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GOVERNMENT GAZETTE

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CAPE TOWN, 29TH JUNE, 1973.

[No. 3953.

KAAPSTAD, 29 JUNIE 1973.

DEPARTMENT OF THE PRIME MINISTER.

DEPARTEMENT VAN DIE EERSTE MINISTER.

No. 1120. 29th June, 1973.

No. 1120. 29 Junie 1973.

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

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

No. 68 of 1973: Customs and Excise Amendment Act, 1973.

No. 68 van 1973: Wysigingswet op Doeane en Aksyns, 1973.

Act No. 68, 1973

CUSTOMS AND EXCISE AMENDMENT ACT, 1973.

ACT

To amend the Customs and Excise Act, 1964, so as to empower the Minister of Finance to amend with retrospective effect Schedule No. 1 to the said Act; to amend the provisions of the said Act relating to the granting of rebates or refunds of duty in respect of certain losses or deficiencies; to amend the said provisions relating to overpayments in respect of excisable goods and sales duty goods; to amend section 85 of the said Act so as to substitute a reference to relative density for a reference to specific gravity; to amend the provisions of the said Act relating to the prohibition of the importation of certain goods; to amend Schedules Nos. 1 to 7, inclusive, of the said Act; and to provide for incidental matters.

(English text signed by the State President.)
(Assented to 19th June, 1973.)

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 48 of Act 91 of 1964, as amended by section 6 of Act 57 of 1966, section 18 of Act 105 of 1969 and section 3 of Act 98 of 1970.

1. Section 48 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended—

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

“(c) in order to give effect to any amendment to the Explanatory Notes to the Brussels Nomenclature referred to in section 47 (8) or to the Nomenclature set out in the annex to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs signed in Brussels in 1950;”;

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

“(2) The Minister may from time to time by like notice amend Schedule No. 1, on the recommendation of the Board of Trade and Industries or whenever he deems it expedient in the public interest to do so, by reducing any duty specified in the said Schedule, to the extent and for the period stated in the notice, or where no period is so stated until he by like notice otherwise directs: Provided that the Minister may, on the recommendation of such Board or whenever he deems it expedient in the public interest to do so, make such amendment with retrospective effect from a date determined by him in such notice.”; and

(c) by the substitution for paragraph (a) of subsection (3A) of the following paragraph:

“(a) in order to adjust it to any amendment to Part 1 of Schedule No. 1;”.

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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 and section 8 of Act 103 of 1972.

2. Section 75 of the principal Act is hereby amended by the substitution in subsection (18) for all the words preceding paragraph (a) of the following words:

“(18) Subject to the provisions of the proviso to section 20 (5) and items 412.07, 412.08, 412.09, 531.00, 532.00, 608.01, 608.02, 608.03, 608.04, 707.01, 707.02 and 707.03 of Schedules Nos. 4, 5, 6 and 7, no rebate or refund of duty in respect of any loss or deficiency of any nature of any goods shall be allowed, but the Secretary may allow the deduction from the dutiable quantity of the under-mentioned goods of a quantity equal to the percentage stated below in each case, namely—”.

Amendment of section 77 of Act 91 of 1964, as substituted by section 26 of Act 105 of 1969.

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

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

Substitution of section 85 of Act 91 of 1964.

4. The following section is hereby substituted for section 85 of the principal Act:

“Beer of higher or lower relative density than indicated by label on container.

85. Any manufacturer of beer in whose customs and excise warehouse or on whose delivery vehicle beer packed for sale is found of a relative density before fermentation higher or lower than such relative density specified in the subitem of tariff item 104.10 registered in terms of section 36 (4) in relation to beer of the name indicated on the container of the beer so found shall be guilty of an offence and liable on conviction to a fine not exceeding two thousand rand or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture.”.

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Amendment of section 113 of Act 91 of 1964, as amended by section 17 of Act 95 of 1965, section 14 of Act 57 of 1966 and section 11 of Act 103 of 1972.

5. Section 113 of the principal Act is hereby amended by the substitution for subparagraph (i) of paragraph (d) of subsection (1) of the following subparagraph:

“(i) swords, cutlasses, bayonets, daggers and knives with cutting edges of 10 centimetres or more in length (excluding such knives ordinarily used for domestic or industrial purposes, in agriculture or in the meat trade);”.

Amendment of Schedules Nos. 1 to 7, inclusive, 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 and section 12 of Act 103 of 1972.

6. (1) Every notice issued under the provisions of section 48 (1), (2), (3) or (3A), section 55 (2) or (3), section 75 (15) or section 96A (1) of the principal Act prior to 2 February 1973, 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) 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.

(3) 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 2 February 1973, shall be construed *mutatis mutandis* as if it were an amendment of the Schedule concerned as amended by this section.

(4) This section, except in so far as subsection (2) relates to the amendments referred to in subsections (5), (6), (7) and (8) and to paragraph 2 (a) of General Note IX, Note 4 to Chapter 59 and Note 1 (b) to Chapter 90, tariff headings Nos. 27.07 and 27.10 in sales duty item 135.00 and tariff heading No. 34.03 in sales duty item 136.00 of Schedule No. 1 to this Act, shall be deemed to have come into operation on 2 February 1973.

(5) Subject to the provisions of section 58 (1) of the principal Act, this section, in so far as subsection (2) relates to tariff items 104.30.20 and 104.30.30 of Schedule No. 1 to this Act, shall be deemed to have come into operation on 28 March 1973.

(6) This section, in so far as subsection (2) relates to Note 2 to Part 2, the heading of tariff item 104.10.20 of Part 2 of Schedule No. 1 to this Act and paragraph (2) of tariff heading No. 87.02 in item 407.04 of Schedule No. 4 to this Act, shall be deemed to have come into operation on 1 April 1972.

(7) This section, in so far as subsection (2) relates to tariff heading No. 76.15.90 of Schedule No. 1 to this Act and tariff items 105.05 and 105.10 in item 609.05.05 of Schedule No. 6 to this Act, shall be deemed to have come into operation on 1 September 1972.

(8) This section, in so far as subsection (2) relates to paragraphs (1) and (2) of tariff heading No. 87.02 in sales duty item 147.00 of Schedule No. 1 to this Act, shall be deemed to have come into operation on 1 October 1972: Provided that the said paragraphs (1) and (2) of tariff heading No. 87.02 in sales duty item 147.00 shall be construed as if during and in respect of the period from 1 October 1972 up to and including 5 October 1972, they had provided for a value for sales duty purposes of not exceeding R2 150 and exceeding R2 150, respectively: Provided further that the Minister may, if he considers it warranted, deem motor cars which were cleared from a customs and excise warehouse before 1 October 1972, but which were not delivered before the said date from the stocks of any class of dealer determined by the Minister, to be motor cars which, for the purposes of sales duty, were cleared from a customs and excise warehouse on or after 1 October 1972.

Short title.

7. This Act shall be called the Customs and Excise Amendment Act, 1973.

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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 IX By the substitution in the Afrikaans text of paragraph 2 (a) for the word "onafgewerkte" of the word "afgewerkte".				
07.05 By the substitution in the Afrikaans text of subheading No. 07.05.60 for the expression "Akkererte" of the expression "Maple-erte".				
09.09 By the substitution for subheadings Nos. 09.09.10 and 09.09.20 of the following: "09.09.30 Coriander	kg	2 000c per 100 kg less 75 per cent of the f.o.b. price"		
23.07 By the insertion after subheading No. 23.07.20 of the following: "23.07.25 Fodder supplements for stock feeding (excluding those containing added antibiotics) containing not less than 40 per cent by mass of 6-ethoxy-2,2,4-trimethyl - 1,2 - dihydroquinoline (ethoxyquin)	kg	25% or 2 500c per 100 kg"		
26.01 By the substitution for subheading No. 26.01.40 of the following: "26.01.40 Of lead	kg	free"		
28.25 By the substitution for tariff heading No. 28.25 of the following: "28.25 Titanium oxides	kg	15% or 4 000c per 100 kg less 90 per cent of the f.o.b. price"		
28.40 By the substitution for subheading No. 28.40.05 of the following: "28.40.10 Triammonium orthophosphate	kg	free"		
By the insertion after subheading No. 28.40.30 of the following: "28.40.40 Calcium hydrogen orthophosphate (dicalcium phosphate)	kg	20%		
28.40.50 Tricalcium diorthophosphate	kg	free		
28.40.60 Sodium tripolyphosphate	kg	15% or 15 500c per 1 000 kg less 85 per cent of the f.o.b. price"		

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I Tariff Heading	I Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
28.42 By the substitution in subheading No. 28.42.70 for the rate of duty in Columns III and V of the following:		"198c per 100 kg		176c per 100 kg (U.K.; Canada)"
29.06 By the substitution for subheading No. 29.06.80 of the following: "29.06.80 2,6-Ditertiary-butyl-p-cresol, styrenated phenols, 2,2'-methylene-bis-(4-methyl-6-tertiary-butyl phenol), and alkylated phenols and other aryl mononuclear or polynuclear phenols, or alkyl mononuclear or polynuclear phenols where the alkyl-group, or any individual alkyl-group, contain three or more carbon atoms, of a kind used as anti-oxidants	kg	25% or 25c per kg"		
29.15 By the substitution for subheading No. 29.15.70 of the following: "29.15.70 Esters of phthalic acid (for example, dimethyl phthalate, dioctyl phthalate, dibutyl phthalate)	kg	20% or 2 400c per 100 kg less 85 per cent of the f.o.b. price"		
29.16 By the insertion after subheading No. 29.16.80 of the following: "29.16.85 Sodium gluconate; calcium gluconate	kg	15%"		
29.22 By the substitution for subheading No. 29.22.70 of the following: "29.22.75 Phenyl beta naphthylamine, phenyl alpha naphthylamine, n-nitroso diphenylamine, octylated diphenylamine and other nitrosoamines and compounds or derivatives of diphenylamine, of a kind used as vulcanisation retarders or anti-oxidants	kg	25% or 25c per kg		
29.22.80 N,n'diphenyl paraphenylene diamine, n-isopropyl-n'-phenyl-p-phenylene diamine, n-cyclohexyl-n'-p-phenylene diamine, n'isopropyl-n-phenyl paraphenylene diamine and compounds or derivatives of phenylene diamines, of a kind used as anti-oxidants	kg	25% or 40c per kg"		
29.31 By the substitution for subheading No. 29.31.85 of the following: "29.31.82 Tetramethylthiuram disulphide, tetra-ethylthiuram disulphide, zinc diethyl dithiocarbamate and other thiuram sulphides (excluding tetramethylthiuram monosulphide) and dithiocarbamates, of a kind used as vulcanisation accelerators	kg	25% or 25c per kg		
29.31.88 Tetramethylthiuram monosulphide	kg	25% or 35c per kg"		

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I Tariff Heading	I Statistical Unit	IV Rate of Duty		
		III General	IV M.F.N.	V Pre-ferential
29.35 By the substitution for subheading No. 29.35.88 of the following:				
"29.35.86 2-Mercaptobenzothiazole, benzothiazyl disulphide, zinc salt of 2-mercaptobenzothiazole, polymerised 2,2,4-trimethyl-1,2-dihydroquinoline, 6-ethoxy-2,2,4-trimethyl-1,2-dihydroquinoline, and other quinoline compounds and derivatives thereof, of a kind used as vulcanisation accelerators or anti-oxidants	kg	25% or 25c per kg		
29.35.87 N-cyclohexyl-2-benzothiazyl sulphenamide, n-tertiary butyl-2-benzothiazyl sulphenamide, 2(2,6-dimethyl-4-morfolinothio) benzothiazole and other benzothiazole compounds and derivatives thereof (excluding 2-mercaptobenzothiazole and zinc salt of 2-mercaptobenzothiazole), of a kind used as vulcanisation accelerators	kg	25% or 35c per kg"		
29.42 By the insertion after subheading No. 29.42.20 of the following:				
"29.42.30 Hyoscine (scopolamine) and its derivatives	kg	25%"		
32.07 By the substitution for subheading No. 32.07.30 of the following:				
"32.07.30 Titanium white	kg	15% or 4 000c per 100 kg less 90 per cent of the f.o.b. price"		
32.09 By the substitution for subheading No. 32.09.50 of the following:				
"32.09.50 Aluminium powders or flakes in paint or enamel media	kg	20% or 57c per kg less 50 per cent of the f.o.b. price"		
By the substitution in subheading No. 32.09.55 for the rate of duty in Columns III and V of the following:		"198c per 100 kg		176c per 100 kg (U.K.; Canada)"
33.06 By the insertion after subheading No. 33.06.60 of the following:				
"33.06.70 Incense sticks and papers	kg	20%"		
37.05 By the substitution for tariff heading No. 37.05 of the following:				
"37.05 Plates, unperforated film and perforated film (excluding cinematograph film), exposed and developed, negative or positive:				

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I Tariff Heading	I Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
37.05—Continued				
37.05.10 Microfilm and microfiche, being film for optical projection, consisting wholly of microphotographs of books, publications and other documents		free		
37.05.90 Other	kg	15%		
38.13 By the insertion after subheading No. 38.13.05 of the following:				
“38.13.07 Arc welding fluxes in granular form	kg	20%		
38.19 By the substitution for subheading No. 38.19.72 of the following:				
“38.19.72 Phthalic acid esters of mixed aliphatic alcohols	kg	20% or 2 400c per 100 kg less 85 per cent of the f.o.b. price”		
39.02 By the substitution for the heading of subheading No. 39.02.50 of the following:				
“Vinyl chloride polymers and copolymers:”				
By the substitution for subheadings Nos. 39.02.50.10 and 39.02.50.20 of the following:				
“.10 Vinyl chloride polymers, liquid or pasty	kg	20%		
“.15 Vinyl chloride copolymers, liquid or pasty	kg	free		
“.20 Vinyl chloride polymers, in blocks, lumps, powders and similar bulk forms	kg	20%		
“.25 Vinyl chloride copolymers, in blocks, lumps, powders and similar bulk forms	kg	free”		
By the substitution for subheading No. 39.02.50.51 of the following:				
“.51 Plates, sheets, strip, film and foil, of a thickness not exceeding 0,05 mm, unprinted	kg	25%		
By the insertion after subheading No. 39.02.50.52 of the following:				
“.53 Plates, sheets, strip, film and foil, including tiles, of a thickness exceeding 0,75 mm but not exceeding 4,75 mm	kg	20% or 1 100c per 100 kg”		
By the substitution for subheading No. 39.02.50.60 of the following:				
“.60 Coatings of vinyl chloride polymers on a paper base	kg	50%	15%”	
By the deletion of subheadings Nos. 39.02.90.50, 39.02.90.51 and 39.02.90.52.				

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I Tariff Heading	I Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
39.05 By the substitution for subheading No. 39.05.30 of the following: "39.05.30 Chlorinated rubber in granules, flakes or powder	kg	free"		
39.07 By the substitution for subheading No. 39.07.20.20 of the following: ".15 Floor coverings, including tiles, of vinyl chloride polymers or copolymers .25 Other floor coverings	kg kg	20% or 1 100c per 100 kg 20%"		
40.02 By the substitution for subheading No. 40.02.15 of the following: "40.02.15 Polychloroprene latex containing not less than 90 per cent polychloroprene in solid form; vinylpyridene butadiene styrene latex; polyisoprene latex	kg	free"		
40.14 By the substitution for subheading No. 40.14.30 of the following: "40.14.30 Collapsible containers of unhardened vulcanised rubber of a capacity of 2 m ³ or more	no.	free"		
41.08 By the substitution for subheading No. 41.08.20 of the following: "41.08.20 Imitation patent leather and similar covered or coated leather	m ³	255c per m ³ less 50% with a maximum of 20%"		
42.02 By the substitution for subheading No. 42.02.10 of the following: "42.02.10 Ladies' handbags	no.	30% or 150c each	25%"	
48.15 By the insertion after subheading No. 48.15.60 of the following: "48.15.70 Indicator papers, reagent papers and test papers, printed or unprinted, whether or not put up in booklets, dispensers or the like	kg	20%"		
Various By the substitution in the text of subheadings Nos. 50.09.90.15, 50.10.90.15, 55.07.15, 55.08.15, 55.09.15.10, 55.09.20.10, 55.09.25.10, 55.09.30.10, 55.09.35.10, 55.09.40.10, 55.09.50.10, 55.09.55.10, 55.09.90.10, 58.04.10.10, 58.04.20.10, 58.04.90.10, 60.01.10.20 and 60.01.10.30 for the amount "28c" in each case of the amount "28,7c".				
51.04 By the insertion after subheading No. 51.04.80 of the following: "51.04.85 Other fabrics of cellulosic fibres of a mass per m ² of 170 g or more, not elsewhere specified in this heading:				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>51.04—Continued</i>				
.10 Woven from yarns of different colours (excluding Jacquard figured fabrics), of a value for duty purposes per m ² of 48c or more	m ²	10% or 18c per m ²	10% or 14,4c per m ²	
.20 Damask, brocade and similar Jacquard figured fabrics, of a value for duty purposes per m ² exceeding 35c but less than 48c	m ²	60% less 3,5c per m ²	80% less 14,4c per m ²	
.30 Damask, brocade and similar Jacquard figured fabrics, of a value for duty purposes per m ² of 48c or more	m ²	25% or 43c per m ² less 40%”		
By the deletion of subheading No. 51.04.90.30.				
56.07 By the insertion after subheading No. 56.07.75 of the following:				
“56.07.85 Other fabrics of cellulosic fibres of a mass per m ² of 170 g or more, not elsewhere specified in this heading:				
.10 Woven from yarns of different colours (excluding Jacquard figured fabrics), of a value for duty purposes per m ² of 48c or more	m ²	10% or 18c per m ²	10% or 14,4c per m ²	
.20 Damask, brocade and similar Jacquard figured fabrics, of a value for duty purposes per m ² exceeding 35c but less than 48c	m ²	60% less 3,5c per m ²	80% less 14,4c per m ²	
.30 Damask, brocade and similar Jacquard figured fabrics, of a value for duty purposes per m ² of 48c or more	m ²	25% or 43c per m ² less 40%”		
By the deletion of subheading No. 56.07.90.30.				
Chapter 59				
By the substitution in the Afrikaans text of Note 4 for the expression “Hoofstuk No. 59.16” of the expression “Pos No. 59.16”.				
59.02 By the substitution for subheadings Nos. 59.02.10 and 59.02.20 of the following:				
“59.02.15 Needle-punch carpets, mats and other needle-punch floor coverings (excluding jute underfelt), and rectangular articles cut therefrom	kg	30%		
59.02.25 Wool felt (excluding needle-punch felt) and jute felt	kg	50%	15%”	
59.10 By the substitution for subheadings Nos. 59.10.10 and 59.10.90 of the following:				
“59.10.10 Tiles (excluding those consisting of a coating of vinyl chloride polymers or copolymers on a felt base)	kg	20%		

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I Tariff Heading	I Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
59.10—Continued				
59.10.20 Floor coverings, including tiles, consisting of a coating of vinyl chloride polymers or copolymers on a felt base	kg	20% or 1 100c per 100 kg		
59.10.90 Other	kg	10%”		
62.02 By the substitution for subheadings Nos. 62.02.20, 62.02.30 and 62.02.40 of the following:				
“62.02.20 Bedsheets (excluding winter-sheets) and pillow-cases, whether or not in sets	kg	35% or 10c per m ² of fabric	30%	
62.02.30 Bed linen of unprinted cotton fabrics in a plain, twill or sateen weave (excluding bedsheets and pillow-cases)	kg	35%	30%	
62.02.40 Other bed linen	kg	20%	15%	
62.02.43 Table linen, including serviettes, whether or not in sets	kg	30% or 20 000c per 100 kg less 30 per cent of the f.o.b. price”		
By the substitution for subheading No. 62.02.60 of the following:				
“62.02.57 Towels containing cotton or flax, of a width exceeding 20 cm but not exceeding 30 cm and of a length exceeding 5 m (excluding those of terry towelling)	kg	45% or 18c per m ²	30% or 14,4c per m ²	
62.02.62 Other towels	kg	25%	15%”	
66.01 By the substitution for tariff heading No. 66.01 of the following:				
“66.01 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	no.	30% or 40c each”		
68.07 By the substitution for tariff heading No. 68.07 of the following:				
“68.07 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials (excluding those falling in heading No. 68.12 or 68.13, or in Chapter 69):				
68.07.10 Slag wool, rock wool and similar mineral wools; mixtures and articles thereof	kg	20%		
68.07.50 Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles thereof	kg	free		
68.07.90 Other	kg	free”		

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I Tariff Heading	I Statistical Unit	IV Rate of Duty		
		III General	IV M.F.N.	V Pre-ferential
69.11 By the insertion after subheading No. 69.11.10.20 of the following: ".30 Plates	kg	25% or 2 750c per 100 kg"		
69.12 By the insertion after subheading No. 69.12.10.20 of the following: ".30 Plates	kg	25% or 2 750c per 100 kg"		
70.20 By the substitution for subheading No. 70.20.50 of the following: "70.20.50 Prepared electrical insulating tape: .10 Not coated or impregnated .90 Other	kg kg	20% 5%		15% (U.K.) free (U.K.)"
Chapter 73 By the substitution for paragraphs (s) and (t) of Note 1 to Chapter 73 of the following: "(s) Stainless steel (including refractory steel) (heading No. 73.15): Any alloy steel containing, by mass, 12 per cent or more of chromium, with or without other alloy elements, and with a content, by mass, of less than 1 per cent of carbon. (t) High-speed steel (tool steel) (heading No. 73.15): Any alloy steel containing, either with or without other alloying elements, at least two of the following elements: tungsten, molybdenum and vanadium, with a total content of these elements considered together of not less than 7 per cent by mass and containing, by mass, more than 0,6 per cent of carbon."				
73.10 By the substitution for subheadings Nos. 73.10.40.10 and 73.10.40.20 of the following: ".10 With a tensile strength of less than 340 MPa By the insertion after subheading No. 73.10.40 of the following: "73.10.45 Bright steel By the substitution for subheadings Nos. 73.10.60.10 and 73.10.60.20 of the following: ".10 Of which any cross-section- al dimension exceeds 304,8 mm	kg kg kg	3% 10% 10%		free (U.K.)"
73.14 By the substitution in subheadings Nos. 73.14.20.10, 73.14.20.20, 73.14.20.30, 73.14.20.40, 73.14.30.10, 73.14.30.20, 73.14.30.30 and 73.14.30.90 for the rate of duty in Column III in each case of the following:		"73c per 1 000 kg"		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.15 By the substitution for subheading No. 73.15.22.20 of the following:				
".20 Of alloy steel (excluding stainless steel and lead-bearing free cutting steel), of which any cross-sectional dimension is less than 5 mm or of a cross-sectional area exceeding 3 870 mm ²	kg	3%		free (U.K.)
.21 Lead-bearing free cutting steel	kg	3%		free (U.K.)"
By the substitution for subheading No. 73.15.23.20 of the following:				
".20 Of alloy steel (excluding stainless steel and lead-bearing free cutting steel), of a width exceeding 152,4 mm or of a cross-sectional area exceeding 3 870 mm ²	kg	3%		free (U.K.)
.21 Lead-bearing free cutting steel	kg	3%		free" (U.K.)
By the substitution for subheading No. 73.15.24.20 of the following:				
".20 Of alloy steel (excluding stainless steel and lead-bearing free cutting steel), of which any cross-sectional dimension is less than 12,7 mm	kg	3%		free (U.K.)
.21 Lead-bearing free cutting steel	kg	3%		free (U.K.)"
By the substitution for subheading No. 73.15.25.20 of the following:				
".20 Octagons, hexagons and rounds, with a cross-sectional dimension exceeding 101,6 mm and squares with a cross-sectional dimension exceeding 165 mm, of alloy steel (excluding stainless steel and lead-bearing free cutting steel)	kg	3%		free (U.K.)
.21 Lead-bearing free cutting steel	kg	3%		free (U.K.)"
By the substitution for the heading of subheading No. 73.15.27 of the following:				
"High-speed steel and drill steel (excluding hollow mining drill steel):"				
73.27 By the substitution for subheading No. 73.27.30 of the following:				
"73.27.30 Wire netting with 75 mm apertures	kg	free"		
73.29 By the substitution for subheading No. 73.29.45 of the following:				
"73.29.45 Conveyor and elevator chain; parts thereof:				
.10 Thimble roller conveyor chain and parts thereof, of steel	kg	15%		
.90 Other	kg	free"		

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I Tariff Heading	I Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.37 By the substitution for subheading No. 73.37.50 of the following:				
"73.37.45 Air distributors and parts thereof, identifiable for use solely or principally with motor vehicles	kg	45c per kg		
73.37.55 Other air distributors and parts thereof	kg	5%		free (U.K.)"
73.40 By the substitution for subheading No. 73.40.66 of the following:				
"73.40.66 Metallurgical pots and crucibles	kg	free"		
76.02 By the substitution for subheading No. 76.02.10 of the following:				
"76.02.10 Angles, shapes and sections, of a maximum cross-sectional dimension not exceeding 370 mm (excluding products containing, by mass, more than— 0,5 per cent of copper, or 4,0 per cent of magnesium, or 2,0 per cent of silicon, or 0,5 per cent of zinc)	kg	25% or 67c per kg less 50 per cent of the f.o.b. price"		
76.03 By the substitution for subheadings Nos. 76.03.10, 76.03.30, 76.03.50 and 76.03.80 of the following:				
"76.03.10 Flat plates, sheets and strip (excluding circles), not coiled, containing, by mass, more than— 99,9 per cent of aluminium, or 0,5 per cent of copper, or 6,0 per cent of magnesium, or 4,0 per cent of silicon	kg	free		
76.03.20 Other flat plates, sheets and strip (excluding circles and tread plate), not coiled:				
.10 Of a thickness exceeding 0,2 mm but not exceeding 2 mm	kg	75c per kg less 70 per cent of the f.o.b. price		
.20 Of a thickness exceeding 2 mm but not exceeding 3,5 mm	kg	70c per kg less 70 per cent of the f.o.b. price		
.30 Of a thickness exceeding 3,5 mm but not exceeding 10 mm, a width not exceeding 1,5 m and a length not exceeding 5 m	kg	70c per kg less 70 per cent of the f.o.b. price		
.90 Other	kg	free		
76.03.25 Embossed non-slip flooring (tread plate)	kg	free		
76.03.30 Plates, sheets and strip (not coiled), with a corrugated or other profile configuration:				

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I Tariff Heading	I Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>76.03—Continued</i>				
.10 Containing, by mass, more than 99,9 per cent of aluminium	kg	free		
.20 With a baked enamel finish, of a length exceeding 2,45 m, a width not exceeding 305 mm and a thickness not exceeding 1,25 mm	kg	free		
.30 Of a thickness exceeding 0,2 mm but not exceeding 2 mm	kg	75c per kg less 70 per cent of the f.o.b. price		
.40 Of a thickness exceeding 2 mm but not exceeding 10 mm	kg	70c per kg less 70 per cent of the f.o.b. price		
.90 Other	kg	free		
76.03.50 Coiled plates, sheets and strip, containing, by mass, more than— 99,9 per cent of aluminium, or 0,5 per cent of copper, or 6,0 per cent of magnesium, or 4,0 per cent of silicon	kg	free		
76.03.60 Other coiled plates, sheets and strip:				
.10 With a baked enamel finish, of a kind suitable for venetian blinds, awnings and the like, of a length of 122 m or more, a width not exceeding 305 mm and a thickness not exceeding 1,25 mm	kg	free		
.20 Of a thickness exceeding 0,2 mm but not exceeding 2 mm	kg	75c per kg less 70 per cent of the f.o.b. price		
.30 Of a thickness exceeding 2 mm but not exceeding 10 mm	kg	70c per kg less 70 per cent of the f.o.b. price		
.90 Other	kg	free		
76.03.70 Circles, containing, by mass, more than— 99,9 per cent of aluminium, or 0,5 per cent of copper, or 6,0 per cent of magnesium, or 4,0 per cent of silicon	kg	free		
76.03.80 Other circles:				
.10 Of a diameter not exceeding 1,25 m and of a thickness not exceeding 2 mm	kg	75c per kg less 70 per cent of the f.o.b. price		

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I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
76.03—Continued				
.20 Of a diameter not exceeding 1,25 m and of a thickness exceeding 2 mm but not exceeding 6,3 mm	kg	70c per kg less 70 per cent of the f.o.b. price		
.30 Of a diameter not exceeding 380 mm and of a thickness exceeding 6,3 mm but not exceeding 9 mm	kg	70c per kg less 70 per cent of the f.o.b. price		
.90 Other	kg	free"		
76.04 By the substitution for subheadings Nos. 76.04.10 and 76.04.90 of the following:				
"76.04.10 Printed:				
.10 Not backed	kg	25% or 99c per kg less 50 per cent of the f.o.b. price		
.20 Backed	kg	25% or 84c per kg less 50 per cent of the f.o.b. price.		
76.04.20 Unprinted:				
.10 Not backed	kg	20% or 84c per kg less 50 per cent of the f.o.b. price		
.20 Backed	kg	20% or 70c per kg less 50 per cent of the f.o.b. price		
76.04.30 Aluminium foil laminated to kraft paper with artificial plastic material and reinforced with glass or sisal fibre, in rolls of a width exceeding 1,2 m, commonly used as insulation material in buildings	kg	free"		
76.06 By the substitution for subheading No. 76.06.20 of the following:				
"76.06.20 Tubes, pipes and hollow bars, containing, by mass, not more than— 0,5 per cent copper, or 4,0 per cent magnesium, or 2,0 per cent silicon, or 0,5 per cent zinc (excluding blanks):				

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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
76.06—Continued				
.10 Tubes and pipes, round, with an outside diameter of 6.5 mm or more but not exceeding 230 mm	kg	25% or 67c per kg less 50 per cent of the f.o.b. price		
.20 Tubes and pipes (excluding round), of which no cross-sectional dimension exceeds 230 mm	kg	25% or 67c per kg less 50 per cent of the f.o.b. price		
.30 Hollow bars of which no cross-sectional dimension exceeds 230 mm	kg	25% or 67c per kg less 50 per cent of the f.o.b. price		
.90 Other	kg	free		
76.08 By the substitution for tariff heading No. 76.08 of the following:				
"76.08 Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium:				
76.08.10 Clamps specially designed for assembling scaffolding and similar structures	kg	5%		
76.08.90 Other	kg	20%		
76.15 By the substitution in subheading No. 76.15.90 for the rate of duty in Column III of the following:				
		"20%"		
76.16 By the substitution for subheading No. 76.16.20 of the following:				
"76.16.20 Aluminium slugs for impact extrusion	kg	25% or 71c per kg less 50 per cent of the f.o.b. price"		
82.01 By the substitution for subheading No. 82.01.20 of the following:				
"82.01.20 Grub hoes	no.	30%"		
82.09 By the insertion after subheading No. 82.09.30 of the following:				
"82.09.40 Knives for table use (excluding bread knives, carving knives and the like), whether or not serrated, not plated with precious metal	no.	15% or 1 650c per 100 less 50 per cent of the f.o.b. price, and in addition 5%		10% or 1 650c per 100 less 50 per cent of the f.o.b. price (U.K.)"

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
83.07 By the substitution in subheading No. 83.07.70.10 for the rate of duty in Column III of the following:		"73c per 100 kg"		
Section XVI				
By the substitution for Note 8 to Section XVI of the following:				
"8. A reference in this Section to 'compression ignition engines as defined in Note 8 to this Section' shall be taken to mean internal combustion compression ignition engines answering to one of the following descriptions:				
(a) Four-stroke, normally aspirated, with a cubic displacement of 5 250 cm ³ or more but not exceeding 6 150 cm ³ ;				
(b) Four-stroke, not normally aspirated, with a cubic displacement of 4 600 cm ³ or more but not exceeding 5 250 cm ³ ;				
(c) Two-stroke, normally aspirated, with a cubic displacement of 3 250 cm ³ or more but not exceeding 4 300 cm ³ ; or				
(d) Two-stroke, not normally aspirated, with a cubic displacement of 2 700 cm ³ or more but not exceeding 3 500 cm ³ .				
9. A reference in this Section to 'compression ignition engines as defined in Note 9 to this Section' shall be taken to mean internal combustion compression ignition engines answering to one of the following descriptions:				
(a) Four-stroke, normally aspirated, with a cubic displacement of 1 500 cm ³ or more but less than 5 250 cm ³ ;				
(b) Four-stroke, not normally aspirated, with a cubic displacement of 1 300 cm ³ or more but less than 4 600 cm ³ ;				
(c) Two-stroke, normally aspirated, with a cubic displacement of 1 150 cm ³ or more but less than 3 250 cm ³ ; or				
(d) Two-stroke, not normally aspirated, with a cubic displacement of 1 000 cm ³ or more but less than 2 700 cm ³ ."				
84.06 By the substitution for subheading No. 84.06.35 of the following:				
"84.06.35 Railway locomotive engines (excluding parts thereof)	no.	5%		free (U.K.)"
By the substitution for subheadings Nos. 84.06.45.10, 84.06.45.20, 84.06.45.30 and 84.06.45.40 of the following:				
"05 Stationary engines as defined in Note 9 to this Section:	no.	25%		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.06—Continued				
.10 Stationary engines as defined in Note 8 to this Section	no.	25%		
.15 Other stationary engines	no.	free		
.20 Identifiable for use solely or principally with tractors (excluding road tractors) or road rollers	n	free		
.40 Identifiable or use solely or principally with motor vehicles (excluding tractors other than road tractors)	no.	20%”		
84.10 By the insertion after subheading No. 84.10.90 of the following:				
“84.10.95 Other pumps (excluding those suitable for use in the brewing of beer) imported with or incorporating compression ignition engines as defined in Note 9 to this Section	no.	15%”		
84.11 By the substitution for subheading No. 84.11.10 of the following:				
“84.11.10 Air compressors:				
.10 Imported with or incorporating compression ignition engines as defined in Note 9 to this Section	no.	15%		12% (U.K.)
.90 Other	no.	5%	3%	free (U.K.)”
84.18 By the substitution for subheading No. 84.18.25 of the following:				
“84.18.25 Centrifuge washing machines with a dry mass loading capacity not exceeding 7 kg:				
.10 Assembled or unassembled	no.	3 200c each		
.20 Parts		25%”		
84.22 By the substitution for subheading No. 84.22.40 of the following:				
“84.22.40 Cranes, telfers and lifting gear and parts thereof not provided for in any other subheading:				
.10 Tower cranes of the travelling, stationary and climbing types	no.	15%		
.20 Parts of tower cranes of the travelling, stationary and climbing types		15%		
.30 Cranes of a kind suitable for mounting on motor vehicle type chassis; parts thereof	no.	7%		
.90 Other	no.	7%”		
84.24 By the insertion after subheading No. 84.24.55 of the following:				
“84.24.57 Plough discs	no.	free”		

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I Tariff Heading	I Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.40 By the substitution for subheading No. 84.40.10 of the following: "84.40.10 Laundry washing machines with a dry mass loading capacity not exceeding 7 kg: .10 Assembled or unassembled .20 Parts	no.	3 200c each 25%"		
84.59 By the insertion after subheading No. 84.59.20 of the following: "84.59.25 Vacuum cleaners, electric, non-domestic	no.	5%		free (U.K.; Canada)"
84.61 By the substitution in subheading No. 84.61.80 for the expression "ball valves" of the expression "float operated valves".				
84.62 By the insertion after subheading No. 84.62.10 of the following: "84.62.30 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 .20 Not less than 170 mm but not exceeding 210 mm .30 Exceeding 210 mm	no. no. no.	5% 5% 5%	3% 3% 3%	free (U.K.) free (U.K.) free (U.K.)"
84.63 By the insertion after subheading No. 84.63.60 of the following: "84.63.70 Bearing housings incorporating single self-aligning sealed ball bearing units with the following inside diameter or bore: .10 Not exceeding 40 mm .20 Exceeding 40 mm	no. no.	free free"		
85.01 By the substitution for subheading No. 85.01.10.10 of the following: ".10 Imported with or incorporating compression ignition engines as defined in Note 8 to this Section .20 Imported with or incorporating compression ignition engines as defined in Note 9 to this Section	no. no.	26 000c each plus 5% with a maximum of 20% 15%		26 000c each with a maximum of 15% (U.K.) 10% (U.K.)"
85.13 By the substitution for subheadings Nos. 85.13.10 and 85.13.20 of the following: "85.13.30 Parts		5%"		
85.15 By the substitution for subheading No. 85.15.30.10 of the following:				

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I Tariff Heading	I Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
85.15—Continued				
".10 Receiving sets (assembled or unassembled) whether or not incorporating gramophones or radios, including sets for receiving signals by line connection	no.	100% or R500 each less the f.o.b. price		
".20 Cabinets and other parts of receiving sets	no.	20%"		
85.21 By the substitution for subheading No. 85.21.20 of the following:				
"85.21.15 Picture tubes of a kind used in television receiving sets	no.	100% or R250 each		95% or R250 each less 5% (U.K.)"
85.21.25 Radio, radar and television valves and tubes (excluding picture tubes of a kind used in television receiving sets)	no.	12,5%		7,5% (U.K.)"
By the substitution for subheading No. 85.21.60 of the following:				
"85.21.55 Transistors (excluding photo-transistors), mounted:				
".10 Of a value for duty purposes not exceeding 12c each	no.	10c each less 50%		10c each less 55% (U.K.)"
".90 Other	no.	30% with a maximum of 6c each plus 5%		25% with a maximum of 6c each (U.K.)"
85.21.65 Transistor elements (unmounted) including undiced discs (wafers)		35%		30% (U.K.)"
85.22 By the deletion of subheading No. 85.22.10.				
By the substitution for subheading No. 85.22.40 of the following:				
"85.22.40 Electronic and radio testing and control equipment (for example, high or intermediate-frequency amplifiers, measurement amplifiers, oscillators, signal (or pulse) generators), whether or not for laboratory use	no.	free"		
85.23 By the insertion after subheading No. 85.23.10 of the following:				
"85.23.15 Motor vehicle wiring harnesses, including sub-assemblies; battery cables and other cable and wire (excluding sparking plug wires), fitted with terminals, for motor vehicles	kg	7 500c per 100 kg		7 500c per 100 kg less 5% (U.K.)"
By the substitution in subheading No. 85.23.40 for the rate of duty in Column III of the following:				
		"82c per 100 kg"		
Section XVII				
By the deletion of Notes 6 and 7 to Section XVII.				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.01 By the substitution for subheading No. 87.01.20 of the following: "87.01.20 Tracklaying tractors By the substitution for subheading No. 87.01.40 of the following: "87.01.40 Road tractors for semi-trailers	no.	free"		
87.02 By the substitution for subheadings Nos. 87.02.25, 87.02.30 and 87.02.35 of the following: "87.02.25 Vehicles for the transport of goods or materials, not elsewhere specified in this heading 87.02.30 Omnibusses and other public-service type passenger vehicles, with a seating capacity of 15 seats or more: .10 Assembled .20 Unassembled	no.	20%		15% (U.K.; Ireland)"
87.03 By the substitution for subheading No. 87.03.30 of the following: "87.03.30 Cranes, mounted on a motor vehicle type chassis	no.	7%"		
87.04 By the deletion of subheading No. 87.04.20.				
87.06 By the insertion after subheading No. 87.06.30 of the following: "87.06.35 Heaters and ventilating units, and parts thereof: .10 Blower type or ram type, identifiable for use solely or principally with motor vehicles with water cooled engines .90 Other By the insertion after subheading No. 87.06.50.10 of the following: .15 Rack and pinion steering assemblies and parts thereof (excluding power-assisted types and articles of sub-heading No. 87.06.50.10) By the substitution for the heading of sub-heading No. 87.06.67 of the following: "Driving axles and parts thereof:" By the substitution for subheading No. 87.06.67.90 of the following: .90 Other By the substitution for subheading No. 87.06.70.90 of the following: .90 Other	kg	45c per kg 20%"		
	kg	50c per kg"		
	kg	20%"		
	kg	20%"		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.07 By the substitution for subheading No. 87.07.05.20 of the following: ".20 Rider type, with internal combustion piston engines	no.	27%		20% (U.K.; Canada)"
By the substitution for subheading No. 87.07.08.10 of the following: ".10 With internal combustion piston engines	no.	27%		20% (U.K.; Canada)"
By the substitution for subheading No. 87.07.12.20 of the following: ".20 Rider type, with internal combustion piston engines	no.	27%		20% (U.K.; Canada)"
Chapter 90 By the substitution in the Afrikaans text of Note 1 (b) for the expression "pos No. 60.09" of the expression "pos No. 69.09".				

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
Note 2	By the substitution for Note 2 of the following: "2. For the purpose of determining the rate of duty in tariff item 104.10.20— (a) beer which has been cleared from one customs and excise manufacturing warehouse to another such warehouse shall, subject to such conditions as the Secretary may in each case impose, be deemed to have been cleared from that warehouse where liability for duty thereon commences in terms of section 44 (2); and (b) beer which has been cleared under any item in Schedule No. 6 shall not be taken into account."		
104.10.20	By the substitution for the heading of the item of the following: "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:"		
104.30	By the substitution for subitems 104.30.20 and 104.30.30 of the following: ".20 Cigarettes	6,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content	6,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content

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I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.30	<i>Continued</i> Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes .30 Cigarette tobacco Plus a suspended duty of: In operation Maximum rate	320c per kg tobacco content 6,5c per 50 g or fraction thereof (stamp duty) plus 213c per kg tobacco Nil 73c per kg tobacco	320c per kg tobacco content 6,5c per 50 g or fraction thereof (stamp duty) plus 213c per kg tobacco Nil 73c per kg tobacco"

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
132.00	By the substitution for item 132.00 of the following: "132.00 VEGETABLE PRODUCTS 09.00 Spices, including curry powder (excluding turmeric), put up for sale by retail	10%"
134.00	By the substitution for tariff headings Nos. 17.04, 17.05 and 18.06 of the following: "17.04 Sugar confectionery not containing cocoa (excluding pastes and other intermediate products, not put up for sale by retail) 17.05 Flavoured or coloured sugars, put up for sale by retail for making beverages 18.06 Chocolate (excluding chocolate prepared for diabetics) and sugar confectionery containing cocoa (excluding pastes and other intermediate products, not put up for sale by retail) By the substitution for tariff headings Nos. 21.03 and 21.04 of the following: "21.03 Mustard flour and prepared mustard, put up for sale by retail 21.04 Sauces, mixed condiments and mixed seasonings (excluding preparations used for making prepared foodstuffs, not put up for sale by retail)	10% 10% 10% 10% 10% 10%"
135.00	By the substitution in tariff headings Nos. 27.07 and 27.10 for the expression "by weight" of the expression "by mass".	
136.00	By the substitution for tariff heading No. 32.09 of the following: "32.09(1) Varnishes, lacquers, solvent-thinned paints and enamels (excluding pearl essence and stoving, catalysed, nitrocellulose and acrylic products), in containers with a capacity of less than 200 litres (2) Distempers, emulsion paints, water-thinned paints or dispersion paints	15% 15%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
136.00	<i>Continued</i>	
	(3) Dyes or other colouring matter (excluding household blue and special dyes for laboratory use), in forms or packings of a kind sold by retail	15%"
	By the substitution for tariff headings Nos. 33.05 and 33.06 of the following:	
	"33.05 Aqueous distillates and aqueous solutions of essential oils, put up for sale by retail	30%
	33.06 Perfumery, cosmetics and toilet preparations (excluding pastes and other intermediate products, not put up for sale by retail, incense sticks and papers and barrier cream in packings of 5 kg or more)	30%"
	By the deletion of tariff headings Nos. 34.01 and 34.02.	
	By the substitution in tariff heading No. 34.03 for the expression "by weight" of the expression "by mass".	
	By the substitution for tariff heading No. 38.19 of the following:	
	"38.19 Ink removers and stencil correctors, put up in retail packings	30%"
137.00	By the substitution for paragraphs (2) and (3) of tariff heading No. 39.00 of the following:	
	"(2) Duplicator stencils	10%
	(3) Carbon and other copying media on a backing of artificial plastic film, in rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm	10%"
	By the substitution for tariff heading No. 39.07 of the following:	
	"39.07 Articles (excluding parts of such articles) of artificial resins or plastic materials, the following:	
	(1) Table and kitchen utensils (excluding disposable cups and similar containers for vending food or beverages); household, sanitary and toilet articles (excluding building fixtures or fittings); insulated containers for food or beverages; ashtrays; plugs for baths, sinks, washbasins and the like; coat hangers; household refuse bins; bathroom wall cabinets	15%
	(2) File covers; document jackets; book covers; paper clips; indexing tags; letter trays; waste paper baskets; paper weights; pen rests; paper knives; blotting pads and other stationery goods or office equipment	15%
	(3) Sails and tarpaulins	10%
	(4) Awnings, sunblinds, tents and other camping goods	15%
	(5) Fancy goods, statuettes and articles for interior decoration; hairpins, curling grips and other articles for personal use; watch straps	15%
	(6) Articles of personal adornment; beads, sequins and imitation pearls	30%
	(7) Sign-plates, name-plates, motor vehicle registration plates, numbers, letters, licence discs, key tags, labels and the like (excluding traffic signs and identification plates for machines or appliances and labels for industrial products)	15%
	(8) Pneumatic mattresses, pillows, cushions and the like; table cloths, tray cloths, doilies and similar household articles (excluding floor coverings); bags of sheet or film (excluding those for commercial or industrial packaging and medical equipment)	15%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
137.00	<i>Continued</i>	
	(9) Spools, reels and similar supports, for film or for sound or similar recording media; mounts for photo slides; containers of moulded artificial plastic material, including tobacco jars and cigarette boxes (excluding laboratory ware and articles for commercial and industrial packaging)	15%”
	By the substitution for tariff heading No. 40.14 of the following:	
	“40.14 Articles of unhardened vulcanised rubber, the following: Plugs for baths, sinks, washbasins and the like; stationery and other articles suitable for office use; tobacco pouches; pneumatic mattresses, pillows, cushions and the like; inner tube repair patches; licence discs	15%”
140.00	By the substitution for tariff heading No. 48.07 of the following:	
	“48.01 Paper in strips or rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm, of a kind used for printing or writing	10%
	48.07 (1) Carbon and other copying papers and transfer papers, in strips or rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm	10%
	(2) Paper in strips or rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm, of a kind used for printing or writing (excluding electrostatic paper)	10%”
	By the substitution for tariff heading No. 48.15 of the following:	
	“48.15 Other paper and paperboard, cut to size or shape:	
	(1) Toilet paper in rolls of a width not exceeding 13 cm or in sheets of which no side exceeds 18 cm	5%
	(2) Writing, typewriting, duplicating (excluding electrostatic) and printing paper and paperboard; paper for use with office machines and the like; blotting paper	10%”
	By the substitution for tariff heading No. 48.21 of the following:	
	“48.21 Other articles of paper pulp, paper or paperboard, the following:	
	(1) Punch or magnetic cards for office machines; dials, in sheets or rolls, for use with self-recording apparatus and the like	10%
	(2) Paper lace, shelf-edging, table cloths, table mats, doilies, serviettes, handkerchiefs, hand towels and the like; dress patterns, models and templates	10%
	(3) Trays, dishes, plates, cups (excluding cups and similar containers for vending food or beverages), dripmats, cake shapes, pie-dishes, collars, cake mounts and dummies; drinking straws	10%
	(4) Stamp mounts, photo mounting corners and photo mounts (including mounts for slides)	10%”
	By the substitution for tariff heading No. 49.11 of the following:	
	“49.11 Calendars printed on material other than paper or paperboard, including advertising calendars; Christmas and other greeting and personal message cards (excluding Christmas cards in respect of which the net income is donated to a registered welfare organisation and provided the cards are printed with particulars of such donation); visiting cards; tote betting tickets; picture cards of the same size as postcards and capable of use as postcards	10%”
	By the deletion of paragraph (I).	

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
141.00	<p>By the substitution for tariff headings Nos. 58.01, 58.02 and 59.02 of the following:</p> <p>“58.01 Carpets, carpeting and rugs, knotted pile (made up or not)</p> <p>58.02 Other carpets, carpeting, rugs, mats and matting, made up or not (excluding articles of coir or similar hard vegetable fibres and carpets made up as original equipment for motor vehicles):</p> <p>(1) Carpeting used in the manufacture of made-up carpets being original equipment for motor vehicles</p> <p>(2) Other</p> <p>59.02 Felt carpets or carpeting (excluding carpets made up as original equipment for motor vehicles):</p> <p>(1) Carpeting used in the manufacture of made-up carpets being original equipment for motor vehicles</p> <p>(2) Other (including tiles)</p>	<p>20%</p> <p>20%</p> <p>20%</p> <p>20%</p> <p>20%</p>
142.00	<p>By the substitution for tariff heading No. 64.06 of the following:</p> <p>“64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles (excluding parts of such articles and miners' leg-guards)</p>	15%”
144.00	<p>By the substitution for tariff heading No. 71.15 of the following:</p> <p>“71.15 Articles consisting of, or incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) (excluding buttons of semi-precious stones and articles of a kind commonly used in laboratories or in industry)</p>	30%”
145.00	<p>By the substitution for tariff heading No. 73.36 of the following:</p> <p>“73.36 Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment of a kind used for domestic purposes, not electrically operated, of iron or steel (excluding parts of such articles)</p> <p>By the substitution for tariff heading No. 74.17 of the following:</p> <p>“74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, of copper, the following: Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated (excluding parts of such articles)</p> <p>By the substitution for tariff heading No. 83.14 of the following:</p> <p>“83.14 Sign-plates, name-plates, motor vehicle registration plates, numbers, letters and other signs, of base metal (excluding traffic signs and identification plates for machines or appliances and labels for industrial products)</p>	<p>10%”</p> <p>10%”</p> <p>15%”</p>
146.00	<p>By the substitution for tariff headings Nos. 84.06 and 84.08 of the following:</p> <p>“84.06 Outboard engines and spark ignition combination inboard and outboard engines (excluding parts thereof)</p> <p>84.08 Spark ignition jet propulsion engines for boats (excluding parts thereof)</p> <p>By the substitution for tariff heading No. 84.15 of the following:</p>	<p>15%</p> <p>15%”</p>

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
146.00—	<p><i>Continued</i></p> <p>“84.15 Refrigerators and refrigerating equipment, electrical and other, self-contained or with display windows, racks or other display facilities, including refrigerated counters, show-cases, frozen food storage containers and the like and cabinets (excluding appliances incorporating agitators, mixers, moulds and similar mechanisms; cold rooms without display facilities; equipment of a type commonly used in industry):</p> <p>(1) Household refrigerators (including frozen food storage containers) 10%</p> <p>(2) Other 15%”</p> <p>By the substitution for paragraph (1) of tariff heading No. 84.17 of the following:</p> <p>“(1) Instantaneous or storage water heaters, non-electrical (excluding solar heaters and heaters of a kind designed for industrial use) 10%”</p> <p>By the substitution for tariff heading No. 84.18 of the following:</p> <p>“84.18 Laundry centrifuge driers and centrifuge washing machines with a dry mass loading capacity not exceeding 7 kg (excluding parts thereof) 10%”</p> <p>By the substitution for tariff heading No. 84.37 of the following:</p> <p>“84.37 Knitting machines of a kind used for domestic purposes 10%”</p> <p>By the substitution for paragraph (1) of tariff heading No. 84.40 of the following:</p> <p>“(1) Laundry washing machines with a dry mass loading capacity not exceeding 7 kg (excluding parts thereof) 10%”</p> <p>By the substitution for tariff heading No. 84.41 of the following:</p> <p>“84.41 Domestic type sewing machines (excluding parts thereof), including furniture designed therefor 10%”</p> <p>By the substitution for tariff heading No. 84.52 of the following:</p> <p>“84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines incorporating a calculating device (excluding ticket-issuing and cancelling machines for use in omnibuses) 15%”</p> <p>By the substitution for tariff heading No. 85.04 of the following:</p> <p>“85.04 Electric accumulators (6 or 12 V), of a kind commonly used in motor vehicles or with radios and rechargeable accumulators of a kind commonly used with cameras, clocks, shavers, lightmeters and the like (excluding parts of such accumulators) 15%”</p> <p>By the substitution for tariff heading No. 85.12 of the following:</p> <p>“85.12 (1) Electric instantaneous or storage water heaters and immersion heaters (excluding heaters of a kind designed for industrial use); electric space heating apparatus; electric smoothing irons; electro-thermic domestic appliances (excluding, in each case, parts of such articles) 10%</p> <p>(2) Electric hairdressing appliances (for example, hair driers, hair curlers, curling tong heaters) 15%”</p>	
147.00	<p>By the substitution for paragraphs (1) and (2) of tariff heading No. 87.02 of the following:</p> <p>“(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 R2 250 7,5%</p>	

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
147.00—	<p><i>Continued</i></p> <p>(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 R2 250</p> <p>By the substitution for tariff heading No. 87.09 of the following:</p> <p>“87.09 Motor cycles, auto-cycles and cycles fitted with auxiliary motors:</p> <p>(1) Of an engine capacity of less than 200 cm³</p> <p>(2) Other</p> <p>By the substitution for paragraph (1) of tariff heading No. 87.14 of the following:</p> <p>“(1) Caravan trailers (excluding parts thereof and four-wheeled caravan trailers for use in road construction or maintenance)</p> <p>By the substitution for tariff heading No. 89.01 of the following:</p> <p>“89.01 Ships and boats (excluding hovercraft, warships, lifeboats, scientific research vessels and hydrographical survey vessels and ships and boats of a kind used for gain)</p>	<p>12,5%”</p> <p>10%</p> <p>15%”</p> <p>20%”</p> <p>15%”</p>
148.00	<p>By the substitution for tariff headings Nos. 91.01, 91.02 and 91.04 of the following:</p> <p>“91.01 Pocket-watches, wrist-watches and other watches, including stop-watches (excluding Braille-watches)</p> <p>91.02 Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)</p> <p>91.04 Other clocks classified within this tariff heading in Part 1 of this Schedule (excluding tower, astronomical and observatory clocks)</p> <p>By the substitution for tariff heading No. 92.12 of the following:</p> <p>“92.12 Gramophone records and other sound or similar recordings (excluding seismic recordings); prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording</p>	<p>25%</p> <p>25%</p> <p>25%”</p> <p>30%”</p>
150.00	<p>By the substitution for tariff heading No. 94.00 of the following:</p> <p>“94.00 (1) Household furniture (including garden furniture)</p> <p>(2) Bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishings (excluding church hassocks)</p> <p>(3) Other furniture (excluding medical, dental, surgical or veterinary furniture (for example, operating tables, dentists' chairs), motor vehicle furniture, furniture identifiable for school, hospital, church or laboratory use and parts of furniture including upholstery parts of motor vehicle furniture)</p>	<p>10%</p> <p>10%</p> <p>15%”</p>
152.00	<p>By the substitution in paragraph (I) for tariff headings Nos. 32.12, 34.02, 34.03, 34.05, 35.06 and 38.19 of the following:</p> <p>“32.12, Preparations put up for sale by retail in packages not exceeding a net mass of 1 kg, for use in the repair or maintenance of motor vehicles (for example, polishes, radiator cleaners, flushing compounds, door hinge lubricants)”</p> <p>and 38.19</p>	

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
152.00—	<p><i>Continued</i></p> <p>By the deletion in paragraph (I) of tariff heading No. 84.06.</p> <p>By the substitution in paragraph (I) for tariff heading No. 90.00 of the following:</p> <p>“90.00 Motor vehicle panel instruments (for example, altimeters, tachometers (excluding tachographs), oil gauges, ammeters)”</p> <p>By the substitution for paragraph (II) of the following:</p> <p>“(II) Illuminated signs of any nature (excluding traffic signs)</p>	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
203.01	By the substitution for tariff heading No. 15.08 of the following: "15.08 Epoxidised vegetable oils	300-399	Netherlands U.S.A. W. Germ."
206.01	By the deletion of tariff headings Nos. 28.25, 28.27 and 28.42.		
206.02	By the substitution for tariff headings Nos. 29.02, 29.04 and 29.13 of the following: "29.02 Tetrachloroethylene 29.13 Methyl isobutyl ketone By the deletion of tariff heading No. 29.15. By the insertion after tariff heading No. 29.25 of the following: "29.35 6-Ethoxy-2,2,4-trimethyl-1,2-dihydroquinoline		Czech. U.S.A. U.S.A." Belgium U.S.A."
206.05	By the deletion of tariff heading No. 32.09.		
207.01	By the substitution for paragraphs (8) and (9) of tariff heading No. 39.01 of the following: "(8) Glass fibre laminates (plates, sheets, film and foil)	401	France"
207.02	By the substitution for tariff heading No. 40.10 of the following: "40.10 Transmission V-belts or belting, of vulcanised rubber		U.K. U.S.A."
208.01	By the deletion of item 208.01.		
210.02	By the substitution for paragraph (1) of tariff heading No. 48.07 of the following: "(1) Waxed paper		Netherlands"
212.02	By the substitution for tariff heading No. 65.05 of the following: "65.05 Hats and other headgear (excluding untrimmed cloth hats, hairnets and berets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), for women		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ."
215.03	By the deletion of item 215.03.		
216.01	By the deletion of tariff heading No. 84.20. By the deletion of tariff heading No. 84.40.		
216.02	By the deletion of tariff heading No. 85.09.		

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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
306.01	<p>By the substitution for tariff heading No. 13.03 of the following:</p> <p>"13.03 (1) Poppy extract, for the manufacture of codeine, morphine and derivatives thereof</p> <p>(2) Datura extract, for the manufacture of scopolamine</p> <p>By the insertion after tariff heading No. 28.01 of the following:</p> <p>"28.13 Hydrobromic acid, for the manufacture of scopolamine</p> <p>By the substitution for tariff heading No. 29.02 of the following:</p> <p>"29.02 (1) Decyl bromide, octyl bromide and benzyl chloride, for the manufacture of quaternary ammonium compounds</p> <p>(2) Methylene chloride, for the manufacture of scopolamine</p>	<p>Full duty</p> <p>Full duty"</p> <p>Full duty"</p> <p>Full duty</p> <p>Full duty"</p>
306.02	<p>By the insertion after tariff heading No. 28.00 of the following:</p> <p>"28.40 Calcium hydrogen orthophosphate (dicalcium phosphate), for the manufacture of toothpaste</p>	<p>Full duty"</p>
306.04	<p>By the substitution for tariff heading No. 29.15 of the following:</p> <p>"29.15 Isophthalic acid; dibutyl maleate</p> <p>By the deletion of tariff heading No. 39.05.</p>	<p>Full duty"</p>
306.06	<p>By the deletion of tariff heading No. 28.40.</p>	
307.01	<p>By the substitution for paragraph (2) of tariff heading No. 15.10 of the following:</p> <p>"(2) Fatty acids of dehydrated castor oil</p> <p>By the substitution for tariff heading No. 29.15 of the following:</p> <p>"29.15 Dibutyl maleate; maleic anhydride; fumaric acid; isophthalic acid</p> <p>By the insertion after paragraph (2) of tariff heading No. 29.35 of the following:</p> <p>"(3) 2-(2' Hydroxy-3',5'-ditertiary butylphenyl)-5 chlorobenzotriazole</p> <p>By the substitution for tariff heading No. 48.07 of the following:</p> <p>"48.07 (1) Decorative paper, for the manufacture of decorative plastic laminates</p> <p>(2) Pressure-sensitive discardable adhesive paper, for use in the manufacture of acrylic sheets and plates</p>	<p>Full duty"</p> <p>Full duty"</p> <p>Full duty"</p> <p>Full duty</p> <p>Full duty"</p>
307.02	<p>By the deletion of tariff heading No. 29.00.</p> <p>By the substitution for tariff heading No. 38.19 of the following:</p> <p>"38.19 Prepared plasticisers (excluding chlorinated paraffin plasticisers, phthalic acid esters of mixed aliphatic alcohols and epoxy ester plasticisers)</p>	<p>Full duty"</p>
308.01	<p>By the substitution for tariff heading No. 32.07 of the following:</p> <p>"32.07 Dry pigments (excluding titanium white)</p> <p>By the substitution for paragraph (2) of tariff heading No. 32.09 of the following:</p> <p>"(2) Solutions of plasticised polyvinyl chloride or polyurethane (whether or not pigmented), for finishing leather</p>	<p>Full duty"</p> <p>Full duty"</p>

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I Item	II Tariff Heading and Description	III Extent of Rebate
308.01	<p><i>Continued</i></p> <p>By the substitution for tariff heading No. 39.02 of the following:</p> <p>"39.02 Polyvinyl chloride film, sheet or strip, of a thickness not exceeding 0,5 mm, for the manufacture of imitation patent leather and similar covered or coated leather</p>	Full duty"
308.02	<p>By the substitution for tariff heading No. 83.01 of the following:</p> <p>"83.01 (1) Locks and parts thereof, of base metal, for the manufacture of travel goods (for example, trunks, suitcases, travelling bags and hat boxes)</p> <p>(2) Locks and parts thereof, of base metal, for the manufacture of goods not mentioned in paragraph (1)</p> <p>(3) Frames incorporating locks, of base metal, for the manufacture of handbags</p> <p>By the insertion after paragraph (3) of tariff heading No. 83.09 of the following:</p> <p>"(4) Frames with clasps, of base metal, for the manufacture of handbags</p>	<p>Ordinary duty in excess of 3,25c each less 30%</p> <p>Full duty</p> <p>Full duty"</p> <p>Full duty"</p>
310.02	<p>By the substitution for tariff headings Nos. 29.01 and 39.02 of the following:</p> <p>"28.19 Zinc oxide, for the manufacture of electrostatic paper</p> <p>29.01 (1) Heptane and hexane, for the manufacture of pressure-sensitive paper or tape</p> <p>(2) Toluene, for the manufacture of electrostatic paper</p> <p>39.02 (1) Ethylene polymers and copolymers with a relative density not exceeding 0,940, liquid or pasty and in blocks, lumps, powders and similar bulk forms, for extrusion coating of paper and paperboard</p> <p>(2) Acrylic resins, liquid or pasty, for the manufacture of electrostatic paper</p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty"</p>
310.07	<p>By the substitution for tariff heading No. 76.04 of the following:</p> <p>"76.04 Unprinted aluminium foil, backed with gummed paper or pressure-sensitive paper with discardable backing</p>	Full duty"
311.03	<p>By the insertion after tariff heading No. 54.03 of the following:</p> <p>"55.05 Slub yarn of cotton with a linear density of 60 tex or finer</p> <p>By the insertion after paragraph (2) of tariff heading No. 56.05 of the following:</p> <p>"(3) Slub yarn of man-made fibres (discontinuous) with a linear density of 60 tex or finer</p>	<p>Full duty"</p> <p>Full duty"</p>
311.06	<p>By the substitution in paragraphs (2), (3) and (4) of tariff heading No. 55.09 for the amount "28c" in each case of the amount "28,7c".</p>	
311.10	<p>By the substitution for tariff headings Nos. 53.06 and 56.05 of the following:</p> <p>"56.05 Prepared sewing yarn of man-made fibres; knitting yarn of synthetic fibres</p>	Full duty less 5%"
311.12	<p>By the deletion of tariff heading No. 29.00.</p> <p>By the substitution for tariff heading No. 38.19 of the following:</p> <p>"38.19 Prepared plasticisers (excluding chlorinated paraffin plasticisers and phthalic acid esters of mixed aliphatic alcohols)</p>	Full duty"

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I Item	II Tariff Heading and Description	III Extent of Rebate
311.15	<p>By the substitution for tariff headings Nos. 29.00 and 38.19 of the following:</p> <p>“29.00 Organic chemicals (excluding esters of phthalic acid), for use as plasticisers</p> <p>38.19 Chemical preparations (excluding phthalic acid esters of mixed aliphatic alcohols), for use as plasticisers</p> <p>By the substitution in paragraph (1) of tariff heading No. 60.01 for the amount “28c” of the amount “28,7c”.</p>	<p>Full duty</p> <p>Full duty”</p>
311.20	<p>By the substitution in tariff heading No. 58.04 for the amount “28c” of the amount “28,7c”.</p>	
311.40	<p>By the substitution for tariff heading No. 59.08 of the following:</p> <p>“59.08 Textile fabrics (excluding knitted or crocheted fabrics) combined with foam or sponge artificial plastic materials, for the manufacture of outer garments</p> <p>By the deletion of tariff heading No. 60.01.</p>	<p>Full duty”</p>
312.01	<p>By the deletion of tariff heading No. 51.01.</p> <p>By the deletion of tariff heading No. 55.05.</p> <p>By the deletion of tariff heading No. 56.05.</p> <p>By the substitution for paragraph (1) of tariff heading No. 59.03 of the following:</p>	<p>Full duty”</p>
	<p>“(1) Coated or covered with artificial plastic material, for use as upper material</p>	<p>Full duty”</p>
	<p>By the substitution for paragraph (2) of tariff heading No. 59.08 of the following:</p>	
	<p>“(2) Coated or covered with artificial plastic material, for use as upper material</p>	<p>Full duty”</p>
	<p>By the substitution for tariff heading No. 64.05 of the following:</p> <p>“64.05 Clog soles of cork or polyurethane; vamps of embossed fabrics; heel top-pieces (detachable) of artificial plastic material, for the manufacture of plastic heels</p>	<p>Full duty”</p>
313.08	<p>By the deletion of tariff heading No. 48.01.</p>	
313.10	<p>By the insertion after item 313.09 of the following:</p> <p>“313.10 Industry: Acoustical Ceiling Tiles and Ceiling Board</p> <p>68.07 Board of mineral wool, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p>	<p>Full duty”</p>
315.01	<p>By the insertion after tariff heading No. 38.19 of the following:</p> <p>“48.07 Enamel paper and paperboard, unprinted paper and paperboard coated with artificial plastic materials (excluding cellulose or derivatives thereof), and unprinted coated paper and paperboard (not waxed) with a basis mass not exceeding 250 g/m², for use as backing for aluminium foil</p>	<p>Full duty”</p>
315.07	<p>By the insertion after tariff heading No. 75.06 of the following:</p> <p>“76.03 Aluminium sheets containing, by mass, not less than 99,7 per cent of aluminium, for the manufacture of anodised instrument or control panels and escutcheons, for household appliances</p>	<p>Full duty”</p>
315.10	<p>By the deletion of tariff heading No. 82.09.</p>	
316.01	<p>By the substitution for paragraphs (3), (4) and (5) of tariff heading No. 84.06 of the following:</p> <p>“(3) Internal combustion piston engines, for the manufacture of scrapers and road graders</p>	<p>Full duty”</p>

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I Item	II Tariff Heading and Description	III Extent of Rebate
316.05	By the substitution for tariff heading No. 39.02 of the following: "39.07 Polyvinyl chloride strip, perforated	Full duty"
316.11	By the substitution for tariff headings Nos. 29.00 and 32.07 of the following: "29.00 Organic chemicals (excluding esters of phthalic acid), for use as plasticisers 32.07 Colouring matter (excluding titanium white) for compounding with rubber By the substitution for tariff heading No. 38.19 of the following: "38.19 Preparations (excluding phthalic acid esters of mixed aliphatic alcohols), for use as plasticisers	Full duty Full duty" Full duty"
316.13	By the substitution for the Note to item 316.13 of the following: "Note: The rebates of duty specified in this item in respect of parts for the manufacture of compression ignition engines as defined in Notes 8 and 9 to Section XVI of Schedule No. 1 but without the limitation in respect of the maximum cubic displacement prescribed in the said Notes, only apply provided a manufacturing programme in respect of the manufacture of engines of such class or kind has been approved by the Minister of Economic Affairs in respect of the importer concerned and shall only apply for such time and under such conditions as may be prescribed by the said Minister." By the deletion of tariff heading No. 48.21. By the substitution for tariff heading No. 84.06 of the following: "84.06 Parts (finished or unfinished) of internal combustion piston engines (excluding pistons, gudgeon pins, cast iron piston rings, cast iron cylinder liners and sleeves and finished inlet and exhaust valves)	Full duty"
317.03	By the deletion of Note 08.00. By the substitution in paragraph (I) for the extent of rebate appearing in Column III against paragraph (1) of tariff heading No. 39.02 of the following: By the insertion in paragraph (I) after tariff heading No. 73.35 of the following: "73.37 Air distributors and parts thereof, for motor cars By the substitution in paragraph (I) for paragraphs (2) and (3) of tariff heading No. 84.06 of the following: "(2) Finished inlet and exhaust valves, except for motor vehicles of a gross vehicle mass of less than 10 160 kg, for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item By the substitution in paragraph (I) for tariff heading No. 85.23 of the following: "85.23 Electrical wiring harnesses (including sub-assemblies), for motor cars; battery cables and other cable and wire (excluding sparking plug wires), fitted with terminals, for motor cars: Liable to the general duty Liable to the preferential duty	"Full duty less the greater of 25% or 4c per m ² less 12,5%" Full duty less 45c per kg" Full duty less 20%" Full duty less 7 500c per 100 kg Full duty less the amount by which 7 500c per 100 kg exceeds 5%"

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I Item	II Tariff Heading and Description	III Extent of Rebate
317.03—	<p><i>Continued</i></p> <p>By the deletion in paragraph (I) of paragraphs (7), (8) and (9) of tariff heading No. 87.06 and by renumbering paragraphs (10), (11) and (12) to (7), (8) and (9), respectively.</p> <p>By the insertion in paragraph (I) after paragraph (9) of tariff heading No. 87.06 of the following:</p> <p>“(10) Heaters and ventilating units, and parts thereof, of the blower type or ram type, for motor cars with water cooled engines</p> <p>(11) Rack and pinion steering assemblies and parts thereof (excluding power-assisted types and those in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit), for motor cars or for closed panel vans and mono-built pick-up trucks of a carrying capacity not exceeding 1 270 kg</p>	<p>Full duty less 45c per kg</p> <p>Full duty less 50c per kg”</p>
317.06	<p>By the substitution for tariff heading No. 39.07 of the following:</p> <p>“39.07 Outlet deflectors of artificial plastic material, for the manufacture of heating equipment</p> <p>By the substitution for paragraph (10) of tariff heading No. 87.06 of the following:</p> <p>“(10) Housings and heat control bezels, of artificial plastic material, for the manufacture of heating equipment</p> <p>By the insertion after paragraph (17) of tariff heading No. 87.06 of the following:</p> <p>“(18) Flexible couplings (not being cross journal universal joints), complete or incomplete, with flange sleeve yoke, flange tube yoke and centring device, un-assembled, for the manufacture or completion of transmission (propeller) shafts</p>	<p>Full duty”</p> <p>Full duty”</p> <p>Full duty”</p>
317.10	<p>By the substitution for tariff heading No. 84.06 of the following:</p> <p>“84.06 (1) Internal combustion piston engines, for the manufacture of crane trucks</p> <p>(2) Carburettors</p> <p>(3) Internal combustion compression ignition engines, for the manufacture of fork-lift trucks</p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty”</p>
320.02	<p>By the insertion after tariff heading No. 51.04 of the following:</p> <p>“56.07 Woven fabrics of cellulosic fibres (discontinuous), of a mass per m² of 170 g or more and a value for duty purposes per m² exceeding 35c, for the manufacture of mattresses:</p> <p> Liable to the general duty</p> <p> Liable to the M.F.N. duty</p>	<p>Full duty less the greater of 10% or 18c per m²</p> <p>Full duty less the greater of 10% or 14,4c per m²”</p>
321.01	<p>By the substitution in the Afrikaans text for paragraph (2) of tariff heading No. 28.00 of the following:</p> <p>“(2) Ander anorganiese chemikalieë (uitgesonderd chroomoksiedgroen, titaanoksied, sinkoksied, sinkchromaat, loodchromaat, bariumchromaat en strontiumchromaat), vir gebruik as pigmente of kleursels</p>	<p>Volle reg”</p>

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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
405.02	By the substitution for item 405.02 of the following: "405.02 Goods for a body or person licensed to conduct a public radio or television service: Radio, television and ancillary apparatus, equipment and materials	Full duty"
405.03	By the substitution for tariff heading No. 37.05 of the following: "37.05 Slides, including film slides	Full duty"
406.07	By the substitution for item 406.07 of the following: "406.07 Goods (excluding food or drink or tobacco in any form) imported by persons other than those referred to in item 406.02, 406.03, 406.04 or 406.05 on their first entry on appointment by their Governments as office assistants to, or engagement as household personnel by the persons mentioned in the said items and intended for their own use, provided the said goods are imported within 6 months of the date of arrival of the said persons and provided the said persons are citizens of the country to whose mission they are attached and are not normally resident in the Republic	Full duty"
407.03	By the substitution for tariff heading No. 87.00 of the following: "87.00 Motor vehicles, the <i>bona fide</i> property of tourists	Full duty"
407.04	By the substitution for paragraph (2) of tariff heading No. 87.02 of the following: "(2) One motor car or station wagon or similar dual purpose motor vehicle per family, the <i>bona fide</i> property of a permanent resident of the Republic returning after an unbroken absence of not less than 12 months from the Republic, provided such vehicle has been owned and used by such returning resident for not less than 6 months prior to his departure to the Republic and is not sold or disposed of to another person within a period of 2 years after the date of entry: Provided that sale or disposal of such vehicle within a period of 2 years after the date of entry under this item shall be subject to payment of duty in accordance with any regulation relating to the disposal of any motor vehicle entered under item 406.00: Provided further that, if the Secretary in exceptional circumstances so decides, a permanent resident who is obliged to interrupt his absence from the Republic by returning thereto for a brief period or periods, shall in the application of this item be regarded as having been absent for an unbroken period on condition that the periods of absence from the Republic, taken together, amount to at least 12 months	Full duty"
409.03	By the insertion after tariff heading No. 44.22 of the following: "44.28 Pallets of wood	Full duty less the amount of any rebate, refund and drawback granted previously"
410.03	By the substitution for tariff heading No. 03.01 of the following: "03.01 Fish, fresh, chilled or frozen, taken from the sea by any ship licensed— (a) in accordance with the regulations promulgated in terms of the Sea Fisheries Act, 1940 (Act 10 of 1940); or	Full duty"

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I Item	II Tariff Heading and Description	III Extent of Rebate
410.03—	<i>Continued</i>	
	<p>(b) in accordance with the regulations promulgated in terms of the Sealing and Fishing Ordinance, 1949 (Ordinance 12 of 1949), of South West Africa;</p> <p>whether landed direct from such ship or landed from any other ship recognised as a ship of South African nationality in terms of section 64 of the Merchant Shipping Act, 1951 (Act 57 of 1951), subject to the prior permission of the Secretary for transshipment and subject to such conditions as he may impose in each case</p>	
410.04	By the substitution for the extent of rebate appearing in Column III against paragraph (4) of tariff heading No. 27.10 (relating to kerosene) of the following:	"Full duty less 365c per 1 000 litres"
	By the substitution for the extent of rebate appearing in Column III against paragraph (2) of tariff heading No. 27.10 (relating to distillate fuels and residual fuel oils) of the following:	"Full duty less 365c per 1 000 litres"
411.00	By the deletion of tariff heading No. 84.06.	
	<p>By the substitution for tariff heading No. 85.06 of the following:</p> <p>"85.06 Fruit juice extractor bases consisting of electric motor, gears, switch and housing, of a f.o.b. price not exceeding R5, imported by or on behalf of the South African Co-operative Citrus Exchange Limited</p> <p>By the substitution for paragraph (I) of the following:</p> <p>"(I) Sailing-yachts with a hull length of not less than 9 m, for participation in international ocean racing competitions, and parts, equipment and materials for use in the building and equipment of such sailing-yachts, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p>	<p>Full duty"</p> <p>Full duty"</p>
412.07	By the substitution for item 412.07 of the following:	
	<p>"412.07 Goods unconditionally abandoned to the department by the owner or goods destroyed with the permission of the Secretary: Provided that the Secretary may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as the Minister may prescribe by regulation:</p> <p>87.00 Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause</p>	Full duty less the duty paid on entry
	(I) Goods while still in a customs and excise warehouse or under the control of the department (excluding goods cleared under Schedule No. 3)	Full duty
	(II) Goods cleared under Schedule No. 3	Full duty less the duty paid on entry"
412.13 and 412.14	By the insertion after item 412.12 of the following:	
	"412.13 Colostomy, ileostomy, ureterostomy and ileal bladder appliances and parts thereof; disposable colostomy or ileostomy drainage bags	Full duty
	412.14 Printed matter (for example, airwaybills/consignment notes, passenger tickets, excess baggage tickets, exchange orders, damage and irregularity reports, baggage and cargo labels, time-tables, mass and balance documents), imported by airlines for their own use	Full duty"

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By the substitution for Part 2 of the following:

"PART 2

TEMPORARY REBATES OF CUSTOMS DUTIES

I Item	II Tariff Heading and Description	III Extent of Rebate
460.01	02.04 Frozen whale meat, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Not exceeding the preferential duty
	03.02 Dried fish, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
460.03	15.04 Fish body oil, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	15.07 Cotton seed oil, soya bean oil, sunflower seed oil, castor oil or groundnut oil, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
460.04	21.01 Roasted chicory, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	24.01 Dark air-cured Virginia-type leaf-tobacco, unmanufactured, in such quantities and at such times as the Secretary for Agricultural Economics and Marketing may allow by specific permit	Full duty
460.06	28.17 Sodium hydroxide (caustic soda), in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	29.01 Benzene, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	29.31 Xanthates, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
460.07	39.02 (1) Ethylene polymers and copolymers of a relative density exceeding 0,940 and propylene polymers and copolymers, liquid or pasty or in blocks, lumps, powders and similar bulk forms, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	(2) Vinyl chloride polymers and copolymers in plates, sheets, strip, film and foil, of a thickness not exceeding 0,05 mm, unprinted, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	(3) Polypropylene and polyethylene strip, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
460.11	51.02 Polypropylene and polyethylene strip, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	51.04 Woven fabrics of polypropylene or polyethylene strip or mixtures thereof, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty less 3c per m ²
	59.08 Woven fabrics of polypropylene or polyethylene strip or mixtures thereof, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty less 3c per m ²
460.13	70.10 Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
460.15	73.00 Iron and steel sheets coated with tin, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty

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I Item	II Tariff Heading and Description	III Extent of Rebate
460.15	<i>Continued</i>	
	73.10 Bars and rods, of iron or steel, hot-rolled (not in coils), and wire rod, being a hot-coiled product of solid section obtained exclusively by hot-rolling, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	73.11 Hot-rolled angles, shapes and sections, of iron or steel, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled (not with a corrugated or other profile configuration), not plated, coated or clad except with zinc, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	73.15 (1) Universal plates, plates, sheets, hoop and strip, of stainless steel, of a thickness of 1,22 mm or more, whether or not in coils, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	(2) Universal plates, plates, sheets, hoop and strip, of stainless steel, of a thickness of less than 1,22 mm, whether or not in coils, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	(3) Hot-rolled bars and rods, of high carbon steel (not in coils), flat in section, of which any cross-sectional dimension is 5 mm or more but less than 75 mm or of a cross-sectional area not exceeding 3 870 mm ² , in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	73.16 Rails, of iron or steel, exceeding 14,8 kg/m, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	73.18 Tubes and pipes, of iron or steel, for use as steam boiler, superheater and economiser tubing, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	74.07 Brass tubes, for use as steam condenser tubing, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
460.16	84.06 Compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1, being stationary engines, in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit	Full duty
	84.10 Pumps for liquids imported with or incorporating compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1, in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit	Full duty
	85.01 Electrical generators imported with or incorporating compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1, in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit:	
	Liable to the general duty	Full duty less 5%
	Liable to the preferential duty	Full duty
	85.15 Television receiving sets (whether or not incorporating gramophones or radios) including sets for receiving signals by line connection, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty less 20 %

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I Item	II Tariff Heading and Description	III Extent of Rebate
460.16—	<i>Continued</i>	
	<p>85.21 Picture tubes of a kind used in television receiving sets, in such quantities and at such times as the Secretary for Industries may allow by specific permit:</p> <p> Liable to the general duty</p> <p> Liable to the preferential duty</p>	<p>Full duty less 12,5%</p> <p>Full duty less 7,5%</p>
460.22	<p>Goods of any description in respect of which the duty is increased in terms of section 48 (1) (b) of this Act and which were placed on board ship or vehicle in the country of export, ready for export to the Republic, before the date on which such increase became effective; Provided that the Board of Trade and Industries recommends that such increased duty in respect of the goods in question or a specified class or kind thereof be rebated and in addition certifies that the increase in duty on such goods is as a result of an application for tariff protection not previously published in the <i>Government Gazette</i> for general information</p>	Full duty less the duty applicable before the latest increase in duty
460.23	<p>Goods imported or cleared from a customs and excise warehouse by a person certified by the Secretary for Mines to be a person who, in the Republic (including the territorial waters and the continental shelf of the Republic)—</p> <p>(1) prospects for natural oil or natural gas in terms of a prospecting lease or a prospecting sublease,</p> <p>(2) mines natural oil or natural gas in terms of a mining lease,</p> <p>(3) is a contractor of any person referred to in paragraph (1) or (2),</p> <p>for use solely in operations in connection with the prospecting for, or mining of natural oil or natural gas, in such quantities and at such times as the Secretary for Industries may allow by specific permit (excluding—</p> <p>(a) distillate fuels and residual fuel oil,</p> <p>(b) goods for the personal use of any person, and</p> <p>(c) goods for use in the exploitation or processing of any product other than natural oil or natural gas or in the processing or distribution of natural oil or natural gas)</p>	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
501.02	By the insertion after tariff heading No. 03.02 of the following: "03.03 Crustaceans, fresh (live or dead), chilled or frozen, for processing	Full duty"
501.03	By the insertion after item 501.02 of the following: "501.03 Egg Yolks 25.01 Salt, used in the manufacture of salted egg yolks	Full duty"
504.01	By the insertion after tariff heading No. 03.01 of the following: "03.03 Crustaceans, fresh (live or dead), chilled or frozen, used in the manufacture of crustacean products	Full duty"
505.02	By the insertion after item 505.01 of the following: "505.02 Bituminous Emulsions 27.14 Petroleum bitumen, used in the manufacture of bituminous emulsions	Full duty"
516.09	By the insertion after item 516.08 of the following: "516.09 Automatic Vending Machines 73.35 Springs of iron or steel, used in the manufacture of automatic vending machines 84.58 Parts, used in the manufacture of automatic vending machines 85.01 Electric motors, used in the manufacture of automatic vending machines	Full duty Full duty Full duty"

I Item	II Tariff Heading and Description	III Extent of Refund
522.01	By the substitution for item 522.01 of the following: "522.01 87.00 Motor vehicles imported by <i>bona fide</i> tourists for their own use and exported within 12 months of the date of importation or within such further period as the Secretary may in exceptional circumstances decide	Full duty"
522.03	By the substitution for item 522.03 of the following: "522.03 Goods (excluding goods returned to the supplier thereof), exceeding R20 in value for each consignment for each consignee, which are exported for trade purposes— (a) in the same condition as imported; or (b) in a condition in which the essential character of the imported goods has been retained; provided a duly completed refund application, 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 of entry for home consumption of such goods	Full duty"

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I Item	II Tariff Heading and Description	III Extent of Refund
522.05	<p>By the substitution for item 522.05 of the following:</p> <p>"522.05 Goods (excluding yachts and motor vehicles) imported by <i>bona fide</i> tourists for their own use, provided the export of such goods takes place within 12 months of the date of importation or within such further period as the Secretary may in exceptional circumstances decide</p>	Full duty"
532.00	<p>By the substitution for item 532.00 of the following:</p> <p>"532.00 GOODS ABANDONED TO THE DEPARTMENT</p> <p>Goods which have been entered for home consumption and are unconditionally abandoned to the department by the owner or goods destroyed with the permission of the Secretary: Provided that the Secretary may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as the Minister may prescribe by regulation:</p> <p>87.00 Motor vehicles imported by <i>bona fide</i> tourists, damaged by accident or unavoidable cause</p> <p>(I) Goods while still under the control of the department (excluding goods cleared under Schedule No. 3)</p> <p>(II) Goods cleared under Schedule No. 3</p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty"</p>

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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
607.04.10	By the insertion after paragraph (7) of tariff item 104.20 of the following:		
608.02	By the substitution for item 608.02 of the following:	Full duty"	
	"608.02 Excisable goods and spirituous beverages unconditionally abandoned to the department by the owner or destroyed with the permission of the Secretary: Provided that the Secretary may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as the Minister may prescribe by regulation:		
	.10 117.05 Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause	Full duty less the duty paid on entry	
	.20 Excisable goods and spirituous beverages while still in a customs and excise warehouse or under the control of the department (excluding goods cleared under rebate of duty)	Full duty	Full duty
	.30 Other excisable goods and spirituous beverages cleared under any item of this Schedule and which are still under the control of the department	Full duty less the duty paid on entry	Full duty"
609.04.05	By the substitution for paragraph (2) of tariff item 104.05 of the following:		
	"(2) Non-alcoholic beverages (undiluted or diluted with water, including carbonated water), containing, by volume, at least 5 per cent juice of citrus, pineapples, guavas, grapes, granadillas, apples, pears or tomatoes, whether taken separately or together: Provided that such juice is of a quality and degree Brix as determined by the Secretary for Agricultural Economics and Marketing	Full duty"	
609.05.05	By the substitution in tariff items 105.05 and 105.10 for the expression "item 460.06" of the expression "item 460.23".		
609.17.10	By the substitution for item 609.17.10 of the following:		
	".10 117.05 Motor cars manufactured by the conversion of motor vehicles of a type other than the vehicles specified in this item, provided such vehicles were used for more than 36 months prior to conversion	Full duty"	

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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
Note 8	By the insertion after Note 7 of the following: “8. The provisions of item 705.02 shall not apply in respect of goods provided for in item 705.03 when intended for the purposes specified therein.”		
701.03	By the substitution for item 701.03 of the following: “701.03 Sales duty goods approved by the Secretary, supplied to schools for primary and secondary education or to colleges for the training of teachers, subject to the conditions imposed by the Secretary in each case and to a permit issued by him, provided— (a) such goods are purchased by such schools or colleges for their own use, and (b) any claim for a rebate of sales duty in terms of this item is supported by— (i) a sworn affidavit by the head of the school or college that the goods were purchased from funds collected by the school or college, and (ii) a certified copy or photostatic copy of the order for the goods concerned	Full duty”	
701.07 and 701.08	By the substitution for items 701.07 and 701.08 of the following: “701.07 Sales duty goods imported by or supplied ex a customs and excise warehouse for use by educational institutions or for purposes approved by the Minister, subject to the provisions of the regulations relating to item 405.03 of Schedule No. 4, the following: 146.00/85.14 Loudspeakers and electric audio-frequency amplifiers, for use with projectors 148.00/90.08 Cinematographic projectors 148.00/90.09 Image projectors 148.00/90.10 Portable projection screens 148.00/92.11 Magnetic tape sound recorders and reproducers 701.08 Sales duty goods imported by or on behalf of, or cleared from a customs and excise warehouse for, an organization or body approved by the Secretary for the care of persons with physical or mental defects or the aged, subject to the conditions imposed by the Secretary in each case and to a permit issued by him	Full duty Full duty”	
703.03	By the substitution for item 703.03 of the following: “703.03 Sales duty goods imported by tourists, 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	Full duty	Full duty”
703.06 and 703.07	By the insertion after item 703.05 of the following: “703.06 Sales duty goods imported or supplied ex customs and excise warehouse for the personal or official use of the State President and his family	Full duty	

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I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
703.07—	<i>Continued</i>		
	<p>703.07 Cups, medals and other trophies awarded abroad to any person and imported by him or on his behalf, and such articles imported for presentation:</p> <p>(i) As prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition or competition in any educational institution;</p> <p>(ii) As prizes for target shooting by air, military, naval or police forces;</p> <p>(iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services;</p> <p>provided all such articles shall on importation or release by the department bear engraved or otherwise indelibly marked on them the occasion or purpose for which they were or are to be presented</p>	Full duty"	
705.03	By the insertion after item 705.02 of the following:		
	<p>"705.03 Sales duty goods imported by or supplied ex a customs and excise warehouse for use by manufacturers approved by the Secretary, subject to such conditions as he may impose for manufacturing purpose, the following:</p>		
	136.00/32.09 Varnishes, lacquers, distempers, paints and enamels, for the finishing of leather, building board or other industrial products	Full duty	
	137.00/39.07 Buckles, beads, imitation precious and semi-precious stones or pearls and sequins, loose or provisionally strung, for articles of apparel, clothing accessories, footwear and beadwork	Full duty	
	138.00/43.03 Trimmings for the footwear or textile clothing industry	Full duty	
	142.00/67.02 Artificial flowers, foliage or fruit and articles thereof, for use as trimmings for headgear or the like	Full duty	
	143.00/70.09 Glass mirrors for the manufacture of furniture, handbags, cosmetic cases and the like	Full duty	
	143.00/70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, loose or provisionally strung, for articles of apparel, clothing accessories, footwear and beadwork	Full duty	
	144.00/71.16 Imitation jewellery for the footwear industry	Full duty	
	145.00/83.10 Beads and spangles, for the footwear and clothing industries	Full duty	
	146.00/85.13 Parts in the form of assembled units, for the manufacture of line telephone apparatus	Full duty	
	146.00/85.14 Microphones and loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones and sound recording or reproducing apparatus	Full duty	

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I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
705.03	<i>Continued</i>		
	146.00/85.20 Electric filament lamps and electric discharge lamps, for incorporation in machines, apparatus and appliances	Full duty	
	148.00/92 11 Record players and tape decks, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles)	Full duty"	
706.01 and 706.02	By the substitution for items 706.01 and 706.02 of the following: "706.01 Sales duty goods manufactured in the Republic and exported: (1) From a customs and excise warehouse (including supply as stores to foreign-going ships or aircraft) (2) By an exporter registered with the Secretary for Commerce as an approved exporter, provided a duly completed refund application in the prescribed form for a total amount of sales duty 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 sales duty on any such goods was paid: Provided that such refund application may 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	Full duty	Full duty
	706.02 Imported sales duty goods (excluding such goods returned to the supplier thereof), exceeding R20 in value for each consignment for each consignee, which are exported for trade purposes— (a) in the same condition as imported; or (b) in a condition in which the essential character of the imported goods has been retained; provided a duly completed refund application, 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 of entry for home consumption of such sales duty goods, subject to the regulations which apply to item 522.03 of Schedule No. 5		Full duty"
707.01	By the substitution for item 707.01 of the following: "707.01 Sales duty goods unconditionally abandoned to the department by the owner or destroyed with the permission of the Secretary: Provided that the Secretary may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as the Minister may prescribe by regulation:		

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I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
707.01	<i>Continued</i>		
	<p data-bbox="545 405 1025 472">147.00/87.00 Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause:</p> <p data-bbox="689 490 1025 537">(1) The property of <i>bona fide</i> tourists</p> <p data-bbox="689 555 782 582">(2) Other</p> <p data-bbox="545 600 1025 689">(I) Sales duty goods while still in a customs and excise warehouse or under the control of the department (excluding goods cleared under rebate of duty)</p> <p data-bbox="545 707 1025 775">(II) Other sales duty goods cleared under any item of this Schedule and which are still under the control of the department</p>	<p data-bbox="1048 490 1145 517">Full duty</p> <p data-bbox="1048 555 1145 582">Full duty</p> <p data-bbox="1048 600 1145 627">Full duty</p> <p data-bbox="1048 707 1145 797">Full duty less the duty paid on entry</p>	<p data-bbox="1167 490 1264 517">Full duty</p> <p data-bbox="1167 600 1264 627">Full duty</p> <p data-bbox="1167 707 1264 734">Full duty"</p>
708.03	By the insertion after item 708.02 of the following:		
	"708.03 Sales duty goods sent abroad for processing or repair, provided they are exported under customs and excise supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation, subject to the provisions of the Notes to item 409.00 of Schedule No. 4	Full duty less the amount of any rebate or refund granted previously"	
709.03, 709.04 and 709.05	By the insertion after item 709.02 of the following:		
	"709.03 Used property of a person normally resident in the Republic who died while temporarily outside the Republic	Full duty	
	709.04 <i>Bona fide</i> unsolicited gifts of not more than two parcels per person per calendar year and of which the value for customs duty purposes per parcel does not exceed R10 (excluding goods contained in passengers' baggage) consigned by natural persons abroad to natural persons in the Republic	Full duty	
	709.05 Printed matter (for example, air-waybills/consignment notes, passenger tickets, excess baggage tickets, exchange orders, damage and irregularity reports, baggage and cargo labels, time-tables, mass and balance documents), imported by or supplied ex customs and excise warehouse to airlines for their own use	Full duty"	