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# STAATSKOERANT

## VAN DIE REPUBLIEK VAN SUID-AFRIKA

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### REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

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[No. 3205.

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DEPARTEMENT VAN DIE EERSTE MINISTER.

DEPARTMENT OF THE PRIME MINISTER.

No. 1224. 16 Julie 1971.

No. 1224. 16th July, 1971.

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. 89 van 1971: Wysigingswet op Doeane en Aksyns, 1971.

No. 89 of 1971: Customs and Excise Amendment Act, 1971.

Act No. 89, 1971

CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

# ACT

To amend section 51 of, and Schedules Nos. 1 to 7, inclusive, to the Customs and Excise Act, 1964; to empower the Minister of Finance to amend certain Schedules to the said Act with retrospective effect; and to provide for incidental matters.

*(English text signed by the State President.)  
(Assented to 18th June, 1971.)*

**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 51 of Act 91 of 1964, as amended by section 7 of Act 57 of 1966.

1. Section 51 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended by the addition of the following subsection:

- “(4) Notwithstanding the provisions of any agreement concluded with Southern Rhodesia under subsection (1)—
- (a) goods produced or manufactured in or imported into that territory shall not, by virtue of any such agreement, be exempt on importation into the Republic from any increased rate of customs duty payable after the commencement of this subsection, and such goods shall be liable to the full difference between such duty calculated at such increased rate and the most favoured nation rate applicable on the date immediately prior to the date on which this subsection comes into operation; and
- (b) the Minister may vary the quantitative or other limitation or restriction of the importation of any goods agreed upon under paragraph (b) of the said subsection (1).”

Amendment of Schedules Nos. 1 to 7, inclusive, to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969 and section 9 of Act 98 of 1970.

2. (1) Every notice issued under the provisions of section 48 (1), (2), (3) or (3A), section 55 (2) or (3) or section 75 (15) of the principal Act prior to or on the twenty-ninth day of January, 1971, except Government Notice No. R.1732 of the ninth day of October, 1970, in so far as it relates to tariff heading No. 39.07 in sales duty item 137.00, tariff heading No. 71.13 in sales duty item 144.00 and tariff headings Nos. 73.38, 73.40, 74.18, 74.19, 75.06, 76.15, 76.16 and 80.06 in sales duty item 145.00 of Schedule No. 1 to the principal Act, Government Notice No. R.1741 of the sixteenth day of October, 1970, in so far as it relates to tariff heading No. 91.01 in sales duty item 148.00 of Schedule No. 1 to the principal Act, Government Notice No. R.99 of the twenty-ninth day of January, 1971, in so far as it relates to tariff item 104.20.20 of Schedule No. 1 to the principal Act and Government Notice No. R.100 of the twenty-ninth day of January, 1971, in so far as it relates to item 609.04.40 of Schedule No. 6 to the principal Act, is hereby repealed and Schedules Nos. 1, 2, 3, 4, 5, 6 and 7 to that Act shall be construed as if the amendments made by any such notice had not been effected.

## Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

(2) Government Notice No. R.1732 of the ninth day of October, 1970, in so far as it relates to tariff heading No. 39.07 in sales duty item 137.00, tariff heading No. 71.13 in sales duty item 144.00 and tariff headings Nos. 73.38, 73.40, 74.18, 74.19, 75.06, 76.15, 76.16 and 80.06 in sales duty item 145.00 of Schedule No. 1 to the principal Act, and Government Notice No. R.1741 of the sixteenth day of October, 1970, in so far as it relates to tariff heading No. 91.01 in sales duty item 148.00 of Schedule No. 1 to the principal Act, are hereby repealed with effect from the tenth day of February, 1971, and Schedule No. 1 to the principal Act shall be construed as if the amendments made by the said notices had not been effected.

(3) Government Notice No. R.99 of the twenty-ninth day of January, 1971, in so far as it relates to tariff item 104.20.20 of Schedule No. 1 to the principal Act, and Government Notice No. R.100 of the twenty-ninth day of January, 1971, in so far as it relates to item 609.04.40 of Schedule No. 6 to the principal Act, are hereby repealed with effect from the thirty-first day of March, 1971, and Schedules Nos. 1 and 6 to the principal Act shall be construed as if the amendments made by the said notices had not been effected.

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

(5) Any amendment of Schedule No. 1, 2, 3, 4, 5, 6 or 7 to the principal Act, made under the provisions of section 48, 55 or 75 of that Act after the twenty-ninth day of January, 1971, shall be construed *mutatis mutandis* as if it were an amendment of the Schedule concerned as amended by this section.

(6) This section, except in so far as subsection (4) relates to the amendments referred to in subsections (2), (3), (7) and (8), shall be deemed to have come into operation on the twenty-ninth day of January, 1971.

(7) (a) Subject to the provisions of section 58 (1) of the principal Act, including the said provisions as they apply by virtue of paragraph (c) of this subsection in relation to any decrease in any rate of duty provided for in the amendments referred to in this paragraph, and paragraph (b) of this subsection, this section, in so far as subsection (4) relates to tariff headings Nos. 27.07 and 27.10 in sales duty item 135.00, tariff headings Nos. 32.09, 33.04, 33.05, 33.06, 34.03, 34.06, 35.06, 36.05, 38.14 and 38.19 in sales duty item 136.00, paragraphs (2) and (4) of tariff heading No. 39.00, paragraphs (1) and (3) of tariff heading No. 39.07 and tariff headings Nos. 40.13, 40.14 and 40.16 in sales duty item 137.00, tariff headings Nos. 42.02, 42.05, 43.03 and 43.04 in sales duty item 138.00, tariff headings Nos. 44.24 and 44.27 in sales duty item 139.00, tariff heading No. 48.11 in sales duty item 140.00, tariff headings Nos. 58.01, 58.02, 59.02 and 62.04 in sales duty item 141.00, tariff headings Nos. 64.06, 66.01, 66.02, 67.02, 67.04 and 67.05 in sales duty item 142.00, tariff headings Nos. 69.11, 69.12, 69.13, 70.09, 70.13 and 70.19 in sales duty item 143.00, tariff headings Nos. 71.01, 71.02, 71.12, 71.13, 71.14, 71.15 and 71.16 in sales duty item 144.00, tariff headings Nos. 73.34, 73.36, 73.38, 73.40, 74.17, 74.18, 74.19, 75.06, 76.15, 76.16, 80.06, 82.04, 82.08, 82.09, 82.11, 82.12, 82.13, 82.14, 83.03, 83.04, 83.05, 83.06, 83.10 and 83.14 in sales duty item 145.00, tariff headings Nos. 84.06, 84.08, 84.10, 84.11, 84.12, 84.15, 84.17, 84.18, 84.19, 84.24, 84.25, 84.35, 84.37, 84.40, 84.41, 84.51, 84.52, 84.53, 84.54, 84.58, 84.59, 85.03, 85.04, 85.06, 85.07, 85.12, 85.14, 85.15 and 85.20 in sales duty item 146.00, tariff headings Nos. 87.02

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

87.05, 87.09, 87.14 and 89.01 in sales duty item 147.00, tariff headings Nos. 90.04, 90.05, paragraph (1) of tariff heading No. 90.07, paragraph (2) of tariff heading No. 90.10 and tariff headings Nos. 91.01, 91.02, 91.04, 92.01 to 92.09, inclusive, 92.11 and 92.12 in sales duty item 148.00, tariff headings Nos. 93.02, 93.04 and 93.05 in sales duty item 149.00, tariff headings Nos. 94.00, 95.01, 95.02, 95.03, 95.04, 95.05, 95.06, 95.07, 95.08, 96.05, 97.00, 98.03, 98.07, 98.08, 98.10, 98.11, 98.12, 98.14, 98.15 and 98.16 in sales duty item 150.00 and sales duty item 152.00 of Schedule No. 1 to this Act, shall be deemed to have come into operation on the tenth day of February, 1971: Provided that the exclusion of aluminium paste not packed for retail sale, referred to in the said tariff heading No. 32.09 in sales duty item 136.00, and that the exclusion of solid tyres for wheels of all kinds, referred to in the said paragraph (3) of tariff heading No. 39.07 in sales duty item 137.00, shall be deemed to have come into operation on the thirty-first day of March, 1971.

- (b) Subject to the provisions of section 58 (1) of the principal Act, including the said provisions as they apply by virtue of paragraph (c) of this subsection in relation to any decrease in any rate of duty provided for in the amendments referred to in this paragraph, this section, in so far as subsection (4) relates to tariff headings Nos. 22.05.10.10, 22.05.10.20, 22.05.10.30, 22.05.50.10, 22.07.90, 24.02.70, 24.02.80, 27.07.90, 27.10.90 and 29.01.60, tariff items 104.10.10, 104.10.20, 104.10.30, 104.15.40, 104.15.70, 104.20.10, 104.20.20, 104.20.30, 104.20.40, 104.30.10, 104.30.20, 104.30.30, 104.30.40, 105.05.10, 105.05.20, 105.05.30, 105.05.40, 105.10.10, 105.10.20, 105.10.30 and 105.10.40, tariff headings Nos. 37.01, 37.02 and 37.03 in sales duty item 136.00, paragraph (2) of tariff heading No. 39.07 in sales duty item 137.00, tariff heading No. 90.02, paragraph (2) of tariff heading No. 90.07, tariff headings Nos. 90.08 and 90.09 and paragraph (1) of tariff heading No. 90.10 in sales duty item 148.00 of Schedule No. 1 to this Act and item 609.04.40 of Schedule No. 6 to this Act, shall be deemed to have come into operation on the thirty-first day of March, 1971: Provided that the said paragraph (2) of tariff heading No. 39.07 in sales duty item 137.00 shall be construed as if during and in respect of the period from the tenth day of February, 1971, up to and including the thirtieth day of March, 1971, it had provided for a rate of sales duty of 15%.

- (c) For the purposes of paragraphs (a) and (b) of this subsection, the provisions of section 58 (1) of the principal Act shall *mutatis mutandis* apply in relation to any decrease in any rate of duty referred to in the said paragraphs as they apply in relation to any increase in any such rate of duty.

(8) This section, in so far as subsection (4) relates to paragraph (5) of tariff heading No. 84.06 in item 316.01, paragraph (2) of tariff heading No. 84.06 in paragraph (1) of item 317.03 and paragraph (3) of tariff heading No. 84.06 in item 317.10 of Schedule No. 3 to this Act and item 460.15 of Schedule No. 4 to this Act, shall be deemed to have come into operation on the second day of May, 1969.

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

Minister may amend certain Schedules with retrospective effect in certain circumstances.

Short title.

3. (1) The Minister may, at any time before the date on which he introduces the Appropriation Bill in Parliament in respect of the financial year 1972-'73, apply the provisions of section 48 (3A) or 75 (15) (a) of the principal Act, in so far as they relate to sales duty as defined in that Act, with retrospective effect to a date which he considers reasonable but not earlier than the twenty-sixth day of March, 1969, if he considers such action is warranted or in order to avoid serious detriment to any manufacturer, owner, importer or other person affected to an unforeseen extent by the said sales duty.

(2) Subsection (1), too, shall apply also in the territory of South-West Africa, including the Eastern Caprivi Zipfel.

4. This Act shall be called the Customs and Excise Amendment Act, 1971.

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

## Schedule No. 1

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

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
<b>General Note I</b>				
By the deletion of the expression "b.h.p. means brake horse-power;"				
By the substitution for the expression "c.c. means cubic centimetre;" of the expression "c.c. or 'cm <sup>3</sup> ' means cubic centimetre;"				
04.04			"22% or 375c per 100 lb.	22% or 333c per 100 lb. (U.K.; N.Z.)
By the substitution in subheading No. 04.04.40 for the rate of duty in Columns IV and V of the following:				
16.02			"637c per 100 lb."	
By the substitution in subheading No. 16.02.20 for the rate of duty in Column IV of the following:				
16.04			"27%"	
By the substitution in subheading No. 16.04.25 for the rate of duty in Column IV of the following:				
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. 100c per gal.	
	.20	Exceeding 150c but not exceeding 300c	gal. 120c per gal.	
	.30	Exceeding 300c	gal. 140c per gal."	
By the substitution for subheading No. 22.05.50.10 of the following:				
	.10	Champagne	gal. 257c per gal."	
22.07				
By the substitution for subheading No. 22.07.90 of the following:				
	"22.07.90	Other	gal. 171c per gal."	
24.02				
By the substitution for subheadings Nos. 24.02.70 and 24.02.80 of the following:				
	"24.02.70	Pipe tobacco	lb. 85% or 130c per lb. net	
	24.02.80	Other manufactured tobacco	lb. 85% or 130c per lb. net"	
26.01				
By the substitution in subheading No. 26.01.70 for the rate of duty in Column IV of the following:				
	"26.01.70	Other		"2%"
27.07				
By the substitution for subheading No. 27.07.90 of the following:				
	"27.07.90	Other	gal. 14 446c per 1 000 gal."	

Act No. 89, 1971.

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
27.10 By the substitution for subheading No. 27.10.90 of the following: "27.10.90 Other	gal.	14 446c per 1 000 gal."		
28.45 By the substitution for subheading No. 28.45.30 of the following: "28.45.30 Of sodium (including commercial sodium silicate): .10 Sodium metasilicate pentahydrate .90 Other	lb.	20%		
29.01 By the substitution for subheading No. 29.01.60 of the following: "29.01.60 Benzene, toluene, xylene, hexane, heptane, octane	gal.	14 446c per 1 000 gal."		
29.06 By the insertion after subheading No. 29.06.70 of the following: "29.06.80 2,6-Ditertiary-butyl-p-cresol, styrenated phenols, 2,2'-methylene-bis-(4-methyl-6-tertiary-butyl phenol), and alkylated phenols and other aryl mononuclear or polynuclear phenols, or alkyl mononuclear or polynuclear phenols where the alkyl-group, or any individual alkyl-group, contains three or more carbon atoms, of a kind used as anti-oxidants	lb.	25%"		
29.22 By the insertion after subheading No. 29.22.60 of the following: "29.22.70 Phenyl beta naphthylamine, phenyl alpha naphthylamine, n-nitroso diphenylamine, n, n' diphenyl paraphenylene diamine, n-isopropyl-n'-phenyl-p-phenylene diamine, n-cyclohexyl-n'-p-phenylene diamine, n'-isopropyl-n-phenyl' paraphenylene diamine, octylated diphenylamine and other nitrosoamines and compounds or derivatives of diphenylamine and phenylene diamines, of a kind used as vulcanisation retarders or anti-oxidants	lb.	25%"		
29.31 By the insertion after subheading No. 29.31.80 of the following: "29.31.85 Tetramethylthiuram disulphide, tetramethylthiuram monosulphide, tetra-ethylthiuram disulphide, zinc diethyl dithiocarbamate and other thiuram sulphides and dithiocarbamates, of a kind used as vulcanisation accelerators	lb.	25%"		

Act No. 98, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
29.35 By the insertion after subheading No. 29.35.50 of the following: "29.35.55 Phenolphthalein (excluding iodophenolphthalein) By the insertion after subheading No. 29.35.85 of the following: "29.35.88 2-Mercaptobenzothiazole, benzothiazyl disulphide, n-cyclohexyl 2-benzothiazyl sulphenamide, n-tertiary butyl 2-benzothiazyl sulphenamide, 2 (2, 6-dimethyl-4-morpholiniothio) benzothiazole, zinc salt of 2-mercaptobenzothiazole, polymerised 2,2,4-trimethyl-1, 2-dihydroquinoline, 6-ethoxy 2, 2, 4-trimethyl 1, 2 dihydroquinoline and other benzothiazole compounds and quinoline compounds and derivatives thereof, of a kind used as vulcanisation accelerators or anti-oxidants	lb.	25%"		
32.04 By the substitution in subheading No. 32.04.10 for the rate of duty in Column IV of the following:			"2%"	
37.04 By the substitution in subheading No. 37.04.90 for the rate of duty in Column IV of the following:			"11%"	
37.08 By the substitution in subheading No. 37.08.10 for the rate of duty in Column IV of the following:			"11%"	
38.15 By the substitution in tariff heading No. 38.15 for the rate of duty in Column III of the following:		"25%"		
38.19 By the insertion after subheading No. 38.19.75 of the following: "38.19.77 Prepared rubber anti-oxidants	lb.	25%"		
50.09 By the substitution for subheading No. 50.09.15.90 of the following: ".90 Other By the substitution for the heading of subheading No. 50.09.20 of the following: "Fabrics of synthetic fibres not containing combed wool or other combed animal hair and 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 and of a value for duty purposes per sq. yd. exceeding 30c:"	sq. yd.	25% or 40c per sq. yd.	20% or 35c per sq. yd."	
50.10 By the substitution for the heading of subheading No. 50.10.20 of the following: "Fabrics of synthetic fibres not containing combed wool or other combed animal hair and fabrics of cellulosic fibres containing 30 per cent or more combed wool or other combed animal				



Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Tariff Heading	II Statistical Unit	III : IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
50.10—Continued					
hair or synthetic fibres or mixtures thereof, of a weight per sq. yd. of 4.2 oz. or more and of a value for duty purposes per sq. yd. exceeding 30c:"					
51.04 By the substitution for subheading No. 51.04.65 of the following:					
"51.04.75 Other fabrics of synthetic fibres containing discontinuous fibres, of a weight per sq. yd. of 4.2 oz. or more and of a value for duty purposes per sq. yd. exceeding 30c:					
.10 Of a value for duty purposes per sq. yd. not exceeding 52c	sq. yd.	80% less 7c per sq. yd.	80% less 12c per sq. yd.		
.90 Other	sq. yd.	25% or 35c per sq. yd.	20% or 30c per sq. yd.		
51.04.80 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 and of a value for duty purposes per sq. yd. exceeding 30c:					
.10 Of a value for duty purposes per sq. yd. not exceeding 52c	sq. yd.	80% less 7c per sq. yd.	80% less 12c per sq. yd.		
.90 Other	sq. yd.	25% or 35c per sq. yd.	20% or 30c per sq. yd."		
56.07 By the substitution in the English text of subheading No. 56.07.32 for the expression "the weight per sq. in." of the expression "the weight per sq. yd."					
By the insertion after subheading No. 56.07.36 of the following:					
"56.07.37 Fabrics of cellulosic fibres containing 30 per cent or more synthetic fibres, of a weight per sq. yd. of 4.2 oz. or more and of a value for duty purposes per sq. yd. exceeding 30c:					
.10 Of a value for duty purposes per sq. yd. not exceeding 52c	sq. yd.	80% less 7c per sq. yd.	80% less 12c per sq. yd.		
.90 Other	sq. yd.	25% or 35c per sq. yd.	20% or 30c per sq. yd."		
By the deletion of subheading No. 56.07.65.					
By the insertion after subheading No. 56.07.70 of the following:					
"56.07.75 Other fabrics of synthetic fibres, of a weight per sq. yd. of 4.2 oz. or more and of a value for duty purposes per sq. yd. exceeding 30c:					

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
56.07—Continued				
.10 Of a value for duty purposes per sq. yd. not exceeding 52c	sq. yd.	80% less 7c per sq. yd.	80% less 12c per sq. yd.	
.90 Other	sq. yd.	25% or 35c per sq. yd.	20% or 30c per sq. yd."	
60.02 By the insertion after subheading No. 60.02.20 of the following:				
"60.02.30 Other, of textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials	pr.	25% or 15c per pr."		
73.02 By the substitution in subheading No. 73.02.90 for the rate of duty in Column IV of the following:			"16%"	
73.40 By the deletion of subheading No. 73.40.50.				
83.13 By the insertion after subheading No. 83.13.40 of the following:				
"83.13.50 Baling clips, of iron or steel	lb.	3%		free (U.K.)"
Section XVI				
By the substitution for paragraph (k) of Note 1 to Section XVI of the following:				
"(k) Vehicles (including cranes mounted on a motor vehicle type chassis), aircraft, ships or boats, of Section XVII;"				
By the substitution for Note 4 to Section XVI of the following:				
"4. (a) A machine (or an incomplete machine classified as if it were complete by virtue of the preceding Note 3) imported un-assembled or disassembled is to be classified as a machine of the corresponding kind.				
(b) Subject to any conditions the Secretary may impose, Note 4 (a) is also applicable to un-assembled or disassembled machines imported in more than one consignment."				
By the substitution for Note 9 to Section XVI of the following:				
"9. The expression 'cubic displacement' in this Section means the product obtained by multiplying the cross-sectional area of the cylinder bore by the maximum length of the piston stroke and by the number of cylinders.				
10. A reference in this Section to 'compression ignition engines as defined in Note 10 to this Section'				

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
Section XVI—Continued					
shall be taken to mean internal combustion compression ignition engines answering to one of the following descriptions:					
(a) Four-stroke, normally aspirated, with a cubic displacement of 5 250 cm <sup>3</sup> or more but not exceeding 7 750 cm <sup>3</sup> ;					
(b) Four-stroke, not normally aspirated, with a cubic displacement of 4 600 cm <sup>3</sup> or more but not exceeding 6 750 cm <sup>3</sup> ;					
(c) Two-stroke, normally aspirated, with a cubic displacement of 3 250 cm <sup>3</sup> or more but not exceeding 4 750 cm <sup>3</sup> ; or					
(d) Two-stroke, not normally aspirated, with a cubic displacement of 2 700 cm <sup>3</sup> or more but not exceeding 4 100 cm <sup>3</sup> ."					
84.06 By the substitution for subheadings Nos. 84.06.40, 84.06.60 and 84.06.70 of the following:					
"84.06.35 Railway locomotive engines (excluding parts thereof):					
.10 Compression ignition engines as defined in Note 10 to this Section	no.	30%		25% (U.K.)	
.90 Other	no.	5%		free (U.K.)	
84.06.45 Compression ignition engines (excluding parts thereof) not elsewhere specified or included:					
.10 As defined in Note 10 to this Section	no.	25%			
.20 Other, identifiable for use solely or principally with tractors (excluding road tractors) or road rollers	no.	free			
.30 Other, being stationary engines	no.	free			
.40 Other, identifiable for use solely or principally with motor vehicles (excluding tractors other than road tractors)	no.	20%			
.90 Other	no.	20%			
84.06.50 Spark ignition engines (excluding parts thereof) not elsewhere specified or included:					

## Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
<b>84.06—Continued</b>				
.10 Identifiable for use solely or principally with tractors (excluding road tractors) or road rollers	no.	free		
.20 Stationary engines	no.	free		
.30 Identifiable for use solely or principally with motor vehicles (excluding tractors other than road tractors)	no.	20%		
.90 Other	no.	20%"		
By the substitution or subheadings Nos. 84.06.85 and 84.06.90 of the following:				
"84.06.83 Parts of motor vehicle engines (excluding parts of engines for motor cycles and tractors other than road tractors):				
.10 Unmachined, of cast metal	no.	10%		
.20 Pistons and piston rings, machined	no.	20%		
.90 Other	no.	20%"		
By the deletion of subheading No. 84.06.99.				
<b>84.10</b> By the substitution for subheading No. 84.10.90 of the following:				
"84.10.90 Other pumps (excluding those suitable for use in the brewing of beer) imported with or incorporating compression ignition engines as defined in Note 10 to this Section				
no. 26 000c each with a maximum of 15%"				
<b>84.18</b> By the substitution for subheading No. 84.18.70.90 of the following:				
".30 Other, suitable for use with motor vehicle engines				
no. 40% 20%				
.90 Other				
no. free"				
<b>84.21</b> By the substitution in the Afrikaans text of tariff heading No. 84.21 for the word "straalblaasmasjiene" of the word "straalwerpmasjiene".				
By the substitution for subheading No. 84.21.60 of the following:				
"84.21.60 Steam or sand blasting machines and similar jet projecting machines				
no. free"				
<b>84.22</b> By the substitution for subheading No. 84.22.40.10 of the following:				
".10 Cranes imported with or incorporating compression ignition engines as defined in Note 10 to this Section				
no. 26 000c each plus 7% with a maximum of 10%"				

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
84.53 By the substitution in subheadings Nos. 84.53.10.10, 84.53.10.20 and 84.53.20 for the rate of duty in Column IV of the following:			"2%"	
84.55 By the substitution in subheadings Nos. 84.55.40 and 84.55.50 for the rate of duty in Column IV of the following:			"2%"	
85.01 By the substitution for subheading No. 85.01.10.10 of the following:  ".10 Imported with or incorporating compression ignition engines as defined in Note 10 to this Section	no.	26 000c each plus 5% with a maximum of 20%		26 000c each with a maximum of 15% (U.K.)"
<b>Section XVII</b>				
By the substitution for Note 7 to Section XVII of the following:				
"7. The expression 'cubic displacement' in this Section means the product obtained by multiplying the cross-sectional area of the cylinder bore by the maximum length of the piston stroke and by the number of cylinders.				
8. A reference in this Section to 'compression ignition engines as defined in Note 8 to this Section' shall be taken to mean internal combustion compression ignition engines answering to one of the following descriptions:				
(a) Four-stroke, normally aspirated, with a cubic displacement of 5 250 cm <sup>3</sup> or more but not exceeding 7 750 cm <sup>3</sup> ;				
(b) Four-stroke, not normally aspirated, with a cubic displacement of 4 600 cm <sup>3</sup> or more but not exceeding 6 750 cm <sup>3</sup> ;				
(c) Two-stroke, normally aspirated, with a cubic displacement of 3 250 cm <sup>3</sup> or more but not exceeding 4 750 cm <sup>3</sup> ; or				
(d) Two-stroke, not normally aspirated, with a cubic displacement of 2 700 cm <sup>3</sup> or more but not exceeding 4 100 cm <sup>3</sup> ."				
87.01 By the substitution for subheading No. 87.01.20.10 of the following:				
".10 Imported with or incorporating compression ignition engines as defined in Note 8 to this Section				
By the substitution for subheading No. 87.01.40.10 of the following:				
".10 Imported with or incorporating compression ignition engines as defined in Note 8 to this Section				
	no.	26 000c each with a maximum of 5%"		
	no.	25%		20% (U.K.; Ireland)"

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
87.02 By the substitution for subheading No. 87.02.10 of the following:				
"87.02.10 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled:				
.10 Racing cars with seating capacity for one person	no. and kg	30%		
.90 Other	no. and kg	45% and in addition, in respect of each full R100 in excess of a value for duty purposes of R1 000 for each motor car or vehicle, 2% and in addition thereto, in respect of each full 45 kg in excess of a mass of 1 135 kg for each motor car or vehicle, 1% with a maximum of the total duty of 100%"		
By the substitution for subheading No. 87.02.25.10 of the following:				
".10 Imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	25%"		
By the substitution for the heading of subheading No. 87.02.30 of the following:				
"Omnibuses and other public-service type passenger vehicles, imported with or incorporating compression ignition engines as defined in Note 8 to this Section:"				
87.03 By the insertion after subheading No. 87.03.20 of the following:				
"87.03.30 Cranes, mounted on a motor vehicle type chassis:				
.10 Imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	26 000c each plus 7% with a maximum of 10%		
.90 Other	no.	7%"		

## Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.04 By the substitution for subheading No. 87.04.20 of the following:  "87.04.20 Other chassis imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	25%"		
87.06 By the substitution for subheading No. 87.06.60.15 of the following:  ".15 Disc brake calliper mechanisms and brake drum brake assemblies (excluding those identifiable for use solely or principally with tractors other than road tractors)	lb.	20% or 10c per lb."		
87.07 By the substitution for subheading No. 87.07.10.10 of the following:  ".10 Imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	17% plus 26 000c each		10% plus 26 000c each (U.K.; Canada)"
94.02 By the substitution for subheading No. 94.02.10 of the following:  "94.02.10 Chiropractic tables, operating tables, dentists' chairs and hospital beds with mechanical fittings; parts thereof	no.	free"		
By the insertion after subheading No. 94.02.50 of the following:  "94.02.90 Other	no.	25%"		

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.10	By the substitution for tariff item 104.10 of the following:  "104.10 22.03 Beer made from malt:  .10 Of a specific gravity before fermentation not exceeding 1 040°  Plus a suspended duty of:  In operation  Maximum rate  .20 Of a specific gravity before fermentation exceeding 1 040° but not exceeding 1 050°, which is cleared ex any customs and excise manufacturing warehouse for any purpose during any financial year, or which is imported into the Republic, or which is illicit beer:	69½c per gal.  Nil  12½c per gal.	69½c per gal.  Nil  12½c per gal.

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	IV Customs
104.10	<i>Continued</i>		
	(1) On the first 1 000 000 gallons or any quantity less than 1 000 000 gallons so cleared during a financial year	82c per gal.	—
	(2) On the quantity so cleared during a financial year which is more than 1 000 000 gallons but not exceeding 2 000 000 gallons	88c per gal.	—
	(3) On the quantity so cleared during a financial year which is more than 2 000 000 gallons but not exceeding 4 000 000 gallons	94c per gal.	—
	(4) On the quantity so cleared during a financial year which is more than 4 000 000 gallons but not exceeding 6 000 000 gallons	100c per gal.	—
	(5) On the quantity so cleared during a financial year which is more than 6 000 000 gallons but not exceeding 8 000 000 gallons	106c per gal.	—
	(6) On the quantity so cleared during a financial year which is more than 8 000 000 gallons	112c per gal.	—
	(7) If duty is paid on illicit beer	112c per gal.	—
	(8) If imported	—	81c per gal.
	.30 Of a specific gravity before fermentation exceeding 1 050°	116½c per gal.	91c per gal.
	Plus, for every degree of specific gravity before fermentation exceeding 1 080°	1c per gal.	1c per gal."
104.15	By the substitution for subitems 104.15.40 and 104.15.70 of the following:		
	".40 Fortified still wine	69c per gal.	69c per gal.
	".70 Sparkling wine (excluding champagne)	142c per gal.	142c per gal."
104.20	By the substitution for tariff item 104.20 of the following:		
	"104.20 22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° AA or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength;		
	22.09 Spirits (excluding those of heading No. 22.08):		
	.10 Wine spirits, manufactured in the Republic by the distillation of wine	2 123c per gal. of absolute alcohol	—
	.20 Other spirits, manufactured in the Republic	2 342c per gal. of absolute alcohol	—



Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Customs
104.20—	<i>Continued</i>  Plus a suspended duty in respect of spirits obtained by the distillation of any sugar cane product:  In operation  Maximum rate  .30 Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713° AA  .40 Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients	133c per gal. of absolute alcohol  175c per gal. of absolute alcohol  —  —	—  —  1 686c per gal. of absolute alcohol or 764c per gal.  1 686c per gal. of absolute alcohol
104.30—	By the substitution for tariff item 104.30 of the following:  "104.30 24.02 Manufactured tobacco:  .10 Cigars  .20 Cigarettes  Plus, in respect of cigarettes the weight of the tobacco of which exceeds 3 lb. per 1 000 cigarettes  .30 Cigarette tobacco  Plus a suspended duty of: In operation Maximum rate  .40 Pipe tobacco	50c per lb. net  6c per 10 cigarettes (stamp duty) plus 25½c per lb. tobacco content  135c per lb. tobacco content  6c per 2 oz. or fraction thereof (stamp duty) plus 103c per lb. tobacco  Nil  33c per lb. tobacco  73% with a minimum of 18c per lb. net	60c per lb. net  6c per 10 cigarettes (stamp duty) plus 25½c per lb. tobacco content  135c per lb. tobacco content  6c per 2 oz. or fraction thereof (stamp duty) plus 103c per lb. tobacco  Nil  33c per lb. tobacco  —"
105.05	By the substitution for tariff item 105.05 of the following:  "105.05 27.07 Oils and other products of the distillation of high temperature coal tar; similar oils and products obtained by other processes:		

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
105.05—	<i>Continued</i>		
	.10 Petrol and aviation spirit	9 863c per 1 000 gal.	9 863c per 1 000 gal.
	.20 Aviation kerosene, power kerosene and illuminating or heating kerosene	13 613c per 1 000 gal.	13 613c per 1 000 gal.
	.30 Distillate fuels (for example, gas oil and diesel oil)	13 613c per 1 000 gal.	13 613c per 1 000 gal.
	.40 Residual fuel oils	13 613c per 1 000 gal.	13 613c per 1 000 gal."
105.10	By the substitution for subitems 105.10.10, 105.10.20, 105.10.30 and 105.10.40 of the following:		
	“.10 Petrol, aviation spirit and aviation kerosene	14 029c per 1 000 gal.	14 029c per 1 000 gal.
	.20 Power kerosene and illuminating or heating kerosene	13 613c per 1 000 gal.	13 613c per 1 000 gal.
	.30 Distillate fuels (for example, gas oil and diesel oil)	13 613c per 1 000 gal.	13 613c per 1 000 gal.
	.40 Residual fuel oils	13 613c per 1 000 gal.	13 613c per 1 000 gal."
117.05	By the substitution for tariff item 117.05 of the following:		
	“117.05 87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles	42c per kg and in addition, in respect of every 25 kg or part thereof in excess of a mass of 1 680 kg of each motor car or vehicle, 5c per kg on the full mass of the motor car or vehicle: Provided that the total duty in respect of any motor car or vehicle shall not exceed R3 500	—”

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
135.00	By the substitution for item 135.00 of the following: “135.00 MINERAL PRODUCTS  27.07 Lubricating preparations containing not less than and 70 per cent by weight of petroleum oils or of oils 27.10 obtained from bituminous minerals as basis, put up for sale as additives to motor vehicle fuel or lubricants or as upper cylinder lubricants or similar supplementary uses in motor vehicles, in containers not exceeding 1 gal. or 10 lb.	20%”

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
136.00	By the substitution for tariff headings Nos. 32.09, 33.04, 33.05 and 33.06 of the following:	
	"32.09 Varnishes and lacquers; distempers; paints and enamels (excluding aluminium paste not packed for retail sale); pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; dyes in forms or packings of a kind sold by retail (excluding pearl essence and special dyes of a kind for laboratory use)	15%
	33.04 Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, the food, the drink or other industries, put up for sale by retail	20%
	33.05 Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	30%
	33.06 Perfumery, cosmetics and toilet preparations	30%"
	By the substitution for tariff headings Nos. 34.03, 34.06, 35.06 and 36.05 of the following:	
	"34.03 Lubricating preparations, natural or synthetic, containing less than 70 per cent by weight of petroleum oils or of oils obtained from bituminous minerals, put up for sale as additives to motor vehicle fuel or lubricants or as upper cylinder lubricants or similar supplementary uses in motor vehicles, in containers not exceeding 1 gal. or 10 lb.	20%
	34.06 Candles (excluding plain uncoloured household candles), tapers, night-lights and the like	20%
	35.06 Glues and products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg	30%
	36.05 Pyrotechnic articles (excluding articles designed for research, signalling or life-saving use or for use in industry)	30%"
	By the substitution for tariff headings Nos. 38.14 and 38.19 of the following:	
	"37.01 Film packs consisting of a container containing a number of sensitised sheets of any material (excluding paper, paperboard or cloth) (negatives), the same number of specially treated sheets (positives) and a developer, for quick production of finished positive photographs	15%
	37.02 Film in rolls, sensitised, unexposed, perforated or not (excluding film identifiable as radiographic film, photo-mechanical film, aerial photography film, photo-gram-metrical film, film designed for scientific recording purposes, film for use with electron microscopes and cinematograph film exceeding 8 mm in width)	15%
	37.03 Film packs consisting of a container containing a number of sensitised sheets of paper, paperboard or cloth (negatives), the same number of specially treated sheets (positives) and a developer, for quick production of finished positive photographs	15%
	38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, put up for sale by retail	30%
	38.19 Anti-freezing preparations, deodorants (not being medicaments, toilet preparations or disinfectants), ink removers and stencil correctors put up in retail packings	30%"

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
137.00	<p>By the substitution for paragraph (2) of tariff heading No. 39.00 of the following:</p> <p style="padding-left: 40px;">“(2) Wallpaper and lincrusta and window transparencies of artificial resins or plastic materials</p> <p>By the substitution for paragraph (4) of tariff heading No. 39.00 of the following:</p> <p style="padding-left: 40px;">“(4) Artificial resins and plastic materials, cellulose esters and ethers in volatile organic solvents the weight of which does not exceed 50 per cent of the weight of the solution, put up for sale as varnishes, lacquers, paints, enamels and the like</p> <p>By the substitution for tariff heading No. 39.07 of the following:</p> <p>“39.07 Articles of artificial resins and plastic materials, cellulose esters and ethers (excluding building fixtures, floor coverings, articles of apparel and clothing accessories, articles for electric lighting, handles for tools, knives, forks and the like, transmission and conveyor belts and belting, articles for commercial and industrial packaging, sausage casings, hand knitting needles and crochet hooks, buildings, medical apparatus and equipment, solid tyres for wheels of all kinds and articles of a type for use in industry):</p> <p style="padding-left: 40px;">(1) Articles of personal adornment</p> <p style="padding-left: 40px;">(2) Sails and tarpaulins</p> <p style="padding-left: 40px;">(3) Other</p> <p>By the substitution for tariff headings Nos. 40.13, 40.14 and 40.16 of the following:</p> <p>“40.13 Rubber belts being clothing accessories</p> <p>40.14 Articles of unhardened vulcanised rubber, the following: Plugs for baths, sinks, washbasins and the like; stationery and other articles suitable for office use; cables for launching gliders; tobacco-pouches; pneumatic mattresses, pillows, cushions and the like; inner tube repair patches; licence discs</p> <p>40.16 Articles of hardened rubber (ebonite and vulcanite), the following: Articles suitable for personal or domestic use (excluding building fixtures and floor coverings); articles suitable for office use; fancy goods, statuettes and articles for interior decoration</p>	<p>15%”</p> <p>15%”</p> <p>30%</p> <p>10%</p> <p>15%”</p> <p>30%</p> <p>15%</p> <p>15%”</p>
138.00	<p>By the substitution for tariff heading No. 42.02 of the following:</p> <p>“42.02 Travel goods (for example, trunks, suitcases, hat-boxes, travelling-bags, rucksacks), shopping bags, handbags, satchels, briefcases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric</p> <p>By the substitution for tariff headings Nos. 42.05, 43.03 and 43.04 of the following:</p> <p>“42.05 General articles of leather or of composition leather, the following: Articles suitable for personal or domestic use</p> <p>43.03 Articles of furskin (excluding furskin parts of paint rollers)</p> <p>43.04 Articles of artificial fur</p>	<p>15%”</p> <p>15%</p> <p>30%</p> <p>30%”</p>

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
139.00	<p>By the substitution for item 139.00 of the following:</p> <p>"139.00 WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK</p> <p>44.24 Household utensils of wood</p> <p>44.27 Articles of furniture, of wood, not falling within item 150.00; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person</p>	15% 15%"
140.00	<p>By the substitution for tariff heading No. 48.11 of the following:</p> <p>"48.11 Wallpaper and lincrusta; window transparencies of paper</p> <p>By the substitution for tariff heading No. 49.09 of the following:</p> <p>"49.09 Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings (excluding Christmas cards in respect of which the net income is donated to a registered welfare organisation and provided the cards are printed with particulars of such donation)</p> <p>By the substitution for tariff heading No. 49.11 of the following:</p> <p>"49.11 Printed calendar backs, with or without illustrations, including advertising calendar backs; calendars printed on material other than paper or paperboard, including advertising calendars; Christmas and other greeting and personal message cards (excluding Christmas cards in respect of which the net income is donated to a registered welfare organisation and provided the cards are printed with particulars of such donation); visiting cards; tote betting tickets; picture cards of the same size as postcards and capable of use as postcards</p>	15%" 10%" 10%"
141.00, 142.00, 143.00, 144.00 and 145.00	<p>By the substitution for items 141.00, 142.00, 143.00, 144.00 and 145.00 of the following:</p> <p>"141.00 TEXTILES AND TEXTILE ARTICLES</p> <p>58.01, Carpets, carpeting, rugs, mats and matting of all 58.02 kinds, made up or not (excluding mats and matting and of hard vegetable fibres) 59.02</p> <p>60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised (excluding gloves designed for industrial use)</p> <p>61.10 Gloves, mittens and mitts, not being knitted or crocheted goods (excluding gloves designed for industrial use)</p> <p>62.04 (1) Sails and tarpaulins (2) Awnings, sunblinds, tents and camping goods</p> <p>142.00 FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS</p> <p>64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles (excluding parts thereof)</p>	20% 10% 10% 10% 15% 15%

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
142.00—	<i>Continued</i>	
	66.01 Umbrellas and sunshades, including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas	15%
	66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	15%
	67.02 Artificial flowers, foliage or fruit (excluding parts thereof and Armistice Day Poppies being artificial red Flanders poppies); articles made of artificial flowers, foliage or fruit	20%
	67.04 Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	30%
	67.05 Fans and hand-screens, non-mechanical, of any material (excluding frames and handles therefor and parts of such frames and handles)	20%
	143.00 ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	
	69.11 Tableware and other articles of a kind commonly and used for domestic purposes or toilet purposes (excluding building fixtures), of porcelain or china or of other kinds of glazed pottery	15%
	69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture (excluding ceramic lamps and parts thereof)	15%
	70.09 Glass mirrors (excluding interior rear-view mirrors), unframed, framed or backed	15%
	70.13 Glassware not elsewhere specified or included in this item, of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses	15%
	70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; ornaments and other fancy articles of lamp-worked glass	30%
	144.00 PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
	71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	30%
	71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)	30%
	71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal	30%
	71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Secretary and not being decorations, ornaments or building fixtures)	30%

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
144.00	<i>Continued</i>	
	71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories and industry)	30%
	71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	30%
	71.16 Imitation jewellery	30%
145.00	BASE METALS AND ARTICLES OF BASE METAL	
	73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	15%
	73.36 Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment of a kind used for domestic purposes, not electrically operated, of iron or steel (excluding parts of such articles)	15%
	73.38, 73.40, 74.18, 74.19, 75.06, 76.15, 76.16 and 80.06 Articles (excluding parts thereof) of iron or steel, copper, nickel, aluminium or tin, the following: Articles of a kind commonly used for domestic purposes, like articles for other uses not being an industrial use (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Secretary and not being decorations, ornaments or building fixtures), including refuse bins, baskets, buckets and similar containers, of wire or sheet metal; articles suitable for office use; smoking requisites; key rings; book-ends; trunks and travel cases, tool boxes, trinket boxes, handbags, chain purses, cosmetic cases, cigarette cases, spectacle cases, specimen cases and the like; cages and aviaries; racks and stands (not being furniture) for gramophone records and the like; venetian blinds	15%
	74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, of copper, the following: Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated (excluding parts of such articles)	15%
	82.04 Kitchen hand tools	15%
	82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	15%
	82.09 Knives with cutting blades, serrated or not (including pruning knives), other than knives for machines or for mechanical appliances	15%
	82.11 (1) Razor blades (excluding razor blade blanks)	10%
	(2) Razors (excluding parts thereof)	15%

## Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
145.00	<i>Continued</i>	
	82.12 Scissors, including tailors' shears (excluding blades therefor)	15%
	82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	15%
	82.14 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	15%
	83.03 Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal (excluding magazines for explosives and doors therefor)	15%
	83.04 Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment (excluding furniture specified in item 150.00), of base metal	15%
	83.05 Letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	15%
	83.06 Statuettes and other ornaments, of a kind used indoors, of base metal	15%
	83.10 Beads and spangles, of base metal	15%
	83.14 Sign-plates, name-plates, numbers, letters and other signs, of base metal	15%''
146.00	By the substitution for tariff headings Nos. 84.06, 84.08, 84.10, 84.11, 84.12, 84.15, 84.17, 84.18 and 84.19 of the following:	
	"84.06 Outboard engines, combination inboard and outboard engines (excluding parts thereof)	30%
	84.08 Jet propulsion engines for boats (excluding parts thereof)	30%
	84.10 Kerb-side and service station petrol and oil delivery pumps equipped with measuring or price-calculating devices (excluding parts thereof)	15%
	84.11 Tyre pumps of the kind carried in motor vehicles	15%
	84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	15%
	84.15 Refrigerators and refrigerating equipment, electrical and other, self-contained or with display windows, racks or other display facilities, including refrigerated counters, show-cases, frozen food storage containers and the like and cabinets (excluding appliances incorporating agitators, mixers, moulds and similar mechanisms; cold rooms without display facilities; equipment of a type commonly used in industry)	15%
	84.17 (1) Instantaneous or storage water heaters, non-electrical (excluding heaters of a kind designed for industrial use)	15%
	(2) Electrically heated and non-electrical fish fryers, percolators, tea or milk urns, steam kettles and similar heating equipment, of a kind used in the catering industry	15%
	84.18 Laundry centrifuge driers and centrifuge washing machines with a dry weight loading capacity not exceeding 15 lb. (excluding parts thereof)	15%
	84.19 Dish washing machines (excluding parts thereof)	15%''



Act No. 89, 1971

CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
146.00—	<i>Continued</i>	
	By the substitution for tariff headings Nos. 84.24, 84.25, 84.35, 84.37, 84.40, 84.41, 84.51, 84.52, 84.53, 84.54, 84.58, 84.59, 85.03, 85.04, 85.06, 85.07 and 85.12 of the following:	
	"84.24 Lawn and sports ground rollers (excluding parts thereof)	15%
	84.25 Lawn mowers (excluding parts thereof)	15%
	84.35 Office printing machines (excluding parts thereof) which operate by means of printing type or by the offset printing process, for use with paper not exceeding 36 cm in width (unfolded)	15%
	84.37 Knitting machines of a kind used for domestic purposes	15%
	84.40 (1) Laundry washing machines with a dry weight loading capacity not exceeding 15 lb. (excluding parts thereof)	15%
	(2) Ironing or pressing machines (domestic type), electrically heated (excluding parts thereof)	15%
	84.41 Domestic type sewing machines (excluding parts thereof), including furniture designed therefor	15%
	84.51 (1) Assembled typewriters (excluding typewriters with Braille characters and typewriters incorporating calculating devices)	15%
	(2) Cheque writing machines	15%
	84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines incorporating a calculating device	15%
	84.53 Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines)	15%
	84.54 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting machines and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	15%
	84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance (excluding parts thereof)	30%
	84.59 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature of air, but without elements for changing the humidity of air	15%
	85.03 Primary cells and primary batteries (excluding parts thereof)	15%
	85.04 Electric accumulators (6 volt and 12 volt), of a kind commonly used with motor vehicles or radios and rechargeable accumulators of a kind commonly used with cameras, clocks, shavers, lightmeters and the like	15%
	85.06 Electro-mechanical domestic appliances, with self-contained electric motor (excluding parts thereof)	15%
	85.07 Shavers and hair clippers, of a kind commonly used by barbers, with self-contained electric motor (excluding parts thereof)	15%
	85.12 Electric instantaneous or storage water heaters and immersion heaters (excluding heaters of a kind designed for industrial use); electric space heating apparatus; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances (excluding, in each case, parts of such articles)	15%"

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
146.00	<p><i>Continued</i></p> <p>By the substitution for tariff headings Nos. 85.14, 85.15 and 85.20 of the following:</p> <p>"85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)</p> <p>85.15 Domestic television and radio receivers, including motor vehicle radio receivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)</p> <p>85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs (excluding parts of all such articles)</p>	<p>30%</p> <p>30%</p> <p>15%"</p>
147.00, 148.00, 149.00 and 150.00	<p>By the substitution for items 147.00, 148.00, 149.00 and 150.00 of the following:</p> <p>"147.00 VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT</p> <p>87.02 (1) Omnibuses with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes not exceeding R2 050</p> <p>(2) Omnibuses with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes exceeding R2 050</p> <p>(3) Motorised caravans and similar vehicles</p> <p>87.05 Self-contained motor vehicle bodies equipped with cooking and sleeping facilities for bolting or otherwise affixing temporarily or permanently to any vehicle and commonly known as camper bodies</p> <p>87.09 Motor cycles, auto-cycles and cycles fitted with auxiliary motors</p> <p>87.14 (1) Caravan trailers (excluding parts thereof)</p> <p>(2) Wheeled vehicles (with chassis) of the kinds commonly used in self-service stores (excluding parts thereof)</p> <p>89.01 Ships and boats (excluding warships, lifeboats, scientific research vessels and hydrographical survey vessels and ships and boats of a kind used for gain and parts of ships and boats)</p> <p>148.00 OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF</p>	<p>10%</p> <p>15%</p> <p>20%</p> <p>20%</p> <p>15%</p> <p>20%</p> <p>15%</p> <p>30%</p>

## Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
148.00	<i>Continued</i>	
	90.02 Mounted lenses identifiable for use with photographic cameras (excluding lenses identifiable for use only with air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger)	30%
	90.04 Sunglasses	20%
	90.05 Refracting telescopes (monocular and binocular), prismatic or not	30%
	90.07 Photographic cameras (excluding air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger; tripods for cameras) and photographic flashlight apparatus (excluding electronic flashlight apparatus):	
	(1) Photo-copying apparatus, not contact type, for use with paper not exceeding 36 cm in width (unfolded)	15%
	(2) Other	30%
	90.08 Cinematographic cameras and cinematographic projectors (sound and silent), for use with film not exceeding 8 mm in width	30%
	90.09 (1) Image projectors (excluding cinematographic projectors and overhead projectors)	30%
	(2) Microfilm readers and printers and combinations thereof	15%
	90.10 (1) Spools and reels, for film; screens for projectors	30%
	(2) Photo-copying apparatus, contact type, for use with paper not exceeding 36 cm in width (unfolded)	15%
	91.01 Pocket-watches, wrist-watches and other watches, including stop-watches (excluding Braille-watches)	30%
	91.02 Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	30%
	91.04 Other clocks classified within this tariff heading (excluding tower, astronomical and observatory clocks)	30%
	92.01 Musical instruments and musical instrument strings to (excluding pipe and reed organs):	
	92.09 (1) Coin or counter operated	30%
	(2) Other	15%
	92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads (excluding industrial tape duplicators)	30%
	92.12 Gramophone records and other sound or similar recordings; prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording, whether or not recorded	30%

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	<b>149.00 ARMS AND AMMUNITION; PARTS THEREOF</b>	
	93.02 Revolvers and pistols, being firearms (excluding target shooting pistols of .22 inch calibre)	15%
	93.04 Sporting and target shooting guns, rifles and carbines	15%
	93.05 Air, spring and similar pistols, rifles and guns	15%
	<b>150.00 MISCELLANEOUS MANUFACTURED ARTICLES</b>	
	94.00 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishings (excluding medical, dental, surgical or veterinary furniture, for example, operating tables, hospital beds with mechanical fittings; motor vehicle furniture and cut, shaped or finished upholstery parts of motor vehicle furniture; articles identifiable as for use in schools, churches, hospitals and laboratories; parts of all the articles)	15%
	95.01 Articles of tortoise-shell	15%
	95.02 Articles of mother of pearl	15%
	95.03 Articles of ivory	15%
	95.04 Articles of bone (excluding whalebone)	15%
	95.05 Articles of horn, coral (natural or agglomerated) or of other animal carving material	15%
	95.06 Articles of vegetable carving material	15%
	95.07 Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	15%
	95.08 Ornamental moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes or unhardened gelatin and other ornamental moulded or carved articles not elsewhere specified or included in this Part	15%
	96.05 Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	20%
	97.00 Toys, games and sports requisites:	
	(1) Machines for games of skill or chance, including parts thereof, coin or counter operated	30%
	(2) Other (excluding parts thereof)	15%
	98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils), propelling pencils and sliding pencils; parts and fittings therefor	15%
	98.07 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	15%
	98.08 Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	15%
	98.10 Mechanical and similar lighters, including chemical and electrical lighters (excluding parts thereof and flints and wicks)	30%

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
150.00	<i>Continued</i>  98.11 Smoking pipes and cigar and cigarette-holders (excluding parts thereof)  98.12 Combs, hair-slides and the like (excluding toilet metal combs of a length not exceeding 3 in.)  98.14 Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor  98.15 Vacuum flasks and other vacuum vessels, complete with cases (excluding parts thereof)  98.16 Tailors' dummies and other lay figures, automata and other animated displays of a kind used for shop window dressing	20%  15%  20%  15%  15%''
152.00	By the substitution for item 152.00 of the following:  **152.00 GOODS NOT CLASSIFIED ACCORDING TO PART 1 OF THIS SCHEDULE  (I) Motor vehicle parts, accessories and preparations (excluding—  (a) original equipment,  (b) such parts, accessories and preparations elsewhere specified or included in this Part,  (c) carburettors, oil coolers and wheels identifiable for use principally with motor vehicles other than motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles and motor cycles, auto-cycles and cycles fitted with auxiliary motors, and  (d) parts of the articles specified in this item), the following:  32.12, Preparations put up for retail sale for the repair or maintenance of motor vehicles (for example, polishes, radiator cleaners and cements, gasket cements, flushing compounds, door hinge lubricants, piston or exhaust sealing compounds)  38.19  62.02 Seat covers and window curtains or blinds  70.09 Mirrors  73.29 Static chains  84.06 Carburettors, multi-choke  84.11 Compressors for air-conditioners  84.59 Mechanical horns  85.02 Electro-magnetic clutches for air-conditioners  85.08 Sports coils; transistorised ignition systems; patent sparking plugs  85.09 Electric accessory lighting equipment (for example, foglamps, spotlamps, reversing lamps and the like) (excluding such equipment identifiable for use principally with tractors other than road tractors); electric horns and sirens; electric demisters and defrosters  85.15 Aerials for motor vehicle radios  85.19 Radio noise suppressors	30%

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
152.00	<p><i>Continued</i></p> <p>87.06 Consoles of any material; dashboards; dashboard conversion kits; cabin coolers; non-electric heaters, defrosters and demisters; sun visors; window curtains; window blinds; parcel trays and luggage racks; headrests or head supports; steering wheels; steering wheel covers; gear levers; gear lever knobs; gear lever extensions; floor gear change conversion kits; oil coolers of the accessory type; free flow exhaust systems; exhaust extractors; exhaust pipe extensions; draught deflectors; fender flaps; splash guards; stone guards; static straps; lockable fuel tank caps; spring stabilisers and assisters; wheels; wheel covers; wheel trimmings; hub caps</p> <p>90.00 Motor vehicle panel instruments (for example, altimeters, tachometers, oil gauges, ammeters)</p> <p>90.13 Rear-view mirrors and retrovisors</p> <p>91.03 Panel clocks</p> <p>(II) Illuminated signs of any nature</p>	15%”

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

## Schedule No. 2

AMENDMENT 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 insertion before tariff heading No. 27.13 of the following:  "NOTE: The amount of ordinary anti-dumping duty payable under tariff heading No. 27.13 shall not exceed the difference between R105 per 2 000 lb. and the actual f.o.b. price plus insurance and freight per 2 000 lb."		

Act No. 89, 1971

CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

## Schedule No. 3

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

I Item	II Tariff Heading and Description	III Extent of Rebate
306.10	<p>By the substitution for tariff heading No. 29.06 of the following:            "29.06 Dibutyl-p-cresol (butylated hydroxytoluene) and nonylphenol, for the manufacture of stabilisers</p> <p>By the insertion after tariff heading No. 29.23 of the following:            "29.27 Dicyandiamide, for the manufacture of stabilisers            29.31 Iso-octylthioglycolate, for the manufacture of stabilisers            29.34 Dibutyltin oxide and dioctyltin oxide, for the manufacture of stabilisers            34.02 Coconut diethanolamide, sodium lauryl ether sulphate and triethanolamine lauryl sulphate, for the manufacture of fire-extinguishing foam</p>	<p>Full duty"</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty"</p>
307.07	<p>By the deletion of tariff heading No. 29.00.</p> <p>By the substitution for tariff heading No. 29.31 of the following:            "29.31 Tertiary dodecyl mercaptan</p> <p>By the substitution for tariff heading No. 38.19 of the following:            "38.19 Mixed rosins and fatty acids; anti-foam agents</p>	<p>Full duty"</p> <p>Full duty"</p>
307.08	<p>By the substitution for tariff heading No. 29.00 of the following:            "29.00 Organic chemicals, for use as solvents for rubber</p> <p>By the substitution for tariff headings Nos. 38.15 and 38.19 of the following:            "38.19 Prepared rubber reclaiming agents</p>	<p>Full duty"</p> <p>Full duty"</p>
307.09	<p>By the deletion of tariff headings Nos. 38.15 and 38.19.</p>	
311.15	<p>By the insertion after tariff heading No. 38.19 of the following:            "59.08 Knitted fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials</p>	<p>Full duty"</p>
311.19	<p>By the substitution for tariff heading No. 56.07 of the following:            "56.07 (1) Woven fabrics of man-made fibres (discontinuous), treated with water-repellent preparations, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers            (2) Woven fabrics of cellulosic fibres (discontinuous), with woven stripes, of a weight per sq. yd. exceeding 4.2 oz. and of a value for duty purposes per sq. yd. exceeding 30c, for the manufacture of boys' blazers</p> <p>By the substitution for the number of tariff heading No. 56.07.65 of the number "56.07.75".</p>	<p>Full duty</p> <p>Full duty"</p>
311.20	<p>By the insertion after tariff heading No. 56.07.36 of the following:            "56.07.37 Woven unprinted fabrics of cellulosic fibres (discontinuous), containing 30 per cent or more synthetic fibres, of a weight per sq. yd. of 4.2 oz. or more and of a value for duty purposes per sq. yd. exceeding 30c:</p>	



## Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Item	II Tariff Heading and Description	III Extent of Rebate
311.20	<p><i>Continued</i></p> <p>(1) Of a value for duty purposes per sq. yd. not exceeding 42½c, 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)</p> <p>(2) Of a value for duty purposes per sq. yd. exceeding 42½c, for use as outercloth for garments (excluding blouses)</p> <p>By the deletion of tariff heading No. 56.07.65.</p> <p>By the insertion after tariff heading No. 56.07.70 of the following:</p> <p>"56.07.75 Woven unprinted fabrics of synthetic fibres (discontinuous), not containing combed wool or other combed animal hair:</p> <p>(1) Not plain in colour and not woven from single or plied yarns of different colours giving the fabric a melange or speckled appearance, 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)</p> <p>(2) Containing more than 50 per cent synthetic fibres, raised on one or on both sides, of a value for duty purposes per sq. yd. exceeding 30c, and unraised fabrics of a value for duty purposes per sq. yd. not exceeding 42½c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)</p> <p>(3) Of a value for duty purposes per sq. yd. exceeding 42½c, for garments (excluding blouses)</p>	<p>Full duty</p> <p>Full duty"</p> <p>Full duty</p> <p>Full duty less 10%</p> <p>Full duty"</p>
311.25	By the substitution for the number of tariff heading No. 56.07.65 of the number "56.07.75".	
313.09	<p>By the insertion after item 313.08 of the following:</p> <p>"313.09 Industry: Worked Mica and Articles of Mica</p> <p>25.26 Mica, including splittings, and mica waste, for the manufacture of electric insulating products</p> <p>39.01 Polyester film, for the manufacture of electric insulating products</p> <p>48.01 Kraft paper, with a basis weight per sq. m. not exceeding 25 grm., in rolls or in sheets, for the manufacture of electric insulating products</p> <p>68.15 Reconstituted mica, in rolls or in sheets, for the manufacture of electric insulating products</p> <p>70.20 Woven fabrics of glass fibre, of a thickness not exceeding 0.15 mm, for the manufacture of electric insulating products</p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty"</p>
315.01	<p>By the substitution for tariff heading No. 38.19 of the following:</p> <p>"28.20 Aluminium oxide, for the manufacture of aluminium</p> <p>28.29 Aluminium fluoride, for the manufacture of aluminium</p> <p>38.19 (1) Case hardening powders and compounds; anti-piping materials, for the manufacture of steel ingots; sand reviving compounds</p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty</p>

## Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Item	II Tariff Heading and Description	III Extent of Rebate
315.01	<i>Continued</i>	
	(2) Additives with a basis of polyethylene oxide, for use in the manufacture of tinned sheets or plates, of iron or steel	Full duty"
315.03	By the substitution for tariff heading No. 76.03 of the following: "76.03 Wrought plates, sheets and strip, of aluminium, of a thickness exceeding 0,3 mm but not exceeding 0,4 mm, 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	Full duty"
316.01	By the substitution for paragraphs (3) and (4) of tariff heading No. 84.06 of the following: "(3) Internal combustion piston engines (excluding compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1), for the manufacture of scrapers and road graders (4) Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1, incorporating gear-boxes, for the manufacture of road graders (5) Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1, for the manufacture of scrapers and road graders, imported in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit	Full duty Full duty less R260 each and in addition 3% Full duty"
316.04	By the insertion after tariff heading No. 25.26 of the following: "39.01 Polyimide film	Full duty"
316.11	By the substitution for tariff heading No. 29.00 of the following: "29.00 Organic chemicals (excluding dibutyl phthalate and phthalates of heptyl, octyl, nonyl and decyl alcohols), for use as plasticisers By the deletion of tariff heading No. 38.15. By the substitution for tariff headings Nos. 38.19 and 39.01 of the following: "38.19 Preparations for use as plasticisers 39.01 (1) Polyethylene terephthalate film (2) Polyimide film	Full duty" Full duty Full duty"
316.13	By the substitution for the Note to item 316.13 of the following: "Note: The rebates of duty specified in this item in respect of parts for the manufacture of compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1 but without the limitation in respect of the maximum cubic displacement prescribed in the said Note, only apply provided a manufacturing programme in respect of the manufacture of engines of such class or kind has been approved by the Minister of Economic Affairs in respect of the importer concerned and shall only apply for such time and under such conditions as may be prescribed by the said Minister." By the substitution for tariff heading No. 48.21 of the following: "48.21 Gaskets of paper and paperboard, for the manufacture of compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1 but without the limitation in respect of the maximum cubic displacement prescribed in the said Note, and parts thereof	Full duty"

Act No. 89, 1971

CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Item	II Tariff Heading and Description	III Extent of Rebate
316.13	<p><i>Continued</i></p> <p>By the substitution for paragraph (1) of tariff heading No. 84.06 of the following:</p> <p>“(1) Parts (finished or unfinished) of compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1 but without the limitation in respect of the maximum cubic displacement prescribed in the said Note</p>	Full duty”
316.15	<p>By the insertion after item 316.14 of the following:</p> <p>“316.15 Industry: Carbon Articles of a Kind Used for Electrical Purposes</p> <p>38.19 Carbon blocks (excluding those in cylindrical form), for the manufacture of anodes</p>	Full duty”
317.03	<p>By the substitution for Note 02.07 to item 317.03 of the following:</p> <p>“02.07 ‘net local content’ shall have the meaning assigned thereto in Note 1 (e) to item 609.17 of Schedule No. 6.”</p> <p>By the substitution in paragraph (1) for paragraph (2) of tariff heading No. 84.06 of the following:</p> <p>“(2) Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1 (excluding—</p> <p>(a) engines for motor vehicles of a gross vehicle weight of less than 22 400 lb. for the transport of goods or materials, not being engines for vehicles specified in paragraph (III) of this item, and</p> <p>(b) such engines imported in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit)</p>	Full duty less 25%”
	<p>By the insertion in paragraph (I) after paragraph (11) of tariff heading No. 87.06 of the following:</p> <p>“(12) Disc brake calliper mechanisms, for motor cars</p>	Full duty less the greater of 20% or 10c per lb.”
	<p>By the substitution for subparagraph (ii) (A) of paragraph (III) (b) (1) of item 317.03 of the following:</p> <p>“(ii) (A) in the form prescribed in Note 06.00 to this item and being for motor cars having the following minimum percentages net local content during the calendar years stated hereunder:</p> <p>52 per cent—1971 54½ per cent—1972 57 per cent—1973 59½ per cent—1974 62 per cent—1975 64 per cent—1976 66 per cent—1977</p>	Full duty”
	<p>By the substitution for subparagraph (i) (A) of paragraph (III) (b) (2) of item 317.03 of the following:</p> <p>“(i) (A) in the form prescribed in Note 06.00 to this item and being for motor cars having the following minimum percentages of net local content during the calendar years stated hereunder:</p>	Full duty”

## Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<p><i>Continued</i></p> <p>52 per cent—1971 54½ per cent—1972 57 per cent—1973 59½ per cent—1974 62 per cent—1975 64 per cent—1976 66 per cent—1977</p>	
317.08	By the substitution in paragraph (I) (b) of item 317.08 for the expression "25 ton gross weight" of the expression "25 gross ton".	
317.10	<p>By the substitution for paragraph (1) of tariff heading No. 84.06 of the following:</p> <p>“(1) Internal combustion piston engines (excluding compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1), for the manufacture of mobile cranes</p> <p>By the insertion after paragraph (2) of tariff heading No. 84.06 of the following:</p> <p>“(3) Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1, for the manufacture of mobile cranes, imported in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit</p>	<p>Full duty”</p> <p>Full duty”</p>
321.01	By the deletion of tariff heading No. 73.15.	

Act No. 89, 1971

CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

## 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
401.35	By the substitution for item 401.35 of the following: "401.35 The Department of Posts and Telegraphs 401.40 The Armaments Board 401.45 The Armaments Development and Production Corporation of South Africa, Limited	Full duty Full duty Full duty"
405.05	By the insertion after paragraph (I) of the following: "(II) Goods (excluding petroleum products and oils and other products of the distillation of high temperature coal tar) for use by The Bible Society of South Africa for official operations	Full duty"
405.09	By the insertion after item 405.08 of the following: "405.09 Goods of any description, for use by the National Sea Rescue Institute of South Africa	Full duty"
410.03	By the insertion after tariff heading No. 48.01 of the following: "48.21 Egg-trays of moulded paper pulp	Full duty"
411.00	By the substitution for tariff headings Nos. 60.03 and 84.06 of the following: "60.03 Stockings (including panty hose), containing polyurethane elastomeric yarns, designed to give relief to persons suffering from blood circulatory problems, for example, varicose veins 84.06 Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1, for use with tractors (excluding tracklaying tractors and road tractors for semi-trailers)	Full duty Full duty"
460.11	By the substitution for tariff heading No. 70.10 of the following: "70.10 Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty"
460.12	By the substitution for tariff heading No. 73.15 of the following: "73.15 (1) Universal plates, plates, sheets, hoop and strip, of stainless steel, of a thickness of 1,22 mm or more, whether or not in coils, in such quantities and at such times as the Secretary for Industries may allow by specific permit (2) Universal plates, plates, sheets, hoop and strip, of stainless steel, of a thickness of less than 1,22 mm, whether or not in coils, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty Full duty"
460.14	By the insertion after item 460.13 of the following: "460.14 29.06 2,6-Ditertiary-butyl-p-cresol, styrenated phenols, 2,2'-methylene-bis-(4-methyl-6 tertiary-butyl phenol), and alkylated phenols and other aryl mononuclear or polynuclear phenols, or alkyl mononuclear or polynuclear phenols where the alkyl-group, or any individual alkyl-group, contains three or more carbon atoms, of a kind used as anti-oxidants, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty

Act No. 89, 1971

CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Item	II Tariff Heading and Description	III Extent of Rebate
460.14	<i>Continued</i>	
	29.22 Phenyl beta naphthylamine, phenyl alpha naphthylamine, n-nitroso diphenylamine, n,n'-diphenyl paraphenylene diamine, n-isopropyl-n'-phenyl-p-phenylene diamine, n-cyclohexyl-n'-p-phenylene diamine, n'-isopropyl-n-phenyl paraphenylene diamine, octylated diphenylamine and other nitrosoamines and compounds or derivatives of diphenylamine and phenylene diamines, of a kind used as vulcanisation retarders or anti-oxidants, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	29.31 Tetramethylthiuram disulphide, tetramethylthiuram monosulphide, tetra-ethylthiuram disulphide, zinc diethyl dithiocarbamate and other thiuram sulphides and dithiocarbamates, of a kind used as vulcanisation accelerators, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	29.35 2-Mercaptobenzothiazole, benzothiazyl disulphide, n-cyclohexyl 2-benzothiazyl sulphenamide, n-tertiary butyl 2-benzothiazyl sulphenamide, 2(2,6-dimethyl-4-morpholiniothio) benzothiazole, zinc salt of 2-mercaptobenzothiazole, polymerised 2,2,4-trimethyl-1,2-dihydroquinoline, 6-ethoxy 2,2,4-trimethyl 1,2 dihydroquinoline and other benzothiazole compounds and quinoline compounds and derivatives thereof, of a kind used as vulcanisation accelerators or anti-oxidants, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	38.15 Prepared rubber vulcanisation accelerators, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
	38.19 Prepared rubber anti-oxidants, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty
460.15	Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1, machinery and motor vehicles, as specified below, imported with or incorporating such engines, in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit:	
	84.06 Compression ignition engines:	
	(1) Identifiable for use with tracklaying tractors or road rollers	Full duty
	(2) Railway locomotive engines:	
	Liable to the preferential duty	Full duty
	Liable to the general duty	Full duty less 5%
	(3) Stationary engines	Full duty
	(4) Identifiable for use with motor vehicles	Full duty less 20%
	(5) For other purposes	Full duty less 20%
	84.10 Pumps for liquids	Full duty

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Item	II Tariff Heading and Description	III Extent of Rebate
460.15	<p><i>Continued</i></p> <p>84.22 Cranes</p> <p>85.01 Electrical generators:            Liable to the preferential duty            Liable to the general duty</p> <p>87.01 (1) Tracklaying tractors              (2) Road tractors for semi-trailers</p> <p>87.02 (1) Goods vehicles              (2) Omnibuses and other public service type                  passenger vehicles:                (i) Assembled                (ii) Unassembled</p> <p>87.03 Cranes mounted on a motor vehicle type              chassis</p> <p>87.04 Chassis fitted with engines (excluding chassis              for motor cars, station wagons and similar              dual purpose motor vehicles)</p> <p>87.07 Fork lift trucks</p>	<p>Full duty less 7%</p> <p>Full duty</p> <p>Full duty less 5%</p> <p>Full duty</p> <p>Full duty less 15%</p> <p>Full duty less 20%</p> <p>Full duty less 10%</p> <p>Full duty less 20%</p> <p>Full duty less 7%</p> <p>Full duty less 20%</p> <p>Not exceeding R260"</p>

Act No. 89, 1971

CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

## 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
514.01	By the insertion after item 514.00 of the following: <b>“514.01 Jewellery, Imitation Jewellery and Precious Stones</b> 71.16 Imitation jewellery, used in the manufacture of articles incorporating semi-precious stones 74.19 Key-rings, clips and other fittings, of copper, used in the manufacture of articles incorporating semi-precious stones 98.01 Cuff-link blanks, used in the manufacture of articles incorporating semi-precious stones	Full duty  Full duty  Full duty”
516.03	By the substitution for tariff heading No. 84.22 of the following: <b>“84.22 Luffing gear and hydraulic component parts, used in the manufacture of cranes and loading bridges</b> 84.59 Cable reels, used in the manufacture of cranes and loading bridges	Full duty  Full duty”



Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

## 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	<p>By the substitution for paragraph (6) of the following:  “(6) The Department of Posts and Telegraphs”</p> <p>By the insertion after paragraph (7) of the following:  “(8) The Armaments Board  (9) The Armaments Development and Production Corporation of South Africa, Limited”</p>		
601.05	<p>By the insertion after item 601.04 of the following:  “601.05 Excisable goods for use by The Bible Society of South Africa for official operations, the following:  .10 117.05 Motor cars and station wagons and similar dual purpose motor vehicles</p>	Full duty”	
609.04.40	<p>By the insertion after item 609.04.30 of the following:  “.40 104.20 Spirits obtained by the distillation of any sugar cane product and entered for use:  (1) In the manufacture of gin, in such quantities and at such times as the Secretary for Agricultural Economics and Marketing may allow by specific permit</p>	Full duty less 2 387c per gal. of absolute alcohol”	
609.17	<p>By the substitution for item 609.17 of the following:  “609.17 Motor vehicles:  Notes:  1. In this item—  (a) ‘part’ shall have the meaning assigned thereto in Note 02.02 to item 317.03 of Schedule No. 3,  (b) ‘material’ means material incorporated directly in a motor vehicle or in any component of such vehicle, but shall not include any wastage,  (c) ‘motor cars’ includes racing cars and also station wagons and similar dual purpose vehicles,  (d) ‘model’ means any motor car model and includes such motor cars approved by the Minister of Economic Affairs as being a variant of such model,  (e) subject to the provisions of Notes 2 (a), (b) and (c), ‘net local content’ means the aggregate mass per motor car of—  (i) parts and materials wholly manufactured in the Republic from materials wholly produced in the Republic, and  (ii) parts and materials imported in such condition and in such circumstances or manufactured in the Republic from imported material in such</p>		

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.17	<p data-bbox="443 389 555 416"><i>Continued</i></p> <p data-bbox="660 454 1023 651">circumstances or to such extent as may be approved for the purposes of this paragraph by the Minister of Economic Affairs or by any person or committee authorised by him for that purpose, subject to such conditions and for such time as may in each case be prescribed by the said Minister or person or committee,</p> <p data-bbox="571 730 1023 1205">(f) 'semi-manufactured model' means any model (other than a manufactured model) certified by the Secretary for Industries to have had a net local content of more than 52 per cent of its excise mass on the 1st January, 1971, and maintains a percentage of its excise mass of such net content of more than 52 per cent during the period 1st January, 1971, to 31st December, 1976: Provided that if any such model is a model certified by the Secretary for Industries to be a new model replacing, with the approval of the Minister of Economic Affairs, an existing semi-manufactured model and such replacing model has a net local content of its excise mass of more than 42 per cent, the said Minister may, for a period not exceeding 12 months, allow the excise rebate as specified in paragraph (a) of item 609.17.40 (but not including the rebate referred to in Note 3);</p> <p data-bbox="576 1265 1023 1525">(g) subject to the provisions of Note 4, 'manufactured model' means any model in respect of which the Secretary for Industries certifies that a manufacturing programme has been approved by the Minister of Economic Affairs providing for the incorporation of more than the following minimum percentages of its excise mass of net local content on dates not later than the dates stated hereunder and maintains such percentages until the next date stated:</p> <p data-bbox="616 1585 911 1738">52 per cent—30/6/1971 54½ per cent—30/6/1972 57 per cent—30/6/1973 59½ per cent—30/6/1974 62 per cent—30/6/1975 64 per cent—30/6/1976 66 per cent—30/6/1977, and</p> <p data-bbox="576 1798 1023 2013">(h) 'new model' means any model in respect of which the Secretary for Industries certifies that such model is a new model, replacing, with the approval of the Minister of Economic Affairs, an existing manufactured model provided such model contains more than the following minimum percentages net local content of its excise mass during the calendar years stated hereunder:</p>		

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.17	<p data-bbox="448 367 555 394"><i>Continued</i></p> <p data-bbox="612 434 815 584">42 per cent—1971 44½ per cent—1972 47 per cent—1973 49½ per cent—1974 52 per cent—1975 54½ per cent—1976 57 per cent—1977.</p> <p data-bbox="612 647 1023 842">The said Minister may, in respect of a new model as described above, for a period determined by him (but not exceeding 12 months), allow the applicable rebate of excise duty specified in item 609.17.40: Provided that as soon as the period expires such model conforms to the percentage net local content specified in Note 1 (g).</p> <p data-bbox="557 902 1023 1608">2. (a) The percentage net local content of any motor car certified by the Secretary for Industries to be a variant of any particular model shall, in the discretion of the Secretary and in accordance with the method and subject to the conditions specified by him, be calculated on the basis of the weighted average percentage net local content of all the variants of such model so certified and entered for consumption during any period specified by the Secretary: Provided that for any period during which the percentage net local content of any such variant is more than 10 percentage points lower than that of the basic model, such variant shall be deemed not to be a variant of any such model: Provided further that a motor car manufacturer may, in respect of any period of three months or such period as the Secretary may determine, for the purposes of calculating weighted averages, exclude any variant of a manufactured model or of a new model replacing, with the approval of the Minister of Economic Affairs, an existing manufactured model, from such a weighted average for purposes of excise rebates, on condition that permission will have to be obtained from the Secretary for Industries for such exclusion of a variant for a period in excess of three months in any one calendar year.</p> <p data-bbox="580 1671 1023 2013">(b) In respect of any optional component fitted to any motor car by the manufacturer in substitution for any standard component of such motor car, the difference in mass between any such optional and standard component considered by the Secretary to be a non-functional component shall, in the discretion of the Secretary, not be taken into account in determining the excise mass and the net local content of such motor car: Provided that such adjustment, as the Secretary may determine in each case, shall be made to such excise mass and net local content if any optional component wholly or partly manu-</p>		

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.17— <i>Continued</i>	<p>factured outside the Republic is substituted for any standard component wholly or partly manufactured in the Republic.</p> <p>(c) In respect of any optional component fitted to any motor car by the manufacturer in addition to the standard components of such motor car, the mass of such additional component, shall, in the discretion of the Secretary, not be taken into account in determining the excise mass and the net local content of such motor car.</p> <p>3. (a) Subject to the provisions of Notes 1 (h) and 2 (a), any manufactured model which achieves the following minimum percentages of its excise mass of net local content not later than the dates specified hereunder or on the date on which it is certified by the Secretary for Industries as a manufactured model, shall be entitled to the rebate of excise duty of 11c per kg specified in the item:</p> <p>52 per cent—1/1/1971  54½ per cent—1/1/1972  57 per cent—1/1/1973  59½ per cent—1/1/1974  62 per cent—1/1/1975  64 per cent—1/1/1976  66 per cent—1/1/1977.</p> <p>(b) The Minister of Economic Affairs may, in respect of any manufactured model which, for a temporary period, fails to achieve or maintain the minimum percentage net local content specified in Note 3 (a), allow, for a period not exceeding 12 months, the excise rebate specified in that Note to be continued or disallow the relative rebate and resumption thereof shall be at the discretion of the said Minister but shall not be earlier than the date on which the required minimum percentage is again attained: Provided that the said Minister may, in respect of any such model which does not comply with the percentages specified in Note 3 (a) for reasons other than those approved by him, except in the case of a model being withdrawn altogether from the market, demand repayment to the Secretary of the duty of 11c per kg already rebated in respect of any such model and may impose such further penalties as he deems fit.</p> <p>4. Any manufactured model which for a temporary period, fails to achieve or maintain the minimum percentage net local content specified in Note 1 (g), shall, from the date on which it so fails, be granted a rebate of excise duty applicable to such model having a net local content of more than 52 per cent but not more than 53 per cent, and resumption of the applicable rebates of excise duty on incorporation of</p>		

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.17	<i>Continued</i>		
	<p>the net local content as specified in Note 1 (g) shall be at the discretion of the Minister of Economic Affairs: Provided that the said Minister may, at his discretion, in respect of a motor car which, as a result of circumstances beyond the control of a manufacturer, for a temporary period, fails to achieve or maintain the minimum percentage net local content specified in Note 1 (g), allow a rebate of excise duty, from a date determined by him, according to the applicable scale but which shall not be more than 5 percentage points lower than the required minimum percentage of net local content.</p>		
	<p>.10 117.05 Motor cars manufactured by the conversion of motor vehicles of a type other than the vehicles specified in this item, provided such vehicles were used for more than 12 months prior to conversion.</p>	Full duty	
	<p>.20 117.05 Semi-manufactured models having a net local content of more than 52 per cent</p>	13,63c per kg	
	<p>.30 117.05 Manufactured models having a net local content of:</p>		
	<p>(a) More than 47 per cent but not more than 52 per cent</p>	9,48c per kg and in addition in respect of each full one per cent of such content in excess of 47 per cent, 0,24c per kg	
	<p>(b) More than 52 per cent but not more than 53 per cent</p>	13,63c per kg	
	<p>(c) More than 53 per cent but not more than 54 per cent</p>	13,87c per kg	
	<p>(d) More than 54 per cent but not more than 62 per cent</p>	14,11c per kg and in addition in respect of each full one per cent of such content in excess of 54 per cent, 0,53c per kg	

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.17	<p><i>Continued</i></p> <p>(e) More than 62 per cent</p> <p>in respect of any such model having a net local content of more than 47 per cent and complying with the provisions of Note 3 read in conjunction with Note 4</p> <p>.40 117.05 New models having a net local content of:</p> <p>(a) More than 42 per cent but not more than 52 per cent</p> <p>(b) More than 52 per cent but not more than 53 per cent</p> <p>(c) More than 53 per cent but not more than 54 per cent</p> <p>(d) More than 54 per cent but not more than 62 per cent</p>	<p>18,59c per kg and in addition in respect of each full one per cent of such content in excess of 62 per cent, 0,84c per kg but not more than 26,15c per kg of the full mass of each motor car</p> <p>and in addition</p> <p>11c per kg</p> <p>8,27c per kg and in addition in respect of each full one per cent of such content in excess of 42 per cent, 0,24c per kg</p> <p>13,63c per kg</p> <p>13,87c per kg</p> <p>14,11c per kg and in addition in respect of each full one per cent of such content in excess of 54 per cent, 0,53c per kg</p>	

Act No. 89, 1971

## CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.17	<p data-bbox="437 360 547 389"><i>Continued</i></p> <p data-bbox="630 405 895 434">(e) More than 62 per cent</p> <p data-bbox="630 943 1015 1025">in respect of any such model having a net local content of more than 42 per cent and complying with the provisions of Note 1 (h)</p>	<p data-bbox="1034 405 1139 860">18,59c per kg and in addition in respect of each full one per cent of such content in excess of 62 per cent, 0,84c per kg but not more than 26,15c per kg of the full mass of each motor car</p> <p data-bbox="1043 875 1129 920">and in addition</p> <p data-bbox="1043 943 1123 987">11c per kg"</p>	

Act No. 89, 1971

CUSTOMS AND EXCISE AMENDMENT ACT, 1971.

## Schedule No. 7

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

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
701.01	<p>By the substitution for item 701. 01 of the following:</p> <p>"701.01 Sales duty goods imported by or supplied ex customs and excise warehouse to any central government department of the Republic, the Department of Posts and Telegraphs, the South African Railways and Harbours Administration, any Provincial Administration in the Republic, the South-West Africa Administration, the Government of the Transkei, the Armaments Board and the Armaments Development and Production Corporation of South Africa, Limited, subject to the conditions specified in item 401.00 of Schedule No. 4</p>	Full duty"	
701.05	<p>By the insertion after item 701.04 of the following:</p> <p>"701.05 Sales duty goods imported by or supplied ex customs and excise warehouse to The Bible Society of South Africa for the official operations of the Society</p>	Full duty"	