading No. 90.05 of the following:					
"90.05 Refracting telescopes (monocular and binocular), prismatic or not	no.	10%			free (U.K.)"

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
90.07 By the substitution for subheading No. 90.07.80 of the following: "90.07.80 Other photographic cameras	no.	6%"			
90.08 By the substitution for subheading No. 90.08.10 of the following: "90.08.10 Cinematographic cameras for film of a width of 35 mm	no.	3%			free (U.K.)"
By the substitution for subheading No. 90.08.30 of the following: "90.08.30 Cinematographic sound projectors	no.	free"			
By the substitution for subheading No. 90.08.80 of the following: "90.08.80 Photo-electric sound-heads	no.	5%"			
90.09 By the substitution for subheading No. 90.09.30 of the following: "90.09.30 Photographic enlargers and reducers, of a kind used in the preparation of printing plates or cylinders	no.	3%			free (U.K.)"
90.10 By the substitution for tariff heading No. 90.10 of the following: "90.10 Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; projection screens:					
90.10.05 Apparatus and equipment, of a kind used in photographic laboratories	no.	7.5%			
90.10.15 Apparatus and equipment, of a kind used in cinematographic laboratories	no.	3%			free (U.K.)
90.10.45 Photo-copying apparatus:					
.10 Incorporating an optical system	no.	free			
.20 Of the contact type	no.	free			
90.10.55 Thermo-copying apparatus	no.	5%			
90.10.65 Parts and accessories for photo-copying or thermo-copying apparatus		5%			
90.10.75 Projection screens:					
.10 Portable	no.	10%			
.20 Non-portable	no.	25%"			
90.13 By the substitution for subheading No. 90.13.40 of the following: "90.13.40 Periscopic telescopes; telescopic sights for firearms; other telescopes of a kind designed to form parts of instruments, machinery or apparatus	no.	10%			free (U.K.)"
90.16 By the substitution for subheading No. 90.16.20.20 of the following: ".20 Measuring and checking machines	no.	3%			free (U.K.)"

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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
90.28 By the substitution for subheading No. 90.28.10 of the following:				
"90.28.10 Balancing machines and similar measuring and checking machines	no.	3%		free (U.K.)"
By the substitution for subheading No. 90.28.20 of the following:				
"90.28.30 Ammeters and voltmeters (including milliammeters, millivoltmeters, and maximum demand ammeters), being portable test instruments, digital instruments or motor vehicle panel instruments	no.	free		
90.28.40 Other ammeters and voltmeters (including milliammeters, millivoltmeters and maximum demand ammeters):				
.10 Of a f.o.b. price not exceeding 300c each	no.	15%		
.20 With moving iron movement, of a f.o.b. price exceeding 300c each	no.	840c each less 80 per cent of the f.o.b. price		
.30 With moving coil movement, of a f.o.b. price exceeding 300c each	no.	1 220c each less 80 per cent of the f.o.b. price		
.40 With bimetallic movement (thermal), of a f.o.b. price exceeding 300c each	no.	1 720c each less 80 per cent of the f.o.b. price		
.50 With both moving iron and bimetallic movement, of a f.o.b. price exceeding 300c each	no.	2 500c each less 80 per cent of the f.o.b. price		
.90 Other	no.	15%"		
93.05 By the substitution for subheading No. 93.05.10 of the following:				
"93.05.10 Air, spring and similar pistols, rifles and guns	no.	10%"		
93.06 By the substitution for subheading No. 93.06.10 of the following:				
"93.06.10 Parts of air, spring and similar pistols, rifles and guns		10%"		
94.03 By the substitution for subheading No. 94.03.10.10 of the following:				
".10 Of steel	no.	22.5%"		
95.04 By the substitution for subheading No. 95.04.50 of the following:				
"95.04.50 Beads, loose or provisionally strung	kg	15% or 730c per 100 kg"		
95.05 By the substitution for subheading No. 95.05.50 of the following:				
"95.05.50 Beads, loose or provisionally strung	kg	15% or 730c per 100 kg"		

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I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
95.06 By the substitution for subheading No. 95.06.50 of the following: "95.06.50 Beads, loose or provisionally strung"	kg	15% or 730c per 100 kg"			
96.02 By the substitution for subheading No. 96.02.75 of the following: "96.02.75 Parts of portable machine-tools"		3%			free (U.K.)"
97.03 By the substitution for subheading No. 97.03.15.10 of the following: ".05 Wholly or chiefly of artificial plastic material, inflatable" ".15 Wholly or chiefly of artificial plastic material, non-inflatable"	no. no.	35% 35%"			
By the substitution for subheading No. 97.03.98 of the following: "97.03.98 Working models of a kind used for outdoor recreation"	no.	10%"			
97.06 By the substitution for subheading No. 97.06.40 of the following: "97.06.40 Tennis racquets and frames; cricket bats; hockey sticks; golf clubs"	no.	15%"			
By the substitution for subheading No. 97.06.90 of the following: "97.06.90 Other"	no.	10%"			
97.07 By the substitution for subheadings Nos. 97.07.10, 97.07.20 and 97.07.30 of the following: "97.07.10 Fish-hooks"		free"			
By the substitution for subheading No. 97.07.90 of the following: "97.07.90 Other"		10%"			
98.03 By the substitution for subheading No. 98.03.30 of the following: "98.03.30 Fountain pens, including sets"	no.	17,5%"			

I Tariff Item	II Tariff Heading and Description	IV Rate of Duty	
		III Excise	Customs
104.10	By the substitution for tariff item 104.10 of the following: "104.10 22.03 Beer made from malt (excluding Bantu beer as defined in the Bantu beer Act, 1962 (Act No. 63 of 1962)): .10 Of a relative density before fermentation not exceeding 1 040° Plus a suspended duty of: In operation Maximum rate"	2 247c per 100 litres  Nil 275c per 100 litres	2 246c per 100 litres  Nil 275c per 100 litres



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I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.10—	<i>Continued</i>		
	.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:		
	(1) On the first 4 500 000 litres or any quantity less than 4 500 000 litres so cleared during a financial year	2 522c per 100 litres	
	(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	2 654c per 100 litres	
	(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	2 786c per 100 litres	
	(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	2 918c per 100 litres	
	(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	3 050c per 100 litres	
	(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres	3 182c per 100 litres	
	(7) If duty is paid on illicit beer	3 182c per 100 litres	
	(8) If imported		2 500c per 100 litres
	.30 Of a relative density before fermentation exceeding 1 050°	3 281c per 100 litres	2 720c per 100 litres
	Plus, for every degree of relative density before fermentation exceeding 1 080°	22c per 100 litres	22c per 100 litres"
104.15	By the substitution for subitems 104.15.10, 104.15.40 and 104.15.70 of the following:		
	..10 Unfortified still wine	700c per 100 litres	700c per 100 litres
	.40 Fortified still wine	2 238c per 100 litres	2 238c per 100 litres
	.70 Sparkling wine (excluding champagne)	3 844c per 100 litres	3 844c per 100 litres"
104.20	By the substitution for subitems 104.20.10, 104.20.20, 104.20.30 and 104.20.40 of the following:		
	..10 Wine spirits, manufactured in the Republic by the distillation of wine	70 142c per 100 litres of absolute alcohol	
	.20 Other spirits, manufactured in the Republic	74 579c per 100 litres of absolute alcohol	
	Plus a suspended duty in respect of spirits obtained by the distillation of any sugar cane product:		
	In operation	2 926c per 100 litres of absolute alcohol	

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I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Customs
104.20—	<i>Continued</i>		
	Maximum rate	3 850c per 100 litres of absolute alcohol	
	.30 Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume		60 529c per 100 litres of absolute alcohol or 26 886c per 100 litres
	.40 Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients		60 529c per 100 litres of absolute alcohol"
104.30	By the substitution for subitems 104.30.10, 104.30.20, 104.30.30 and 104.30.40 of the following:		
	..10 Cigars	140c per kg net	162c per kg net
	.20 Cigarettes	9,5c per 10 ciga- rettes (stamp duty) plus 56c per kg tobacco content	9,5c per 10 ciga- rettes (stamp duty) plus 56c per kg tobacco content
	Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes	452c per kg tobacco content	452c per kg tobacco content
	.30 Cigarette tobacco	9,5c per 50 g or fraction thereof (stamp duty) plus 213c per kg tobacco	9,5c per 50 g or fraction thereof (stamp duty) plus 213c per kg tobacco
	Plus a suspended duty of:		
	In operation	Nil	Nil
	Maximum rate	73c per kg tobacco	73c per kg tobacco
	.40 Pipe tobacco in packings of less than 5 kg	180c per kg net	180c per kg net
	.50 Pipe tobacco in packings of 5 kg or more	162c per kg net	162c per kg net"
105.05	By the substitution for subitems 105.05.10, 105.05.20, 105.05.30 and 105.05.40 of the following:		
	..10 Petrol and aviation spirit	8 912c per 1 000 litres	8 912c per 1 000 litres
	.20 Aviation kerosene, power kerosene and illuminating or heating kerosene	9 733c per 1 000 litres	9 733c per 1 000 litres
	.30 Distillate fuels (for example, gas oil and diesel oil)	9 733c per 1 000 litres	9 733c per 1 000 litres
	.40 Residual fuel oils	9 733c per 1 000 litres	9 733c per 1 000 litres"

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I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Customs
105.10	By the substitution for subitems 105.10.10, 105.10.20, 105.10.30 and 105.10.40 of the following: .10 Petrol, aviation spirit and aviation kerosene .20 Power kerosene and illuminating or heating kerosene .30 Distillate fuels (for example, gas oil and diesel oil) .40 Residual fuel oils	9 825c per 1 000 litres 9 733c per 1 000 litres 9 733c per 1 000 litres 9 733c per 1 000 litres	9 825c per 1 000 litres 9 733c per 1 000 litres 9 733c per 1 000 litres 9 733c per 1 000 litres
105.15	By the substitution for subitem 105.15.10 of the following: .10 Liquefied commercial propane, butane or mixtures thereof	740c per 100 kg	740c per 100 kg

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
135.00 to 152.00	By, subject to the amendment of item 146.00, the substitution for the expression— (a) "6,5%", wherever it occurs, of the expression "8%"; (b) "13%", wherever it occurs, of the expression "16%"; (c) "20%", wherever it occurs, of the expression "25%"; (d) "26,5%", wherever it occurs, of the expression "33%".	
146.00	By the substitution for paragraph (1) of tariff heading No. 84.17 of the following: "(1) Instantaneous or storage water heaters, non-electrical (excluding solar heaters and heaters of a kind designed for industrial use); electro-thermic warmers for paper towels (excluding parts thereof)	8%
147.00	By the substitution for paragraphs (1) and (2) of tariff heading No. 87.02 of the following: "(1) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes not exceeding R3 800 (2) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes exceeding R3 800	12,5% 20,5%

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.

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## Notes—Continued

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), 411.00/89.01 and 89.02, 412.02, 412.03, 412.04, 412.06, 412.07, 412.08, 412.09, 412.10, 412.11, 412.12, 412.15, 412.16, 412.17, 460.23, 460.25, 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), and
  - (c) imported in such quantities, at such times, for such purposes and subject to such conditions as the Secretary for Industries may allow by specific permit.

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)	15%
	02.00 Meat and edible meat offals	15%
	03.00 Fish, crustaceans and molluscs (excluding goods of subheadings Nos. 03.01.20, 03.02.10, 03.02.20 and 03.02.90)	15%
	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)	15%
	05.00 Products of animal origin, not elsewhere specified or included (excluding goods of headings or subheadings Nos. 05.04, 05.05, 05.06, 05.07.20, 05.08.10, 05.09, 05.10, 05.11, 05.12, 05.13 and 05.15.90)	15%
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)	15%
	07.00 Edible vegetables and certain roots and tubers (excluding goods of headings or subheadings Nos. 07.01.50, 07.01.90, 07.02.17, 07.04.20, 07.04.77, 07.04.79, 07.05.30, 07.05.70, 07.05.90 and 07.06)	15%
	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, 08.06.10, 08.10.10, 08.10.30, 08.10.90, 08.11.10, 08.11.30, 08.11.90 and 08.13.80)	15%
	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, 09.04.90, 09.05, 09.06, 09.07, 09.08, 09.09.90, 09.09.95, 09.10.30, 09.10.40, 09.10.80 and 09.10.90)	15%
	10.00 Cereals (excluding goods of subheadings Nos. 10.06.20, 10.07.20 and 10.07.40)	15%
	11.00 Products of the milling industry; malt and starches; gluten; inulin (excluding goods of subheadings Nos. 11.01.40, 11.02.10.40, 11.02.50.40, 11.06.10, 11.07.20 and 11.07.40)	15%

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I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
162.00—	<i>Continued</i>	
	12.00 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder (excluding goods of headings or subheadings Nos. 12.01.20, 12.01.40, 12.01.45, 12.03, 12.05, 12.06.10 and 12.07.20.20)	15%
	13.00 Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts (excluding goods of headings or subheadings Nos. 13.02, 13.03.30 and 13.03.70)	15%
	14.00 Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included (excluding goods of headings Nos. 14.01 and 14.05)	15%
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 headings or subheadings Nos. 15.02, 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)	15%
164.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO	
	16.00 Preparations of meat, of fish, of crustaceans or molluscs (excluding goods of headings or subheadings Nos. 16.01.10, 16.02.20, 16.02.30, 16.03, 16.04.25, 16.04.40, 16.04.50 and 16.04.60)	15%
	17.00 Sugars and sugar confectionery (excluding goods of headings or subheadings Nos. 17.02.10, 17.02.30, 17.03 and 17.04)	15%
	18.00 Cocoa and cocoa preparations (excluding goods of headings or subheadings Nos. 18.01, 18.02 and 18.06.20)	15%
	19.00 Preparations of cereals, flour or starch; pastrycooks' products (excluding goods of headings or subheadings Nos. 19.02.50, 19.04.10, 19.05, 19.07.90 and 19.08)	15%
	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, 20.03.10, 20.03.30, 20.03.90, 20.04.10, 20.04.90, 20.05.20, 20.06.30, 20.06.50, 20.06.60, 20.06.90, 20.07.05 and 20.07.15)	15%
	21.00 Miscellaneous edible preparations (excluding goods of headings or subheadings Nos. 21.01.50, 21.02, 21.05.10, 21.07.20, 21.07.30, 21.07.40 and 21.07.90)	15%
	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)	15%
	23.00 Residues and waste from the food industries; prepared animal fodder	15%
	24.00 Tobacco (excluding goods of subheading No. 24.02.10)	15%
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, 25.04, 25.07, 25.08, 25.12, 25.13.20, 25.15, 25.17.15, 25.22.30, 25.23 and 25.29)	15%
	26.00 Metallic ores, slag and ash (excluding goods of subheadings Nos. 26.01.65, 26.01.70 and 26.02.90)	15%
	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)	15%
166.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES	
	28.00 Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes	15%

## SECOND CUSTOMS AND EXCISE AMENDMENT ACT, 1977.

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
166.00—	<i>Continued</i>	
	(excluding goods of headings or subheadings Nos. 28.02, 28.04.50, 28.04.60, 28.06, 28.08, 28.09, 28.10.50, 28.11, 28.13.30, 28.13.50, 28.13.70, 28.15.10, 28.17.70, 28.18.20, 28.20.10, 28.20.50, 28.22, 28.23.10, 28.29.20, 28.29.30, 28.30.20, 28.32.10, 28.32.20, 28.34.10, 28.36, 28.37.10, 28.39, 28.40.30, 28.41, 28.42.40, 28.42.90, 28.43, 28.44.30.10, 28.44.30.90 and 28.45.20)	
29.00	Organic chemicals (excluding goods of headings or subheadings Nos. 29.01.20, 29.01.40, 29.02.05, 29.02.35, 29.02.40, 29.02.45, 29.02.50, 29.03.25, 29.03.50, 29.04.10, 29.04.35, 29.04.85, 29.05.20, 29.06.60, 29.07.40, 29.08.60, 29.13.60, 29.14.10, 29.14.45, 29.14.80, 29.15.20, 29.15.30, 29.15.50, 29.15.80, 29.16.10, 29.16.15, 29.16.20, 29.16.25, 29.16.50, 29.16.70, 29.16.75, 29.16.80, 29.19.30, 29.19.40, 29.19.90, 29.23.30, 29.23.40, 29.23.80, 29.24.10, 29.26.10, 29.28.10, 29.31.50, 29.31.70, 29.35.10, 29.35.20, 29.35.50, 29.35.70, 29.37, 29.40.30, 29.42.10 and 29.44.10)	15%
30.00	Pharmaceutical products (excluding goods of subheadings Nos. 30.02.90, 30.03.15, 30.05.10 and 30.05.20)	15%
31.00	Fertilizers (excluding goods of headings or subheadings Nos. 31.01, 31.02.20, 31.02.30, 31.02.40, 31.02.50, 31.02.70, 31.02.90, 31.03.10, 31.03.20, 31.03.40, 31.03.90, 31.04.10, 31.04.50 and 31.05.90)	15%
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, 32.07.90, 32.08.20, 32.09.10, 32.09.20, 32.09.40, 32.09.65, 32.09.90, 32.10.10, 32.10.90, 32.12.90 and 32.13.20)	15%
33.00	Essential oils and resinoids; perfumery, cosmetics and toilet preparations (excluding goods of headings or subheadings Nos. 33.01, 33.02, 33.03, 33.04.10, 33.04.40, 33.04.90, 33.06.10, 33.06.15, 33.06.20.10, 33.06.20.50, 33.06.30, 33.06.70 and 33.06.90)	15%
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)	15%
35.00	Albuminoidal substances; glues (excluding goods of subheadings Nos. 35.01.10 and 35.02.20)	15%
36.00	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations (excluding goods of subheadings Nos. 36.05.10 and 36.08.20)	15%
37.00	Photographic and cinematographic goods (excluding goods of headings or subheadings Nos. 37.01.10, 37.01.20, 37.01.90, 37.02, 37.04.90, 37.05.10, 37.05.90 and 37.08)	15%
38.00	Miscellaneous chemical products (excluding goods of headings or subheadings Nos. 38.01.10, 38.03, 38.05, 38.07, 38.08.10, 38.09.10, 38.11.20, 38.11.35, 38.11.40, 38.11.70, 38.14.90, 38.17.60, 38.17.70, 38.19.10, 38.19.15, 38.19.25 and 38.19.51)	15%
167.00	<b>ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF</b>	
39.00	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof (excluding goods of subheadings Nos. 39.01.10.05, 39.01.10.10, 39.01.10.20, 39.01.10.30, 39.01.10.90, 39.01.20, 39.01.30, 39.01.35, 39.01.43, 39.01.45, 39.01.47, 39.01.49, 39.01.50, 39.01.53, 39.01.55, 39.01.57, 39.01.60, 39.01.65, 39.02.10.15, 39.02.10.20, 39.02.10.23, 39.02.10.25, 39.02.30, 39.02.40.10, 39.02.40.20, 39.02.40.23, 39.02.40.24, 39.02.40.25, 39.02.50.15, 39.02.50.25, 39.02.55.10, 39.02.55.20, 39.02.60.10, 39.02.60.20, 39.02.70.10, 39.02.70.20, 39.02.75, 39.02.80.05, 39.02.80.10, 39.02.80.20, 39.02.85.10, 39.02.85.20, 39.02.90.10, 39.02.90.20, 39.03.10, 39.03.70.10, 39.06.10, 39.07.10.10, 39.07.10.21, 39.07.10.23, 39.07.10.45, 39.07.30.10, 39.07.90.10, 39.07.90.50 and 39.07.90.70)	15%



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## SECOND CUSTOMS AND EXCISE AMENDMENT ACT, 1977.

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
167.00—	<i>Continued</i>	
	40.00 Rubber, synthetic rubber, factice, and articles thereof (excluding goods of headings or subheadings Nos. 40.01.10, 40.01.90, 40.02.15, 40.02.20, 40.02.30, 40.03, 40.04, 40.09.70, 40.09.90, 40.10.10.90, 40.14.20 and 40.14.80)	15%
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)	
	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, 41.04.10.50, 41.05.10, 41.05.20 and 41.08.10)	15%
	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, 42.04.20 and 42.04.50)	15%
	43.00 Furskins and artificial fur; manufactures thereof (excluding goods of headings or subheadings Nos. 43.01, 43.02 and 43.03.10)	15%
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, 44.03.20, 44.03.30.90, 44.03.40, 44.03.50.90, 44.03.60, 44.03.80.90, 44.03.90, 44.04.10.90, 44.04.90, 44.05.10.90, 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, 44.22.20.20, 44.23.30, 44.23.90, 44.26.10, 44.27.40 and 44.28.35)	15%
	45.00 Cork and articles of cork	15%
	46.00 Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork; articles of loofah (excluding goods of heading No. 46.03)	15%
170.00	PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF	
	47.00 Paper-making material	15%
	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, 48.01.25, 48.01.30, 48.01.40, 48.01.70, 48.01.80, 48.01.85, 48.01.90, 48.01.94, 48.01.96, 48.03.10, 48.03.20, 48.04.90, 48.05.17, 48.05.50, 48.05.90, 48.05.99, 48.06.10, 48.07.05, 48.07.12, 48.07.15, 48.07.20, 48.07.30, 48.07.50, 48.07.53, 48.07.85, 48.07.90, 48.07.91, 48.10, 48.11.10, 48.13.10, 48.13.80, 48.14, 48.15.10, 48.15.60, 48.16.20.10, 48.16.30.10, 48.18.10, 48.18.20, 48.18.40, 48.19.10 and 48.21.40)	15%
	49.00 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans (excluding goods of headings or subheadings Nos. 49.01.40, 49.01.50, 49.02.20, 49.07, 49.09, 49.10, 49.11.30, 49.11.50, 49.11.60 and 49.11.90)	15%
171.00	TEXTILES AND TEXTILE ARTICLES	
	50.00 Silk and waste silk (excluding goods of subheadings Nos. 50.09.10 and 50.10.10)	15%
	51.00 Man-made fibres (continuous)	15%
	52.00 Metallised textiles	15%
	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, 53.11.10.40 and 53.11.10.50)	15%
	54.00 Flax and ramie (excluding goods of subheadings Nos. 54.01.10, 54.02.10 and 54.05.10)	15%



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## SECOND CUSTOMS AND EXCISE AMENDMENT ACT, 1977.

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
171.00—	<i>Continued</i>	
	55.00 Cotton (excluding goods of subheadings Nos. 55.01.10, 55.02.10 and 55.03.10)	15%
	56.00 Man-made fibres (discontinuous) (excluding goods of subheadings Nos. 56.01.10, 56.01.50, 56.01.60, 56.02.10, 56.03.90, 56.04.10, 56.04.50, 56.04.60 and 56.07.38)	15%
	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, 57.04.10.10 and 57.04.90.10)	15%
	58.00 Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery (excluding goods of headings or subheadings Nos. 58.04.10, 58.09 and 58.10.10)	15%
	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, 59.09.20, 59.16.20 and 59.17.30)	15%
	60.00 Knitted and crocheted goods (excluding goods of subheadings Nos. 60.01.80, 60.03.20 and 60.05.40)	15%
	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, 61.06.10, 61.06.20, 61.06.30, 61.06.40 and 61.11.40)	15%
	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)	15%
	63.00 Old clothing and other textile articles; rags	15%
172.00	FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS	
	64.00 Footwear, gaiters and the like; parts of such articles (excluding goods of subheadings Nos. 64.01.20.90, 64.01.30.90, 64.02.10, 64.02.20, 64.02.50.90, 64.02.60.90, 64.02.80, 64.04.10, 64.04.70.90, 64.04.80.90 and 64.06.20)	15%
	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)	15%
	66.00 Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof	15%
	67.00 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair; fans (excluding goods of headings or subheadings Nos. 67.01.10 and 67.02)	15%
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 headings or subheadings Nos. 68.02.20, 68.04.20, 68.04.90, 68.06.10, 68.12.10, 68.12.20, 68.12.70, 68.15.20 and 68.16)	15%
	69.00 Ceramic products (excluding goods of headings or subheadings Nos. 69.02.10, 69.03.10, 69.03.90, 69.05, 69.09.10, 69.10, 69.11.15, 69.12.15, 69.12.20, 69.12.30, 69.12.90 and 69.14)	15%
	70.00 Glass and glassware (excluding goods of headings or subheadings Nos. 70.06.10, 70.06.30, 70.06.40, 70.10.10, 70.10.20.10, 70.10.20.20, 70.10.20.40, 70.12, 70.13, 70.14.10, 70.14.30, 70.17.10, 70.18, 70.19.10, 70.19.20 and 70.21.20)	15%
174.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	

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## SECOND CUSTOMS AND EXCISE AMENDMENT ACT, 1977.

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
174.00—	<i>Continued</i>	
	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, 71.09, 71.12, 71.14.10, 71.15.30, 71.16.10, 71.16.20 and 71.16.90)	15%
	72.00 Coin	15%
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, 73.04.50, 73.13.20, 73.13.30, 73.14.90, 73.14.95, 73.15.59.30, 73.15.59.40, 73.15.59.50, 73.15.81.20, 73.16.30, 73.16.40, 73.16.90, 73.17.10, 73.17.90, 73.18.40, 73.18.50, 73.18.60, 73.20.50, 73.21.20, 73.21.30, 73.21.40, 73.21.50, 73.21.60, 73.21.80, 73.21.90, 73.22.90, 73.23.90, 73.25.10, 73.25.20, 73.26.10.10, 73.27.15.05, 73.27.15.10, 73.27.15.20, 73.29.20, 73.30.10, 73.31.40, 73.32.20, 73.32.70, 73.33.10, 73.34, 73.35.50, 73.35.60, 73.36.10, 73.36.30, 73.38.65, 73.38.75, 73.40.10, 73.40.19, 73.40.20, 73.40.58 and 73.40.66)	15%
	74.00 Copper and articles thereof (excluding goods of subheadings Nos. 74.07.20.15, 74.07.20.30, 74.09.90, 74.10.10, 74.11.10, 74.15.10, 74.15.20, 74.15.60, 74.16.10 and 74.19.30.90)	15%
	75.00 Nickel and articles thereof (excluding goods of headings or subheadings Nos. 75.04 and 75.06.30)	15%
	76.00 Aluminium and articles thereof (excluding goods of subheadings Nos. 76.12.10, 76.16.75, 76.16.80 and 76.16.90)	15%
	77.00 Magnesium and beryllium and articles thereof	15%
	78.00 Lead and articles thereof (excluding goods of headings or subheadings Nos. 78.01, 78.02.10, 78.03 and 78.04)	15%
	79.00 Zinc and articles thereof (excluding goods of subheadings Nos. 79.03.10 and 79.06.20)	15%
	80.00 Tin and articles thereof (excluding goods of headings Nos. 80.03 and 80.04)	15%
	81.00 Other base metals employed in metallurgy and articles thereof (excluding goods of headings or subheadings Nos. 81.01 and 81.04.20)	15%
	82.00 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof (excluding goods of headings or subheadings Nos. 82.02.10, 82.02.60, 82.04.10, 82.04.70, 82.05.10, 82.05.40, 82.05.50, 82.05.75, 82.05.90, 82.06.20, 82.06.30, 82.07 and 82.08.90)	15%
	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, 83.07.10, 83.07.20.10, 83.07.20.90, 83.07.40, 83.07.50.10, 83.10.10, 83.13.10, 83.13.20, 83.14.10, 83.14.20 and 83.14.30)	15%
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. 84.01, 84.02, 84.04, 84.05.20, 84.05.60, 84.05.90, 84.06.10, 84.06.20, 84.06.30, 84.06.50.20, 84.07.90, 84.08.10, 84.08.20.10, 84.10.10, 84.10.20, 84.11.20, 84.11.90, 84.12.90, 84.14, 84.15.30, 84.15.50.90, 84.15.60.90, 84.15.70.30, 84.15.70.90, 84.15.90, 84.16, 84.17.80, 84.17.90, 84.18.10, 84.18.30, 84.18.40, 84.18.50, 84.18.60, 84.18.70.90, 84.18.90, 84.19.80, 84.19.90, 84.20.25, 84.20.27, 84.20.40, 84.20.50, 84.20.90, 84.21.10, 84.21.20, 84.21.30, 84.21.40, 84.22.10, 84.22.13, 84.22.15, 84.22.20, 84.22.22, 84.22.30, 84.22.33.30, 84.22.45, 84.22.65.10, 84.22.65.20, 84.22.85.10, 84.23.10, 84.23.25, 84.23.45, 84.23.50.10, 84.24.55, 84.24.60, 84.24.90, 84.25.10, 84.25.15, 84.25.20, 84.25.30, 84.25.50, 84.25.80, 84.25.90, 84.26, 84.28, 84.29, 84.30.10, 84.30.20, 84.30.90, 84.31, 84.32, 84.33, 84.34, 84.35, 84.36, 84.37, 84.38, 84.39, 84.40.20, 84.40.40, 84.40.80, 84.40.90, 84.41.20, 84.41.90, 84.42, 84.43, 84.44, 84.45, 84.46, 84.47.80, 84.47.90, 84.49.30, 84.50, 84.51.10, 84.52.20, 84.53.10, 84.53.40, 84.54.10,	15%

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## SECOND CUSTOMS AND EXCISE AMENDMENT ACT, 1977.

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
176.00—	<i>Continued</i>	
	84.54.20, 84.55.10, 84.55.30, 84.55.40, 84.55.50, 84.55.90, 84.56.10, 84.56.20, 84.56.40, 84.56.60, 84.56.70, 84.56.89, 84.56.90, 84.57, 84.58, 84.59.40, 84.59.65, 84.59.70.10, 84.59.70.30, 84.59.70.50, 84.59.70.90, 84.59.80, 84.60.10, 84.61.75, 84.61.87, 84.61.90, 84.62.10, 84.62.15, 84.62.20, 84.62.25.10, 84.62.25.30, 84.62.30, 84.62.40, 84.63.10, 84.63.30, 84.63.40.90, 84.63.90.30 and 84.65)	
	85.00 Electrical machinery and equipment; parts thereof (excluding goods of subheadings Nos. 85.01.01, 85.01.05, 85.01.07, 85.01.10, 85.01.13, 85.01.23, 85.01.31, 85.01.43, 85.01.45.90, 85.06.30, 85.07.20, 85.08.10.10, 85.08.10.20, 85.11.10, 85.11.15, 85.11.20, 85.11.90, 85.12.30.10, 85.15.10, 85.15.15.80, 85.15.20, 85.15.70, 85.15.78, 85.17.10, 85.19.03, 85.19.40, 85.19.60.40 and 85.21.25)	15%
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. 86.01.10, 86.02, 86.03, 86.04.10, 86.05, 86.07.20, 86.07.30, 86.07.40, 86.09.30, 86.09.40, 86.09.90 and 86.10.90)	15%
	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, 87.01.30, 87.01.90, 87.02.15.30, 87.02.15.60, 87.02.15.80, 87.02.85, 87.03.10, 87.03.20, 87.04.20.20, 87.04.20.50, 87.07.20, 87.09.10, 87.09.20, 87.09.90 and 87.12.20)	15%
	88.00 Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers (excluding goods of headings Nos. 88.01, 88.02 and 88.03)	15%
	89.00 Ships, boats and floating structures (excluding goods of subheadings Nos. 89.01.20, 89.01.40 and 89.05.10)	15%
178.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; 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, 90.03, 90.04.90, 90.05, 90.07.10, 90.07.20, 90.07.80, 90.08.10, 90.08.20, 90.08.30, 90.08.40, 90.08.80, 90.09.10, 90.10.05, 90.12, 90.14, 90.16.10, 90.17.90, 90.18, 90.19.10, 90.19.20, 90.20, 90.21, 90.22, 90.23, 90.24.90, 90.25, 90.27.10 and 90.27.30)	15%
	91.00 Clocks and watches and parts thereof (excluding goods of headings or subheadings Nos. 91.01, 91.02, 91.03, 91.04, 91.05.10, 91.06, 91.07, 91.08, 91.09, 91.10 and 91.11)	15%
	92.00 Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles (excluding goods of headings or subheadings Nos. 92.01, 92.02, 92.03, 92.04, 92.05, 92.06.90, 92.07, 92.08.10, 92.09, 92.10.20, 92.10.30, 92.11.10, 92.11.20, 92.11.40.90, 92.12.05, 92.12.20 and 92.13)	15%
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, 93.04.30, 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)	15%
180.00	MISCELLANEOUS MANUFACTURED ARTICLES	
	94.00 Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishings (excluding goods of subheadings Nos. 94.03.10.10 and 94.03.20)	15%

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I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
180.00—	<i>Continued</i>	
	95.00 Articles and manufactures of carving or moulding material	15%
	96.00 Brooms, brushes, feather dusters, powder-puffs and sieves	15%
	97.00 Toys, games and sports requisites; parts thereof (excluding goods of headings or subheadings Nos. 97.03.98, 97.05.10, 97.06.40, 97.06.90 and 97.07)	15%
	98.00 Miscellaneous manufactured articles (excluding goods of headings or subheadings Nos. 98.03.30, 98.05.10, 98.07.10, 98.07.20, 98.10, 98.11 and 98.12.10)	15%
181.00	WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES	
	99.00 Works of art, collectors' pieces, and antiques	15%''

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## Schedule No. 2

AMENDMENTS TO SCHEDULE NO. 2 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
205.03	<p>By the substitution for the Note to item 205.03 of the following:</p> <p>"Note: The amount of ordinary anti-dumping duty payable under tariff heading No. 27.13 shall not exceed the difference between R245 per 1 000 kg and the actual f.o.b. price plus insurance and freight per 1 000 kg"</p> <p>By the substitution for tariff heading No. 27.13 of the following:</p> <p>"27.13 (1) Paraffin wax of which the f.o.b. price plus insurance and freight is less than R245 per 1 000 kg</p> <p>(2) Scale wax containing not more than 6 per cent by mass of oil and of which the f.o.b. price plus insurance and freight is less than R245 per 1 000 kg</p>		<p>Burma China Hungary India Indonesia Malaysia Singapore U.S.A.</p> <p>Burma China Hungary India Indonesia Malaysia Singapore U.S.A."</p>
210.02	<p>By the substitution for paragraph (2) of tariff heading No. 48.15 of the following:</p> <p>"(2) Pressure-sensitive paper, with removable backing</p>	401	<p>Japan U.K. U.S.A."</p>

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## Schedule No. 3

AMENDMENTS TO SCHEDULE NO. 3 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Heading and Description	III Extent of Rebate
301.04	By the deletion of item 301.04.	
303.01	By the substitution for paragraph (2) of tariff heading No. 15.07 of the following: "(2) Palm oil, palm kernel oil and coconut oil, in such quantities and at such times as the Secretary for Industries may allow by specific permit, for the manufacture of edible vegetable fats and oils	Full duty"
	By the deletion of tariff heading No. 28.54.	
304.01	By the substitution for tariff heading No. 03.01 of the following: "03.01 (1) Tuna, fresh, chilled or frozen, in such quantities and at such times as the Secretary for Industries may allow by specific permit, for canning purposes (2) Mackerel, fresh, chilled or frozen, for the manufacture of fish paste	Full duty
		Full duty"
304.03	By the substitution for tariff heading No. 08.01 of the following: "08.01 Coconut, desiccated, unsweetened	Full duty"
	By the deletion of tariff heading No. 18.04.	
304.05	By the substitution for tariff heading No. 08.01 of the following: "08.01 Coconut, desiccated, unsweetened, for the manufacture of biscuits	Full duty"
	By the deletion of tariff heading No. 18.04.	
304.06	By the substitution for tariff heading No. 29.16 of the following: "29.16 Citric acid and tartaric acid	Full duty"
304.07	By the substitution for paragraph (1) of tariff heading No. 17.02 of the following: "(1) Lactose, for the manufacture of infants' food	Full duty"
304.08	By the substitution for tariff heading No. 11.07 of the following: "11.07 Malted barley, in such quantities and at such times as the Secretary for Agricultural Economics and Marketing may allow by specific permit, for the brewing of beer By the substitution for tariff heading No. 29.16 of the following: "29.16 Citric acid and tartaric acid, for use in the manufacture of concentrated fruit juices or beverages with a basis of fruit juice	Full duty"
		Full duty"
304.09	By the substitution for tariff heading No. 39.03 of the following: "39.03 Tear-off ribbon, of chemical derivatives of cellulose, of a width not exceeding 6.35 mm	Full duty"
305.01	By the deletion of tariff heading No. 39.03. By the substitution for tariff heading No. 58.04 of the following: "58.04 Corduroy, for the recovery of gold by gold mines	Full duty"
306.01	By the deletion of tariff heading No. 28.54. By the insertion after paragraph (3) of tariff heading No. 29.01 of the following: "(4) Ethylbenzene, for the manufacture of styrene By the substitution for paragraph (5) of tariff heading No. 29.04 of the following: "(5) Propyl alcohols and secondary butyl alcohol, for the manufacture of xanthates	Full duty"
		Full duty"





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I Item	II Tariff Heading and Description	III Extent of Rebate
307.01	By the substitution for tariff heading No. 15.10 of the following: "15.10 (1) Fatty acids of linseed oil, oiticica oil, soya bean oil or dehydrated castor oil (2) Stearine (crude stearic acid)	Full duty Full duty"
	By the substitution for tariff heading No. 29.02 of the following: "29.02 Hexabromocyclododecane	Full duty"
	By the substitution for tariff heading No. 29.15 of the following: "29.15 Dibutyl maleate; maleic anhydride; fumaric acid	Full duty"
307.04	By the substitution for paragraph (3) of tariff heading No. 39.02 of the following: "(3) Biaxially oriented styrene polymer film, sheet or strip By the substitution for tariff heading No. 39.03 of the following: "39.03 Plates, sheets, strip, film or foil, of chemical derivatives of cellulose (excluding cellulose acetate butyrate)	Full duty" Full duty"
307.05	By the substitution for paragraph (1) of tariff heading No. 39.03 of the following: "(1) Bars, blocks, rods, slabs or tubes, of chemical derivatives of cellulose	Full duty"
307.06	By the deletion of item 307.06.	
307.07	By the substitution for tariff heading No. 15.10 of the following: "15.10 Fatty acids	Full duty"
307.08	By the substitution for tariff heading No. 56.05 of the following: "56.05 Yarn of man-made fibres (discontinuous or waste), for covering rubber thread	Full duty"
307.09	By the deletion of tariff heading No. 39.03.	
308.01	By the substitution for tariff heading No. 15.07 of the following: "15.07 Vegetable oil	Full duty"
308.02	By the substitution for paragraph (1) of tariff heading No. 51.04 of the following: "(1) Woven fabrics of man-made fibres (continuous), for use as linings By the substitution for tariff heading No. 56.05 of the following: "56.05 Prepared sewing yarn of man-made fibres (discontinuous)	Full duty" Full duty"
308.03	By the substitution for tariff heading No. 58.04 of the following: "58.04 Woven pile fabrics simulating natural fur By the substitution for tariff heading No. 59.13 of the following: "59.13 Elastic fabrics and trimmings	Full duty" Full duty"
309.01	By the substitution for tariff heading No. 39.01 of the following: "39.01 Melamine formaldehyde, for use as a binding agent in the manufacture of reconstituted wood By the substitution for tariff heading No. 44.03 of the following: "44.03 Veneer logs	Full duty" Full duty"
310.01	By the deletion of tariff heading No. 39.03.	

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I Item	II Tariff Heading and Description	III Extent of Rebate
310.02	By the insertion after tariff heading No. 29.01 of the following: "34.04 Prepared waxes, not emulsified or containing solvents, for the manufacture of carbon and similar copying papers"	Full duty"
310.07	By the substitution for tariff heading No. 55.09 of the following: "55.09 Woven fabrics of cotton, in rolls, for the manufacture of labels and tags"	Full duty"
310.08	By the substitution for tariff heading No. 28.10 of the following: "28.10 Phosphoric acid"	Full duty"
	By the substitution for tariff heading No. 29.16 of the following:	
	"29.16 (1) Citric acid"	Full duty"
	(2) Lactic acid; gallic acid	Not exceeding the M.F. N. duty"
	By the deletion of tariff heading No. 39.03.	
	By the substitution for tariff heading No. 58.04 of the following:	
	"58.04 Corduroy containing 50 per cent or more cotton"	Full duty"
	By the substitution for tariff heading No. 84.34 of the following:	
	"84.34 Plates or sheets, prepared for printing purposes (for example, planed, grained or polished); printing plates (printing screens), of glass"	Full duty"
311.01	By the substitution for paragraph (1) of tariff heading No. 29.14 of the following:	
	"(1) Formic acid"	Full duty"
	By the insertion after paragraph (2) of tariff heading No. 38.19 of the following:	
	"(3) Sodium chlorite with added corrosion inhibitors or explosion preventive agents, for use as a bleaching agent"	Full duty"
311.02	By the substitution for tariff heading No. 48.20 of the following:	
	"48.20 Paper tubes"	Full duty"
311.03	By the substitution for tariff heading No. 53.07 of the following:	
	"53.07 Yarn of combed sheep's or lambs' wool (worsted yarn), for weaving fabrics suitable for use as interlinings"	Full duty"
	By the deletion of paragraph (1) of tariff heading No. 56.05 and by renumbering paragraphs (2), (3), (4), (5) and (6) as (1), (2), (3), (4) and (5), respectively.	
311.04	By the substitution for tariff heading No. 56.05 of the following:	
	"56.05 (1) Yarn of synthetic fibres (discontinuous or waste), for knitting infants' clothing"	Full duty"
	(2) Yarn of polyvinyl fibres (discontinuous or waste), for knitting pile fabrics	Full duty"
	By the substitution for tariff heading No. 58.07 of the following:	
	"58.07 Fringing, for the manufacture of shawls (excluding infants' shawls)"	Full duty"
311.06	By the substitution for paragraph (2) of tariff heading No. 55.09 of the following:	
	"(2) Of a f.o.b. price per m <sup>2</sup> not exceeding 28,7c (excluding fabrics woven wholly or partly from coloured yarns in such a manner as to form checks or stripes)"	Full duty less 5c per m <sup>2</sup> "
311.09	By the deletion of tariff heading No. 59.04.	

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I Item	II Tariff Heading and Description	III Extent of Rebate
311.10.	By the substitution for tariff heading No. 51.01 of the following:	
	"51.01 (1) Yarn of man-made fibres (continuous) (excluding yarn of polyamide fibres and yarn exceeding 1 400 dtex with discontinuous or broken colours)	Full duty
	(2) Stretch and bulked yarns of polyamide fibres (continuous) (excluding yarn exceeding 1 400 dtex with discontinuous or broken colours)	Full duty"
	By the substitution for tariff heading No. 57.10 of the following:	
	"57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1 (excluding fabrics for use as ground fabric), of a width of 230 cm or more, for the manufacture of tufted carpets and mats	Full duty"
311.12	By the substitution for paragraph (1) of tariff heading No. 51.04 of the following:	
	"(1) Woven fabrics of man-made fibres (continuous) (excluding fabrics of cellulosic fibres)	Full duty"
	By the insertion after tariff heading No. 59.03 of the following:	
	"59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials (excluding vinyl chloride polymers or polyurethane), for the manufacture of pressure-sensitive tape of a width not exceeding 30 cm	Full duty less 15%
	59.12 Textile fabrics, impregnated or coated, for the manufacture of pressure-sensitive tape of a width not exceeding 30 cm	Full duty less 15%"
311.13	By the insertion before tariff heading No. 54.03 of the following:	
	"51.04 Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02 of Schedule No. 1, for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery	Full duty"
	By the substitution for tariff heading No. 59.12 of the following:	
	"59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials (excluding vinyl chloride polymers or polyurethane), for the manufacture of polishing and grinding buffs	Full duty less 15%
	59.12 Textile fabrics, impregnated or coated, for the manufacture of polishing and grinding buffs	Full duty"
311.15	By the substitution for paragraph (1) of tariff heading No. 60.01 of the following:	
	"(1) Of cotton, of a f.o.b. price per m <sup>2</sup> exceeding 28,7c	Full duty"
311.19	By the deletion of tariff heading No. 60.01.	
311.20	By the substitution for tariff headings Nos. 60.01 and 60.06 of the following:	
	"60.01 Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to net fabrics, knitted pile fabrics and trimmings), of synthetic fibres, printed, for the manufacture of swimwear	Full duty"
311.21	By the substitution for tariff heading No. 60.01 of the following:	
	"60.01 Knitted open-work fabrics similar to lace (excluding trimmings), of stretch or bulked yarns, for the manufacture of under garments	Full duty"
311.25	By the substitution for paragraph (1) of tariff heading No. 51.04 of the following:	
	"(1) Woven from stretch or similar bulked yarns	Full duty"
	By the substitution for paragraph (3) of tariff heading No. 51.04 of the following:	
	"(3) Containing polyurethane elastomers	Full duty"

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I Item	II Tariff Heading and Description	III Extent of Rebate
311.25	<i>Continued</i> By the substitution for paragraph (2) of tariff heading No. 59.13 of the following:	
	“(2) Elastic webbing and braid, of a width of 10 cm or more but not exceeding 30 cm, for the manufacture of foundation garments	Full duty”
	By the deletion of paragraph (3) of tariff heading No. 59.13.	
311.27	By the deletion of tariff headings Nos. 55.05 and 56.05.	
311.29	By the deletion of item 311.29.	
311.32	By the insertion after item 311.31 of the following:	
	“311.32 Industry: Felt	
	51.04 Woven fabrics of man-made fibres (continuous), for use in the manufacture of laundry felt	Full duty less 20%”
311.40	By the deletion of tariff heading No. 57.10.	
	By the deletion of tariff heading No. 58.05.	
	By the substitution for paragraph (1) of tariff heading No. 58.07 of the following:	
	“(1) Gold or silver braid, for uniforms	Full duty”
	By the insertion after tariff heading No. 58.10 of the following:	
	“59.08 Textile fabrics (excluding fabrics of a kind commonly used for interlinings) impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials (excluding vinyl chloride polymers or polyurethane)	Full duty less 15%”
	By the insertion after tariff heading No. 59.11 of the following:	
	“59.12 Textile fabrics, impregnated or coated	Full duty less 15%”
312.01	By the deletion of tariff heading No. 48.00.	
	By the substitution for tariff heading No. 51.04 of the following:	
	“51.04 Woven fabrics of man-made fibres (continuous), for use as linings, as upper material or for covering heels	Full Duty”
	By the substitution for tariff headings Nos. 55.09 and 56.07 of the following:	
	“55.09 (1) Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels	Full duty
	(2) Woven fabrics of cotton in a plain, twill or sateen weave, raised on one side, for use as linings	Full duty
	56.07 Woven fabrics of man-made fibres (discontinuous), for use as linings, as upper material or for covering heels	Full duty”
	By the deletion of tariff heading No. 57.10.	
	By the substitution for tariff heading No. 58.04 of the following:	
	“58.04 Woven pile fabrics	Full duty”
	By the substitution for tariff heading No. 58.05 of the following:	
	“58.05 Narrow woven fabrics, of a width exceeding 3 mm	Not exceeding the M.F.N. duty”
	By the deletion of tariff heading No. 58.07.	
	By the substitution for tariff headings Nos. 58.08 and 58.09 of the following:	
	“58.08 Net fabrics (excluding woven, knitted or crocheted fabrics), plain, for use as upper material	Full duty

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I Item	II Tariff Heading and Description	III Extent of Rebate
312.01—	<i>Continued</i>	
	58.09 Net fabrics (excluding woven, knitted or crocheted fabrics), figured, for use as upper material	Full duty"
	By the substitution for paragraph (1) of tariff heading No. 59.03 of the following:	
	"(1) Fabrics (excluding those for use as linings) coated or covered with artificial plastic material (excluding vinyl chloride polymers or copolymers)	Full duty"
	By the substitution for tariff heading No. 59.13 of the following:	
	"59.13 Elastic fabrics and trimmings, of a width exceeding 30 cm	Full duty"
	By the deletion of tariff headings Nos. 60.01 and 60.06.	
312.02	By the substitution for tariff heading No. 51.04 of the following:	
	"51.04 Woven fabrics of man-made fibres (continuous), for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty"
	By the substitution for paragraphs (2) and (3) of tariff heading No. 55.09 of the following:	
	"(2) Fabrics (excluding fabrics in a plain, twill or sateen weave), for the manufacture of headgear	Full duty
	(3) For the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear (excluding cloth hats)	Full duty"
	By the substitution for tariff heading No. 56.07 of the following:	
	"56.07 Woven fabrics of man-made fibres (discontinuous or waste), for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty"
	By the deletion of tariff heading No. 57.10.	
	By the substitution for tariff heading No. 58.04 of the following:	
	"58.04 Woven pile fabrics, for the manufacture of headgear and hat bands	Full duty"
	By the substitution for tariff heading No. 60.01 of the following:	
	"60.01 Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics), for the manufacture of hats (excluding cloth hats)	Full duty"
315.02	By the insertion after tariff heading No. 70.20 of the following:	
	"73.12 Cold-rolled steel strip, coated with copper, of a thickness not exceeding 0.386 mm, for the manufacture of double walled steel tubing, copper brazed	Full duty"
315.06	By the substitution for tariff heading No. 83.14 of the following:	
	"83.14 Name-plates, for the manufacture of solid fuel stoves	Full duty"
315.07	By the deletion of paragraph (3) of tariff heading No. 73.38.	
315.08	By the substitution for tariff heading No. 82.02 of the following:	
	"82.02 Circular saw blanks with a diameter of 150 mm or more, with centre holes but not further worked; steel cross cut saw plates, shaped but not further worked, for the manufacture of jack-saws	Full duty"
315.10	By the deletion of tariff heading No. 39.03.	
316.03	By the substitution for tariff heading No. 85.19 of the following:	
	"85.19 Ignition switch assemblies, for the manufacture of combined harvesting and threshing machines	Full duty"
316.11	By the substitution for tariff heading No. 55.05 of the following:	
	"55.05 Cotton yarn	Full duty"

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I Item	II Tariff Heading and Description	III Extent of Rebate
316.13	By the substitution for tariff heading No. 85.08 of the following: "85.08 Electrical starting and ignition equipment (excluding starter motors with a rating not exceeding 2 kW, sparking plugs, 12-V generators which develop a maximum of 30 A, alternators of a mass not exceeding 6 kg each and voltage regulators)	Full duty"
317.02	By the insertion after Note 4 of the following: "5. If for any reason the prescribed percentage of net local content of a motor vehicle is not attained, the imported components for such vehicle shall be dutiable at the rates of duty appropriate to components for vehicles which have not attained the prescribed percentage of net local content."	
317.03	By the substitution for the heading of item 317.03 of the following: "Industry: Passenger Vehicles and Light Goods Vehicles" By the substitution for tariff headings Nos. 87.02.25 and 87.02.60 of the following: "87.02.22 Passenger vehicles designed to negotiate unusual terrain, unassembled: .10 Specified components .20 Non-conforming chassis components .50 Conforming chassis components .60 Non-conforming body components .90 Conforming body components 87.02.24 Minibuses and other specialised passenger vehicles with a seating capacity of less than 16 seats (excluding motor cars and vehicles designed to negotiate unusual terrain), unassembled: .10 Specified components .30 Non-conforming chassis components for vehicles with a net local content of not more than 40 per cent per vehicle mass .40 Conforming chassis components for vehicles with a net local content of not more than 40 per cent per vehicle mass .70 Chassis components (conforming or non-conforming) for vehicles with a net local content of more than 40 per cent per vehicle mass .80 Non-conforming body components .90 Conforming body components 87.02.60 Light goods vehicles, unassembled: .10 Specified components .30 Non-conforming chassis components for vehicles with a net local content of not more than 40 per cent per vehicle mass .40 Conforming chassis components for vehicles with a net local content of not more than 40 per cent per vehicle mass .70 Chassis components (conforming or non-conforming) for vehicles with a net local content of more than 40 per cent per vehicle mass	Full duty less the duty applicable under Schedule No. 1 Full duty less 5% Full duty less 3% Full duty less 20% Full duty less 10%  Full duty less the duty applicable under Schedule No. 1 Full duty less 5% Full duty less 3% Full duty Full duty less 20% Full duty less 10%  Full duty less the duty applicable under Schedule No. 1 Full duty less 5% Full duty less 3% Full duty



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I Item	II Tariff Heading and Description	III Extent of Rebate
317.03—	<i>Continued</i>	
	.80 Non-conforming body components	Full duty less 20%
	.90 Conforming body components	Full duty less 10%''
317.04	By the substitution for tariff headings Nos. 87.02.70, 87.02.75, 87.04.20 and 87.04.30 of the following:	
	''87.02.70 Unassembled chassis imported with unassembled cabs (excluding those for light goods vehicles):	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming chassis components	Full duty less 5%
	.30 Non-conforming cab and front-end body components	Full duty less 20%
	.50 Conforming chassis components	Full duty less 3%
	.80 Conforming cab and front-end body components	Full duty less 10%
	87.04.20 Unassembled chassis for motor vehicles (excluding motor cars and light goods vehicles) falling within heading No. 87.02 for fitting with bodies manufactured in the Republic or within heading No. 87.03 for fitting with special purpose equipment:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming chassis components	Full duty less 5%
	.30 Non-conforming front-end body components	Full duty less 20%
	.50 Conforming chassis components	Full duty less 3%
	.80 Conforming front-end body components	Full duty less 10%
	87.04.25 Unassembled chassis for light goods vehicles for fitting with bodies manufactured in the Republic:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming chassis components for vehicles with a net local content of not more than 40 per cent per vehicle mass	Full duty less 5%
	.30 Non-conforming front-end body components	Full duty less 20%
	.50 Conforming chassis components for vehicles with a net local content of not more than 40 per cent per vehicle mass	Full duty less 3%
	.60 Chassis components (conforming or non-conforming) for vehicles with a net local content of more than 40 per cent per vehicle mass	Full duty
	.80 Conforming front-end body components	Full duty less 10%''
317.06	By the substitution for tariff heading No. 73.18 of the following:	
	''73.18 (1) Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty
	(2) Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies	Full duty''



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I Item	II Tariff Heading and Description	III Extent of Rebate
317.07	<p>By the substitution for item 317.07 of the following:</p> <p><b>"317.07 Industry: Pedal Cycles</b></p> <p>87.12 Pedal cycle parts and accessories, the following:</p> <p>(1) Pedals and parts thereof; unfinished brake parts; handle-bar brake parts</p> <p>(2) Bottom bracket shells and bottom bracket axles; lugs (including adjustable and non-adjustable handle-bar lugs); fork crowns, blades and ends; double chain wheels with or without cranks; chain wheels with cranks of a length not exceeding 125 mm; unfinished chain wheels with a pitch of 12,7 mm×4,8 mm; cranks</p> <p>(3) Thimbles and liners; chain adjusters</p> <p>(4) Foot plates, for tricycles (excluding delivery cycles)</p> <p>(5) Pedal cycle frames (excluding diamond and similar frames), not painted, plated, coated or covered; pedal cycle chain guard and gear case combinations, whether or not plated with tin but not otherwise painted, plated, coated or covered; pedal cycle chain guards, whether or not plated with tin but not otherwise painted, plated, coated or covered</p> <p>(6) Finished and unfinished bicycle rims, whether or not painted, plated, coated or covered, for tyres of a diameter not exceeding 508 mm and of a width of 35 mm or more; handle-bar stems partly or wholly of aluminium alloy; rear hubs and controls thereof; front hubs with flanges of 60 mm or more in diameter; quick release type front hubs and brake type front hubs</p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p>
318.04	By the deletion of tariff heading No. 39.03.	
320.01	<p>By the substitution for tariff heading No. 84.62 of the following:</p> <p><b>"84.62 Ball bearing rollers, for the manufacture of steel furniture</b></p>	Full duty"
320.03	<p>By the substitution for tariff heading No. 51.02 of the following:</p> <p><b>"51.02 Monofil of man-made fibres</b></p>	Full duty"
320.04	<p>By the insertion before tariff heading No. 40.07 of the following:</p> <p><b>"39.01 Laminated artificial plastic material, for the manufacture of rugby, soccer and similar balls</b></p> <p>By the substitution for tariff heading No. 97.06 of the following:</p> <p><b>"97.06 (1) Leather grips, for tennis racquets or golf-clubs</b></p> <p>(2) Ferrules, caps, metal stampings and steel shafts, for the manufacture of golf-clubs</p> <p>(3) Wooden heads and handles, in the rough, for the manufacture of golf-clubs</p> <p>(4) Semi-finished heads of stainless steel, for the manufacture of golf-clubs</p>	<p>Full duty"</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty"</p>
321.01	<p>By the substitution for tariff headings Nos. 32.04 and 32.05 of the following:</p> <p><b>"32.04 Annatto colouring matter in containers containing not less than 5 kg net mass or 5 litres each</b></p>	Full duty

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I Item	II Tariff Heading and Description	III Extent of Rebate
321.01—	<i>Continued</i>	
	32.05 Natural indigo; synthetic organic dyestuffs (excluding azo pigment dyestuffs of the following description and International Colour Index Numbers: C.I. Pigment, Yellow 4, No. 11665 C.I. Pigment, Yellow 6, No. 11670 C.I. Pigment, Yellow 1, No. 11680 C.I. Pigment, Yellow 3, No. 11710 C.I. Pigment, Red 4, No. 12085 C.I. Pigment, Red 3, No. 12120 C.I. Pigment, Red 53, No. 15585 C.I. Pigment, Red 57, No. 15850 C.I. Pigment, Red 48, No. 15865)	Full duty"
	By the substitution for tariff headings Nos. 53.12, 53.13, 55.09, 56.07 and 60.01 of the following:	
	53.12 woven fabrics of coarse animal hair, for use as covering for machine rollers	Full duty
	53.13 Woven fabrics of horsehair, for use as covering for machine rollers	Full duty
	55.09 Woven fabrics of cotton, for use in filters or as covering for machine rollers	Full duty
	56.07 Woven fabrics of man-made fibres (discontinuous or waste), for use in filters or as covering for machine rollers	Full duty
	60.01 Laundry press padding	Full duty"

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## Schedule No. 4

AMENDMENTS TO SCHEDULE NO. 4 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Heading and Description	III Extent of Rebate
Note 5	By the deletion of Note 5.	
401.28	By the insertion after item 401.27 of the following:  "401.28 The government of an area to which self-government is granted in terms of the Development of Self-government for Native Nations in South-West Africa Act, 1968 (Act No. 54 of 1968)"	Full duty"
407.00	By the insertion after Note (6) of the following:  "(7) For the purposes of item 407.04/87.00 (i) the vehicle in question shall not be deemed to be personally owned and used personally by the importer unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was delivered by him to the shippers or other agent for the purpose of shipment or despatch.  (8) For the purposes of item 407.04 the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in the Republic, not be deemed to have imported the vehicle for his personal or own use, and the duty as prescribed in the regulations shall be payable as from the date of such absence.  (9) The rebate of duty specified in item 407.04 shall only be allowed once per family during a period of 3 years."	
407.03	By the deletion of item 407.03.	
407.04	By the substitution for item 407.04 of the following:  "407.04 Motor vehicles imported by natural persons on change of permanent residence:  87.00 One motor vehicle per family, imported by a natural person for his personal or own use, who in the discretion of the Secretary permanently changes his residence to the Republic and:  (i) provided the vehicle so imported is the personal property of the importer and has personally been owned and used by him for a period of not less than 12 months prior to his departure to the Republic or owned and used in the case of intended residents arriving under a State aided scheme for such shorter period as the Secretary may in exceptional circumstances decide: Provided that this rebate of duty shall not apply to a vehicle owned and used by an intended resident prior to his departure to the Republic for less than 12 months if such vehicle was acquired under a tax rebate scheme; and  (ii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this item shall render such vehicle liable to payment of duty in accordance with the regulations"	Full duty"
407.06	By the substitution for item 407.06 of the following:  "407.06 Household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person,	

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I Item	II Tariff Heading and Description	III Extent of Rebate
407.06—	<i>Continued</i>	
	other than industrial, commercial or agricultural plant and excluding motor vehicles, caravans, trailers, boats of all kinds, alcoholic beverages and tobacco goods, the bona fide property of a natural person (including a returning resident of the Republic) and members of his family, imported for own use on change of his residence to the Republic:  (1) Used  (2) New, to the value of R150 for each adult and R50 for each child, with a maximum of R500 for each family	Full duty  Full duty"
410.03	By the substitution for paragraph (3) of tariff heading No. 30.03 of the following:  "(3) Stock remedies containing 00-di-(2-chloroethyl)-0-(3-chloro-4-methylcoumarin-7-yl) phosphate, phenothiazine, furazolidone, piperazine, thiabenzole, tetramisole, 2,2-dichlorovinyl dimethyl phosphate, metichloropindol (3,5-dichloro-2,6-dimethyl-4-pyridinol), methyridine, nicarbazin, oxyclozanide (3,3',5,5', 6-pentachloro-2,2'-dihydroxybenzanilide), amprolium or 2,6-dihydroxybenzoic acid-4-bromanilide as active ingredient  By the substitution for tariff headings Nos. 34.02 and 38.06 of the following:  "34.02 Prepared spreaders, wetting agents and stickers, for use with agricultural insecticides or herbicides  38.06 Concentrated sulphite lye, for use with agricultural insecticides or herbicides  By the deletion of tariff heading No. 41.01.  By the substitution for paragraphs (III) and (IV) of the following:  "(III) Master models, spotting masks and the like, for use in the preparation of punches or dies for pressing motor vehicle body components	Full duty"    Full duty  Full duty"    Full duty"
410.05	By the substitution for tariff heading No. 22.09 of the following:  "22.09 Wine spirit which has been matured for a period of 3 years or more, in such quantities and at such times and subject to such conditions as the Secretary for Agricultural Economics and Marketing may allow by specific permit, for use in the blending of brandy in terms of section 9 (1) (b) of the Wine and Spirit Control Act, 1970 (Act No. 47 of 1970)	Full duty less 61 510c per 100 litres of absolute alcohol"
411.00	By the substitution for tariff heading No. 29.14 of the following:  "29.14 Sodium trichloroacetate, for use as a herbicide	Full duty"
460.03	By the substitution for tariff heading No. 15.07 of the following:  "15.07 Cotton seed oil, soya bean oil, sunflower seed oil or groundnut oil, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty"
460.06	By the substitution for tariff heading No. 28.16 of the following:  "28.16 Ammonia, anhydrous or in aqueous solution, in such quantities and at such times as the Secretary for Industries may allow by specific permit  By the deletion of tariff headings Nos. 29.35 and 38.11.	Not exceeding 290c per 100 kg"
460.10	By the substitution for tariff headings Nos. 48.01 and 48.05 of the following:  "48.01 Paper and paperboard, machine-made, in rolls or in sheets, with a basis mass exceeding 250 g/m <sup>2</sup> , in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty"
460.11	By the deletion of item 460.11.	
460.13	By the deletion of tariff heading No. 69.08.	

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I Item	II Tariff Heading and Description	III Extent of Rebate
460.15	By the substitution for paragraph (2) of tariff heading No. 73.18 of the following:  “(2) Tubes and pipes, of iron or steel, with an external cross-sectional dimension not exceeding 50 mm, seamless, of a kind commonly used for the supply of water, steam or gas, in such quantities and at such times as the Secretary for Industries may allow by specific permit  By the deletion of tariff heading No. 74.07.	Not exceeding the preferential duty”
460.16	By the deletion of tariff heading No. 85.15.	
460.24	By the deletion of item 460.24.	

By the substitution for Part 3 of the following:

## \*\*PART 3

## GOODS TEMPORARILY ADMITTED UNDER REBATE OF CUSTOMS DUTIES

I Item	II Tariff Heading and Description	III Extent of Rebate
470.00	GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING OR RECONDITIONING	
470.01	Goods for processing, provided such goods do not become the property of the importer	Full duty
470.02	Goods for repair, cleaning or reconditioning	Full duty
480.00	GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES	
480.05	Containers (excluding containers of tariff heading No. 86.08 of Schedule No. 1) and other articles used as packing, whether or not filled at the time of importation: Provided that such articles do not become the property of the importer	Full duty
480.10	Goods for display or use at exhibitions, fairs, meetings or similar events	Full duty
480.15	Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person	Full duty
480.20	Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities	Full duty
480.25	Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the Secretary, for scientific research or education	Full duty
480.30	Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) imported by institutions approved by the Secretary, for educational or vocational training	Full duty
480.35	Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in the Republic for the soliciting of orders for goods to be supplied from abroad	Full duty
490.00	GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE	
490.03	Private motor vehicles belonging to a person taking up temporary residence in the Republic	Full duty
490.05	Postcards and other mail matter, imported in bulk, for despatch to addresses beyond the borders of the Republic	Full duty
490.10	Models or prototypes, to be used in the manufacture of goods	Full duty
490.11	Matrices, blocks, plates, and similar articles, on loan or hire, for printing illustrations in periodicals or books	Full duty

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I Item	II Tariff Heading and Description	III Extent of Rebate
490.12	Matrices, blocks, plates, moulds and similar articles, on loan or hire to be used in the manufacture of articles that are to be delivered abroad	Full duty
490.13	Instruments, apparatus, machines and other articles to be tested by the South African Bureau of Standards	Full duty
490.14	Instruments, apparatus and machines, made available free of charge to a customer by or through a supplier, pending delivery or repair of similar goods	Full duty
490.15	Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres	Full duty
490.20	Animals and sports requisites (including yachts and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision in sports contests (including motor car rallies and transcontinental excursions)	Full duty
490.25	Photographs and transparencies to be shown in a public exhibition or competition for photographers	Full duty
490.30	Specialised equipment arriving by ship and used on shore at ports of call for the loading, unloading or handling of containers of tariff heading No. 86.08 of Schedule No. 1	Full duty
490.35	Pallets, whether or not laden with cargo at importation	Full duty
490.40	Machinery or plant for use on contract in civil engineering or construction work	Full duty
490.50	Motor vehicles, yachts and other removable articles imported by tourists resident abroad for their own use	Full duty
490.60	Commercial road vehicles used in the conveyance of imported merchandise	Full duty
490.90	Goods not specified elsewhere in Part 3, temporarily admitted for purposes approved by the Secretary	Full duty"

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## Schedule No. 5

AMENDMENTS TO SCHEDULE NO. 5 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Heading and Description	III Extent of Drawback
Notes 8 and 9	By the insertion after Note 7 to Schedule No. 5 of the following:	
	<p>8. A drawback of surcharge paid under Part 4 of Schedule No. 1, shall, subject to the provisions of section 75, and the regulations, be allowed to the extent stated in Column III of item 521.00 (II), on compliance with the provisions of the item and of any notes applicable thereto.</p>	
	9. A reference to customs duties in Parts 2 and 3 of this Schedule shall be taken to include a reference to surcharge."	
506.04	By the deletion of tariff heading No. 28.54.	
506.06	By the substitution for the heading to item 506.06 of the following:	
	<b>"Insecticides, Pesticides, Herbicides, Disinfectants and Allied Products"</b>	
511.16	By the insertion after item 511.15 of the following:	
	<b>"511.16 Textile Weaving</b>	
	56.05 Yarn of man-made fibres (discontinuous or waste), used in the weaving of Jacquard figured fabrics	Full duty"
511.17	By the insertion after item 511.16 of the following:	
	<b>"511.17 Tents</b>	
	55.07 Cotton gauze, used in the manufacture of tents	Full duty
	59.08 Woven fabrics of polypropylene fibres, impregnated, coated, covered or laminated with vinyl chloride polymers, used in the manufacture of tents	Full duty
	70.20 Glass fibre gauze, used in the manufacture of tents	Full duty
	83.09 Turn buttons, used in the manufacture of tents	Full duty
	98.02 Slide fasteners of artificial plastic material, used in the manufacture of tents	Full duty"
517.05	By the insertion after item 517.04 of the following:	
	<b>"517.05 Fork-lift Trucks</b>	
	87.07 Transmission units, including axle ends, used in the manufacture of fork-lift trucks	Full duty"
521.00	By the insertion after paragraph (I) of item 521.00 of the following:	
	<p>"(II) Surcharge goods used in the manufacture, processing, finishing, equipment or packing of any goods exported:</p> <p>Provided that—</p> <p>(1) the exporter is registered with the Secretary for Commerce as an approved exporter,</p> <p>(2) a duly completed refund application in the prescribed form for a total amount of surcharge of R20 or more, supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date on which the surcharge on any such goods was paid, such refund application may, however, relate to more than one consignment of a value of not less than R20 each and the date of entry for export is taken to be the date of export of the first such consignment,</p> <p>(3) the Secretary may, in his discretion, exempt any goods to which this item is applicable from the provisions of any regulation relating to this Part</p>	Full surcharge"
522.06	By the deletion of item 522.06.	



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## Schedule No. 6

AMENDMENTS TO SCHEDULE NO. 6 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
601.01	By the insertion after paragraph (6) of the following and by renumbering the existing paragraphs (7), (8), (9) and (10) as (8), (9), (10) and (11), respectively:  “(7) The government of an area to which self-government is granted in terms of the Development of Self-government for Native Nations in South-West Africa Act, 1968 (Act No. 54 of 1968)	Full duty”	
601.01.05	By the insertion before tariff item 601.01.10 of the following:  “.05 104.20 Ethyl alcohol or neutral spirits, undenatured, of a strength of not less than 80 per cent alcohol by volume; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	Full duty”	
605.04.10	By the insertion after paragraph (2) of tariff item 104.20 of the following:  “(3) In the extraction of absolutes		Full duty”
607.04.10	By the substitution for tariff heading No. 38.11 of paragraph (2) to tariff item 104.20 of the following:  “.38.11 Disinfectants, insecticides, fungicides, herbicides, anti-sprouting products, rat poisons and similar products”  By the insertion after paragraph (8) of tariff item 104.20 of the following:  “(9) In the manufacture, in accordance with a formula approved by the Secretary, of washing preparations.	Full duty less 835c per 100 litres of absolute alcohol”	
609.04.05	By the substitution for paragraphs (2) and (3) of tariff item 104.05 of the following:  “(2) Non-alcoholic beverages (undiluted or diluted with water, including carbonated water), containing, by volume, not less than the following percentage of juice of the fruit or vegetables specified hereunder:  Apples ..... 100 per cent Apricots ..... 40 per cent Grenadellas ..... 20 per cent Guavas ..... 20 per cent Oranges ..... 90 per cent Naartjies ..... 90 per cent Pears ..... 40 per cent Peaches ..... 40 per cent Lemons ..... 20 per cent Youngberries ..... 40 per cent Other fruit or tomatoes ..... 70 per cent Mixtures of any kind of fruit or tomatoes ..... 70 per cent  Provided that such juice is of a kind, quality and degree Brix as determined by the Secretary for Agricultural Economics and Marketing	Full duty”	
609.04.30	By the insertion after paragraph (2) of tariff item 104.20 of the following:  “(3) For a period of 2 years, provided such spirits was distilled prior to 1 January 1976, for blending with wine spirits which has been matured for a period of 10 years, subject to such conditions as the Secretary may impose	8 492c per 100 litres of absolute alcohol”	

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I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.40	By the substitution for paragraph (1) of tariff item 104.20 of the following: “(1) In the manufacture of gin	Full duty less 76 115c per 100 litres of absolute alcohol”	

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## Schedule No. 7

AMENDMENTS TO SCHEDULE NO. 7 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
701.01	<p>By the substitution for item 701.01 of the following:</p> <p><b>"701.01 Sales duty goods imported by or supplied ex a Customs and Excise Warehouse to any Central Government department of the Republic, the Department of Posts and Telegraphs, the South African Railways and Harbours Administration, any provincial administration in the Republic, the South-West Africa Administration, the Government of the Transkei, the government of an area in respect of which a legislative assembly is established in terms of the Bantu Homelands Constitution Act, 1971 (Act No. 21 of 1971), the government of an area to which self-government is granted in terms of the Development of Self-government for Native Nations in South-West Africa Act, 1968 (Act No. 54 of 1968), the Armaments Board and the Armaments Development and Production Corporation of South Africa, Limited, subject to the conditions specified in item 401.00 of Schedule No. 4</b></p>	Full duty"	
703.03	By the deletion of item 703.03.		
704.00 and 704.01	By the substitution for items 704.00 and 704.01 of the following:		
	<b>"704.00 SALES DUTY GOODS TEMPORARILY ADMITTED</b>		
	<b>704.01 Sales duty goods temporarily admitted and cleared under any subitem of item 470.00 of Schedule No. 4</b>	Full duty	
	<b>704.02 Sales duty goods temporarily admitted and cleared under any subitem of item 480.00 of Schedule No. 4</b>	Full duty	
	<b>704.03 Sales duty goods temporarily admitted and cleared under any subitem (excluding subitem 490.50) of item 490.00 of Schedule No. 4</b>	Full duty	
	<b>704.04 Sales duty goods imported by tourists in terms of subitem 490.50 of item 490.00 of Schedule No. 4, provided such goods are exported within 12 months of the date of importation or within such further period as the Secretary may in exceptional circumstances decide</b>	Full duty	Full duty"

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## Schedule No. 8

AMENDMENTS TO SCHEDULE NO. 8 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Licence	III Licence Fee	IV Period of Validity
801.00, 805.00 and 810.00	By the substitution for items 801.00, 805.00 and 810.00 of the following:		
	"801.00 Customs and excise storage warehouse	R100	Indefinite, subject to the conditions the Secretary may impose
	805.00 Customs and excise manufacturing warehouse:		
	805.05 Approved for the incidental manufacture of excisable goods as a by-product in the manufacture of other goods or for the reprocessing, for use by the reprocessor, of excisable goods after use thereof by him or for such other purpose as the Secretary regards as incidental manufacturing	R10	Indefinite, subject to the conditions the Secretary may impose
	805.10 Approved for other purposes.	R10	Indefinite, subject to the conditions the Secretary may impose
	810.00 Special customs and excise warehouse:		
	810.05 Approved for the manufacture of wine by a wine-grower or a wine-growers' co-operative agricultural society	R10	Indefinite, subject to the conditions the Secretary may impose
	810.10 Approved for the manufacture of wine by a person who holds a licence under any law to deal in wine in wholesale quantities	R10	Indefinite, subject to the conditions the Secretary may impose
	810.20 Approved for other purposes:		
	810.20.05 For storage purposes	R100	Indefinite, subject to the conditions the Secretary may impose
	810.20.10 For manufacturing purposes	R10	Indefinite, subject to the conditions the Secretary may impose
	810.20.20 For sales duty purposes	R10	Indefinite, subject to the conditions the Secretary may impose"
835.00	By the insertion after item 830.15 of the following: "835.00 Clearing agent	R100	1 January to 31 December"