

BUITENGEWONE



EXTRAORDINARY

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GOVERNMENT GAZETTE

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[No. 2121.]

DEPARTEMENT VAN DIE EERSTE MINISTER.

DEPARTMENT OF THE PRIME MINISTER.

No. 1169.]

[10 Julie 1968.]

No. 1169.]

[10th July, 1968.]

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

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

No. 85 van 1968: Wysigingswet op Doeane en BLADSY
Aksyns, 1968 3

No. 85 of 1968: Customs and Excise Amendment PAGE
Act, 1968 4

Act No. 85, 1968.]

ACT

To amend sections 39, 54, 60, 65, 75, 76, 80, 88, 89, 91, 95, 99, 102, 107 and 112 of the Customs and Excise Act, 1964; to substitute sections 41, 67, 86, 93 and 101 of the said Act; to repeal section 70 of the said Act; to amend Schedules Nos. 1 to 6, inclusive, to the said Act; and to provide for incidental matters.

(Afrikaans text signed by the State President.)
(Assented to 20th June 1968.)

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 39 of Act 91 of 1964.

1. Section 39 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended—

(a) by the substitution for paragraphs (c) and (d) of subsection (1) of the following paragraphs:

“(c) The said person shall further produce the bill of lading or other documents of title, invoices in the prescribed form, shipper’s statement of expenses incurred by him, copy of the confirmation of sale or other contract of purchase and sale, importer’s written clearing instructions and such other documents relating to such goods as the Controller may require in each case and answer all such questions relating to such goods as may be put to him by the Controller.

(d) The said person shall also, in respect of any such class or kind of goods as may be specified by the Secretary by rule or any goods to which circumstances so specified apply, produce to the Controller for retention by him, such a sample as may be so specified and a true copy of any invoice or other document relating to such goods or of any blueprint, illustration, drawing, plan or illustrated and descriptive literature so specified in respect of such goods and relating to such goods.”; and

(b) by the substitution for subsection (3) of the following subsection:

“(3) The Secretary may by rule specify the manner in which bills of entry for goods of any such class or kind as may be specified in such rule, or goods imported or exported in such manner or such circumstances as may be so specified, shall be delivered.”.

Substitution of section 41 of Act 91 of 1964.

2. The following section is hereby substituted for section 41 of the principal Act:

"Particulars
on invoices.

41. (1) The exporter of any goods imported into or exported from the Republic or the manufacturer of any excisable goods manufactured in any customs and excise warehouse shall render a true, correct and sufficient invoice, certificate of value and certificate of origin of such goods in such form and declaring such particulars of such goods as may be prescribed in the regulations and as may be necessary to make a valid entry of such goods and shall furnish such additional information in connection with such invoice, certificate, particulars or goods as the Secretary may, for the purposes of this Act, require at any time: Provided that different requirements may be prescribed in the regulations in respect of invoices and certificates relating to goods of different classes or kinds or goods to which different circumstances specified in the regulations apply.

(2) Every exporter or manufacturer shall allocate to any goods of a class or kind specified in the regulations for the purposes of this subsection and exported to or from or manufactured in the Republic after a date specified by the Minister by notice in the *Gazette*, a distinctive and permanent identification number, code, description, character or other mark in such manner and in accordance with such method as may be prescribed in the regulations and from the day immediately after such date such number, code, description, character or other mark shall be quoted or reproduced in all prescribed invoices relating to such goods and in all such other documents relating to such goods as may be specified in the regulations.

(3) All particulars in any prescribed invoice and certificate in respect of imported goods shall relate to the goods in the condition in which they are imported into the Republic and for the purposes of section 107 (2) no change in such condition shall be deemed to have taken place between the time of importation and the time of any examination or analysis decided upon by the Controller or the Secretary unless the importer is able to satisfy the Secretary of any such change and the extent thereof: Provided that the Secretary may in his discretion refuse to act upon the result of any such examination or analysis if the particulars in such invoice are thereby proved to be incorrect.

(4) (a) All particulars necessary to make a valid entry and all particulars in respect of the free on board price or the domestic value or of any commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatever which relates to and has a bearing on such price or value (including any information required to be given in any prescribed certificate of value) shall be declared by the exporter in any prescribed invoice or certificate in respect of any imported goods and such particulars shall, except where the Secretary otherwise determines, relate to the final amount of such free on board price or domestic value or commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate or remission and to the final particulars or information regarding such goods.

(b) Any particulars referred to in paragraph (a) and declared in any prescribed invoice or certificate in respect of any imported goods

shall be subject to any credit or debit note passed by the exporter or to any refund made or becoming due by the exporter or any amount paid or becoming due to the exporter (directly or indirectly, in money or in kind or in any other manner) or to any change of any nature whatever in such particulars in respect of such goods after the date of issue of such invoice or certificate and the exporter shall whenever any such note is passed, or refund is made or becomes due or amount is paid or becomes due or change takes place forthwith issue an amended invoice or certificate to the importer who shall produce such amended invoice or certificate to the Controller within one month of receipt thereof and report the circumstances to him.

- (c) If any particulars referred to in paragraph (a) of any imported goods are not declared in the prescribed invoice or certificate in respect thereof or if any change in the particulars declared in any prescribed invoice or certificate relating to any imported goods which occurs after the date of issue of any such invoice or certificate is not forthwith reported to the Controller by the importer of such goods or if the Secretary has reason to believe that an offence referred to in section 86 (f) or (g) has been committed in respect of any imported goods the Secretary may determine a free on board price, domestic value, origin, date of purchase, quantity, description or any characteristics of such goods according to the best information available to him which shall, subject to an appeal to the Minister, be regarded as the free on board price, domestic value, origin, date of purchase, quantity, description or the characteristics of such goods."

Amendment of section 54 of Act 91 of 1964.

3. Section 54 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) A manufacturer (including a manufacturer outside the Republic) may, subject to such conditions as the Secretary may impose, be allowed to exchange, for stamp labels of an equal value, stamp labels which have been unavoidably damaged, in the case of a manufacturer in the Republic, in his customs and excise warehouse or, in the case of a manufacturer outside the Republic, in his factory premises, or which are lawfully in his possession but are no longer required by him or which are faulty, or he may be granted a refund of the duty represented by any such stamp labels."

Amendment of section 60 of Act 91 of 1964.

4. Section 60 of the principal Act is hereby amended by the substitution for paragraph (b) of subsection (2) of the following paragraph:

"(b) cancel any licence if the holder of such licence has persistently contravened or failed to comply with the provisions of this Act or has committed an offence referred to in section 80, 83, 84, 85 or 86."

Amendment of section 65 of Act 91 of 1964.

5. Section 65 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) Subject to the provisions of this Act, the value for duty purposes of any imported goods shall be the free on

board price or the domestic value thereof, whichever yields the higher amount of duty or, if such goods are provided for in any item of Schedule No. 3 or 4, whichever renders such goods inadmissible under such item or, if not so rendered inadmissible, whichever yields the higher amount of non-rebated duty."

Substitution of section 67 of Act 91 of 1964.

6. The following section is hereby substituted for section 67 of the principal Act:

"Free on board price. 67. Subject to the provisions of this Act, the free on board price of any imported goods shall be the price charged in respect of such goods by the exporter plus all the costs and charges incidental to the sale in question and to placing such goods on board ship or on any vehicle ready for exportation and any agent's commission (calculated on such price, costs and charges) in respect of such goods: Provided that if in the opinion of the Secretary the free on board price charged in respect of any goods is not the normal free on board price at which such or similar goods would be sold by exporters in the same country of such or similar goods to any importer in the Republic under fully competitive conditions at the time of purchase of such goods, or if no charge is made in respect of such goods, the Secretary may determine a price which shall, subject to the right of appeal to the Minister, be regarded as the free on board price of those goods."

Repeal of section 70 of Act 91 of 1964.

7. Section 70 of the principal Act is hereby repealed.

Amendment of section 75 of Act 91 of 1964, as amended by section 13 of Act 95 of 1965 and section 10 of Act 57 of 1966.

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

(a) by the substitution for subsection (17) of the following subsection:

"(17) The Secretary may refuse to accept an entry under rebate or an application for drawback or refund under any item of Schedule No. 3, 4, 5 or 6 from any person who has persistently contravened or failed to comply with the provisions of this Act or who has committed an offence referred to in section 80, 83, 84, 85 or 86 and he may cancel any registration under the provisions of this Act of such person or suspend any such registration for such period as he may deem fit."; and

(b) by the addition of the following subsections:

"(20) If any goods to which this section relates are used or disposed of, or dealt with or in, contrary to the provisions of this Act, the whole consignment entered or transferred for use in terms of the provisions of this section, of which such goods form part or formed part, or any goods manufactured therefrom, shall be liable to forfeiture.

(21) Except with the permission of the Secretary, which shall only be granted in circumstances which he considers to be exceptional and subject to such conditions as he may impose in each case, any goods entered under any item of Schedule No. 3, 4 or 6 for manufacturing purposes or such other purpose as may be specified in the regulations shall be used for the purpose specified in such item at the time of such entry within five years from the date of such entry."

Amendment of section 76 of Act 91 of 1964.

9. Section 76 of the principal Act is hereby amended by the substitution for subsection (6) of the following subsection:

"(6) Any duty refunded or rebated under the provisions of this Act shall, subject to the provisions of section

44 (1), forthwith be repaid to the Controller by the person to whom such refund has been paid or such rebate has been allowed if such person is compensated in respect of such duty by any other person."

Amendment of section 80 of Act 91 of 1964.

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

"(o) contravenes the provisions of section 18 (13), 20 (4)*bis*, 60 (1), 63 (1) or 75 (19),".

Substitution of section 86 of Act 91 of 1964.

11. The following section is hereby substituted for section 86 of the principal Act:

"Certain specified offences.

86. Any person who—

- (a) fails to advise the Controller of the receipt of any amended prescribed invoice or any credit note or debit note or of any change in the circumstances or particulars of whatever nature as declared in any prescribed invoice or in any other document or of any refund of money or deferred or secret discount, commission or other credit or debit which relates to any goods and which would increase the duty on such goods or exclude them from any rebate or refund or other privilege under this Act;
- (b) fails to declare in or omits from any prescribed invoice any particulars (including value and origin) in respect of the goods to which such invoice relates and which would increase the duty on such goods or exclude them from any rebate or refund or other privilege under this Act;
- (c) applies any money or credit received by or due to him as a commission in such a manner as to avoid or evade any duty or obligation or to obtain any rebate or refund or other privilege in respect of any goods under this Act;
- (d) issues two or more different prescribed invoices or certificates in respect of the same goods or fails to issue an amended prescribed invoice or certificate where any particulars declared in any prescribed invoice or certificate in respect of any goods have changed in any manner whatever;
- (e) makes or attempts to make or assists in making or attempting to make any arrangement of whatever nature with any person inside or outside the Republic in connection with any goods imported or to be imported into the Republic with the object of or having the effect of defeating or evading the provisions of any agreement entered into between the Republic and any exporting territory which provides for the restriction of or control over the exportation to the Republic of any goods in any manner or any restriction of or control over the exportation of any goods to the Republic imposed by any exporting territory in any manner by arrangement with or at the instance or suggestion of or with the approval of the Republic;
- (f) produces to the Controller, for the purposes of section 39 (1) (d), any sample which is not a sample of the goods of which it purports to be a sample or who so produces any copy of any invoice or other document or of any blueprint, illustration, drawing, plan or illus-

trated and descriptive literature which does not relate to the goods to which it purports to relate or which is incorrect or incomplete or misleading in any respect;

- (g) allocates the same identification number, code, description, character or other mark referred to in section 41 (2) to goods of different classes or kinds or allocates more than one such identification number, code, description, character or other mark to goods of the same class or kind or who quotes or reproduces any such identification number, code, description, character or other mark in any invoice or document relating to goods to which such number, code, description, character or other mark has not been allocated; or
- (h) contravenes or fails to comply with the provisions of section 101 or of any regulation made in terms of section 73 or 101,

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.”.

Amendment of section 88 of Act 91 of 1964.

12. Section 88 of the principal Act is hereby amended by the addition of the following subsection, the existing section becoming subsection (1):

- “(2) (a) If the commission of an offence which renders any imported goods liable to forfeiture under this Act, is detected after such goods have been released to the importer thereof and if such goods cannot readily be found, the Secretary may, notwithstanding anything to the contrary in this Act contained, demand from the importer or the person who committed the offence in question payment of an amount not exceeding the value for duty purposes of such goods plus any unpaid duty thereon.
- (b) If the amount demanded is not paid within a period of fourteen days after the demand for payment was made it may be recovered in terms of the provisions of this Act as if it were a forfeiture incurred under this Act.
- (c) The provisions of this Act shall, in so far as they can be applied, apply *mutatis mutandis* in respect of any amount paid to the Secretary or recovered in terms of this subsection, as if such amount were the goods in question and as if such amount had been seized under subsection (1).”.

Amendment of section 89 of Act 91 of 1964.

13. Section 89 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) Any ship, vehicle, plant, material or goods which have been seized under this Act, shall be deemed to be condemned and forfeited and may be disposed of in terms of section 90 unless the person from whom such ship, vehicle, plant, material or goods have been seized or the owner thereof or his authorized agent gives notice in writing, within one month after the date of the seizure, to the person seizing or to the Secretary or to the Controller in the area where the seizure was made, that he claims or intends to claim the said ship, vehicle, plant, material or goods under the provisions of this section.”.

Amendment of section 91 of Act 91 of 1964.

14. Section 91 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) (a) If any person—

(i) admits to the Secretary that he has contravened any provision of this Act, or that he has failed to comply with any such provision with which it was his duty to comply; and

(ii) agrees to abide by the Secretary's decision; and

(iii) deposits with the Secretary such sum as the Secretary may require of him but not exceeding the maximum fine which may be imposed upon a conviction for the contravention or failure in question or makes such arrangements or complies with such conditions with regard to securing the payment of such sum as the Secretary may require,

the Secretary may, after such enquiry as he deems necessary, determine the matter summarily and may, without legal proceedings, order forfeiture by way of penalty of the whole or any part of the amount so deposited or secured.

(b) Anything done for the purposes of paragraph (a) by an agent generally or specially authorized thereto by any person, shall be deemed to have been duly done by that person in terms of that paragraph.”

Substitution of section 93 of Act 91 of 1964, as substituted by section 14 of Act 95 of 1965.

15. The following section is hereby substituted for section 93 of the principal Act:

“Remission or mitigation of penalties and forfeiture.

93. The Secretary may direct that any ship, vehicle, plant, material or goods detained or seized or forfeited under this Act be delivered to the owner thereof, subject to payment of any duty which may be payable in respect thereof and any charges which may have been incurred in connection with the detention or seizure or forfeiture, and to such conditions (including conditions providing for the payment of an amount not exceeding the value for duty purposes of such ship, vehicle, plant, material or goods plus any unpaid duty thereon) as he deems fit or may mitigate or remit any penalty incurred under this Act, on such conditions as he deems fit: Provided that if the owner accepts such conditions, he shall not thereafter be entitled to institute or maintain any action for damages on account of the detention, seizure or forfeiture.”

Amendment of section 95 of Act 91 of 1964.

16. Section 95 of the principal Act is hereby amended by the addition of the following subsection, the existing section becoming subsection (1):

“(2) (a) Notwithstanding anything to the contrary in any other law contained, a magistrate's court shall have jurisdiction to impose any punishment prescribed by or make any order of court provided for in this Act.

(b) The provisions of paragraph (a) shall not apply in respect of any punishment prescribed by section 82, 83, 84, 85 or 86.”

Amendment of section 99 of Act 91 of 1964, as amended by section 15 of Act 95 of 1965.

17. Section 99 of the principal Act is hereby amended by the addition of the following subsection:

“(4) (a) An agent (including a representative or associate of the principal) representing or acting for or on behalf of any exporter, manufacturer, supplier, shipper or other principal outside the Republic who exports goods to the Republic, shall be liable, in respect of any goods ordered through him or obtained by an importer by means of his services, for the fulfilment of all obligations imposed upon such exporter, manufacturer, supplier, shipper or other principal by

this Act, and to any penalties or forfeitures which may be incurred by such exporter, manufacturer, supplier, shipper or other principal under this Act.

- (b) Every agent of a class referred to in paragraph (a) and specified in the regulations for the purposes of this paragraph shall register himself with the Secretary and furnish such security as the Secretary may from time to time require for the due observance of the provisions of this Act: Provided that the Secretary may accept such security from any association of such agents approved by him which undertakes to give security on behalf of its members.
- (c) No agent referred to in paragraph (b) shall transact any business on behalf of any such exporter, manufacturer, supplier, shipper or other principal after a date specified by the Minister by notice in the *Gazette* unless he has complied with the provisions of paragraph (b).
- (d) The registration and operations of any agent referred to in paragraph (b) shall be subject to such conditions as the Secretary may impose by rule and the Secretary may cancel the registration of any agent who has persistently contravened or failed to comply with the provisions of this Act or who has committed an offence referred to in section 80, 83, 84, 85 or 86."

Substitution of section 101 of Act 91 of 1964.

18. The following section is hereby substituted for section 101 of the principal Act:

"Business accounts, documents, etc., to be available for inspection.

101. (1) (a) Any person carrying on any business in the Republic shall keep within the Republic in one of the official languages such books, accounts and documents relating to his transactions as the Minister may prescribe in the regulations and such books, accounts and documents shall be kept in such form and manner and shall be retained for such period as the Minister may so prescribe.

(b) Different provisions may be so prescribed in respect of different classes or kinds of books, accounts and documents and different classes of persons.

(2) Any person referred to in subsection (1) shall upon demand by the Controller or the Secretary produce to him such books, accounts or documents referred to in subsection (1) as he may require and such person shall render such returns or submit such particulars in connection with his transactions to the Secretary as he may from time to time require.

(3) The Minister may by regulation prescribe—

- (a) the books, accounts, documents, transactions or operations in respect of which a chartered accountant's certificate shall be produced to the Controller by such class of persons referred to in subsection (1) as he may so prescribe; and
- (b) the nature and form of such certificate and the intervals at which such a certificate shall be produced."

Amendment of section 102 of Act 91 of 1964, as amended by section 16 of Act 95 of 1965 and section 12 of Act 57 of 1966.

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

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

against him as an admission that he has at that time manufactured, imported, ordered, supplied, purchased, sold, dealt with or in or held in stock goods of that free on board price, domestic value, quantity, quality, nature, strength or other characteristic.”

Amendment of section 107 of Act 91 of 1964.

20. Section 107 of the principal Act is hereby amended—

(a) by the addition to subsection (2) of the following paragraph, the existing subsection becoming paragraph (a):

“(b) Whenever the Secretary considers it necessary for the purposes of paragraph (a) that any goods should be analysed he may direct that such goods be analysed by a person designated by him and that the analysis be done in accordance with a method determined by him.”; and

(b) by the substitution for subsection (3) of the following subsection:

“(3) The cost of analysis of any goods for the purposes of subsection (2) (a) shall be borne by the importer, exporter, manufacturer or owner of such goods except where the Secretary considers the analysis necessary for the purposes of subsection (2) (a) and the result of the analysis confirms the correctness of the declaration or bill of entry made or presented by such importer, exporter, manufacturer or owner in respect of such goods: Provided that the cost of analysis shall in no case be borne by the State where it is carried out in connection with any application for refund of duty or substitution of any entry or where the result of analysis shows that the goods in question were incorrectly or insufficiently described on the relative prescribed invoice.”

Amendment of section 112 of Act 91 of 1964.

21. Section 112 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) Wreck found in or brought into the Republic may, at any time after it has come under the control of the Secretary, be disposed of by him in the manner set forth in section 43, but shall otherwise be subject to the provisions of this Act.”

Amendment of Schedules Nos. 1 to 6, inclusive, to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966 and section 2 of Act 96 of 1967.

22. (1) Every notice issued under the provisions of section 48 (1), (2) or (3), section 55 (2) or (3) or section 75 (15) of the principal Act prior to the twenty-seventh day of March, 1968, is hereby repealed and Schedules Nos. 1, 2, 3, 4, 5 and 6 to that Act shall be construed as if the amendments made by any such notice had not been effected.

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

(3) Any amendment of Schedule No. 1, 2, 3, 4, 5 or 6 to the principal Act, made under the provisions of section 48, 55 or 75 of that Act after the twenty-sixth day of March, 1968, 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), (8) and (9) and to the heading of tariff heading No. 32.10, heading of tariff heading No. 39.02, tariff heading No. 39.03 and tariff item 104.20 referred to in Schedule No. 1 to this Act, tariff heading No. 15.04 in item 303.01, items 304.01, 304.02, 304.07 and 305.01, tariff heading No. 39.03 in item 306.04, item 306.10, tariff headings Nos. 28.56 and 39.03 in item 307.01, tariff heading No. 38.19 in item 307.08, item 307.09 and item 317.09 referred to in Schedule No. 3 to this Act, items 406.02, 406.05, 460.02, 460.03, 460.04, 460.05 and 460.06 referred to in Schedule No. 4 to this Act and item 521.00 referred to in Schedule No.

5 to this Act, shall be deemed to have come into operation on the twenty-seventh day of March, 1968.

(5) Subject to the provisions of section 58 (1) of the principal Act, this section, in so far as subsection (2) relates to tariff heading No. 27.10 and tariff item 105.10 referred to in Schedule No. 1 to this Act, shall be deemed to have come into operation on the twenty-seventh day of March, 1968.

(6) This section, in so far as subsection (2) relates to tariff heading No. 87.09 referred to in Schedule No. 1 to this Act, item 304.03 and tariff heading No. 25.26 in item 316.04 referred to in Schedule No. 3 to this Act, item 411.00 referred to in Schedule No. 4 to this Act and paragraph (2) of tariff item 104.20 in item 607.04.10 referred to in Schedule No. 6 to this Act, shall be deemed to have come into operation on the first day of January, 1965.

(7) This section, in so far as subsection (2) relates to tariff heading No. 39.02.40.23 referred to in Schedule No. 1 to this Act, shall be deemed to have come into operation on the nineteenth day of March, 1965.

(8) This section, in so far as subsection (2) relates to Note 04.00 to item 317.03 referred to in Schedule No. 3 to this Act, shall be deemed to have come into operation on the fourteenth day of June, 1966.

(9) This section, in so far as subsection (2) relates to tariff headings Nos. 04.04, 16.02, 16.04, 26.01, 32.04, 37.01, 37.02, 37.04, 37.08, 73.02, 84.53 and 84.55 referred to in Schedule No. 1 to this Act, shall be deemed to have come into operation on the first day of January, 1968.

(10) Paragraph (2) of tariff heading No. 87.07 in item 317.10 of Schedule No. 3 to the principal Act, as inserted by this Act, shall be construed as if during and in respect of the period from the first day of January, 1965, up to and including the ninth day of March, 1967, it had provided for a rebate of the full duty less 7% *ad valorem* on crane trucks for the manufacture of mobile cranes.

(11) Paragraph (3) of tariff heading No. 30.04 in item 206.03 of Schedule No. 2 to the principal Act shall be construed as if during the period from the first day of January, 1965, up to and including the sixth day of October, 1966, there had been included therein a provision providing for the exclusion of adhesive corn plasters from the description "adhesive plasters".

Short title. 23. This Act shall be called the Customs and Excise Amendment Act, 1968.

Schedule No. 1

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

I Tariff Heading	II Statistical Unit	III IV Rate of Duty		V Pre-ferential
		General	M.F.N.	
General Note I				
By the insertion in General Note I after the expression "'R' means rand;" of the expression "'S.A.E.' means Society of Automotive Engineers;"				
03.01	By the insertion after subheading No. 03.01.20 of the following:			
	"03.01.30 Freshwater fish of the species Tilapia	lb.	free"	
03.02	By the insertion after subheading No. 03.02.10 of the following:			
	"03.02.15 Freshwater fish of the species Tilapia	lb.	free"	
04.04	By the insertion after subheading No. 04.04.30 of the following:			
	"04.04.40 Cheese containing not less than 45 per cent by weight of milk fat in its water-free substance and being free from foreign fat, namely: Danbo, Danablu, Maribo, Samsoe, Havarti, Fynbo, Tybo, Elbo, Esrom, Molbo, Mycella	lb.	30% or 500c per 100 lb.	24% or 458½c per 100 lb. 24% or 416½c per 100 lb. (U.K.; N.Z.)"
16.02	By the substitution for subheading No. 16.02.10 of the following:			
	"16.02.10 Bacon	lb.	665c per 100 lb.	
	16.02.20 Ham	lb.	665c per 100 lb.	658c per 100 lb."
16.04	By the substitution for subheading No. 16.04.20 of the following:			
	"16.04.20 Caviar	lb.	30%	
	16.04.25 Caviar substitutes	lb.	30%	29%"
22.05	By the substitution for subheading No. 22.05.10 of the following:			
	"22.05.10 Unfortified still wine of a f.o.b. price per gal.:			
	.10 Not exceeding 150c	gal.	89c per gal.	
	.20 Exceeding 150c but not exceeding 300c	gal.	109c per gal.	
	.30 Exceeding 300c	gal.	129c per gal."	
26.01	By the substitution for subheading No. 26.01.70 of the following:			
	"26.01.70 Of vanadium, molybdenum or tantalum	lb.	10%	8%"
27.10	By the substitution in subheadings Nos. 27.10.60 and 27.10.65, respectively, for the words "Lubricating oils" of the words "Prepared lubricating oils".			
	By the insertion after subheading No. 27.10.65 of the following:			

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
27.10—Continued					
"27.10.67 Base oils for prepared lubricating oil, manufactured by the re-refining of used lubricating oil or other used oil	gal.	2½c per gal. with a maximum of 8%			
27.10.68 Other base oils for prepared lubricating oil	gal.	4c per 10 gal. with a maximum of 8%"			
27.12 By the substitution for subheadings Nos. 27.12.10 and 27.12.90 of the following:					
"27.12.10 Packed for retail sale"	lb.	40%	20%		
27.12.90 Other	lb.	15%	12½%"		
28.30 By the substitution for subheading No. 28.30.20 of the following:					
"28.30.20 Calcium chloride, magnesium chloride, anhydrous ferric chloride (perchloride of iron) and titanium tetrachloride	lb.	free"			
29.31 By the substitution for subheading No. 29.31.10 of the following:					
"29.31.05 Potassium xanthate	lb.	free			
29.31.10 Other xanthates (including isopropyl, amyl, butyl and ethyl xanthates)	lb.	free"			
32.04 By the substitution in subheading No. 32.04.10 for the rate of duty in Columns III and IV of the following:					
		"15%	8%"		
32.10 By the substitution in the Afrikaans text of heading No. 32.10 for the heading of the following:					
"Kleursels vir kunstenaars, studente en uithangbordskilders, tintingkleure, kleursels vir vermaaklikheidsdoeleindes en soortgelyke goedere, in tablette, buisies, potjies, bottels, bakkies of in dergelike vorms of verpakkings (met inbegrip van sodanige kleurstowwe in stalle of uitsette, met of sonder kwaste, palette of ander toebehoorsels):"					
By the insertion after subheading No. 32.10.10 of the following:					
"32.10.20 Students' and children's colours (including such colours in sets) with or without accessories	lb.	free"			
37.01 By the substitution for subheading No. 37.01.90 of the following:					
"37.01.90 Other	lb.	15%	9%"		
37.02 By the substitution for subheading No. 37.02.90 of the following:					
"37.02.90 Other	ft.	15%	9%"		
37.04 By the substitution for subheading No. 37.04.90 of the following:					
"37.04.90 Other	lb.	15%	14%"		
37.08 By the substitution for subheading No. 37.08.10 of the following:					

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
37.08—Continued				
"37.08.10 Packed for retail sale	lb.	15%	14%"	
38.11 By the insertion after subheading No. 38.11.70 of the following:				
"38.11.80 Molluscicides with N-tritylmorpholine as active ingredient	lb.	free"		
38.19 By the insertion after subheading No. 38.19.75 of the following:				
"38.19.80 Chemical energisers for non-explosive blasting equipment, containing as main ingredient potassium perchlorate	lb.	free		
38.19.85 Soda lime	lb.	free"		
Chapter 39				
By the substitution for Note 3 (a) to Chapter 39 of the following:				
"(a) Liquid or pasty, including emulsions, dispersions and solutions (excluding solutions in which the weight of the volatile organic solvent exceeds 50 per cent of the weight of the solution);"				
39.02 By the substitution in the English text of the heading to heading No. 39.02 for the word "polyethelene" of the word "polyethylene".				
By the substitution for subheading No. 39.02.40.23 of following:				
".23 Acrylonitrile-styrene and acrylonitrile-butadiene-styrene in blocks, lumps, powders and similar bulk forms	lb.	free"		
By the substitution for subheadings Nos. 39.02.50.51 and 39.02.50.52 of the following:				
".51 Plates, sheets, strip, film and foil, of a thickness not exceeding 0.002 in., unprinted	lb.	free		
.52 Plates, sheets, strip, film and foil, of a thickness exceeding 0.002 in. but not exceeding 0.009 in., unprinted	lb.	25% or 3½c per sq. yd. less 12½%		
.53 Other plates, sheets, strip, film and foil	lb.	20%"		
By the substitution for subheadings Nos. 39.02.90.51 and 39.02.90.52 of the following:				
".51 Vinyl chloride copolymers in plates, sheets, strip, film and foil, of a thickness not exceeding 0.002 in., unprinted	lb.	free		
.52 Vinyl chloride copolymers in plates, sheets, strip, film and foil, of a thickness exceeding 0.002 in. but not exceeding 0.009 in., unprinted	lb.	25% or 3½c per sq. yd. less 12½%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
39.02—Continued				
.53 Biaxially oriented polypropylene in plates, sheets, strip, film and foil	lb.	free		
.55 Other plates, sheets, strip, film and foil	lb.	20%''		
39.03 By the substitution in the English text of subheading No. 39.03.60 for the words "methyl cellulose; carboxy methyl cellulose; hydroxyethyl cellulose and benzyl cellulose" of the words "methylcellulose; carboxymethylcellulose; hydroxyethylcellulose and benzylcellulose".				
39.07 By the insertion after subheading No. 39.07.85 of the following:				
"39.07.87 Reflector lenses	no.	20% or 1c each'		
40.01 By the substitution for subheadings Nos. 40.01.10 and 40.01.90 of the following:				
"40.01.10 Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex.	lb.	free		
40.01.20 Crepe rubber soling sheet	lb.	5%		
40.01.90 Other	lb.	free''		
40.02 By the substitution for subheading No. 40.02.30.90 of the following:				
.20 Polybutadiene	lb.	free		
.30 Butyl rubber	lb.	free		
.50 Polychlorobutadiene	lb.	free		
.60 Polyisoprene rubber	lb.	free		
.90 Other	lb.	free''		
40.14 By the insertion after subheading No. 40.14.10 of the following:				
"40.14.15 Castrating rings	no.	20%''		
48.01 By the substitution for subheading No. 48.01.20 of the following:				
"48.01.20 Tissue paper (excluding cigarette paper), with a basis weight per sq. m. of less than 25 grm. and containing not less than 30 per cent mechanical wood pulp or straw (percentage of the fibrous content)	lb.	15%		
48.01.25 Other tissue paper (excluding cigarette paper); cellulose wadding	lb.	free''		
By the substitution for subheadings Nos. 48.01.50 and 48.01.51 of the following:				
"48.01.50 Kraft paper and paperboard, with a basis weight per sq. m. of less than 35 grm. (excluding tissue paper with a basis weight per sq. m. of less than 25 grm. and containing not less than 30 per cent mechanical wood pulp or straw (percentage of the fibrous content))	lb.	free		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>48.01—Continued</i>				
48.01.51 Kraft paper and paperboard, with a basis weight per sq. m. of 150 grm. or more and with a burst factor exceeding 22	lb.	5000c per 2000 lb. less 40 per cent of the f.o.b. price with a minimum of 10%"		
By the substitution for subheadings Nos. 48.01.60 and 48.01.61 of the following:				
"48.01.60 Imitation kraft and semi-chemical paper and paperboard, with a basis weight per sq. m. of less than 35 grm. (excluding tissue paper with a basis weight per sq. m. of less than 25 grm. and containing not less than 30 per cent mechanical wood pulp or straw (percentage of the fibrous content))	lb.	free		
48.01.61 Imitation kraft and semi-chemical paper and paperboard, with a basis weight per sq. m. of 150 grm. or more and with a burst factor exceeding 22	lb.	5000c per 2000 lb. less 40 per cent of the f.o.b. price with a minimum of 10%"		
Section XI				
By the substitution for Note 14 to Section XI of the following:				
"14. For the purposes of this Section the expression "poplin" means woven fabrics of silk, waste silk or noil silk, cotton or man-made fibres, with a weight per sq. yd. of less than 5 oz., containing single or plied yarn of a cotton count (in the unplied form) of 30's or finer and with a construction of 140 threads or more per sq. in., excluding:				
(a) Fabrics containing 100 per cent cellulosic fibres (continuous);				
(b) Fabrics containing 15 per cent or more wool or other animal hair;				
(c) Fabrics in a twill or sateen weave, dyed black;				
(d) Fabrics of a width not exceeding 33 in., whether plain or striped, specially designed for use as the distinctive traditional tribal dress of the Ovambo, Pondo, Shangaan, Tonga, Venda, Swazi or Zulu;				
(e) Fabrics of a value for duty purposes per sq. yd. exceeding 65c and of a weight per sq. yd. exceeding 4.5 oz., unprinted;				
(f) Fabrics commonly known as haircloth;				

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
Section XI—Continued				
(g) Fabrics stiffened with size or the like, commonly used for interlinings;				
(h) Indigo blue discharge print fabrics.				
15. For the purposes of this Section the expression "printed with scarf designs" means woven printed fabrics which are defined by pattern or which bear an indication in any manner where they should be cut for the purpose of hemming to form finished scarves, stoles or mufflers. Woven fabrics which merely need separation by cutting dividing threads and not requiring sewing or further fabrication are, however, excluded (heading No. 61.06)."				
50.09 By the substitution for subheadings Nos. 50.09.10 and 50.09.20 of the following:				
"50.09.10 Fabrics in which silk or waste silk predominates by weight (excluding poplin)	sq. yd.	25%		
50.09.15 Fabrics of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more (excluding poplin):				
.10 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
50.09.20 Other fabrics containing more than 50 per cent of cellulosic fibres (excluding poplin):				
.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
.15 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
.20 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	9c per sq. yd. (U.K.)
.30 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 120c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	
.40 Of a value for duty purposes per sq. yd. exceeding 120c but not exceeding 130c	sq. yd.	12½c per sq. yd.	free	
.50 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	free	

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>50.09—Continued</i>				
50.09.25 Fabrics of synthetic fibres, of a weight per sq. yd. of 4.2 oz. or more (excluding poplin):				
.10 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%"		
By the substitution for subheadings Nos. 50.09.30.20, 50.09.30.30 and 50.09.30.40 of the following:				
..20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
..30 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 120c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	
..40 Of a value for duty purposes per sq. yd. exceeding 120c but not exceeding 130c	sq. yd.	12½c per sq. yd.	free	
..50 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	free"	
By the substitution in subheading No. 50.09.40.10 for the rate of duty in Columns III and IV of the following:				
		"30% or 50c per sq. yd. less 20%	20% or 50c per sq. yd. less 20%"	
By the substitution in subheading No. 50.09.60 for the rate of duty in Columns IV and V of the following:				
			"10c per sq. yd.	10c per sq. yd. less 5% (U.K.)"
By the substitution for subheading No. 50.09.65.90 of the following:				
..30 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		
..40 Containing more than 50 per cent of cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
..50 Other, of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
..60 Containing more than 50 per cent of cellulosic fibres and of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12½c per sq. yd.		9½c per sq. yd. plus 10% (U.K.)

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>50.09—Continued</i>				
.70 Other, of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		
.90 Other	sq. yd.	10% or 34c per sq. yd. less 50%"		
50.10 By the substitution for subheadings Nos. 50.10.10 and 50.10.20 of the following:				
"50.10.10 Fabrics in which noil silk predominates by weight (excluding poplin)	sq. yd.	25%		
50.10.15 Fabrics of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more (excluding poplin):				
.10 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
50.10.20 Other fabrics containing more than 50 per cent of cellulosic fibres (excluding poplin):				
.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
.15 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
.20 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	9c per sq. yd. (U.K.)
.30 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 120c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	
.40 Of a value for duty purposes per sq. yd. exceeding 120c but not exceeding 130c	sq. yd.	12½c per sq. yd.	free	
.50 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	free	
50.10.25 Fabrics of synthetic fibres, of a weight per sq. yd. of 4.2 oz. or more (excluding poplin):				
.10 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>50.10—Continued</i>				
.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%”		
By the substitution for subheadings Nos. 50.10.30.20, 50.10.30.30 and 50.10.30.40 of the following:				
“.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
.30 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 120c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	
.40 Of a value for duty purposes per sq. yd. exceeding 120c but not exceeding 130c	sq. yd.	12½c per sq. yd.	free	
.50 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	free”	
By the substitution in subheading No. 50.10.40.10 for the rate of duty in Columns III and IV of the following:				
		“30% or 50c per sq. yd. less 20%	20% or 50c per sq. yd. less 20%”	
By the substitution in subheading No. 50.10.60 for the rate of duty in Columns IV and V of the following:				
			“10c per sq. yd.	10c per sq. yd. less 5% (U.K.)”
By the substitution for subheading No. 50.10.65.90 of the following:				
“.30 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		
.40 Containing more than 50 per cent of cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
.50 Other, of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
.60 Containing more than 50 per cent of cellulosic fibres and of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12½c per sq. yd.		9½c per sq. yd. plus 10% (U.K.)
.70 Other, of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		
.90 Other	sq. yd.	10% or 34c per sq. yd. less 50%”		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
51.01 By the substitution for headings Nos. and 51.01 and 51.02 of the following: 51.02				
"51.01 Yarn of man-made fibres (continuous), not put up for retail sale:				
51.01.10 Stretch or bulked yarns:				
.10 Of polyester fibres	lb.	45c per lb.		
.20 Of polyamide fibres, undyed	lb.	20% or 140c per lb. less the f.o.b. price		
.30 Of polyamide fibres, dyed	lb.	20% or 180c per lb. less the f.o.b. price		
.40 Of other synthetic fibres	lb.	10%	5%	
.50 Of cellulosic fibres	lb.	free		
.90 Other	lb.	10%	5%	
51.01.20 Prepared sewing yarn	lb.	10%	5%	
51.01.50 Other, with a tenacity of less than 6 gm. per denier:				
.10 Of polyester fibres, less than 70 denier	lb.	free		
.20 Of polyester fibres, 70 denier or more	lb.	15%		
.30 Of polyamide fibres, less than 40 denier	lb.	15% or 112c per lb. less the f.o.b. price		
.40 Of twisted polyamide fibres, 40 denier or more but less than 70 denier	lb.	15% or 125c per lb. less the f.o.b. price		
.50 Of polyamide fibres, not twisted, 40 denier or more but less than 70 denier	lb.	15% or 92c per lb. less the f.o.b. price		
.60 Of trilobal polyamide fibres, 70 denier or more	lb.	15% or 97c per lb. less the f.o.b. price		
.70 Of polyamide fibres, not trilobal, 70 denier or more	lb.	15% or 83c per lb. less the f.o.b. price		
.75 Of other synthetic fibres	lb.	10%	5%	
.80 Of cellulosic fibres	lb.	free		
.90 Other	lb.	10%	5%	
51.01.90 Other, with a tenacity of 6 gm. per denier or more:				
.10 Of polyester fibres	lb.	10%	5%	
.20 Of polyamide fibres	lb.	15%		
.30 Of other synthetic fibres	lb.	10%	5%	
.40 Of cellulosic fibres	lb.	free		
.90 Other	lb.	10%	5%	

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
51.02 Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:				
51.02.10 Monofil of polyamide material, with a tenacity of less than 6 grm. per denier:				
.10 Of less than 20 denier	lb.	15% or 166c per lb. less the f.o.b. price		
.20 Of 20 denier or more	lb.	15% or 143c per lb. less the f.o.b. price		
51.02.20 Monofil of polyamide material, with a tenacity of 6 grm. per denier or more	lb.	15%		
51.02.50 Of synthetic fibre materials (excluding monofil of polyamide material)	lb.	10%	5%	
51.02.90 Of regenerated fibre materials	lb.	5%		
51.04 By the substitution in subheading No. 51.04.10 for the rate of duty in Column III of the following:		"15%"		
By the substitution for the heading of subheading No. 51.04.30 of the following:				
"Fabrics containing more than 50 per cent of cellulosic fibres, woven wholly or partly from coloured yarns forming check patterns or stripes and of a weight per sq. yd. not exceeding 4 oz. (excluding poplin):"				
By the substitution for the heading of subheading No. 51.04.40 of the following:				
"Crepe fabrics, seersucker fabrics and fabrics with a permanent embossed finish, unprinted, containing more than 50 per cent cellulosic fibres (excluding poplin):"				
By the substitution for the heading of subheading No. 51.04.60 of the following:				
"Printed fabrics (excluding indigo blue discharge print fabrics, fabrics printed with scarf designs and poplin) of a f.o.b. price per lb. not exceeding 110c:"				
By the substitution for the heading of subheading No. 51.04.61 of the following:				
"Printed fabrics (excluding indigo blue discharge print fabrics, fabrics printed with scarf designs and poplin) of a f.o.b. price per lb. exceeding 110c:"				
By the insertion after subheading No. 51.04.61 of the following:				
"51.04.62 Fabrics printed with scarf designs (excluding indigo blue discharge print fabrics):"				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
51.04—Continued				
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	15c per sq. yd.		12c per sq. yd. plus 10% (U.K.)
.90 Other	sq. yd.	15c per sq. yd.		
51.04.65 Poplin:				
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
.20 Other, of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
.30 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12½c per sq. yd.		9½c per sq. yd. plus 10% (U.K.)
.40 Other, of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		
.90 Other	sq. yd.	10% or 34c per sq. yd. less 50%		
51.04.70 Other fabrics of synthetic fibres containing discontinuous fibres, of a weight per sq. yd. of 4.2 oz. or more:				
.10 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
By the substitution for subheadings Nos. 51.04.80.20, 51.04.80.30 and 51.04.80.40 of the following:				
“.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
.30 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 120c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	
.40 Of a value for duty purposes per sq. yd. exceeding 120c but not exceeding 130c	sq. yd.	12½c per sq. yd.	free	
.50 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	free	
By the substitution for subheading No. 51.04.90 of the following:				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
51.04—Continued				
"51.04.85 Other fabrics of cellulosic fibres containing discontinuous fibres and 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more:				
.10 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
51.04.90 Other fabrics containing more than 50 per cent of cellulosic fibres:				
.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
.15 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
.20 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	9c per sq. yd. (U.K.)
.30 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 120c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	
.40 Of a value for duty purposes per sq. yd. exceeding 120c but not exceeding 130c	sq. yd.	12½c per sq. yd.	free	
.50 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	free"	
By the substitution for subheadings Nos. 51.04.99.20, 51.04.99.30 and 51.04.99.40 of the following:				
“.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
.30 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 120c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	
.40 Of a value for duty purposes per sq. yd. exceeding 120c but not exceeding 130c	sq. yd.	12½c per sq. yd.	free	
.50 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	free"	
53.11 By the substitution in subheading No. 53.11.10.90 for the rate of duty in Columns III and IV of the following:				
		"30% or 50c per sq. yd. less 20%	20% or 50c per sq. yd. less 20%"	

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
55.05 By the substitution for subheading No. 55.05.70 of the following: "55.05.70 Mercerised knitting yarn"	lb.	15%"		
55.09 By the substitution for the heading of subheading No. 55.09.40 of the following: "Crepe fabrics, seersucker fabrics and fabrics with a permanent embossed finish (excluding poplin), unprinted:" By the substitution for the heading of subheading No. 55.09.41 of the following: "Glazed fabrics commonly used as window blind material (excluding poplin):" By the insertion in the heading of subheading No. 55.09.50 after the expression "3.5 oz. or more" of the expression "(excluding poplin)". By the substitution for subheadings Nos. 55.09.50.10, 55.09.50.20, 55.09.50.50 and 55.09.50.90 of the following:				
".10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	7½c per sq. yd. less 5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.	7½c per sq. yd. less 5% (U.K.)
.50 Other, of a f.o.b. price per sq. yd. not exceeding 120c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
.90 Other	sq. yd.	15c per sq. yd.	free"	
By the substitution for subheading No. 55.09.65.90 of the following:				
".30 Of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		
.90 Other	sq. yd.	10% or 34c per sq. yd. less 50%"		
By the substitution for subheading No. 55.09.66.90 of the following:				
".30 Of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		
.90 Other	sq. yd.	10% or 34c per sq. yd. less 50%"		
By the substitution for the heading of subheading No. 55.09.79 of the following: "Figured fabrics, damask fabrics and broche fabrics (excluding poplin), unbleached, not mercerised:" By the substitution in subheading No. 55.09.79.20 for the rate of duty in Columns IV and V of the following:				
			"10c per sq. yd.	10c per sq. yd. less 5% (U.K.)"

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
55.09—Continued				
By the substitution for the heading of subheading No. 55.09.80 of the following:				
"Figured fabrics, damask fabrics and broche fabrics (excluding unbleached fabrics and poplin):"				
By the substitution in subheading No. 55.09.80.20 for the rate of duty in Columns IV and V of the following:				
			"10c per sq. yd.	10c per sq. yd. less 5% (U.K.)"
By the substitution in subheading No. 55.09.90.20 for the rate of duty in Columns IV and V of the following:				
			"10c per sq. yd.	10c per sq. yd. less 5% (U.K.)"
By the substitution in subheading No. 55.09.99.20 for the rate of duty in Columns IV and V of the following:				
			"10c per sq. yd.	10c per sq. yd. less 5% (U.K.)"
56.07 By the substitution for subheading No. 56.07.20 of the following:				
"56.07.20 Fabrics containing more than 50 per cent cellulosic fibres and containing 15 per cent or more carded wool or other carded animal hair (excluding fabrics containing combed wool or other combed animal hair), unprinted:				
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12½c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
.90 Other	sq. yd.	20% or 12½c per sq. yd.	20%"	
By the insertion in the heading of subheading No. 56.07.30 after the word "excluding" of the words "poplin and".				
By the substitution for the heading of subheading No. 56.07.40 of the following:				
"Crepe fabrics, seersucker fabrics and fabrics with a permanent embossed finish (excluding poplin), unprinted, containing more than 50 per cent cellulosic fibres:"				
By the insertion in the heading of subheading No. 56.07.50 after the expression "3.5 oz. or more" of the expression "(excluding poplin)".				
By the substitution for the heading of subheading No. 56.07.60 of the following:				
"Printed fabrics (excluding indigo blue discharge print fabrics, fabrics printed with scarf designs and poplin) of a f.o.b. price per lb. not exceeding 110c:"				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
56.07—Continued				
By the deletion in subheadings Nos. 56.07.60.10, 56.07.60.30 and 56.07.60.90 of the expression "(excluding poplin)".				
By the substitution for the heading of subheading No. 56.07.61 of the following:				
"Printed fabrics (excluding indigo blue discharge print fabrics, fabrics printed with scarf designs and poplin) of a f.o.b. price per lb. exceeding 110c:"				
By the deletion in subheadings Nos. 56.07.61.10 and 56.07.61.90 of the expression "(excluding poplin)".				
By the insertion after subheading No. 56.07.61 of the following:				
"56.07.62 Fabrics printed with scarf designs (excluding indigo blue discharge print fabrics):				
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	15c per sq. yd.		12c per sq. yd. plus 10% (U.K.)
.90 Other	sq. yd.	15c per sq. yd."		
By the substitution for subheading No. 56.07.63 of the following:				
"56.07.63 Poplin:				
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
.20 Other, of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
.30 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12½c per sq. yd.		9½c per sq. yd. plus 10% (U.K.)
.40 Other, of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 45c	sq. yd.	12½c per sq. yd.		
.90 Other	sq. yd.	10% or 34c per sq. yd. less 50%"		
By the deletion of subheadings Nos. 56.07.65, 56.07.70 and 56.07.71.				
By the substitution for the heading of subheading No. 56.07.79 of the following:				
"Other fabrics of synthetic fibres containing 15 per cent or more wool (excluding combed wool), of a weight per sq. yd. of 6.6 oz. or more:"				
By the substitution for subheadings Nos. 56.07.80 and 56.07.90 of the following:				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>56.07—Continued</i>				
"56.07.80 Other fabrics of synthetic fibres of a weight per sq. yd. of 4.2 oz. or more:				
.10 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
56.07.85 Other fabrics of synthetic fibres:				
.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	
.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
.30 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 120c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	
.40 Of a value for duty purposes per sq. yd. exceeding 120c but not exceeding 130c	sq. yd.	12½c per sq. yd.	free	
.90 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	free	
56.07.87 Other fabrics of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more:				
.10 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 52c	sq. yd.	80% less 7c per sq. yd.		
.20 Of a value for duty purposes per sq. yd. exceeding 52c	sq. yd.	20% or 65c per sq. yd. less 60%		
56.07.90 Other fabrics containing more than 50 per cent of cellulosic fibres:				
.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
.15 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	7c per sq. yd. plus 10% (U.K.)
.20 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 30c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	9c per sq. yd. (U.K.)
.30 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 120c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
56.07—Continued				
.40 Of a value for duty purposes per sq. yd. exceeding 120c but not exceeding 130c	sq. yd.	12½c per sq. yd.	free	
.90 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	free"	
By the substitution for subheadings Nos. 56.07.99.20, 56.07.99.30 and 56.07.99.90 of the following:				
.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	10c per sq. yd.	
.30 Of a value for duty purposes per sq. yd. exceeding 24c but not exceeding 120c	sq. yd.	12½c per sq. yd.	12c per sq. yd. less 10%	
.40 Of a value for duty purposes per sq. yd. exceeding 120c but not exceeding 130c	sq. yd.	12½c per sq. yd.	free	
.90 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	free"	
58.07 By the insertion in the heading of heading No. 58.07 after the words "Chenille yarn" of the expression "(including flock chenille yarn)".				
By the substitution for subheading No. 58.07.90 of the following:				
"58.07.90 Other.	lb.	30%"		
60.01 By the substitution for the heading of subheading No. 60.01.10 of the following:				
"Of cotton (excluding pyjama girdling and open-work fabrics similar to lace or net fabrics):"				
By the substitution for the description in Column I of subheading No. 60.01.40 of the following:				
"Of cellulosic fibres (excluding open-work fabrics similar to lace or net fabrics)"				
By the substitution for subheading No. 60.01.50 of the following:				
"60.01.50 Of polyamide and polyester fibres (excluding open-work fabrics similar to lace or net fabrics):				
.10 Printed or flocked	sq. yd.	10%		
.20 Of stretch or bulked yarns of polyester fibres (excluding printed or flocked	sq. yd.	35c per sq. yd.		
.90 Other	sq. yd.	18c per sq. yd. less 50 per cent of the f.o.b. price with a minimum of 25%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
60.01—Continued				
60.01.60 Of other synthetic fibres (excluding open-work fabrics similar to lace or net fabrics):				
.10 Printed or flocced	sq. yd.	10%		
.80 Other, of a value for duty purposes per sq. yd. not exceeding 40c	sq. yd.	10% plus 6c per sq. yd.		
.90 Other, of a value for duty purposes per sq. yd. exceeding 40c	sq. yd.	25%		
By the substitution for subheading No. 60.01.80 of the following:				
"60.01.80 Open-work fabrics similar to lace or net fabrics	sq. yd.	25%		20% (U.K.)"
65.05 By the substitution for subheading No. 65.05.30 of the following:				
"65.05.30 Berets	no.	30% or 50c per doz. plus 5%	25% or 50c per doz."	
68.04 By the substitution for subheading No. 68.04.20 of the following:				
"68.04.20 Of emery or corundum	lb.	15%"		
68.05 By the substitution for subheading No. 68.05.20 of the following:				
"68.05.20 Of emery or corundum	lb.	15%"		
68.06 By the substitution for subheading No. 68.06.10 of the following:				
"68.06.10 Of emery or corundum	lb.	15%"		
73.02 By the substitution for subheading No. 73.02.90 of the following:				
"73.02.90 Other	lb.	20%	19%"	
73.05 By the substitution in subheading No. 73.05.50 for the rate of duty in Column III of the following:				
		"free"		
73.15 By the substitution in subheading No. 73.15.01.30 for the rate of duty in Column III of the following:				
		"20%"		
By the substitution for subheading No. 73.15.05.30 of the following:				
".40 Slabs and sheet bars, of stainless steel	lb.	20%		
.50 Other, of stainless steel	lb.	free"		
By the substitution in subheading No. 73.15.15.30 for the rate of duty in Columns III and V of the following:				
		"20%		17% (U.K.)"
By the substitution in subheading No. 73.15.40.30 for the rate of duty in Columns III and V of the following:				
		"20%		17% (U.K.)"
By the substitution for subheading No. 73.15.41.30 of the following:				
".40 Of stainless steel, of a thickness not less than 0.5 mm.	lb.	20%		17% (U.K.)"

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.15—Continued				
.50 Other, of stainless steel	lb.	3%		free (U.K.)"
By the substitution in subheading No. 73.15.57 for the rate of duty in Column III of the following:		"20%"		
By the substitution for subheadings Nos. 73.15.60.10, 73.15.60.20, 73.15.60.30 and 73.15.60.40 of the following:				
".05 Of a thickness exceeding 50 mm.	lb.	free		
".15 Of a thickness exceeding 4.75 mm. but not exceeding 50 mm.	lb.	20%		
".20 Of a thickness not exceeding 4.75 mm. but not less than 3 mm.	lb.	20%		
".30 Of a thickness less than 3 mm. but not less than 1.257 mm.	lb.	20%		17% (U.K.)
".35 Of a thickness less than 1.257 mm. but not less than 0.5 mm.	lb.	20%		17% (U.K.)
".45 Of a thickness less than 0.5 mm. but exceeding 0.386 mm.	lb.	3%		free (U.K.)"
73.29 By the substitution for subheading No. 73.29.40 of the following:				
"73.29.40 Other transmission chain:				
".10 Not cut to length	lb.	free		
".20 Other (including parts of transmission chain)	lb.	free		
73.29.45 Conveyor and elevator chain; parts thereof	lb.	free"		
76.16 By the insertion after subheading No. 76.16.70 of the following:				
"76.16.80 Venetian blinds	lb.	10%"		
82.01 By the substitution for subheading No. 82.01.10 of the following:				
"82.01.10 Axes:				
".10 Hatchets with steel handles	no.	20%		
".90 Other	no.	3%"		
82.02 By the insertion after subheading No. 82.02.80 of the following:				
"82.02.85 Other saw blades (excluding toothless saw blades)	no.	free		
82.02.87 Saw banding, whether or not cut to length, and endless sawbands, serrated	lb.	5%	3%	free (U.K.)"
82.03 By the substitution for heading No. 82.03 of the following:				
"82.03 Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating				

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
82.03—Continued				
punches; pipe cutters; spanners and wrenches (excluding tap wrenches); files and rasps:				
82.03.10	no.	23%		20% (U.K.; Canada)
82.03.20	no.	23%		20% (U.K.; Canada)
82.03.30	no.	23%		20% (U.K.; Canada)
82.03.40	no.	23%		20% (U.K.; Canada)
82.03.50	no.	23%		20% (U.K.; Canada)
82.03.90	no.	3%		free (U.K.; Canada)"
82.04 By the insertion after subheading No. 82.04.10 of the following:				
"82.04.20	no.	23%		20% (U.K.; Canada)"
83.04 By the substitution for subheading No. 83.04.10 of the following:				
"83.04.10 Filing cabinets:				
.10	no.	25%	22½%	
.90	no.	25%"		
Section XVI				
By the insertion after Note 7 to Section XVI of the following:				
"8. A reference in this Section to "portable" or to "mobile" is deemed to relate to machinery or other goods, irrespective of the weight or construction thereof, which can readily be moved, carried, transferred or conveyed by any means, for use on different premises and				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>Section XVI—Continued</i>				
which are not for any reason in connection with the operation of the machinery or other goods, required to be attached permanently to a fixed base."				
84.11 By the insertion after subheading No. 84.11.20 of the following:				
"84.11.25 Inlet and exhaust valves for piston type compressors and vacuum pumps	no.	5%	3%	free (U.K.)"
84.15 By the substitution for the heading of subheading No. 84.15.60 of the following:				
"Absorption type units and parts thereof:"				
84.18 By the insertion after subheading No. 84.18.70.10 of the following:				
".20 Air filters of the heavy duty dry type, without elements, of a kind fitted with precleaner and dust discharge valve	no.	free"		
84.41 By the substitution for subheading No. 84.41.10 of the following:				
"84.41.10 Domestic type sewing machines; parts thereof:				
.05 Sewing machines, hand-press-type, of a weight not exceeding 5 oz. each	no.	20%		
.10 Other sewing machines	no.	600c each		
.20 Arm pieces and base-plates	no.	250c each		
.90 Other	no.	free"		
By the substitution for subheading No. 84.41.40 of the following:				
"84.41.40 Furniture specially designed for domestic sewing machines	no.	20%"		
84.53 By the substitution for subheading No. 84.53.10 of the following:				
"84.53.10 Electronic data processing machines:				
.10 Digital computers	no.	5%	4%	
.20 Statistical or accounting machines	no.	5%	4%	
84.53.20 Other statistical or accounting machines	no.	5%	4%"	
84.55 By the insertion after subheading No. 84.55.30 of the following:				
"84.55.40 Of electronic digital computers	lb.	5%	4%	
84.55.50 Of statistical or accounting machines operated in conjunction with punched cards (excluding parts of computers)	lb.	5%	4%"	
84.62 By the substitution for heading No. 84.62 of the following:				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.62—Continued				
"84.62 Ball, roller or needle roller bearings:				
84.62.10 Single row radial ball bearings (excluding angular contact ball bearings) and single row tapered roller bearings, with an outside diameter of not less than 31 mm. but not exceeding 90 mm.	no.	30%		27% (U.K.)
84.62.90 Other	no.	5%	3%	free (U.K.)"
84.64 By the substitution for subheading No. 84.64.20 of the following:				
"84.64.20 Identifiable for use solely or principally with machinery, plant, stationary engines or tractors (excluding road tractors)	lb.	free"		
85.01 By the substitution for subheading No. 85.01.20.10 of the following:				
"10 Fractional horse power motors of not less than $\frac{1}{4}$ h.p., of voltages from 220 to 440 and of a motor speed of not less than 900 but not exceeding 2,800 revolutions per minute (excluding repulsion induction motors, motors equipped with brakes and clutches, motors with adjustable speeds and 2/18 pole reversible motors)	no.	30%		25% (U.K.)"
By the substitution for subheading No. 85.01.30.10 of the following:				
"10 Single-phase, fractional horse power of not less than $\frac{1}{4}$ h.p., of voltages from 220 to 440 and of a motor speed of not less than 900 but not exceeding 2,800 revolutions per minute (excluding motors marked or identifiable as flame-proof or explosion-proof, submersible motors, a.c. commutator and synchronous motors, repulsion induction motors, motors equipped with gear-boxes, motors equipped with brakes and clutches, motors with adjustable speeds and 2/18 pole reversible motors)	no.	30%		25% (U.K.)"
By the substitution for subheading No. 85.01.40 of the following:				
"85.01.40 Transformers rated at 5 kva. or more and not exceeding 47,500 kva. and of a maximum working voltage of 145 kv. (excluding transformers rated at more than 15,000 kva. and of a rated secondary voltage not exceeding 500 volts)	no.	20%		15% (U.K.)"

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
85.03 By the substitution for heading No. 85.03 of the following:				
"85.03 Primary cells and primary batteries:				
85.03.10 Cylindrical primary cells:				
.10 With a cross-section exceeding $\frac{1}{4}$ in. but not exceeding $1\frac{1}{2}$ in.	no.	10% and in addition 250c per 100 less 60%		250c per 100 less 60% (U.K.; Canada)
.20 With a cross-section exceeding $1\frac{1}{2}$ in.	no.	10% and in addition 320c per 100 less 60%		320c per 100 less 60% (U.K.; Canada)
.90 Other	no.	30%		20% (U.K.; Canada)
85.03.90 Other	no.	30%		20% (U.K.; Canada)"
85.11 By the substitution for subheading No. 85.11.10 of the following:				
"85.11.10 Portable (excluding soldering irons)	no.	5%	3%	free (U.K.)
85.11.15 Soldering irons	no.	3%		free (U.K.; Canada)"
85.15 By the substitution for subheading No. 85.15.80 of the following:				
"85.15.80 Ferrite rods	no.	12½%		7½% (U.K.)
85.15.85 Parts (excluding cabinets and ferrite rods)	no.	12½%		7½% (U.K.)"
85.20 By the substitution for subheading No. 85.20.30 of the following:				
"85.20.30 Discharge lamps (including fluorescent type):				
.10 Fluorescent lamps (excluding those with a nominal current consumption of 1,500 milliamperes, cold cathode type with a length of 6 ft. or more and with a diameter not exceeding 1 in. and non-linear type)	no.	25%		20% (U.K.)
.90 Other	no.	15%		10% (U.K.)"
87.06 By the substitution for subheading No. 87.06.57 of the following:				
"87.06.57 Wheels used with pneumatic tyres:				
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free		
.20 Other, with one piece drop centre rims	lb.	20% or 5c per lb.		
.90 Other	lb.	20%"		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.09 By the substitution for subheading No. 87.09.10 of the following:				
"87.09.10 Motor cycles (including auto-cycles) with an engine capacity of less than 50 c.c.	no.	15%		10% (U.K.)"
87.14 By the substitution for subheading No. 87.14.45 of the following:				
"87.14.45 Wheels used with pneumatic tyres, suitable for trailers and similar vehicles:				
.10 With one piece drop centre rims	lb.	20% or 5c per lb.		
.90 Other	lb.	20%"		
90.16 By the substitution for subheading No. 90.16.20.10 of the following:				
".10 Straight edged levels, of a f.o.b. price not exceeding R10 each and of a length exceeding 12 in.	no.	23%		20% (U.K.; Canada)"
".15 Micrometers, callipers, gauges, tape measures, measuring rods and the like, bubble levels (excluding those mentioned in subheading No. 90.16.20.10) and plumb-lines	no.	3%		free (U.K.; Canada)"
90.17 By the substitution for subheading No. 90.17.20 of the following:				
"90.17.20 Hypodermic needles (including dental injection needles):				
.10 Without hubs	no.	15%		
.90 Other	no.	5c per doz.		
90.17.30 Disposable hypodermic syringes of artificial plastic material, with or without needles (excluding those filled with injectable preparations)	no.	25%"		
93.06 By the substitution for subheadings Nos. 93.06.10 and 93.06.50 of the following:				
"93.06.10 Parts of air, spring and similar pistols, rifles and guns	no.	15%	10%	
93.06.20 Barrels for single barrel rifles of a calibre not exceeding .22 in. and for single barrel shot-guns of a calibre not exceeding .420 in.	no.	150c per barrel		
93.06.30 Barrels for double barrel rifles of a calibre not exceeding .22 in. and for double barrel shotguns of a calibre not exceeding .420 in.	no.	100c per barrel		
93.06.40 Barrels for single barrel rifles of a calibre exceeding .22 in. and for single barrel shot-guns of a calibre exceeding .420 in.	no.	15% plus 200c per barrel		

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
93.06—Continued				
93.06.50 Barrels for double barrel rifles of a calibre exceeding .22 in. and for double barrel shotguns of a calibre exceeding .420 in.	no.	15% plus 150c per barrel		
93.06.60 Barrels for combination shotguns and rifles of a calibre not exceeding .420 in. and .22 in., respectively	no.	100c per barrel		
93.06.70 Barrels for combination shotguns and rifles, of a calibre exceeding .420 in. or .22 in., respectively	no.	15% plus 150c per barrel		
93.06.80 Barrels for revolvers and pistols falling within heading No. 93.02	no.	15% plus 50c per barrel		
93.06.90 Other parts	no.	20%"		
93.07 By the substitution for subheading No. 93.07.30 of the following:				
"93.07.30 Cartridges of .22 in. calibre, rimfire type	no.	35%"		
94.03 By the substitution for subheading No. 94.03.10 of the following:				
"94.03.10 Filing cabinets; parts thereof:				
.10 Of steel	no.	25%	22½%	
.90 Other	no.	25%"		
98.03 By the insertion after subheading No. 98.03.20 of the following:				
"98.03.30 Fountain pens including sets	no.	20%	17½%"	
98.05 By the substitution for subheadings Nos. 98.05.20 and 98.05.30 of the following:				
"98.05.20 Crayons and pastels	no.	20%		
98.05.30 Writing and drawing chalks	no.	20%"		

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.15	By the substitution for tariff items 104.15.10, 104.15.20 and 104.15.30 of the following: "104.15.10 Unfortified still wine	6c per gal.	6c per gal."
104.20	By the substitution in the Afrikaans text of tariff item 104.20.40 for the word "byvoegde" of the word "bygevoegde".		
105.10	By the insertion after tariff item 105.10.40 of the following: "105.10.50 Base oils for prepared lubricating oil and base oils in prepared lubricating oil manufactured in the Republic (excluding such oils obtained from re-refining of used lubricating oil or other used oil in the Republic)	1c per gal.	1c per gal."

Schedule No. 2

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

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
205.03	By the substitution in both cases for the name of the territory appearing in Column IV against paragraphs (1) and (2) of tariff heading No. 27.13 of the following:		"Indonesia Malaysia Singapore U.S.A."
206.01	By the substitution for tariff heading No. 28.17 of the following: "28.17 Sodium hydroxide (caustic soda)		Belgium Czech. E. Germ. France Italy Japan Netherlands Poland Sweden U.K. U.S.A. W. Germ."
207.01	By the substitution for paragraph (1) of tariff heading No. 39.02 of the following: "(1) Ethylene polymers and copolymers: (a) With a specific gravity not exceeding 0.940: (i) Liquid or paste (ii) Blocks, lumps, powders and similar bulk forms (b) Polyethylene tubes		Canada Italy U.K. U.S.A. Canada Italy U.K. U.S.A. Austria Italy U.K. W. Germ."
215.01	By the substitution for paragraph (1) of tariff heading No. 73.32 of the following: "(1) Bolts and nuts (including bolt ends and screw studs, but excluding those identifiable for use in aircraft)	401	Belgium France Italy Netherlands Sweden U.K. W. Germ."
216.02	By the substitution for paragraph (1) of tariff heading No. 85.01 of the following: "(1) Motors, three-phase, 1 h.p. or more (excluding motors marked or identifiable as flame-proof or explosion-proof, submersible motors and a.c. commutator and synchronous motors) By the insertion after paragraph (2) of tariff heading No. 85.20 of the following: "(3) Fluorescent lamps (excluding those with a nominal current consumption of 1,500 milliamperes, cold cathode type with a length of 6 ft. or more and with a diameter not exceeding 1 in. and non-linear type)		Austria Belgium Sweden U.K. W. Germ." U.K. U.S.A."
220.05	By the insertion after tariff heading No. 98.03 of the following: "98.05 Wood-cased blacklead and copying pencils	401	W. Germ."
230.01	By the deletion of item 230.01.		

Schedule No. 3

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

I Item	II Tariff Heading and Description	III Extent of Rebate
301.02	By the substitution for the number of tariff heading No. 60.01 of the number "55.09".	
303.01	By the substitution in tariff heading No. 15.04 for the words "Commerce and Industries" of the word "Industries".	
	By the insertion after tariff heading No. 15.07 of the following: "15.15 Unrefined (yellow) beeswax, for the manufacture of refined or bleached beeswax"	Full duty"
	By the insertion after tariff heading No. 27.10 of the following: "28.54 Hydrogen peroxide, for the manufacture of epoxidized vegetable oils"	Full duty"
	By the insertion after tariff heading No. 29.02 of the following: "29.14 Formic acid, for the manufacture of epoxidized vegetable oils"	Full duty"
304.01	By the substitution in tariff heading No. 20.02 for the words "Commerce and Industries" of the word "Industries".	
304.02	By the substitution in tariff heading No. 17.01 for the words "Commerce and Industries" of the word "Industries".	
304.03	By the insertion after tariff heading No. 18.06 of the following: "39.07 Small articles of a f.o.b. price per gross not exceeding R1, for Christmas stockings, Christmas crackers and surprise packets"	Full duty"
	By the substitution for tariff heading No. 71.16 of the following: "71.16 Small articles of a f.o.b. price per gross not exceeding R1 and charms (excluding those of precious metal), for Christmas stockings, Christmas crackers and surprise packets"	Full duty"
304.07	By the substitution in tariff heading No. 20.02 for the words "Commerce and Industries" of the word "Industries".	
305.01	By the substitution in the English text of tariff heading No. 39.03 for the words "methyl cellulose" of the word "methyl-cellulose".	
306.01	By the insertion after paragraph (2) of tariff heading No. 27.10 of the following: "(3) Petroleum naphtha, for use as fuel in the manufacture of ammonia"	Full duty less 1666c per 1000 gal."
	By the insertion after tariff heading No. 28.17 of the following: "28.28 Hydrazine hydrate, for the manufacture of isonicotinic acid hydrazide"	Full duty"
	By the deletion of tariff heading No. 28.30.	
	By the substitution for tariff heading No. 29.35 of the following: "29.35 (1) 5-Nitrofurfuraldehyde diacetate, for the manufacture of furazolidone, nitrofurazone and nitrofurantoin"	Full duty
	(2) 4-Cyanopyridine, for the manufacture of isonicotinic acid hydrazide	Full duty
	(3) Pyrazinoic acid, for the manufacture of pyrazinamide	Full duty"
	By the insertion after tariff heading No. 38.19 of the following: "39.03 Methylcellulose, for the manufacture of flocculants"	Full duty"
306.03	By the insertion after tariff heading No. 39.07 of the following:	

I Item	II Tariff Heading and Description	III Extent of Rebate
306.03	— <i>Continued</i> "59.12 Adhesive plasters, for the manufacture of products for the treatment of foot ailments"	Full duty less 17½%"
306.04	By the insertion after tariff heading No. 28.00 of the following: "28.28 Molybdenum trioxide, for the manufacture of chrome pigments By the substitution in the English text of tariff heading No. 39.03 for the words "carboxy methyl cellulose, ethyl cellulose, methyl cellulose," of the words "carboxymethylcellulose, ethylcellulose, methylcellulose,".	Full duty"
306.05	By the substitution for tariff heading No. 27.10 of the following: "27.10 Mineral lubricating oil (including base oils therefor)	Full duty"
306.10	By the substitution in the English text of tariff heading No. 39.03 for the words "Ethyl cellulose, methyl cellulose and cellulose acetate butyrate" of the words "Ethylcellulose, methylcellulose and cellulose acetate-butyrate".	
307.01	By the substitution in tariff heading No. 28.56 for the words "Commerce and Industries" of the word "Industries". By the insertion after paragraph (5) of tariff heading No. 29.14 of the following:	
	"(6) Monochloroacetic acid and sodium monochloroacetate, for the manufacture of sodium carboxymethylcellulose	Full duty"
	By the substitution in the English text of tariff heading No. 39.03 for the words "hydroxyethyl cellulose" of the word "hydroxyethylcellulose". By the insertion after tariff heading No. 39.03 of the following: "40.02 Polybutadiene-styrene, for the manufacture of pressure-sensitive tape	Full duty"
307.03	By the insertion after paragraph (3) of tariff heading No. 39.02 of the following: "(4) Polyvinyl chloride in blocks, lumps, powders and similar bulk forms, for the manufacture of bottles, cans and similar containers according to the blow moulding process	Full duty"
307.04	By the substitution for the heading to item 307.04 of the following: "Industry: Plastic Goods of Plate, Sheet, Strip or Film" By the substitution for paragraph (1) of tariff heading No. 39.00 of the following: "(1) Artificial plastic film, sheet or strip (excluding film, sheet or strip of polyvinyl chloride, polyacrylic and polymethacrylic derivatives and acrylomethacrylic copolymers) By the substitution for tariff headings Nos. 39.02 and 39.03 of the following: "39.02 (1) Polyvinyl chloride film, sheet or strip: (i) Of a thickness exceeding 0.05 in., or of glass clear grade (ii) Laminated, for the manufacture of inflatable articles and fumigation sheets (iii) Printed, for the manufacture of women's or girls' clothing (iv) Unprinted of a thickness not exceeding 0.003 in., or printed, for the manufacture of bibs, aprons and pilchers, for infants (v) For the manufacture of box fillers, for packing confectionery	Full duty"

I Item	II Tariff Heading and Description	III Extent of Rebate
307.04	<i>Continued</i>	
	(vi) Unplasticised, for the manufacture of bottles and similar containers	Full duty
	(vii) Printed, not laminated, for the manufacture of laminated sheets suitable for the covering of floors, walls, table-tops and the like	Full duty
	(2) Methyl methacrylate plate or sheet with a pearlised finish, for the manufacture of domestic ware	Full duty
	39.03 Film, sheet or strip, of cellulose or cellulose derivatives	Full duty"
307.05	By the substitution for tariff heading No. 39.03 of the following:	
	"39.03 (1) Bars, blocks, rods, slabs or tubes, of cellulose or cellulose derivatives	Full duty
	(2) Cellulose acetate-butyrate, for the manufacture of metallised plastic profile shapes	Full duty
	76.04 Aluminium foil containing, by weight, more than 0.9 per cent of manganese, printed or unprinted, lacquered on both sides, of a thickness exceeding 0.045 mm. but not exceeding 0.15 mm., for the manufacture of metallised plastic profile shapes	Full duty"
307.08	By the substitution for tariff heading No. 38.19 of the following:	
	"38.19 Prepared anti-oxidants; prepared rubber reclaiming agents	Full duty"
	By the substitution for tariff heading No. 51.01 of the following:	
	"51.01 Yarn of man-made fibres (continuous) (excluding yarn of polyamide and polyester fibres), for covering rubber thread	Not exceeding 5%"
307.09	By the substitution in the English text of tariff heading No. 39.03 for the words "methyl cellulose" of the word "methyl-cellulose".	
308.02	By the insertion after tariff heading No. 38.12 of the following:	
	"39.02 Acrylonitrile-butadiene-styrene plates and sheets, for the manufacture of travel goods	Full duty"
	By the substitution for tariff heading No. 51.01 of the following:	
	"51.01 Prepared sewing yarn of man-made fibres (continuous)	Not exceeding 5%"
308.03	By the deletion of tariff heading No. 51.04.	
309.01	By the substitution for tariff heading No. 39.02 of the following:	
	"39.02 (1) Polyvinyl chloride film or sheet, printed or unprinted, of a thickness less than 0.003 in., for the covering of chipboard	Full duty
	(2) Unplasticised polyvinyl chloride film or sheet, printed or unprinted, of a thickness not exceeding 0.016 in., for the covering of blockboard and chipboard	Full duty"
310.01	By the insertion after tariff heading No. 39.03 of the following:	
	"48.15 Paper and paperboard, in rolls or sheets, cut to size or shape, for the manufacture of tissue paper	Full duty"
310.02	By the substitution for tariff heading No. 48.01 of the following:	
	"48.01 Kraft paper, sulphite paper, felt paper and paper with a basis weight per sq. m. of less than 35 grm., for the manufacture of waxed paper, gummed paper, bitumenised paper, laminated paper and other coated paper	Full duty"
310.03	By the insertion after paragraph (2) of tariff heading No. 48.01 of the following:	
	"(3) In such quantities and at such times as the Secretary for Industries may allow by specific permit, for the manufacture of corrugated paper and paperboard	Full duty"

I Item	II Tariff Heading and Description	III Extent of Rebate
310.04	By the substitution for tariff heading No. 39.02 of the following: "39.02 (1) Polyvinyl chloride film or sheet, printed or unprinted, of a thickness of less than 0.003 in., for the covering of hardboard (2) Unplasticised polyvinyl chloride film or sheet, printed or unprinted, of a thickness not exceeding 0.016 in., for the covering of hardboard	Full duty Full duty"
310.05	By the insertion after paragraph (5) of tariff heading No. 48.01 of the following: "(6) In such quantities and at such times as the Secretary for Industries may allow by specific permit, for the manufacture of boxes (including corrugated paperboard boxes) and paper sacks and bags	Full duty"
310.07	By the substitution for tariff heading No. 39.02 of the following: "39.01 Polyethylene terephthalate film, for the manufacture of printed tape 39.02 Polyvinyl chloride film of a thickness not exceeding 0.005 in., for the manufacture of pressure-sensitive labels, tickets and tape 40.02 Polybutadiene-styrene, for the manufacture of pressure-sensitive tape	Full duty Full duty Full duty"
310.08	By the substitution for tariff heading No. 51.01 of the following: "51.01 Prepared sewing yarn of man-made fibres (continuous)	Not exceeding the M.F.N. duty"
311.01	By the substitution for tariff heading No. 27.10 of the following: "27.10 Lubricating oil (including base oils therefor) By the substitution for tariff heading No. 39.01 of the following: "39.01 Polyester resins, for the manufacture of textile yarn, fibre, tow and tops	Full duty" Full duty"
311.02	By the substitution for tariff heading No. 51.01 of the following: "51.01 Yarn of synthetic fibres (continuous) (excluding yarn of polyamide fibres with a tenacity of less than 6 gm. per denier), for the manufacture of core yarn	Full duty"
311.03	By the substitution for paragraph (2) of tariff heading No. 51.01 of the following: "(2) Yarn of man-made fibres (continuous) (excluding yarn of polyamide fibres with a tenacity of 6 gm. per denier or more), for weaving fabrics (excluding those suitable for use as interlinings)	Full duty"
311.04	By the substitution for tariff heading No. 51.01 of the following: "51.01 (1) Yarn of man-made fibres (continuous) (excluding yarn of polyester or polyamide fibres) (2) Yarn of polyester or polyamide fibres (continuous), for knitting net fabrics of a kind used in articles of apparel, furnishings or the like and of open-work fabrics similar to lace By the substitution for tariff heading No. 55.05 of the following: "55.05 Twofold yarn of cotton, mercerised, with a yarn count of 2/60's or finer, for knitting women's and girls' stockings	Not exceeding 5% Full duty" Full duty"
311.05	By the insertion before tariff heading No. 54.03 of the following: "51.01 Core yarn of polyester fibres, not exceeding 250 denier, for the manufacture of sewing thread	Full duty"
311.07	By the substitution for tariff heading No. 51.01 of the following:	

I Item	II Tariff Heading and Description	III Extent of Rebate
311.07	—Continued "51.01 Yarn of man-made fibres (continuous) (excluding yarn of polyester or polyamide fibres)	Full duty"
311.08	By the substitution for tariff heading No. 27.10 of the following: "27.10 Lubricating oil (including base oils therefor) and lubricating grease By the substitution for tariff heading No. 51.01 of the following: "51.01 Yarn of synthetic fibres (continuous) (excluding yarn of polyester fibres with a tenacity of less than 6 grm. per denier, and yarn of polyamide fibres), for the manufacture of cabled yarn, twine or cordage	Full duty" Full duty"
311.11	By the substitution for tariff heading No. 51.01 of the following: "51.01 (1) Yarn of polyamide fibres (continuous) with a tenacity of 6 grm. per denier or more (excluding unprocessed yarn of 840 denier) (2) Yarn of polyester fibres (continuous) (excluding yarn not exceeding 150 denier with a tenacity of less than 6 grm. per denier) (3) Yarn of man-made fibres (continuous) (excluding yarn of polyamide and polyester fibres) By the substitution for the heading of tariff heading No. 51.04 of the following: "Woven fabrics of man-made fibres (continuous), for the manufacture of collar and cuff interlinings:" By the substitution for the heading of tariff heading No. 55.09 of the following: "Woven fabrics of cotton (excluding fabrics (other than calico interlinings) in a plain, twill or sateen weave), woven from twofold yarns in both the warp and the weft, for the manufacture of narrow fabrics (excluding waistbanding and cut bindings):" By the substitution for the heading of tariff heading No. 56.07 of the following: "Woven fabrics of man-made fibres (discontinuous), for the manufacture of collar and cuff interlinings:"	Full duty Full duty Full duty"
311.12	By the substitution for tariff heading No. 51.04 of the following: "51.04 Woven fabrics of man-made fibres (continuous) (excluding fabrics of cellulosic fibres) By the deletion of tariff heading No. 55.09. By the deletion of tariff heading No. 56.07.	Not exceeding the M.F.N. duty"
311.14	By the deletion of tariff heading No. 51.04.	
311.16	By the deletion of tariff heading No. 58.07.	
311.19	By the substitution for tariff heading No. 50.09.65 of the following: "50.09.65 Poplin of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear By the substitution for tariff heading No. 50.10.65 of the following: "50.10.65 Poplin of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear By the substitution for tariff headings Nos. 51.04, 51.04.80 and 51.04.90 of the following: "51.04 Woven fabrics of man-made fibres (continuous): (1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty" Full duty"

I Item	II Tariff Heading and Description	III Extent of Rebate
311.19	<i>Continued</i>	
	(2) Treated with water-repellent preparations, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
	(3) With woven stripes, for the manufacture of boys' blazers	Full duty
	51.04.80 Woven unprinted fabrics of synthetic fibres (continuous) (excluding fabrics containing discontinuous fibres), of a value for duty purposes per sq. yd. exceeding 42½c and a f.o.b. price per lb. exceeding 90c, for use as outercloth	Full duty less 10%
	51.04.90 Woven fabrics of cellulosic fibres (continuous), of a value for duty purposes per sq. yd. exceeding 42½c, for use as outercloth (excluding fabrics containing cotton):	
	Liable to the general duty	Full duty less 10%
	Liable to the M.F.N. duty or the preferential duty	Full duty less 5% ¹
	By the substitution for tariff headings Nos. 55.09, 55.09.40, 55.09.66, 55.09.80, 55.09.99, 56.07, 56.07.63, 56.07.65, 56.07.71, 56.07.72 and 56.07.80 of the following:	
	"55.09 Woven fabrics of cotton:	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty
	(2) Treated with water-repellent preparations, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
	56.07 Woven fabrics of man-made fibres (discontinuous):	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty
	(2) Treated with water-repellent preparations, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
	(3) With woven stripes, for the manufacture of boys' blazers	Full duty
	56.07.80 (1) Woven unprinted fabrics of synthetic fibres (discontinuous), of a weight per sq. yd. of 4.2 oz. or more and a value for duty purposes per sq. yd. exceeding 52c, for the manufacture of boys' shorts, of the kinds, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	(2) Woven fabrics of synthetic fibres (discontinuous), of a value for duty purposes per sq. yd. exceeding 65c and a weight per sq. yd. exceeding 4.5 oz., unprinted, for the manufacture of protective clothing (for example, overalls and factory coats)	Full duty less 10% ¹
	By the substitution for paragraphs (1), (2), (3) and (4) of tariff heading No. 56.07.90 of the following:	
	"(1) Of a value for duty purposes per sq. yd. exceeding 42½c and of a f.o.b. price per lb. exceeding 77½c, for use as outercloth (excluding fabrics containing cotton and fabrics containing 15 per cent or more wool and of a weight per sq. yd. of 6.6 oz. or more):	
	(i) Liable to the general duty	Full duty less 10%
	(ii) Liable to the M.F.N. duty or the preferential duty	Full duty less 5%

I Item	II Tariff Heading and Description	III Extent of Rebate
311.19	—Continued	
	(2) For use as padding	Not exceeding the M.F.N. duty"
311.20	By the insertion after tariff heading No. 42.05 of the following:	
	"50.09.15 Woven unprinted fabrics of silk or of waste silk (excluding noil) in which cellulosic fibres predominate by weight, containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more:	
	(1) Of a f.o.b. price per lb. exceeding 77½c, for garments (excluding dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%"
	(2) Of a f.o.b. price exceeding 42½c per sq. yd. and 77½c per lb., for garments (excluding blouses)	Full duty less 10%"
	By the substitution for the heading to paragraph (1) of tariff heading No. 50.09.20 of the following:	
	"Of a f.o.b. price per lb. exceeding 77½c, for garments (excluding dresses, nurses' uniforms, maternity smocks, overalls and blouses):"	
	By the substitution for the heading to paragraph (2) of tariff heading No. 50.09.20 of the following:	
	"Of a f.o.b. price exceeding 42½c per sq. yd. and 77½c per lb., for garments (excluding blouses):"	
	By the insertion after tariff heading No. 50.09.20 of the following:	
	"50.09.25 Woven unprinted fabrics of silk or of waste silk (excluding noil) in which synthetic fibres predominate by weight, of a weight per sq. yd. of 4.2 oz. or more, for use as outercloth for garments (excluding blouses)	Full duty less 10%"
	By the substitution for tariff heading No. 50.09.30 of the following:	
	"50.09.30 Woven unprinted fabrics of silk or of waste silk (excluding noil) in which synthetic fibres predominate by weight, for use as outercloth for garments (excluding blouses)	Full duty less 10%"
	By the substitution for paragraphs (1), (2) and (3) of tariff heading No. 50.09.65 of the following:	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty
	(2) Printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' dresses and dressing gowns	Full duty less 5%"
	By the substitution for paragraphs (1), (2) and (3) of tariff heading No. 50.10.65 of the following:	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty
	(2) Printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' dresses and dressing gowns	Full duty less 5%"
	By the substitution for tariff headings Nos. 51.04, 51.04.80 and 51.04.90 of the following:	
	"51.04 Woven fabrics of man-made fibres (continuous):	
	(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear	Full duty
	(2) Treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty
	(3) With woven stripes, for the manufacture of girls' blazers	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
311.20	<i>Continued</i>	
	51.04.65 Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' dresses and dressing gowns	Full duty less 5%
	51.04.70 Woven unprinted fabrics of synthetic fibres (continuous), containing discontinuous fibres, of a weight per sq. yd. of 4.2 oz. or more:	
	(1) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. exceeding 90c, for garments (excluding blouses)	Full duty less 10%
	(2) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. not exceeding 90c:	
	(i) Of a f.o.b. price per sq. yd. not exceeding 42½c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(ii) Of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty less 10%
	(3) Containing not more than 50 per cent of synthetic fibres and of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty less 10%
	51.04.80 Woven unprinted fabrics of synthetic fibres (continuous), for use as outercloth:	
	(1) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. exceeding 90c, for garments (excluding blouses)	Full duty less 10%
	(2) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. not exceeding 90c:	
	(i) Of a f.o.b. price per sq. yd. not exceeding 42½c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(ii) Of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty less 10%
	(3) Containing not more than 50 per cent of synthetic fibres and of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty less 10%
	51.04.85 Woven fabrics of cellulosic fibres (continuous), containing discontinuous fibres and 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more:	
	(1) Of a f.o.b. price not exceeding 42½c per sq. yd. and exceeding 77½c per lb., for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, for garments (excluding blouses)	Full duty less 10%
	(2) Of a f.o.b. price exceeding 42½c per sq. yd. and 77½c per lb., for use as outercloth for garments (excluding blouses)	Full duty less 10%
	51.04.90 Woven fabrics of cellulosic fibres (continuous):	
	(1) Of a f.o.b. price not exceeding 42½c per sq. yd. and exceeding 77½c per lb., for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, for garments (excluding blouses):	
	Liable to the general duty and of a value for duty purposes per sq. yd.:	

I Item	II Tariff Heading and Description	III Extent of Rebate
311.20	<p><i>Continued</i></p> <p>(i) Not exceeding 26½c</p> <p>(ii) Exceeding 26½c</p> <p>Liabie to the M.F.N. duty or the preferential duty and of a value for duty purposes per sq. yd.:</p> <p>(i) Not exceeding 30c</p> <p>(ii) Exceeding 30c</p> <p>(2) Of a f.o.b. price exceeding 42½c per sq. yd. and 77½c per lb., for use as outercloth for garments (excluding blouses):</p> <p>Liabie to the general duty</p> <p>Liabie to the M.F.N. duty</p> <p>By the substitution for tariff headings Nos. 55.09, 55.09.22, 55.09.40, 55.09.66, 55.09.80, 55.09.99, 56.07, 56.07.63, 56.07.65, 56.07.71, 56.07.72, 56.07.79 and 56.07.80 of the following:</p> <p>“55.09 Woven fabrics of cotton:</p> <p>(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear</p> <p>(2) Treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)</p> <p>55.09.22 Woven fabrics of cotton, of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses):</p> <p>(1) In a twill or sateen weave, dyed black, of a weight per sq. yd. not exceeding 4 oz.</p> <p>(2) In a plain, twill or sateen weave, of a weight per sq. yd. of less than 6.6 oz., containing not less than 15 per cent wool or other animal hair</p> <p>55.09.40 Crepe fabrics, seersucker fabrics and fabrics with a permanent embossed finish, of cotton, of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)</p> <p>55.09.66 Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' dresses and dressing gowns</p> <p>55.09.80 Woven unprinted fabrics of cotton, not in a plain, twill or sateen weave, of a f.o.b. price per sq. yd. exceeding 42½c, for use as outercloth for garments (excluding blouses)</p> <p>55.09.99 Woven unprinted fabrics of cotton, in a plain, twill or sateen weave, of a f.o.b. price per sq. yd. exceeding 42½c, for use as outercloth for garments (excluding blouses)</p> <p>56.07 Woven fabrics of man-made fibres (discontinuous):</p> <p>(1) Of a value for duty purposes per sq. yd. exceeding 35c, for the manufacture of swimwear</p> <p>(2) Treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)</p>	<p>Ordinary duty in excess of 4c per sq. yd. less 5%</p> <p>Full duty less 10%</p> <p>Ordinary duty in excess of 3c per sq. yd. less 5%</p> <p>Full duty less 5%</p> <p>Full duty less 10%</p> <p>Full duty less 5%</p> <p>Full duty</p> <p>Full duty</p> <p>Not exceeding the M.F.N. duty</p> <p>Not exceeding the M.F.N. duty</p> <p>Not exceeding the M.F.N. duty</p> <p>Full duty less 5%</p> <p>Full duty less 10%</p> <p>Not exceeding the M.F.N. duty</p> <p>Full duty</p> <p>Full duty</p>

I Item	II Tariff Heading and Description	III Extent of Rebate
311.20	<i>Continued</i>	
	(3) With woven stripes, for the manufacture of girls' blazers	Full duty
56.07.63	Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' dresses and dressing gowns	Full duty less 5%
56.07.79	Woven fabrics of synthetic fibres (discontinuous), containing 15 per cent or more wool (excluding combed wool) and of a weight per sq. yd. of 6.6 oz. or more	Full duty less 10%
56.07.80	Woven unprinted fabrics of synthetic fibres (discontinuous):	
	(1) Not plain in colour and not melange effect fabrics plain in colour, of a value for duty purposes per sq. yd. exceeding 65c and of a weight per sq. yd. exceeding 4.5 oz., for use as outercloth for garments (excluding raincoats and blouses)	Full duty less 10%
	(2) Raised on one or on both sides, of a f.o.b. price per sq. yd. exceeding 28c, or not raised, for use as outercloth:	
	(a) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. exceeding 90c, for garments (excluding blouses)	Full duty less 10%
	(b) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. not exceeding 90c:	
	(i) Of a f.o.b. price per sq. yd. not exceeding 42½c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(ii) Of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty less 10%
	(c) Containing not more than 50 per cent of synthetic fibres and of a f.o.b. price exceeding 42½c per sq. yd. and 90c per lb., for garments (excluding blouses)	Full duty less 10%
56.07.85	Woven unprinted fabrics of synthetic fibres (discontinuous), raised on one or on both sides, of a f.o.b. price per sq. yd. exceeding 28c, or not raised, for use as outercloth:	
	(1) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. exceeding 90c, for garments (excluding blouses)	Full duty less 10%
	(2) Containing more than 50 per cent of synthetic fibres and of a f.o.b. price per lb. not exceeding 90c:	
	(i) Of a f.o.b. price per sq. yd. not exceeding 42½c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(ii) Of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty less 10%
	(3) Containing not more than 50 per cent of synthetic fibres and of a f.o.b. price exceeding 42½c per sq. yd. and 90c per lb., for garments (excluding blouses)	Full duty less 10%
56.07.87	Woven unprinted fabrics of cellulosic fibres (discontinuous), containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more:	

I Item	II Tariff Heading and Description	III Extent of Rebate
311.20	—Continued	
	(1) Of a f.o.b. price not exceeding 42½c per sq. yd. and exceeding 77½c per lb., for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, for garments (excluding blouses)	Full duty less 10%
	(2) For use as padding	Full duty
	(3) Of a f.o.b. price exceeding 42½c per sq. yd. and 77½c per lb., for use as outercloth for garments (excluding blouses)	Full duty less 10%
	By the substitution for paragraphs (1), (2), (3), (4), (5) and (6) of tariff heading No. 56.07.90 of the following:	
	“(1) Of a f.o.b. price not exceeding 42½c per sq. yd. and exceeding 77½c per lb., for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, for garments (excluding blouses):	
	Liable to the general duty and of a value for duty purposes per sq. yd.:	
	(i) Not exceeding 26½c	Ordinary duty in excess of 4c per sq. yd. less 5%
	(ii) Exceeding 26½c	Full duty less 10%
	Liable to the M.F.N. duty or the preferential duty and of a value for duty purposes per sq. yd.:	
	(i) Not exceeding 30c	Ordinary duty in excess of 3c per sq. yd. less 5%
	(ii) Exceeding 30c	Full duty less 5%
	(2) For use as padding	Not exceeding the M.F.N. duty
	(3) Of a f.o.b. price exceeding 42½c per sq. yd. and 77½c per lb., for use as outercloth for garments (excluding blouses):	
	Liable to the general duty	Full duty less 10%
	Liable to the M.F.N. duty	Full duty less 5%
	By the substitution for tariff heading No. 56.07.99 of the following:	
	“56.07.99 Other woven unprinted fabrics of man-made fibres, of a f.o.b. price exceeding 42½c per sq. yd. and 90c per lb., for use as outercloth for garments (excluding blouses)	Full duty less 10%
	By the substitution for the heading of tariff heading No. 60.01 of the following:	
	“Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to net fabrics):”	
311.21	By the deletion of tariff heading No. 50.00.	
	By the substitution for tariff headings Nos. 50.09.65 and 50.10.65 of the following:	
	“50.09.65 Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' under garments (excluding pyjama suits and shirts, including collars)	Full duty less 5%

I Item	II Tariff Heading and Description	III Extent of Rebate
311.21	<p>—Continued</p> <p>50.10.65 Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' under garments (excluding pyjama suits and shirts, including collars)</p> <p>By the substitution for the heading of tariff heading No. 51.04.60 of the following:</p> <p>"Woven printed fabrics of man-made fibres, raised on one or on both sides, for under garments (excluding shirts, including collars):"</p> <p>By the insertion after tariff heading No. 51.04.60 of the following:</p> <p>"51.04.65 Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' under garments (excluding pyjama suits and shirts, including collars)</p> <p>By the substitution for tariff heading No. 51.04.80 of the following:</p> <p>"51.04.80 Woven unprinted fabrics containing more than 50 per cent of synthetic fibres (continuous) and of a f.o.b. price per lb. exceeding 90c, for the manufacture of under garments (excluding nightdresses, pyjama suits and shirts, including collars).</p> <p>By the substitution for paragraphs (2), (3) and (4) of tariff heading No. 51.04.90 of the following:</p> <p>"(2) Containing no cotton and of a f.o.b. price per lb. exceeding 77½c, for the manufacture of under garments (excluding nightdresses, pyjama suits and shirts, including collars):</p> <p>Liable to the general duty and of a value for duty purposes per sq. yd.:</p> <p>(i) Not exceeding 26½c</p> <p>(ii) Exceeding 26½c</p> <p>Liable to the M.F.N. duty or the preferential duty and of a value for duty purposes per sq. yd.:</p> <p>(i) Not exceeding 30c</p> <p>(ii) Exceeding 30c</p> <p>By the deletion of tariff headings Nos. 53.11, 55.07, 55.09.22 and 55.09.40.</p> <p>By the substitution for tariff headings Nos. 55.09.60 and 55.09.61 of the following:</p> <p>"55.09.60 Woven printed fabrics of cotton, raised on one or on both sides, of a f.o.b. price not exceeding 110c per lb. and exceeding 29c per sq. yd., for the manufacture of nightdresses and pyjama suits</p> <p>55.09.61 Woven printed fabrics of cotton, raised on one or on both sides, of a f.o.b. price exceeding 110c per lb. and 29c per sq. yd., for the manufacture of nightdresses and pyjama suits</p> <p>By the substitution for tariff heading No. 55.09.66 of the following:</p> <p>"55.09.66 Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women's and girls' under garments (excluding pyjama suits and shirts, including collars)</p> <p>By the deletion of tariff heading No. 55.09.80.</p>	<p>Full duty less 5%"</p> <p>Full duty less 5%"</p> <p>Full duty less 10%"</p> <p>Ordinary duty in excess of 4c per sq. yd. less 5%</p> <p>Full duty less 10%</p> <p>Ordinary duty in excess of 3c per sq. yd. less 5%</p> <p>Full duty less 5%"</p> <p>Full duty</p> <p>Not exceeding the M.F.N. duty"</p> <p>Full duty less 5%"</p>

I Item	II Tariff Heading and Description	III Extent of Rebate
311.21	<p><i>—Continued</i></p> <p>By the substitution for tariff heading No. 55.09.99 of the following:</p> <p>“55.09.99 Woven unprinted fabrics of cotton (not khaki-coloured), in a plain, twill or sateen weave, raised on one or on both sides, of a f.o.b. price per sq. yd. exceeding 28c, for the manufacture of nightdresses and pyjama suits</p> <p>By the substitution for the heading of tariff heading No. 56.07.60 of the following:</p> <p>“Woven printed fabrics of man-made fibres, raised on one or on both sides, for the manufacture of under garments (excluding shirts, including collars):”</p> <p>By the substitution for tariff heading No. 56.07.63 of the following:</p> <p>“56.07.63 Poplin, printed, of a value for duty purposes per lb. exceeding 110c, for the manufacture of women’s and girls’ under garments (excluding pyjama suits and shirts, including collars)</p> <p>By the substitution for tariff headings Nos. 56.07.80 and 56.07.90 of the following:</p> <p>“56.07.80 Woven unprinted fabrics of synthetic fibres, raised on one or on both sides, of a f.o.b. price per sq. yd. exceeding 28c, for the manufacture of nightdresses and pyjama suits</p> <p>56.07.85 Woven unprinted fabrics of synthetic fibres, raised on one or on both sides, of a f.o.b. price per sq. yd. exceeding 28c, or not raised:</p> <p>(1) Of a f.o.b. price per lb. exceeding 90c, for the manufacture of under garments (excluding nightdresses, pyjama suits and shirts, including collars)</p> <p>(2) Raised on one or on both sides, for the manufacture of nightdresses and pyjama suits</p> <p>56.07.90 Woven unprinted fabrics of cellulosic fibres (discontinuous), containing no cotton and of a f.o.b. price per lb. exceeding 77½c, for the manufacture of under garments (excluding nightdresses, pyjama suits and shirts, including collars):</p> <p>Liable to the general duty and of a value for duty purposes per sq. yd.:</p> <p>(i) Not exceeding 26½c</p> <p>(ii) Exceeding 26½c</p> <p>Liable to the M.F.N. duty or the preferential duty and of a value for duty purposes per sq. yd.:</p> <p>(i) Not exceeding 30c</p> <p>(ii) Exceeding 30c</p> <p>By the deletion of tariff headings Nos. 56.07.99, 58.04 and 58.04.90.</p> <p>By the substitution for the heading of tariff heading No. 60.01 of the following:</p> <p>“Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to net fabrics):”</p> <p>By the substitution for paragraph (5) of tariff heading No. 60.01 of the following:</p> <p>“(5) Knitted open-work fabrics similar to lace, of stretch or bulked yarns, for the manufacture of under garments</p>	<p>Full duty”</p> <p>Full duty less 5%”</p> <p>Full duty less 10%</p> <p>Full duty less 10%</p> <p>Full duty less 10%</p> <p>Full duty less 10%</p> <p>Ordinary duty in excess of 4c per sq. yd. less 5%</p> <p>Full duty less 10%</p> <p>Ordinary duty in excess of 3c per sq. yd. less 5%</p> <p>Full duty less 5%”</p> <p>Not exceeding the preferential duty”</p>

I Item	II Tariff Heading and Description	III Extent of Rebate
311.25	<p>By the insertion after tariff heading No. 56.07.80 of the following:</p> <p>"56.07.85 Woven unprinted fabrics of man-made fibres (discontinuous):</p> <p>(1) Containing more than 50 per cent synthetic fibres and of a f.o.b. price per lb. exceeding 90c</p> <p>(2) Quilted or padded, for use as padding</p> <p>By the substitution for paragraphs (1) and (2) of tariff heading No. 60.01 of the following:</p> <p>"(1) Knitted fabrics of stretch or similar bulked yarns (excluding open-work fabrics similar to net fabrics)</p> <p>(2) Knitted or crocheted trimmings (excluding knitted open-work fabrics similar to net fabrics)</p>	<p>Full duty less 10%</p> <p>Not exceeding the M.F.N. duty"</p> <p>Full duty</p> <p>Full duty"</p>
311.26	<p>By the insertion before tariff heading No. 48.05 of the following:</p> <p>"39.02 Ethylene polymers and copolymers, with a specific gravity not exceeding 0.940, liquid or pasty or in blocks, lumps, powders and similar bulk forms, for the lamination of film or sheet of artificial plastic material and textile material, for the manufacture of lined bags</p>	<p>Full duty"</p>
311.27	<p>By the substitution for tariff heading No. 51.01 of the following:</p> <p>"51.01 Prepared sewing yarn of man-made fibres (continuous)</p>	<p>Not exceeding the M.F.N. duty"</p>
312.01	<p>By the substitution for tariff heading No. 51.01 of the following:</p> <p>"51.01 Prepared sewing yarn of man-made fibres (continuous)</p>	<p>Not exceeding 5%"</p>
312.02	<p>By the substitution for tariff heading No. 65.04 of the following:</p> <p>"65.04 Hat shapes, plaited or made from plaited or other strips of any material, not further processed than blocked to shape and with made brims, for the manufacture of women's or girls' hats</p>	<p>Full duty"</p>
313.07	<p>By the substitution for tariff heading No. 70.13 of the following:</p> <p>"70.13 (1) Glassware (uncut), for the manufacture of cut glassware</p> <p>(2) Glassware, footed and stemmed, for colouring, badging and decorating</p> <p>70.20 Continuous filament glass yarn, for the manufacture of woven glass tape for electrical insulating purposes</p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty"</p>
313.08	<p>By the insertion after item 313.07 of the following:</p> <p>"313.08 Industry: Gypsumboard</p> <p>39.02 Unplasticised polyvinyl chloride film or sheet, printed or unprinted, of a thickness not exceeding 0.016 in., for the covering of gypsumboard</p>	<p>Full duty"</p>
315.01	<p>By the insertion after tariff heading No. 26.01 of the following:</p> <p>"27.10 Petroleum naphtha, for use as fuel in the refining process in the manufacture of electrolytic copper</p>	<p>Full duty less 1666c per 1000 gal."</p>
315.02	<p>By the insertion after tariff heading No. 70.20 of the following:</p> <p>"73.15 Hoop and strip, of stainless steel, in rolls</p>	<p>Full duty"</p>
315.03	<p>By the insertion after tariff heading No. 73.13 of the following:</p> <p>"76.03 Coiled aluminium, of a thickness exceeding 0.012 in. but not exceeding 0.016 in., containing, by weight, not less than 3.5 per cent but not more than 6.0 per cent magnesium, for the manufacture of easy-opening ends for metal containers</p>	<p>Full duty"</p>
315.07	<p>By the substitution for tariff heading No. 76.15 of the following:</p> <p>"76.15 Handles of aluminium, for the manufacture of kitchen or household articles</p>	<p>Full duty"</p>

I Item	II Tariff Heading and Description	III Extent of Rebate
316.01	<p>By the insertion after tariff heading No. 84.40 of the following:</p> <p>"84.61 Valves of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 0.5 in., for the manufacture of hydraulic industrial equipment</p> <p>By the insertion after tariff heading No. 85.01 of the following:</p> <p>"85.23 Electric cable harness insulated with artificial plastic material, for the manufacture of road graders</p> <p>87.06 Steering wheels and other steering mechanism parts from and including the steering box up to and including the steering link, instrument panels with gauges and brake mechanisms (excluding brake drums), for the manufacture of road graders</p> <p>By the deletion of tariff heading No. 87.07.</p>	<p>Full duty"</p> <p>Not exceeding the preferential duty</p> <p>Full duty"</p>
316.04	<p>By the insertion before tariff heading No. 50.09 of the following:</p> <p>"25.26 Mica, including splittings</p> <p>By the substitution for tariff heading No. 73.15 of the following:</p> <p>"73.15 Silicon steel sheets and strip, varnished, lacquered or otherwise insulated</p>	<p>Full duty"</p> <p>Full duty"</p>
316.05	<p>By the deletion in tariff heading No. 39.00 of the expression "(corrugated or ribbed)".</p> <p>By the substitution for tariff heading No. 62.05 of the following:</p> <p>"51.04 Woven fabrics of synthetic fibres (continuous), for use as separator material</p> <p>By the insertion after tariff heading No. 70.20 of the following:</p> <p>"85.03 Parts of primary cells and batteries, the following:</p> <p>Terminals, plugs and metal parts (excluding plates)</p>	<p>Full duty"</p> <p>Full duty"</p>
316.07	<p>By the deletion of tariff heading No. 39.07.</p>	
316.11	<p>By the insertion after tariff heading No. 38.19 of the following:</p> <p>"39.01 Polyethylene terephthalate film</p> <p>By the deletion of tariff heading No. 51.01.</p> <p>By the deletion of tariff heading No. 59.17.</p>	<p>Full duty"</p>
316.13	<p>By the deletion of tariff heading No. 73.40.</p> <p>By the substitution for tariff heading No. 84.06 of the following:</p> <p>"84.06 Parts (finished or unfinished) of internal combustion piston engines (excluding pistons, gudgeon pins, cast iron piston rings and cast iron cylinder liners and sleeves)</p> <p>By the deletion of tariff heading No. 84.64.</p> <p>By the substitution for tariff heading No. 85.08 of the following:</p> <p>"85.08 Electrical starting and ignition equipment (excluding sparking plugs, 12-volt generators which develop a maximum of 30 amperes and voltage regulators)</p>	<p>Full duty"</p> <p>Full duty"</p>
317.03	<p>By the substitution for Note 04.00 of the following:</p> <p>"04.00 Except where indicated otherwise, the entry or importation of an assembled cab or an assembled or un-assembled body for fitting to any chassis shall debar such chassis from entry under item 317.03 (IV) and the fitting of an imported assembled cab or an assembled or un-assembled body (excluding any cab) to any chassis entered under item 317.03 (IV) shall render such entry invalid and the person who entered or imported such cab or body or who owned such chassis when fitted with such cab or body shall be liable for the full duty on the complete vehicle as if it were imported in an assembled condition less any duty already paid in respect of such vehicle or any components thereof. Any reference in this Note to a body shall not include a reference to front end body parts, sub-assemblies and materials or to any omnibus body and bodies of other public-service type passenger vehicles."</p>	

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	—Continued	
	By the substitution in Note 05.01 for the words "Radiator hoses and clamps;" of the words "Radiator hoses;" and by the insertion after the word "Generator;" of the words "Hose clamps;".	
	By the insertion in paragraph (I) before tariff heading No. 40.09 of the following:	
	"39.07 Hose clamps, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%"
	By the insertion in paragraph (I) after tariff heading No. 73.35 of the following:	
	"73.40 Hose clamps, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%"
	74.19 Hose clamps, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%"
	76.16 Hose clamps, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%"
	By the insertion in paragraph (I) after paragraph (2) of tariff heading No. 85.09 of the following:	
	"(3) Round headlamps of which the outside diameter of the glass lens exceeds 6 in., except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%"
	By the substitution in paragraph (I) for paragraph (3) of tariff heading No. 87.06 of the following:	
	"(3) Road wheels and parts thereof (of a kind used with pneumatic tyres), with one piece drop centre rims, for motor vehicles specified in paragraph (III) of this item	Full duty less the greater of 20% or 5c per lb."
	By the substitution in paragraph (II) for tariff heading No. 85.09 of the following:	
	"85.09 (1) Interior lighting fittings, complete with holders, switch boxes and control panels, internal signalling systems and electrical direction indicator signals or lights, for omnibuses	Full duty
	(2) Bell and flashing beacons, searchlights and sirens, for fire-engines	Full duty"
	By the insertion in paragraph (II) after paragraph (2) of tariff heading No. 87.06 of the following:	
	"(3) Power take-offs, heat exchangers and sumpheaters, for fire-engines	Full duty"
317.06	By the insertion after tariff heading No. 39.02 of the following:	
	"39.07 Mouldings of artificial plastic material, namely outlet deflectors, heat control bezels and fresh air ducts, for the manufacture of heating equipment	Full duty"
	By the insertion after tariff heading No. 55.09 of the following:	
	"70.20 By-pass flap valve membranes of coated fibre glass fabric, for the manufacture of heating equipment	Full duty"
	By the deletion of tariff heading No. 76.03.	
	By the insertion after tariff heading No. 83.01 of the following:	
	"84.61 Water meter valves, for the manufacture of heating equipment	Full duty"

I Item	II Tariff Heading and Description	III Extent of Rebate
317.06	<p>—Continued</p> <p>By the substitution for the heading of tariff heading No. 87.06 of the following:</p> <p>“Motor vehicle parts and accessories, the following:”</p> <p>By the insertion after paragraph (9) of tariff heading No. 87.06 of the following:</p> <p>“(10) Air rotors, for the manufacture of heating equipment</p> <p>(11) Rear-axle assemblies, complete or incomplete (whether or not finished), completely unassembled (except that differential and differential carrier assemblies may be assembled), for the manufacture or completion thereof</p> <p>(12) Steering mechanisms of the rack and pinion type (excluding steering wheels), complete or incomplete, finished, completely unassembled, for the manufacture or completion thereof</p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty”</p>
317.08	<p>By the substitution in item 317.08 for the expression “(excluding ship’s stores and catering equipment not specially designed for use on ships and boats)” of the following:</p> <p>“(excluding—</p> <p>(a) ship’s stores and catering equipment not specially designed for use on ships and boats;</p> <p>(b) in respect of boats of less than 25 ton gross weight—</p> <p>(i) parts and equipment for use in the building and equipment of new boats where no proof is produced to the Secretary within such period as he may determine in each case that such boat has been licensed under the Sea Fisheries Act, 1940 (Act No. 10 of 1940); and</p> <p>(ii) parts and equipment for use in the rebuilding, re-equipment or repair of boats which are not licensed under the Act mentioned)”</p>	
317.09	By the deletion of tariff heading No. 85.01.	
317.10 and 317.11	<p>By the insertion after item 317.09 of the following:</p> <p>“317.10 Industry: Fork-lift Trucks and Mobile Cranes</p> <p>84.06 Internal combustion piston engines and carburettors</p> <p>84.10 Fuel pumps and hydraulic pumps</p> <p>84.18 Filters and parts thereof</p> <p>84.61 Hydraulic valves</p> <p>85.08 Generators, alternators, starter motors and distributors</p> <p>87.07 (1) Transmission units, for the manufacture of mobile cranes</p> <p>(2) Crane trucks, for the manufacture of mobile cranes</p> <p>90.27 Hour meters</p> <p>317.11 Industry: Trailers and Similar Vehicles</p> <p>87.14 Road wheels (of a kind used with pneumatic tyres), excluding wheels with one piece drop centre rims, for the manufacture of trailers and similar vehicles</p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty”</p>
320.01	By the deletion of tariff heading No. 58.07.	
320.07	<p>By the insertion before tariff heading No. 74.04 of the following:</p> <p>“51.02 Monofil of man-made fibre materials, of a cross-sectional dimension of 0.30 mm. or more</p>	Full duty”

I Item	II Tariff Heading and Description	III Extent of Rebate
321.01	By the substitution for tariff headings Nos. 53.12, 53.13, 55.09 and 56.07 of the following:	
	"53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair, for use as covering for machine rollers	Full duty
	53.12 Woven fabrics of coarse animal hair, for use as covering for machine rollers	Not exceeding the M.F.N. duty
	53.13 Woven fabrics of horsehair, for use as covering for machine rollers	Not exceeding the M.F.N. duty
	55.09 Woven fabrics of cotton, for use in filters or as covering for machine rollers	Not exceeding the M.F.N. duty
	56.07 Woven fabrics, for use in filters or as covering for machine rollers	Not exceeding the M.F.N. duty
	59.17 Calender cloth, for use as covering for machine rollers	Full duty"
	By the insertion after tariff heading No. 60.01 of the following:	
	"73.13 Sheets and plates, of steel, plated, coated or clad with zinc and of a thickness less than 3 mm., flat or corrugated	Full duty"

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
405.06	By the substitution for tariff heading No. 98.05 of the following: "98.05 Metal pencil-holders with pencils By the deletion in paragraph (I) of the words "Montessori didactic apparatus;"	Full duty"
406.02	By the substitution for the item of the following: "406.02 Goods for the personal or official use of diplomatic agents accredited to the Republic and their families and the staff of the said agents and their families, provided they are not South African Citizens or permanent residents of the Republic"	Full duty"
406.05	By the substitution for the item of the following: "406.05 Goods for the personal or official use of career consular representatives, career trade commissioners and career press and information officers, provided they are not South African Citizens or permanent residents of the Republic"	Full duty"
407.04	By the substitution for the heading of item 407.04 of the following: "Motor vehicles imported by immigrants or returning permanent residents of the Republic (excluding tourists) for their personal or own use:" By the insertion after tariff heading No. 87.02 of the following: "87.09 Motor cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars, the <i>bona fide</i> property of immigrants, provided such cycles have been owned and used by such immigrants prior to their departure to the Republic for not less than 6 months or for such shorter period as the Secretary may in exceptional circumstances decide and are, except with the permission of the Secretary, not sold or disposed of to other persons within a period of 2 years after the date of entry"	Full duty"
408.02 and 408.03	By the deletion of items 408.02 and 408.03.	
410.03	By the insertion after tariff heading No. 23.07 of the following: "27.10 Base oils for lubricating oil (excluding such oils manufactured by the re-refining of used lubricating oil or other used oil), for use in the manufacture of prepared lubricating oils in the Republic"	1c per gal."
411.00	By the insertion after tariff heading No. 84.63 of the following: "85.15 Radiotelephonic transmission and reception apparatus and parts thereof, for use in merchant ships and civil aircraft, in such quantities and at such times as the Secretary for Transport may allow by specific permit"	Full duty"
412.10	By the insertion after item 412.09 of the following: "412.10 <i>Bona fide</i> unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed R10 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco (including cigarettes and cigars)) consigned by natural persons abroad to natural persons in the Republic"	Full duty"
460.02	By the substitution in tariff heading No. 29.14 for the words "Commerce and Industries" of the word "Industries".	
460.03	By the substitution in tariff heading No. 74.07 for the words "Commerce and Industries" of the word "Industries".	
460.04	By the substitution in tariff heading No. 15.07 for the words "Commerce and Industries" of the word "Industries".	
460.05	By the substitution in tariff heading No. 73.18 for the words "Commerce and Industries" of the word "Industries".	

I Item	II Tariff Heading and Description	III Extent of Rebate
460.06	By the substitution in paragraph (I) for the words "Commerce and Industries" of the word "Industries".	
460.07	By the insertion after item 460.06 of the following: "460.07 03.01 Fish, fresh (live or dead), chilled or frozen; landed during the period 1st January to 30th September, 1968, from a ship which, in terms of section 64 of the Merchant Shipping Act, 1951 (Act No. 57 of 1951), is not regarded as being a ship of South African nationality but is chartered by a company which in terms of the Companies Act, 1926 (Act No. 46 of 1926) is registered in the Republic, for such purposes, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty"

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 before tariff heading No. 48.16 of the following: "03.02 Salted fish, used in the manufacture of dried fish	Full duty"
502.02	By the insertion before tariff heading No. 48.16 of the following: "10.06 Rice, in the husk or husked, but not further worked, used in the manufacture of polished rice	Full duty"
506.06	By the substitution for tariff heading No. 29.02 of the following: "29.02 (1) Dieldrin, used in the manufacture of insecticides (2) Trichlorodi(chlorophenyl)ethane (D.D.T.), used in the manufacture of insecticides	Full duty Full duty"
521.00	By the substitution in subparagraph (1) of paragraph (I) for the words "Secretary for Commerce and Industries" of the words "Secretary for Industries".	

I Item	II Tariff Heading and Description	III Extent of Refund
530.02	By the deletion of item 530.02.	

Schedule No. 6

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

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
601.01.45	By the insertion after item 601.01.40 of the following:		
	"601.01.45 105.10 Base oils in prepared lubricating oil	Full duty"	
601.02.50	By the insertion after item 601.02.40 of the following:		
	"601.02.50 105.10 Base oils in prepared lubricating oil	Full duty"	
606.05.30	By the insertion after item 606.05.20 of the following:		
	"606.05.30 105.10 Residual fuel oils entered for use: (1) In the manufacture of base oils for prepared lubricating oils	Full duty"	
606.22.10	By the substitution for the heading to the item of the following:		
	"Excisable goods (including spirits contained in spirituous beverages and base oils contained in prepared lubricating oil), in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind:"		
607.04.10	By the insertion in paragraph (2) of tariff item 104.20 after paragraph (viii) of tariff heading No. 38.19 of the following:		
	"(ix) Reproduction fluid"		
	By the insertion after paragraph (6) of tariff item 104.20 of the following:		
	"(7) For production control purposes in the extraction of uranium	Full duty"	
607.05.20	By the insertion after item 607.05.10 of the following:		
	"607.05.20 105.10 Base oils for prepared lubricating oil and base oils in prepared lubricating oil entered for use:		
	(1) In the manufacture of ink	Full duty	
	(2) In the manufacture of textiles and textile products	Full duty	
	(3) In the manufacture of twine, rope and cordage	Full duty	
	(4) In the manufacture of disinfectants, insecticides, fungicides, weed-killers and allied products	Full duty	
	(5) In the manufacture of synthetic rubber	Full duty	
	(6) In the manufacture of rubber products	Full duty	
	(7) In the leather tanning and finishing industry	Full duty	
	(8) In the building board industry for the tempering of hardboard	Full duty	
	(9) In the manufacture of lubricating grease, and of cutting, tanning and textile oil	Full duty	
	(10) In the mining industry in the flotation process	Full duty	
	(11) In the manufacture of transformer oil, cable oils, insulating oils, dielectric oils and hydraulic transmission fluids	Full duty"	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.10	By the substitution for paragraphs (1) and (2) of tariff item 104.10 of the following:	Full duty less 1c per gal.	
	“(1) Brewed in (for sale), or sold in an area under the control of a city council, municipal council, village council or village management board or any urban territorial authority with equal status	Full duty less 1c per gal.	
	“(2) Brewed for supply or sale to employees by an employer who had in his service 500 or more employees during any day of the preceding calendar month	Full duty less 1c per gal.	
	“(3) Other, brewed during any period of a month as specified by regulation 4.04.09 in quantities of at least 5,000 gallons during that month	Full duty”	
	“(4) Other	Full duty”	
609.17.20	By the substitution for paragraphs (b) and (c) of tariff item 117.05 of the following:	Full duty”	
	“(b) No paragraph	20 per cent of the applicable extent of rebate specified above”	
	“(c) No paragraph”		
	By the substitution in tariff item 117.05 for paragraphs (i) and (ii) and the heading thereto of the following:		
	“if the net content by weight of parts, sub-assemblies and materials manufactured in the Republic of any motor car is more than 50 per cent		