



# STAATSKOERANT

## VAN DIE REPUBLIEK VAN SUID-AFRIKA

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# REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

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[No. 2481.

DEPARTEMENT VAN DIE EERSTE MINISTER.

DEPARTMENT OF THE PRIME MINISTER.

No. 1160.

9 Julie 1969.

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

No. 105 van 1969: Wysigingswet op Doeane en Aksyns, 1969.

No. 1160.

9th July, 1969.

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

No. 105 of 1969: Customs and Excise Amendment Act, 1969.

Act No. 105, 1969

CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

# ACT

To amend sections 1, 4, 7, 9, 13, 18, 19, 20, 21, 27, 37, 38, 39, 41, 44, 47, 48, 53, 65, 69, 75, 76, 80, 84, 102, 106, 107, 107A, 114 and 120 of the Customs and Excise Act, 1964; to substitute sections 60, 77 and 117 of the said Act; to insert sections 36A, 70 and 116A in the said Act; to amend Schedules Nos. 1 to 6, inclusive, to substitute Schedule No. 7 and to insert Schedule No. 8, to the said Act; to provide that certain contract prices may be varied to the extent of the amount of sales duty; to empower the Minister of Finance to amend with retrospective effect certain Schedules to the said Act; and to provide for incidental matters.

(English text signed by the State President.)  
(Assented to 23rd June, 1969.)

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

Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965 and section 1 of Act 57 of 1966.

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

(a) by the substitution for all the words preceding “agricultural distiller” of the following words:

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

(b) by the substitution for the definition of “customs duty” of the following definition:

“‘customs duty’ means any duty leviable under Schedule No. 1 (except Part 3 thereof) or 2 on goods imported into the Republic;”;

(c) by the substitution for the definition of “customs tariff” of the following definition:

“‘customs tariff’ means Schedule No. 1 (except Part 3 thereof) in so far as it relates to imported goods;”;

(d) by the substitution for the definition of “entry for home consumption” of the following definition:

“‘entry for home consumption’ includes entry under any item in Schedule No. 3, 4, 6 or 7;”;

(e) by the substitution for the definition of “illicit goods” of the following definition:

“‘illicit goods’, in relation to imported or excisable goods or sales duty goods, means any such goods in respect of which any contravention under this Act has been committed, and includes any preparation or other product made wholly or in part from spirits or other materials which were illicit goods;”;

(f) by the substitution for the definition of “manufacture” of the following definition:

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“‘manufacture’ includes any process—

- (a) in the manufacture of any excisable goods or sales duty goods;
  - (b) in the conversion of any goods into excisable goods or sales duty goods;
  - (c) whereby the dutiable quantity or value of any excisable goods or sales duty goods is increased in any manner;
  - (d) in the recovery of excisable goods or sales duty goods from excisable goods or any other goods; or
  - (e) in the discretion of the Secretary, in the packing or measuring off of any excisable goods or sales duty goods;”;
- (g) by the substitution for the definition of “officer” of the following definition:
- “‘officer’ means a person employed on any duty relating to customs and excise and sales duty by order or with the concurrence of the Secretary, whether such order has been given or such concurrence has been expressed before or after the performance of the said duty;”;
- (h) by the insertion after the definition of “rule” of the following definitions:
- “‘sales duty’ means any duty leviable under Part 3 of Schedule No. 1 on any goods which have been manufactured in or imported into the Republic;
- ‘sales duty goods’ means any goods specified in Part 3 of Schedule No. 1 which have been manufactured in or imported into the Republic;”.

Amendment of section 4 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966.

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

“(2) No officer shall be directly financially interested in the manufacture or sale or importation of or trade in imported or excisable goods or sales duty goods.”.

Amendment of section 7 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966.

3. Section 7 of the principal Act is hereby amended—

(a) by the insertion after subsection (2) of the following subsection:

“(2A) Subject to the provisions of section 9, any goods which have not been recorded in any such manifest shall be declared to the Controller and delivered to him.”; and

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

“(3) The master of any ship and the pilot of any aircraft bound from any place within to any place outside the Republic shall appear before the Controller and deliver to him a report outwards in the prescribed form together with a full account of the cargo laden and of all non-duty-paid imported goods and excisable goods and sales duty goods shipped as stores on board that ship or aircraft and shall make and subscribe to a declaration as to the truth of such report and account and answer all such questions as may be put to him by the Controller.”.

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Amendment of section 9 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966.

4. Section 9 of the principal Act is hereby amended by the substitution for paragraph (g) of subsection (3) of the following paragraph:

“(g) all non-duty-paid imported goods and all excisable goods and sales duty goods shipped at a place in the Republic as ships’ or aircraft stores; and”.

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

5. Section 13 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) Notwithstanding anything contained in subsections (1) and (2), any goods imported by post, whether by parcel post or otherwise, which the addressee desires to enter for warehousing, or for removal or export in bond, or under any heading or item of Schedule No. 1 which requires that a certificate be given or a condition be complied with, or under any item of Schedule No. 3, or under any item of Schedule No. 2, 4, 5 or 7 specified by the Secretary after consultation with the Postmaster-General, shall be so entered at a customs and excise office before a Controller.”.

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

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

“(a) the importer or owner of any imported goods landed in the Republic or the manufacturer or owner or purchaser of any excisable goods or sales duty goods manufactured in a customs and excise warehouse or the licensee of a customs and excise warehouse in which dutiable goods are manufactured or stored may remove such goods in bond to any place in the Republic appointed as a place of entry under this Act or to any place outside the Republic: Provided that sales duty goods manufactured in the Republic may only be so removed to any such place in the Republic for rewarehousing at that place;”.

Amendment of section 19 of Act 91 of 1964, as amended by section 3 of Act 95 of 1965 and section 1 of Act 57 of 1966.

7. Section 19 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) The Secretary may license at any place appointed for that purpose under the provisions of this Act, warehouses (to be known as customs and excise warehouses) approved by him for the storage of such dutiable imported or such dutiable locally-produced goods or for the manufacture of such dutiable goods from such imported or such locally-produced materials or such imported and such locally-produced materials as he may approve in respect of each such warehouse.”.

Amendment of section 20 of Act 91 of 1964, as amended by section 4 of Act 95 of 1965 and section 1 of Act 57 of 1966.

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

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

“(a) Any dutiable imported or dutiable locally-produced goods and any beverages produced from excisable spirits in pursuance of any permission granted under the provisions of section 31 (2), being goods or beverages of a class or kind approved by the Secretary in respect of each warehouse, may be entered for storage in a customs and excise warehouse with deferment of

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payment of duty and no such goods or beverages shall be removed to or placed in a customs and excise warehouse until they have been so entered.”;

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

“(a) Upon the entry and landing of imported goods for storage in or the transfer of dutiable locally-produced goods to a customs and excise warehouse or the transfer of dutiable manufactured goods from a customs and excise manufacturing warehouse to a customs and excise storage warehouse, the Controller shall take and record a particular account of such goods.”; and

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

“(5) The duty on any deficiency in a customs and excise warehouse shall be paid forthwith on demand after detection of such deficiency: Provided that in the case of goods manufactured in any customs and excise manufacturing warehouse or in the case of goods in the process of manufacture and removed from one customs and excise manufacturing warehouse to another such warehouse, the Secretary may, subject to the provisions of section 35 (2), allow working, pumping, handling, processing and similar losses and losses due to natural causes, between the time when liability for duty first arises and the time of removal of such goods from the warehouse in which the goods are so manufactured or in which such process of manufacture is completed, to the extent specified in Schedule No. 4, 6 or 7, if he is satisfied that no part of such loss was wilfully or negligently caused.”.

Amendment of section 21 of Act 91 of 1964.

9. Section 21 of the principal Act is hereby amended by the addition of the following subsection, the existing section becoming subsection (1):

“(2) Unless the Secretary otherwise indicates when licensing a special customs and excise warehouse for the storage or manufacture of goods, the provisions of this Act in respect of customs and excise storage or manufacturing warehouses or the storage or manufacture of goods in such warehouses, shall apply to such special warehouse and to the storage or manufacture of goods therein, as the case may be.”.

Amendment of section 27 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966.

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

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

“(1) Subject to the provisions of this Act, goods liable to excise duty or sales duty may not be manufactured except in terms of this section and except in a customs and excise manufacturing warehouse licensed under this Act: Provided that spirits distilled by agricultural distillers shall be excluded from the requirement of manufacture in a customs and excise manufacturing warehouse and that excisable goods or sales duty goods may with the permission of the Secretary be manufactured in a special customs and excise warehouse licensed under this Act.”;

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

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“(3) Any dutiable goods brought into and intended for use in a customs and excise manufacturing warehouse in the manufacture of goods liable to excise duty or sales duty shall be entered for home consumption and any duty due thereon shall be paid prior to such use.”; and

(c) by the addition of the following subsection:

“(16) The Secretary may, subject to such conditions as he may impose, exempt the manufacture of any class or kind of goods from any provision of this section.”.

Insertion of  
section 36A in  
Act 91 of 1964.

11. The following section is hereby inserted in the principal Act after section 36:

“Special provisions in respect of the manufacture of sales duty goods and the collection of sales duty.

36A. (1) Every manufacturer of sales duty goods every owner of sales duty goods manufactured for him partly or wholly from materials owned by such owner, and every manufacturer of and dealer in pearls, precious and semi-precious stones, precious metals, rolled precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones, precious metals or rolled precious metals (excluding imitation jewellery), shall license his premises as a special customs and excise warehouse for sales duty purposes in terms of the provisions of this Act, and no such manufacturer, owner or dealer shall manufacture or deal in or with sales duty goods unless he has so licensed his premises: Provided that the Secretary may in his discretion and to the extent he deems fit, exempt, on the conditions imposed by him in each case, any such manufacturer, owner or dealer from the requirements of this Act.

(2) Notwithstanding anything to the contrary in this Act contained—

- (a) where the value added by any process in the manufacture of sales duty goods is, in the opinion of the Secretary, low in relation to the manufacturer's selling price of such goods, or where any process in the manufacture of sales duty goods presents in his opinion exceptional difficulties in the collection of sales duty in respect of such goods, the provisions of subsection (1) shall apply, and due entry of such goods shall be effected, at such stage in the manufacture of the said goods as he may in his discretion determine, and the processes which shall be deemed to be included for the purpose of calculating the value for sales duty purposes of such goods shall be as determined by him;
- (b) the Secretary may, subject to such conditions as he may impose in each case—

- (i) where the production and disposal of any sales duty goods are performed by different persons, or under other circumstances rendering it expedient in his opinion to do so, issue one licence under the provisions of this Act in respect of the premises of two or more persons concerned, and thereupon each such person shall be jointly and severally liable for the sales duty on all the sales duty goods concerned, any one paying, the other or others to be absolved *pro tanto*;

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- (ii) include in a special customs and excise warehouse licence issued under this Act in respect of the premises of any manufacturer of sales duty goods, any warehouse, depot, agency, branch or other storage place approved by the Secretary and in which any such goods owned by such manufacturer, are stored, and thereupon such goods so stored shall, for the purposes of this Act, be deemed to be in the licensed special customs and excise warehouse of such manufacturer, and the licensee concerned shall be liable as such in all respects for compliance with the requirements of this Act and for the sales duty on such goods so stored;
  - (iii) in such circumstances as he may deem expedient, license the premises of any dealer in sales duty goods as a special customs and excise warehouse under the provisions of this Act, and thereupon such dealer shall comply with the requirements of this Act relating to the collection of sales duty on such sales duty goods as the Secretary may determine, and be liable for the sales duty on such goods;
  - (iv) make such temporary or permanent adjustment to the sales duty value of any sales duty goods as he may deem reasonable in circumstances which are in his opinion exceptional.
- (3) Sales duty goods manufactured in the Republic by any natural person for his own use and not for sale or disposal and in circumstances which in the opinion of the Secretary do not constitute a business venture, may, subject to such conditions as he may impose in each case, be exempted by the Secretary from the payment of sales duty thereon.
- (4) Sales duty goods manufactured in the Republic by any other person, or any class or kind of such goods, may, subject to such conditions as the Minister may impose, be exempted by the Secretary from the payment of sales duty thereon if—
- (a) the average value for sales duty purposes of such goods or such class or kind of such goods has during such period or periods as the Minister may determine, not exceeded such amount as the Minister may determine; or
  - (b) the value for sales duty purposes of such goods or such class or kind of such goods is in the opinion of the Secretary not likely to exceed the amount referred to in paragraph (a) during one calendar year; or
  - (c) such circumstances as may be prescribed by regulation apply.”.

Amendment of section 37 of Act 91 of 1964, as amended by section 8 of Act 95 of 1965.

12. Section 37 of the principal Act is hereby amended by the addition of the following subsection:

“(8) There shall be paid on entry for home consumption, in addition to any duty payable in terms of this section and subject to the provisions of sections 27 (3) and 75, sales duty at the rate applicable in terms of Schedule No.1 on

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any sales duty goods used or incorporated in the manufacture, reconditioning, mixing or blending of any goods to which this section relates and on any such manufactured, reconditioned, mixed or blended goods which are liable to sales duty in terms of the aforementioned Schedule.”.

Amendment of section 38 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966.

13. Section 38 of the principal Act is hereby amended by the substitution for subsection (4) of the following subsection:

“(4) (a) The Minister may by regulation permit any excisable goods, sales duty goods and any class or kind of imported goods, which he may specify by regulation, to be removed from a customs and excise warehouse on the issuing by the owner of such goods of a prescribed certificate or an invoice or other document prescribed or approved by the Secretary, and the payment of duty on such goods at a time and in a manner specified by regulation, and such certificate, invoice or other document, shall for the purposes of section 20 (4), and subject to the provisions of section 39 (2A), be deemed to be a due entry from the time of removal of those goods from the customs and excise warehouse.

(b) No such goods may be removed from a customs and excise warehouse or appropriated for use by the owner prior to or without the issuing of such certificate, invoice or other document.”.

Amendment of section 39 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966 and section 1 of Act 85 of 1968.

14. Section 39 of the principal Act is hereby amended by the insertion of the following subsection after subsection (2):

“(2A) (a) Any person who removes goods from a customs and excise warehouse by means of the issuing of a certificate, invoice or other document referred to in section 38 (4) shall present to the Secretary a validating bill of entry in the prescribed form at the time and in the manner specified by regulation in respect of any such certificate, invoice or other document, and shall pay at the prescribed time to the Secretary the duty due on the goods to which such certificate, invoice or other document relates.

(b) The said person shall present to the Controller such validating bill of entry setting forth the full particulars indicated thereon, and the declaration shall be duly signed by the prescribed person and there shall be as many duplicates and such supporting documents as may be prescribed or as may be required by the Controller.”.

Amendment of section 41 of Act 91 of 1964, as substituted by section 2 of Act 85 of 1968.

15. Section 41 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

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



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Amendment of section 44 of Act 91 of 1964, as amended by section 10 of Act 95 of 1965 and sections 1 and 5 of Act 57 of 1966.

## 16. Section 44 of the principal Act is hereby amended—

- (a) by the substitution for subsections (1) and (2) of the following subsections:

“(1) Liability for duty on any goods to which section 10 relates shall commence from the time when such goods are in terms of that section deemed to have been imported into the Republic: Provided that, subject to the provisions of subsection (7), any such liability shall cease if it is proved to the satisfaction of the Secretary that such goods (excluding, save in so far as the regulations otherwise provide, goods which are missing from any individual package and in respect of which any customs duty or sales duty, each taken separately, does not exceed twenty-five rand) were not landed at any place in the Republic.

(2) Any excisable goods or sales duty goods shall, for the purposes of this Act, be deemed to have been manufactured at that stage in the manufacturing process when the said goods have acquired the essential characteristics of and are in the opinion of the Secretary capable of use as such excisable goods or sales duty goods, and liability for duty shall commence at the said stage.”; and

- (b) by the substitution for subsections (7) and (8) of the following subsections:

“(7) Notwithstanding anything to the contrary in this section contained, no importer shall be granted a refund of customs duty or sales duty paid in respect of any goods missing from any individual imported package, if any such customs duty or sales duty, each taken separately, does not exceed twenty-five rand.

(8) The manufacturer or the owner of any excisable goods or sales duty goods shall, subject to the provisions of Chapter VII, be liable for the duty on such goods and his liability shall continue until such goods have been duly entered and the duty due thereon paid.”.

Amendment of section 47 of Act 91 of 1964, as amended by section 11 of Act 95 of 1965.

## 17. Section 47 of the principal Act is hereby amended—

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

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

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

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

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

“(7) Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is expressly quoted in any tariff item or sales duty item or item of Part 2, 3, 4 or 5 of the said Schedule or in any item in Schedule No. 2 in which such goods are specified, the goods so specified in the said tariff item or sales duty item or item

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of the said Part 2, 3, 4 or 5 or in the said item of Schedule No. 2 shall be deemed not to include goods which are not classified under the said tariff heading or subheading.”.

Amendment of section 48 of Act 91 of 1964, as amended by section 6 of Act 57 of 1966.

18. Section 48 of the principal Act is hereby amended—  
(a) by the insertion after subsection (3) of the following subsection:

“(3A) The Minister may from time to time by like notice amend Part 3 of Schedule No. 1—

- (a) in order to adjust it to any amendment to the Nomenclature referred to in subsection (1) (c);
- (b) in order to prevent serious detriment to any industry, which in his opinion may result by virtue of any provision of the said Part;
- (c) to the extent he deems expedient in respect of any particular sales duty goods, when regard is had to the effects of sales duty on the sales of comparable goods.”;

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

“(4) The Minister may, whenever he deems it expedient in the public interest to do so, by notice in the *Gazette* impose an export duty, on such basis as he may determine, in respect of any goods intended for export or any class or kind of such goods or any goods intended for export in circumstances specified in such notice and any export duty so imposed shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 4 thereof and to constitute an amendment of Schedule No. 1.”; and

(c) by the substitution for subsection (6) of the following subsection:

“(6) Any amendment made under this section before the date upon which Parliament meets for the first time for the dispatch of business in any session during which the Minister introduces the Appropriation Bill shall, unless Parliament otherwise provides, lapse thirty days after the end of the session of Parliament during which the Minister introduced such bill, but without detracting from the validity of such amendment before it has so lapsed.”.

Amendment of section 53 of Act 91 of 1964

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

“(2) Any additional duty imposed in terms of subsection (1) shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 5 thereof and to constitute an amendment of Schedule No. 1.”.

Substitution of section 60 of Act 91 of 1964 as amended by section 4 of Act 85 of 1968

20. The following section is hereby substituted for section 60 of the principal Act:

“Licence fees according to Schedule No. 8.  
60. (1) No person shall perform any act or be in possession of or use anything in respect of which a licence is required under this Act unless he has obtained the appropriate licence prescribed in Schedule No. 8 which shall not be issued unless the prescribed licence fee has been paid.

(2) The Secretary may, subject to an appeal to the Minister, whose decision shall be final—

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

Amendment of section 65 of Act 91 of 1964, as amended by section 5 of Act 85 of 1968.

## 21. Section 65 of the principal Act is hereby amended—

- (a) by the substitution for subsections (1) and (2) of the following subsections:

"(1) Subject to the provisions of this Act, the value for customs duty purposes of any imported goods shall be the free on board price or the domestic value thereof, whichever yields the higher amount of duty or, if such goods are provided for in any item of Schedule No. 3 or 4, whichever renders such goods inadmissible under such item or, if not so rendered inadmissible, whichever yields the higher amount of non-rebated duty.

(2) For the purposes of this section, such abnormal costs in effecting shipment as are proved to the satisfaction of the Secretary to have been incurred as the result of a state of war, strikes, lock-outs, riots or civil commotions shall not be regarded as forming part of the domestic value or the free on board price of goods."; and

- (b) by the addition of the following subsection:

"(5) Unless the context otherwise indicates, any reference in this Act to value for duty purposes, in relation to imported goods, shall be deemed to be a reference to value for customs duty purposes as defined in this section."

Amendment of section 69 of Act 91 of 1964.

## 22. Section 69 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) Whenever it is necessary, for the purpose of assessing the excise duty on any goods manufactured in the Republic, to determine the value of such goods, the value thereof shall, subject to the provisions of this section, be taken to be the full and final market price (before deduction of any discounts other than cash discounts) at which, at the time of sale, such or similar goods are freely offered for sale, for consumption in the Republic, for purposes of trade in the principal markets of the Republic in the ordinary course of trade, in the usual wholesale quantities and in the condition and the usual packing ready for sale in the retail trade, to any independent merchant wholesaler in the Republic under fully competitive conditions, plus the cost of packing and packages and all other expenses incidental to placing the goods on rail for delivery to the purchaser, but excluding the excise duty on such goods: Provided that the Secretary may, where such goods are not sold to such merchant wholesalers in the Republic or are so sold in quantities which he considers to be insignificant in relation to the total quantities of such goods sold in the Republic, regard any other class of purchaser of such goods as such a merchant wholesaler and may make such adjustment to

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the price charged by the manufacturer to such class of purchaser as he considers reasonable, having regard to the wholesale functions taken over by such manufacturer and such class of purchaser and to such other factors relating to such price as he may deem relevant.”.

Insertion of section 70 in Act 91 of 1964.

23. The following section is hereby inserted in the principal Act after section 69:

“Value for sales duty purposes.

70. (1) (a) The value for sales duty purposes of any imported goods shall be the free on board price or the domestic value thereof, whichever yields the higher amount of sales duty, plus fifteen per cent of such price or such value, plus the cost of carriage from the port or place of landing to the place of entry for home consumption and any non-rebated customs duty payable in terms of Part 1 and Part 2 of Schedule No. 1 on such goods, but excluding the sales duty on such goods: Provided that the cost of carriage from the port or place of landing to the place of entry for home consumption shall be excluded in respect of goods to which section 18 (1) (b) relates or goods which are imported by road.

(b) The provisions of sections 65 (2), (3) and (4), 66, 67, 68 and 71 shall *mutatis mutandis* apply to the calculation or determination of the value for sales duty purposes of any imported goods.

(2) The value for sales duty purposes of any goods manufactured in the Republic shall be the value for excise duty purposes of such goods, calculated or determined in terms of section 69 as if they were excisable goods, plus the cost of carriage to the place of entry for home consumption and any non-rebated excise duty on such goods not included in the price of such goods, but excluding the sales duty on such goods.

(3) For the purposes of subsections (1) (a) and (2) the Secretary may, in such circumstances as he may deem expedient and subject to such conditions as he may impose in each case, determine in respect of any class of sales duty goods or any mode of conveyance or any such class and any such mode a percentage of the value for sales duty purposes in each case which shall be deemed to be the cost of carriage between such places in the Republic or for any such distance as he may specify, and any such percentage shall thereafter in respect of such class of goods or such mode of conveyance, or of such class and such mode, be deemed to be the cost of such carriage, irrespective of the actual cost thereof.”.

Amendment of section 75 of Act 91 of 1964, as amended by section 13 of Act 95 of 1965, section 10 of Act 57 of 1966 and section 8 of Act 85 of 1968.

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

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

“(e) in respect of any sales duty goods described in Schedule No. 7, a rebate of the sales duty specified in Part 3 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof or a refund of the sales duty paid at the time of entry for home consumption shall be granted to the extent and in the circumstances

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stated in the item of Schedule No. 7 in which such goods are specified, subject to compliance with the provisions of the said item, and any refund under this paragraph may be paid to the person who paid the duty or any person indicated in the notes to the said Schedule No. 7.”;

- (b) by the substitution for paragraph (a) of subsection (6) of the following paragraph:

“(a) The Secretary may, on such conditions as he may impose, permit any person who has entered any goods under rebate of duty under this section to use or dispose of any such goods otherwise than in accordance with the provisions of this section and of the item under which such goods were so entered, or to use or dispose of any such goods in accordance with the provisions of any other item to which this section relates, and such person shall thereupon be liable for duty on such goods as if such rebate of duty did not apply or as if they were entered under such other item to which this section relates, as the case may be, and such person shall pay such duty on demand by the Secretary: Provided that, in respect of any such goods which are specified in any item of Schedule No. 3, 4, 6 or 7, the Secretary may, subject to the provisions of or the notes applicable to the item in which such goods are specified and to any conditions which he may impose in each case, exempt any such goods from the whole or any portion of the duty payable thereon under this subsection on the ground of the period or the extent of use in accordance with the provisions of the item under which such goods were entered, or on any other ground which he considers reasonable.”;

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

“(7) No drawback or refund shall be paid in respect of any goods specified in any item of Schedule No. 5, 6 or 7 if such goods have been used or disposed of otherwise than in accordance with the provisions of this section and the item in question or if such provisions have not been complied with in respect of such goods: Provided that the Secretary may, in respect of any class or kind of goods specified in any item of Part 1 of Schedule No. 5 or any item of Schedule No. 7 or any such goods to which such circumstances apply as he may consider reasonable in each case, pay any drawback or refund to the extent stated in such item notwithstanding that the goods exported or manufactured cannot be identified with the goods in respect of which such drawback or refund is claimed.”;

- (d) by the substitution for subsection (8) of the following subsection:

“(8) Wherever the tariff heading or subheading or the tariff item or subitem or the sales duty item or subitem under which any goods are classified in Schedule No. 1 is expressly quoted in any item of Schedule No. 3, 4, 5, 6 or 7 in which such goods

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are specified, the goods so specified in the said item of Schedule No. 3, 4, 5, 6 or 7 shall be deemed not to include goods which are not classified under the said tariff heading or subheading or tariff item or subitem or sales duty item or subitem.”;

- (e) by the substitution for subsection (9) of the following subsection:

“(9) Any goods entered for use under rebate of duty under this section shall, for the purposes of this Act, be deemed to be entered for home consumption, but no entry in respect of any such goods described in Schedule No. 3, 4 or 7 shall be valid unless the number of the tariff heading and subheading or sales duty item and subitem under which such goods are classified in Schedule No. 1 and the number of the item of Schedule No. 3, 4 or 7 in which the said goods are specified are both declared on such entry and the industry in which and the purpose for which such goods are to be used, as specified in the said item, are declared on such entry: Provided that the Secretary may exempt entries in respect of any class or kind of goods from any or all of the requirements of this subsection.”;

- (f) by the substitution for subsection (10) of the following subsection:

“(10) No goods may be entered or acquired under rebate of duty under this section or the regulations until the person so entering or acquiring them has furnished such security as the Secretary may require and has complied with such other conditions (including registration with the Secretary of his premises and plant) as may be prescribed by the Minister by regulation in respect of any goods specified in any item of Schedule No. 3, 4, 6 or 7.”;

- (g) by the substitution for subsection (11) of the following subsection:

“(11) The Secretary may, in respect of Schedule No. 5, 6 or 7, for the purpose of calculating the amount of duty refundable on any imported or excisable goods or sales duty goods used in the manufacture of any goods exported or marketed in the Republic, determine the quantity of such exported goods or such goods marketed in the Republic which shall be deemed to have been produced from a given quantity of such imported or excisable goods or sales duty goods or the quantity of such imported or excisable goods or sales duty goods which shall be deemed to have been used in the production of a given quantity of such exported goods or such goods marketed in the Republic.”;

- (h) by the substitution for paragraph (a) of subsection (15) of the following paragraph:

“(a) The Minister may from time to time by notice in the *Gazette* amend Schedule No. 3, 4, 5, 6 or 7 in order to give effect to any recommendation of the Board of Trade and Industries or whenever he deems it expedient in the public interest to do so.”;

- (i) by the substitution for subsection (17) of the following subsection:

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“(17) The Secretary may refuse to accept an entry under rebate or an application for drawback or refund under any item of Schedule No. 3, 4, 5, 6 or 7 from any person who has persistently contravened or failed to comply with the provisions of this Act or who has committed an offence referred to in section 80, 83, 84, 85 or 86 and he may cancel any registration under the provisions of this Act of such person or suspend any such registration for such period as he may deem fit.”;

- (j) by the substitution in subsection (18) for all the words preceding paragraph (a) of the following words:

“(18) Subject to the provisions of the proviso to section 20 (5) and items Nos. 407.03 (in so far as it relates to tariff heading 87.00), 412.07, 412.08, 412.09, 522.01, 531, 532, 608.01, 608.02, 608.03, 608.04, 707.01, 707.02 and 707.03 of Schedules Nos. 4, 5, 6 and 7, no rebate or refund of duty in respect of any loss or deficiency of any nature of any goods shall be allowed, but the Secretary may allow the deduction from the dutiable quantity of the under-mentioned goods of a quantity equal to the percentage stated below in each case, namely—”;

- (k) by the substitution for subsection (19) of the following subsection:

“(19) No person shall, without the permission of the Secretary, divert any goods entered under rebate of duty under any item of Schedule No. 3, 4, 6 or 7 or for export for the purpose of claiming a drawback or refund of duty under any item in Schedule No. 5, 6 or 7 to a destination other than the destination declared on such entry or deliver such goods or cause such goods to be delivered in the Republic otherwise than in accordance with the provisions of this Act and, in the case of goods entered under rebate of duty, otherwise than to the person who entered the goods or on whose behalf the goods were entered.”; and

- (l) by the substitution for subsection (21) of the following subsection:

“(21) Except with the permission of the Secretary, which shall only be granted in circumstances which he considers to be exceptional and subject to such conditions as he may impose in each case, any goods entered under any item of Schedule No. 3, 4, 6 or 7 for manufacturing purposes or such other purpose as may be specified in the regulations shall be used for the purpose specified in such item at the time of such entry, or such other purpose, within five years from the date of such entry.”.

Amendment of section 76 of Act 91 of 1964, as amended by section 1 of Act 67 of 1966 and section 9 of Act 85 of 1968.

25. Section 76 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) No refund of duty or other charge in respect of imported goods or excisable goods or sales duty goods, other than a refund provided for under section 75 or 77, shall be paid or granted except in accordance with the provisions of this section and the regulations.”.

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Substitution of section 77 of Act 91 of 1964, as substituted by section 1 of Act 96 of 1967.

26. The following section is hereby substituted for section 77 of the principal Act:

“Overpayments in respect of excisable goods and sales duty goods.”

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

(b) If the set-off of any amount is not allowed by the Secretary in terms of paragraph (a) such amount shall be debited to the account of such licensee.

(2) With the permission of the Secretary and subject to such conditions as he may impose, any amount of sales duty paid by the licensee of a special customs and excise warehouse licensed in terms of this Act in respect of sales duty goods sold by him to any person whose premises are not so licensed and who has exported such goods or supplied them to any other person entitled to acquire such goods under rebate of sales duty, may be set off against any amount for which such licensee subsequently becomes liable in respect of sales duty, provided proof to the satisfaction of the Secretary of such export or supply under rebate of duty and the identity of the sales duty goods so exported or supplied is submitted by such licensee, together with such documentary proof as the Secretary may in each case require regarding the sale of such goods by such licensee.”

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

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

“(b) not being a licensed manufacturer or dealer, without lawful authority has in his possession or custody or under his control any partly manufactured excisable goods or sales duty goods or excisable goods or sales duty goods upon which duty has not been paid;”

Amendment of section 84 of Act 91 of 1964,

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



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as amended by section 11 of Act 57 of 1966.

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

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

29. Section 102 of the principal Act is hereby amended by the substitution for subsections (1) and (2) of the following subsections:

"(1) Any person selling, offering for sale or dealing in imported or excisable goods or sales duty goods or any person removing the same, or any person having such goods entered in his books or mentioned in any document referred to in section 101 shall, when requested by an officer, produce proof as to the person from whom the goods were obtained and, if he is the importer or manufacturer or owner, as to the place where the duty due thereon was paid, the date of payment, the particulars of the entry for home consumption and the marks and numbers of the cases, packages, bales and other articles concerned, which marks and numbers shall correspond to the documents produced in proof of the payment of the duty.

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

Amendment of section 106 of Act 91 of 1964.

30. Section 106 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) An officer may on entry of any imported goods or during the manufacture of any excisable goods or sales duty goods, or at any time after such entry or manufacture, take, without payment, from any person in possession of such imported goods or of any manufactured or partly manufactured excisable goods or sales duty goods samples of such imported, manufactured or partly manufactured goods or of materials intended for the manufacture of excisable goods or sales duty goods or of goods used under the provisions of Chapter X, for examination or for ascertaining the duties payable thereon or for such other

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purpose as the Secretary deems necessary, and those samples shall be dealt with and accounted for in such manner as the Secretary may direct.”

Amendment of section 107 of Act 91 of 1964, as amended by section 20 of Act 85 of 1968.

31. Section 107 of the principal Act is hereby amended by the substitution for paragraph (b) of subsection (2) of the following paragraph:

“(b) Whenever the Secretary considers it necessary for the purposes of paragraph (a) of this subsection or section 106 (1) that any goods should be analysed he may direct that such goods be analysed by a person designated by him and that the analysis be done in accordance with a method determined by him.”

Amendment of section 107A of Act 91 of 1964, as inserted by section 13 of Act 57 of 1966.

32. Section 107A of the principal Act is hereby amended by the addition of the following subsection, the existing section becoming subsection (1):

“(2) For the purposes of subsection (1) any preliminary, intermediate or supplementary process in connection with any goods or materials in that subsection mentioned, shall include any such process relating to the ordering, purchasing, selling or disposal of, and the entering into any contract for the manufacture of, any such goods or materials.”

Amendment of section 114 of Act 91 of 1964.

33. Section 114 of the principal Act is hereby amended—

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

“(a) The correct amount of duty payable in respect of any goods imported into or exported from the Republic or any goods manufactured in the Republic and any fine, penalty or forfeiture incurred under this Act shall, from the time when it should have been paid, constitute a debt to the State by the person concerned, and any goods in a customs and excise warehouse or in the custody of the department (including goods in a rebate storeroom) and belonging to that person, and any goods afterwards imported or exported by the person by whom the debt is due, and any goods in respect of which an excise or sales duty is prescribed (whether or not such duty has been paid) and any plant, stills and materials for the manufacture of such goods in the possession or under the control of such person or on any premises in the possession or under the control of such person and any vehicles in the possession or under the control of such person in which fuel, being illicit goods, has been used may be detained in accordance with the provisions of subsection (2) and shall be subject to a lien until such debt is paid.”; and

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

“(2) The Secretary or an officer may detain anything referred to in subsection (1) by sealing, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found or by removing it to a place of security determined by the Secretary: Provided that the Secretary may allow any such

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thing to be used by the owner thereof under such conditions as he may impose in each case.”.

Insertion of section 116A in Act 91 of 1964.

34. The following section is hereby inserted in the principal Act after section 116:

“Adjustment of duty in certain circumstances.

116A. When any new duty is put into operation or any existing duty is applied to any goods not previously subject thereto, or any new or amended rebate of duty or refund or drawback of duty is applied, or in interpreting any provision of this Act or under other circumstances which he may deem exceptional, the Secretary may effect such adjustments to the calculation of any duty, payable or paid, as he may deem reasonable, with due regard to the date of any decision in respect of any determination under this Act in relation to classification of any goods in terms of any Schedule to this Act, determination of value or of any other relevant determination or interpretation, provided proof is submitted to the satisfaction of the Secretary that any duty involved in any such adjustment has not been recovered from the consumer or any other person.”.

Substitution of section 117 of Act 91 of 1964.

35. The following section is hereby substituted for section 117 of the principal Act:

“Statistics.

117. Such statistics of the import and export trade of the Republic and of excisable goods manufactured in the Republic and of sales duty goods manufactured in and imported into the Republic as the Minister may determine, shall be compiled and tabulated by the Secretary and published at such times and in such manner as the Minister may direct.”.

Amendment of section 120 of Act 91 of 1964.

36. Section 120 of the principal Act is hereby amended—

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

“(f) prescribing the form of and the particulars to be inserted on invoices or certificates in respect of any goods to which this Act applies and which are imported into or manufactured in the Republic;”;

(b) by the substitution for paragraph (h) of the said subsection (1) of the following paragraph:

“(h) as to the collection of excise duties and sales duties, the time, manner and terms of payment and the calculation thereof;” and

(c) by the substitution for paragraphs (k) and (l) of the said subsection (1) of the following paragraphs:

“(k) governing the entry of goods under any item of Schedule No. 3, 4, 5, 6 or 7 and prescribing the conditions on which such goods may be so entered or such goods may be transferred from one manufacturer or owner to another or such goods may be used, and as to the registration of manufacturers or owners so entering goods (including requirements as to the suitability of buildings, premises, storerooms and methods of manufacture for the purposes of this Act to be complied with by such manufacturers or owners), the records to be kept by such manufacturers or owners and the form of the application for registration and the particulars to be furnished by such manufacturers or owners;

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- (1) prescribing the returns and price lists to be rendered by importers or manufacturers or owners of any class or kind of goods;”.

Amendment of Schedules Nos. 1 to 6, inclusive, and substitution of Schedules Nos. 7 and 8, 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 and section 22 of Act 85 of 1968.

37. (1) Every notice issued under the provisions of section 48 (1), (2) or (3), section 55 (2) or (3) or section 75 (15) of the principal Act prior to the thirty-first day of January, 1969, is hereby repealed and Schedules Nos. 1, 2, 3, 4, 5 and 6 to that Act shall be construed as if the amendments made by any such notice had not been effected.

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

(3) Any amendment of Schedule No. 1, 2, 3, 4, 5 or 6 to the principal Act, made under the provisions of section 48, 55 or 75 of that Act after the thirtieth day of January, 1969, shall be construed *mutatis mutandis* as if it were an amendment of the Schedule concerned, as amended by this section.

(4) This section, except in so far as subsection (2) relates to the amendments referred to in subsections (5), (6) and (7) and to tariff headings Nos. 27.10, 27.15, 28.04, 35.01 and 35.02, Note 15 to Section XI, tariff headings Nos. 51.04.85.20 and 63.01, Note 2 to Chapter 70, headings of tariff headings Nos. 70.06 and 70.07 and tariff headings Nos. 85.01, 85.19 and 85.19.80 referred to in Schedule No. 1 to this Act, tariff heading No. 85.01 in item 216.02 referred to in Schedule No. 2 to this Act and tariff headings Nos. 85.18 and 85.21 in item 316.04 referred to in Schedule No. 3 to this Act, shall be deemed to have come into operation on the thirty-first day of January, 1969.

(5) (a) Subject to the provisions of section 58 (1) of the principal Act and paragraphs (b) and (c) of this subsection, this section, in so far as subsection (2) relates to Part 3 of Schedule No. 1 to that Act, as inserted by Schedule No. 1 to this Act, shall be deemed to have come into operation on the twenty-sixth day of March, 1969.

(b) Subject to the provisions of section 58 (1) of the principal Act, tariff heading No. 39.00 in sales duty item 137.00 and tariff heading No. 48.15 in sales duty item 140.00 shall be deemed to have come into operation on the thirtieth day of May, 1969: Provided that the said tariff heading No. 48.15 in sales duty item 140.00 shall be construed as if during and in respect of the period from the twenty-sixth day of March, 1969, up to and including the thirtieth day of May, 1969, it had provided for a rate of sales duty of 10% in Column III of the said Part 3 of Schedule No. 1.

(c) Subject to the provisions of section 58 (1) of the principal Act, including the said provisions as they apply by virtue of paragraph (d) 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 (2) relates to tariff heading No. 36.06 of Part 1, Note 2A to Part 2, tariff items 104.10.10, 104.10.20, 104.10.30, 106.00, 106.05, 107.00, 107.05, 118.00 and 118.05 of Part 2 and tariff heading No. 43.03 (in so far as it relates to the exclusion of furskin parts of paint rollers) in sales duty item 138.00 referred to in Schedule No. 1 to this Act, shall be deemed to have come into operation on the twenty-sixth day of March, 1969: Provided that for the purposes of the said tariff item 104.10.20 and Note 2A to Part 2 of Schedule No. 1 to this Act the period from the twenty-sixth day of March, 1969, up to and

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including the thirty-first day of March, 1969, shall be deemed to fall within the financial year which commenced on the first day of April, 1969.

- (d) For the purposes of paragraph (c), 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 paragraph as they apply in relation to any increase in any such rate of duty.

(6) This section, in so far as subsection (2) relates to tariff heading No. 22.03 in item 410.03 referred to in Schedule No. 4 to this Act and items 602.01.40, 602.01.45, 602.01.55, 603.01.40, 603.01.45, 603.01.55, 605.07, 605.07.10, 606.22.10, 608.01, 608.02, 609.18 and 609.18.10 referred to in Schedule No. 6 to this Act, shall be deemed to have come into operation on the twenty-seventh day of March, 1969: Provided that items 602.01.45, 603.01.45, 605.07, 605.07.10, 606.22.10, 608.01 and 608.02 referred to in Schedule No. 6 to this Act, in so far as they apply to a refund of excise duty which was paid or assessed before the twenty-seventh day of March, 1969, shall be construed as if no deletion or substitution of them had been effected by subsection (2).

(7) This section, in so far as subsection (2) relates to tariff heading No. 39.03.40 and Note 13 to Section XI referred to in Schedule No. 1 to this Act, and tariff heading No. 39.01 in item 307.01 referred to in Schedule No. 3 to this Act, shall be deemed to have come into operation on the first day of January, 1965.

(8) Schedule No. 7 to this Act is hereby substituted for Schedule No. 7 to the principal Act with effect from the twenty-sixth day of March, 1969: Provided that item 709.01 shall be deemed to have come into operation on the twenty-fifth day of April, 1969.

(9) Schedule No. 8 to this Act is hereby inserted in the principal Act as Schedule No. 8 after Schedule No. 7 to that Act, with effect from the twenty-sixth day of March, 1969, the existing Schedule No. 8 to the principal Act becoming Schedule No. 9 to that Act with effect from that date.

Substitution of long title of Act 91 of 1964.

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

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

Certain contract prices may be varied to extent of amount of sales duty.

39. (1) Whenever any sales duty goods, as defined in the principal Act, are in pursuance of a contract of sale made before the twenty-sixth day of March, 1969, tendered to the purchaser, including the State—

- (a) such purchaser shall not be entitled to refuse to accept such goods on the ground only of the imposition of sales duty, as defined in the principal Act, on that date; and
- (b) the seller of such goods may, in the absence of express agreement to the contrary relating to such sales duty or any duty or tax substantially similar to such sales duty, recover from the purchaser, as an addition to the contract price, a sum equal to any amount paid by such seller by reason of the said sales duty.

(2) The provisions of subsection (1) shall also apply, *mutatis mutandis*, to any contract, or to the use of any goods, referred to in section 59 (3) of the principal Act.

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Minister may amend Schedules with retrospective effect in certain circumstances.

40. The Minister may, at any time before the date on which he introduces the Appropriation Bill in Parliament in respect of the financial year 1970-'71, 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 sales duty.

Application of sections 39 and 40 to South-West Africa.

41. Sections 39 and 40, too, shall apply also in the territory of South-West Africa, including the Eastern Caprivi Zipfel.

Short title and commencement.

42. This Act shall be called the Customs and Excise Amendment Act, 1969, and shall, subject to the provisions of section 37, be deemed to have come into operation on the twenty-sixth day of March, 1969.

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## Schedule No. 1

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
04.04 By the substitution in subheading No. 04.04.40 for the rate of duty in Columns IV and V of the following:			"23% or 416½c per 100 lb."	23% or 375c per 100 lb. (U.K.; N.Z.)"
16.02 By the substitution in subheading No. 16.02.20 for the rate of duty in Column IV of the following:			"651c per 100 lb."	
16.04 By the substitution in subheading No. 16.04.25 for the rate of duty in Column IV of the following:			"28%"	
20.07 By the substitution for tariff heading No. 20.07 of the following:				
"20.07 Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:				
20.07.10 Fruit juices (including grape must)	gal.	25%	20%	
20.07.90 Other	gal.	25%"		
22.09 By the substitution for subheading No. 22.09.10 of the following:				
"22.09.10 Compound alcoholic preparations (concentrated extracts) for the manufacture of beverages:				
.10 Of an alcoholic strength not exceeding 1.713° AA	gal.	25%		
.90 Other	gal.	1444c per gal. of absolute alcohol"		
26.01 By the substitution in subheading No. 26.01.70 for the rate of duty in Column IV of the following:			"6%"	
27.10 By the substitution for the description in Column I of subheading No. 27.10.10 of the following:				
"Petroleum oil, partly refined, including crude oils of which certain lighter fractions have been removed by distillation ("topped crudes")"				
27.15 By the substitution in the English text for the description in Column I of subheading No. 27.15.20 of the following:				
"Bitumen and asphalt, containing not less than 60 per cent by weight of mineral matter"				
28.04 By the substitution in the Afrikaans text for the expression "82.04.50" of the expression "28.04.50".				

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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
28.21 By the substitution in subheading No. 28.21.20 for the rate of duty in Column III of the following:				
			"15% or 10c per lb. less 40 per cent of the f.o.b. price"	
29.14 By the substitution for subheading No. 29.14.15 of the following:				
"29.14.15 Anisyl formate, benzyl formate, phenyl ethyl formate, and other liquid aromatic esters of formic acid	lb.	free"		
By the substitution for subheading No. 29.14.40 of the following:				
"29.14.40 Anisyl acetate, benzyl acetate, paratolyl acetate, phenyl ethyl acetate, cinnamyl acetate, and other liquid aromatic esters of acetic acid	lb.	free"		
29.35 By the insertion after subheading No. 29.35.70 of the following:				
"29.35.75 Ethoxyquinoline	lb.	free"		
By the insertion after subheading No. 29.35.80 of the following:				
"29.35.85 Primaquine phosphate	lb.	free"		
29.44 By the insertion after subheading No. 29.44.20 of the following:				
"29.44.30 Tetracyclines and their salts, esters and derivatives	unit	5400c per kg. less the f.o.b. price and in addition 1000c per kg."		
30.03 By the insertion after subheading No. 30.03.20.10 of the following:				
"20 Pills, tablets and capsules, containing tetracyclines or their salts, esters or derivatives as active ingredient	no.	750c per 1000		
.30 Other, containing tetracyclines or their salts, esters or derivatives as active ingredient		20%"		
32.04 By the substitution in subheading No. 32.04.10 for the rate of duty in Column IV of the following:				
			"6%"	
35.01 By the substitution in the English text of heading No. 35.01 for the word "derivates" of the word "derivatives".				
35.02 By the substitution in the English text of heading No. 35.02 for the word "derivates" of the word "derivatives".				
36.06 By the substitution for heading No. 36.06 of the following:				



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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<b>36.06—Continued</b>				
"36.06 Matches (excluding Bengal matches):				
36.06.10 In containers of not more than 60 matches	gross con-tainers	35c per gross con-tainers		
36.06.20 In containers of more than 60 but not more than 100 matches	gross con-tainers	40c per gross con-tainers		
36.06.30 In containers of more than 100 but not more than 200 matches	gross con-tainers	80c per gross con-tainers		
36.06.90 Other	gross matches	20c per 50 gross matches"		
37.01 By the substitution in subheading No. 37.01.90 for the rate of duty in Column IV of the following:			"8%"	
37.02 By the substitution in subheading No. 37.02.90 for the rate of duty in Column IV of the following:			"8%"	
37.04 By the substitution in subheading No. 37.04.90 for the rate of duty in Column IV of the following:			"13%"	
37.08 By the substitution in subheading No. 37.08.10 for the rate of duty in Column IV of the following:			"13%"	
38.19 By the substitution for the heading of subheading No. 38.19.70 of the following: "Emulsifiers containing mono-, di- and triglycerides:"				
39.01 By the substitution for subheading No. 39.01.80 of the following: "39.01.80 Plates, sheets, strip, film and foil:				
.10 Decorative laminates, thermosetting, of a f.o.b. price per sq. ft. not exceeding 25c	sq. ft.	90c per sq. yd.	60c per sq. yd.	
.20 Decorative laminates, thermosetting, of a f.o.b. price per sq. ft. exceeding 25c	sq. ft.	15%		
.30 Glass fibre laminates, thermosetting	lb.	20%		
.40 Other laminates, thermosetting	lb.	7c per lb.		
.50 Coated with glass grains (ballotini), suitable for traffic signs and the like	lb.	free		
.60 Other laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.70 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.90 Other	lb.	20%"		

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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
39.02 By the substitution for subheading No. 39.02.10.50 of the following:				
".50 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.60 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.70 Other plates, sheets, strip, film and foil	lb.	20%"		
By the insertion after subheading No. 39.02.30.10 of the following:				
".20 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.30 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.40 Other plates, sheets, strip, film and foil	lb.	20%"		
By the substitution for subheading No. 9.02.40.50 of the following:				
".45 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.47 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.50 Other plates, sheets, strip, film and foil	lb.	20%"		
By the substitution for subheading No. 9.02.50.53 of the following:				
".53 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.55 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.57 Other plates, sheets, strip, film and foil	lb.	20%"		
By the substitution for subheading No. 39.02.60.50 of the following:				
".45 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.47 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.50 Other plates, sheets, strip, film and foil	lb.	20%"		
By the substitution for subheading No. 39.02.70.50 of the following:				
".45 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.47 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.50 Other plates, sheets, strip, film and foil	lb.	20%"		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<b>39.02—Continued</b>				
By the substitution for subheading No. 39.02.80.40 of the following:				
.35 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.37 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.40 Other plates, sheets, strip, film and foil	lb.	20%"		
By the substitution for subheading No. 39.02.90.55 of the following:				
.55 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.60 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.65 Other plates, sheets, strip, film and foil	lb.	20%"		
<b>39.03</b> By the substitution for subheading No. 39.03.40 of the following:				
"39.03.40 Cellulose esters (excluding nitrocellulose, unplasticised, dry or moist) in sheets, rods, tubes, blocks and similar primary forms	lb.	20%"		
By the substitution for subheading No. 39.03.60 of the following:				
"39.03.60 Methylcellulose, hydroxyethylcellulose and benzylcellulose	lb.	10%		
39.03.65 Carboxymethylcellulose	lb.	12c per lb. less the f.o.b. price and in addition 2½c per lb."		
By the insertion after subheading No. 39.03.70 of the following:				
"39.03.75 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
39.03.77 Cellulose coatings on textile or other fibre fabrics	lb.	50%	20%"	
<b>39.07</b> By the substitution in subheading No. 39.07.30 for the rate of duty in Columns III, IV and V of the following:				
		"23%		20% (U.K.)"
<b>40.07</b> By the substitution for subheading No. 40.07.10 of the following:				
"40.07.10 Textile yarn covered or impregnated with rubber	lb.	10%"		
<b>40.10</b> By the substitution in subheading No. 40.10.20.10 for the rate of duty in Columns III, IV and V of the following:				
		"25%		20% (U.K.)"

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
40.10— <i>Continued</i>				
By the substitution in subheading No. 40.10.20.20 for the rate of duty in Columns III, IV and V of the following:		"25%"		22% (U.K.)"
48.01 By the substitution for subheading No. 48.01.20 of the following:				
"48.01.20 Tissue paper (excluding cigarette paper), with a basis weight per sq. m. of less than 35 grm., of a kind used for wrapping paper, toilet paper, serviettes, handkerchiefs, facial tissues and doilies	lb.	15%"		
By the substitution for subheading No. 48.01.50 of the following:				
"48.01.50 Kraft paper and paperboard, with a basis weight per sq. m. of less than 35 grm.	lb.	15%"		
By the substitution for subheading No. 48.01.60 of the following:				
"48.01.60 Imitation kraft and semi-chemical paper and paperboard, with a basis weight per sq. m. of less than 35 grm.	lb.	15%"		
48.05 By the insertion after subheading No. 48.05.10 of the following:				
"48.05.15 Creped paper with a basis weight per sq. m. not exceeding 60 grm.	lb.	15%"		
By the insertion after subheading No. 48.05.20 of the following:				
"48.05.25 Other tissue paper, with a basis weight per sq. m. of less than 35 grm., of a kind used for wrapping paper, toilet paper, serviettes, handkerchiefs, facial tissues and doilies	lb.	15%"		
48.15 By the substitution for subheading No. 48.15.30 of the following:				
"48.15.30 Toilet paper	lb.	20%"		
Section XI				
By the substitution for Note 10 to Section XI of the following:				
"10. No paragraph."				
By the substitution for Note 13 to Section XI of the following:				
"13. When calculating the square yardage of fabrics specified in any tariff heading in any Chapter of this Section for any purpose, except for the calculation of the weight per square yard, the actual yardage of any such fabrics of a width of less than 30 inches but exceeding 30 centimetres shall be deemed to be the actual yardage of such fabrics at a width of 30 inches."				

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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
<b>Section XI—Continued</b>				
By the substitution in the English text of Note 15 to Section XI for the expression "scarves, stoles or mufflers" of the expression "scarves, mufflers or stoles".				
50.09			"12c per sq. yd.	9c per sq. yd. plus 10% (U.K.)"
By the substitution for subheadings Nos. 50.09.20.30, 50.09.20.40 and 50.09.20.50 of the following:				
	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheadings Nos. 50.09.30.30, 50.09.30.40 and 50.09.30.50 of the following:				
	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheading No. 50.09.90 of the following:				
"50.09.90 Other:				
	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd."	
50.10			"12c per sq. yd.	9c per sq. yd. plus 10% (U.K.)"
By the substitution for subheadings Nos. 50.10.20.30, 50.10.20.40 and 50.10.20.50 of the following:				
	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheadings Nos. 50.10.30.30, 50.10.30.40 and 50.10.30.50 of the following:				
	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheading No. 50.10.90 of the following:				
"50.10.90 Other:				
	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
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<b>50.10—Continued</b>				
.20 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd."	
<b>51.01</b> By the insertion after subheading No. 51.01.50.20 of the following:				
“.25 Monofil of polyamide material, of less than 20 denier	lb.	15% or 166c per lb. less the f.o.b. price		
.26 Monofil of polyamide material, of 20 denier or more but less than 60 denier	lb.	15% or 143c per lb. less the f.o.b. price"		
By the substitution for subheadings Nos. 51.01.50.40 and 51.01.50.50 of the following:				
“.40 Of twisted polyamide fibres, of 40 denier or more but less than 70 denier, single, multiple or cabled	lb.	15% or 125c per lb. less the f.o.b. price		
.50 Of polyamide fibres, not twisted, of 40 denier or more but less than 70 denier (including tow)	lb.	15% or 92c per lb. less the f.o.b. price"		
<b>51.02</b> By the substitution for subheading No. 51.02.10 of the following:				
“51.02.10 Monofil of polyamide material, with a tenacity of less than 6 grm. per denier:				
.10 Of 60 denier or more but less than 750 denier	lb.	15% or 143c per lb. less the f.o.b. price		
.20 Of 750 denier or more	lb.	15%"		
<b>51.04</b> By the deletion of subheading No. 51.04.30.				
By the substitution for the heading of subheading No. 51.04.40 of the following:				
“Crepe fabrics and seersucker fabrics (excluding poplin), unprinted, containing more than 50 per cent cellulosic fibres:”				
By the substitution for subheadings Nos. 51.04.80.30, 51.04.80.40 and 51.04.80.50 of the following:				
“.30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
By the substitution in the Afrikaans text for the description in Column I of subheading No. 51.04.85.20 of the following:				
“Met 'n waarde vir belastingdoeleindes per vk. jt. van meer as 52c”				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>51.04—Continued</i>				
By the substitution in subheading No. 51.04.90.20 for the rate of duty in Columns IV and V of the following:			"12c per sq. yd.	9c per sq. yd. plus 10% (U.K.)"
By the substitution for subheadings Nos. 51.04.90.30, 51.04.90.40 and 51.04.90.50 of the following:				
".30 Of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheadings Nos. 51.04.99.30, 51.04.99.40 and 51.04.99.50 of the following:				
".30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
<i>55.09</i> By the substitution for the heading of subheading No. 55.09.40 of the following:				
"Crepe fabrics and seersucker fabrics (excluding poplin), unprinted:"				
By the substitution for subheadings Nos. 55.09.79.50, 55.09.79.80 and 55.09.79.90 of the following:				
".50 Other, of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheadings Nos. 55.09.80.50, 55.09.80.80 and 55.09.80.90 of the following:				
".50 Other, of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheadings Nos. 55.09.90.50 and 55.09.90.90 of the following:				
".50 Other, of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheadings Nos. 55.09.99.50 and 55.09.99.90 of the following:				
".50 Other, of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd."	

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
56.07 By the deletion of subheading No. 56.07.30.				
By the substitution for the heading of subheading No. 56.07.40 of the following:				
“Crepe fabrics and seersucker fabrics (excluding poplin), unprinted, containing more than 50 per cent cellulosic fibres:”				
By the substitution for subheadings Nos. 56.07.85.30, 56.07.85.40 and 56.07.85.90 of the following:				
“.30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd.”	
By the substitution in subheading No. 56.07.90.20 for the rate of duty in Columns IV and V of the following:			“12c per sq. yd.	9c per sq. yd. plus 10% (U.K.)”
By the substitution for subheadings Nos. 56.07.90.30, 56.07.90.40 and 56.07.90.90 of the following:				
“.30 Of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd.”	
By the substitution for subheadings Nos. 56.07.99.30, 56.07.99.40 and 56.07.99.90 of the following:				
“.30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd.”	
58.05 By the substitution for subheading No. 58.05.30 of the following:				
“58.05.30 Electrical tape or webbing	lb.	25%		20% (U.K.)
58.05.40 Endless tape suitable for use as transmission belts	lb.	5%		free (U.K.)”
59.08 By the substitution for subheading No. 59.08.10 of the following:				
“59.08.10 In a plain weave, of a weight of the basic textile fabric exceeding 10 oz. per sq. yd., commonly known as canvas or duck, surface-coated	lb.	15%”		
59.09 By the substitution for subheading No. 59.09.40 of the following:				
“59.09.40 In a plain weave, of a weight of the basic textile fabric exceeding 10 oz. per sq. yd., commonly known as canvas or duck, surface-coated	lb.	15%”		
59.11 By the substitution for subheading No. 59.11.40 of the following:				
“59.11.40 In a plain weave, of a weight of the basic textile fabric exceeding 10 oz. per sq. yd., commonly known as canvas or duck, surface-coated	lb.	15%”		



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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
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59.12 By the substitution for subheading No. 59.12.10 of the following:  "59.12.10 Fabrics in a plain weave, of a weight of the basic textile fabric exceeding 10 oz. per sq. yd., commonly known as canvas or duck, surface-coated	lb.	15%"		
59.16 By the substitution in subheading No. 59.16.20.10 for the rate of duty in Columns III and V of the following:  By the substitution in subheading No. 59.16.20.20 for the rate of duty in Columns III, IV and V of the following:		"25%"		20% (U.K.)"
		"23%"		20% (U.K.)"
63.01 By the insertion in the English text of heading No. 63.01 of a comma between the words "accessories" and "travelling".				
64.02 By the substitution in subheading No. 64.02.10 for the rate of duty in Columns III and IV of the following:		"30% or 20c per pr."		
64.04 By the substitution in subheading No. 64.04.10 for the rate of duty in Columns III and IV of the following:		"30% or 20c per pr."		
69.11 By the substitution for subheading No. 69.11.10 of the following:  "69.11.10 Toiletware or tableware (excluding sweet dishes and ash trays):				
.10 Cups	no.	25% or 4c each		
.20 Saucers	no.	25% or 4c each		
.90 Other	lb.	25% or 1000c per 100 lb.	25% or 585c per 100 lb."	
69.12 By the substitution for subheading No. 69.12.10 of the following:  "69.12.10 Toiletware or tableware (excluding sweet dishes and ash trays):				
.10 Cups	no.	25% or 4c each		
.20 Saucers	no.	25% or 4c each		
.90 Other	lb.	25% or 1000c per 100 lb.	25% or 585c per 100 lb."	
Chapter 70  By the substitution in Note 2 to Chapter 70 for the expression "drawn, blown or float glass" of the expression "drawn or blown glass".				

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		III General	M.F.N.	V Pre-ferential
70.06 By the substitution for the heading of heading No. 70.06 of the following:  "Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked:"				
70.07 By the substitution for the heading of heading No. 70.07 of the following:  "Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulated glass; leaded lights and the like:"				
70.19 By the substitution in subheading No. 70.19.50 for the rate of duty in Column III of the following:		"free"		
70.20 By the substitution for subheading No. 70.20.40 of the following:  "70.20.35 Woven fabrics coated with artificial plastic materials  70.20.40 Other woven fabrics, including narrow loom fabrics	lb.	50%	10%	
73.02 By the substitution in subheading No. 73.02.90 for the rate of duty in Column IV of the following:			"18%"	
73.22 By the deletion of subheading No. 73.22.30.				
73.24 By the deletion of subheading No. 73.24.25.				
73.40 By the insertion after subheading No. 73.40.69 of the following:  "73.40.70 Cryogenic containers designed for the storage of animal semen	lb.	free"		
76.09 By the substitution for tariff heading No. 76.09 of the following:  "76.09 Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	lb.	20%	17½%"	
76.11 By the deletion of subheading No. 76.11.20.				
76.16 By the insertion after subheading No. 76.16.80 of the following:  "76.16.85 Cryogenic containers designed for the storage of animal semen	lb.	free"		
82.14 By the substitution for subheadings Nos. 82.14.10, 82.14.20, 82.14.30 and 82.14.40 of the following:  "82.14.10 Tea, coffee, sugar, jam and other spoons of a similar size, not plated with precious metal (excluding flat blanks)	doz.	30% or 37½c per doz.	30% or 25c per doz.	

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
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82.14—Continued				
82.14.20 Tea, coffee, sugar, jam and other spoons of a similar size, plated with silver (excluding flat blanks)	doz.	20% or 37½c per doz.	20% or 25c per doz.	
82.14.30 Soup, fish, dessert, table and other spoons and forks of a similar size, not plated with precious metal (excluding flat blanks)	doz.	30% or 90c per doz.	30% or 50c per doz.	
82.14.40 Soup, fish, dessert, table and other spoons and forks of a similar size, plated with silver (excluding flat blanks)	doz.	20% or 90c per doz.	20% or 50c per doz."	
84.17 By the substitution for subheadings Nos. 84.17.20 and 84.17.30 of the following:				
"84.17.20 Electrically heated fish fryers, percolators, tea or milk urns, steam kettles and other heating equipment, of a kind used in the catering industry	no.	20%		15% (U.K.)
84.17.30 Non-electrical fish fryers, percolators, tea or milk urns, steam kettles and other heating equipment, of a kind used in the catering industry	no.	15%"		
84.22 By the substitution for subheadings Nos. 84.22.36 and 84.22.37 of the following:				
"84.22.37 Parts of crabs for overhead travelling cranes:				
.10 For electrical overhead travelling cranes	no.	20%		
.90 Other	no.	7%"		
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:			"3%"	
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:			"3%"	
84.59 By the substitution for the heading of heading No. 84.59 of the following:				
"Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:"				
85.01 By the substitution in the Afrikaans text of heading No. 85.01 for the word "smoorspoele:" of the word "induktors:".				
By the insertion after subheading No. 85.01.15 of the following:				
"85.01.17 Electric motors, equipped with brakes and gearboxes, identifiable as driving units for overhead travelling cranes:				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
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85.01—Continued				
.10 Of a f.o.b. price not exceeding R1,500 each	no.	20%		
.90 Other	no.	7%”		
85.08 By the substitution for subheading No. 85.08.30.20 of the following:				
“.15 Armatures for generators identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20% or 75c each		
.20 Other, identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%”		
85.15 By the substitution for subheadings Nos. 85.15.60, 85.15.65 and 85.15.70 of the following:				
“85.15.50 Other domestic radio receiving sets:				
.10 Of a f.o.b. price not exceeding R14 each	no.	40%	30%	20% (U.K.)
.90 Other	no.	30% or 600c each	15%	5% (U.K.)
85.15.55 Motor car radio receiving sets	no.	30% or 600c each	15%	5% (U.K.)
85.15.60 Cabinets for radio sets which do not incorporate gramophones	no.	25%		15% (U.K.)
85.15.70 Cabinets for portable radio sets which incorporate gramophones	no.	25%”		
85.19 By the substitution in the Afrikaans text of heading No. 85.19 for the word “relès” of the word “relès”.				
By the insertion before subheading No. 85.19.10 of the following:				
“85.19.03 Identifiable for use solely or principally with radio, radar, television or radiotelegraphic or radiotelephonic apparatus	no.	12½%		7½% (U.K.)
85.19.05 Identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%		
85.19.07 Identifiable for use solely or principally with motor cycles	no.	20%		15% (U.K.)”
By the deletion of subheadings Nos. 85.19.20, 85.19.30, 85.19.60.20, 85.19.65.10 and 85.19.65.20.				
By the substitution in the Afrikaans text of subheading No. 85.19.80 for the word “relès” of the word “relès”.				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
85.20 By the substitution for subheading No. 85.20.30.10 of the following:				
".10 Fluorescent lamps (excluding those with a nominal current consumption of 1,500 milliamperes, cold cathode type with a length of 69 in. or more and with a diameter not exceeding 1 in. and non-linear type)	no.	25%		20% (U.K.)"
By the substitution for subheading No. 85.20.70 of the following:				
"85.20.70 Torch filament lamps	no.	55c per 100		30c per 100 (U.K.)"
By the substitution in subheading No. 85.20.90.10 for the rate of duty in Columns III and V of the following:				
"85.20.90.10		"155c per 100		105c per 100 (U.K.)"
By the substitution in subheading No. 85.20.90.20 for the rate of duty in Columns III and V of the following:				
"85.20.90.20		"210c per 100		110c per 100 (U.K.)"
By the substitution in subheading No. 85.20.95.10 for the rate of duty in Columns III and V of the following:				
"85.20.95.10		"210c per 100		110c per 100 (U.K.)"
By the substitution in subheading No. 85.20.95.20 for the rate of duty in Columns III and V of the following:				
"85.20.95.20		"420c per 100		220c per 100 (U.K.)"
85.21 By the insertion after subheading No. 85.21.30 of the following:				
"85.21.60 Transistors (excluding power and high frequency transistors)	no.	5% plus 4c each		4c each (U.K.)"
85.22 By the substitution for the heading of heading No. 85.22 of the following:				
"Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:"				
By the insertion after subheading No. 85.22.40 of the following:				
"85.22.50 Electric vibrators activated by out of balance weights at both ends or with off-centre mounted discs	no.	free"		
87.02 By the insertion after subheading No. 87.02.50 of the following:				
"87.02.60 Flameproof dieselpowered vehicles with a low construction, equipped with steering and control mechanisms both in the front and at the rear, for use in underground mines	no.	free"		

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## CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.06 By the insertion after subheading No. 87.06.60.10 of the following:  ".15 Brake drum brake assemblies (excluding those identifiable for use solely or principally with tractors other than road tractors)	lb.	20% or 10c per lb."		

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
Part 2	By the insertion after Note 2 of the following:  "2A. For the purposes of tariff item 104.10.20 the expression "financial year" means the period from the 1st April in one year to the 31st March in the next year."		
104.10	By the substitution for tariff item 104.10 of the following:  "104.10 22.03 Beer made from malt:  104.10.10 Of a specific gravity before fermentation not exceeding 1040°  Plus a suspended duty of:  In operation  Maximum rate  104.10.20 Of a specific gravity before fermentation exceeding 1040° but not exceeding 1050°, 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:  (1) On the first 1,000,000 gallons or any quantity less than 1,000,000 gallons so cleared during a financial year  (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  (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  (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  (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  (6) On the quantity so cleared during a financial year which is more than 8,000,000 gallons	47½c per gal.  nil 12½c per gal.  60c per gal. 66c per gal. 72c per gal. 78c per gal. 84c per gal. 90c per gal.	47½c per gal.  nil 12½c per gal.  — — — — —

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.10	<i>Continued</i>		
	(7) If duty is paid on illicit beer	90c per gal.	—
	(8) If imported	—	59c per gal.
	104.10.30 Of a specific gravity before fermentation exceeding 1050°	94½c per gal.	69c per gal.
	Plus, for every degree of specific gravity before fermentation exceeding 1080°	1c per gal.	1c per gal."
104.20	By the substitution for tariff item 104.20.30 of the following:		
	"104.20.30 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	—	986c per gal. of absolute alcohol or 464c per gal."
106.00	By the deletion of tariff items 106.00 and 106.05.		
107.00	By the deletion of tariff items 107.00 and 107.05.		
118.00	By the deletion of tariff items 118.00 and 118.05.		

By the insertion after Part 2 of the following:

## "PART 3

## SALES DUTY

## NOTES:

- Any rate of sales duty specified in this Part in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
- Any sales duty payable in terms of this Part in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
- Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.
- Wherever the tariff heading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any sales duty item of this Part in which such goods are specified, the goods so specified in the said sales duty item in this Part shall be deemed not to include goods which are not classified under the said tariff heading.
- Any reference in this Part to a tariff heading comprising two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of Note 4 to this Part, be construed as referring to all tariff headings in Part 1 of this Schedule the first two digits of which correspond to the two digits referred to in this Part.
- Appropriation for own use for any purpose by the manufacturer or owner of any goods specified in this Part shall render such goods liable to entry for home consumption and payment of any duty due even if such goods are not removed from the premises where they were manufactured.
- Any reference in this Part to industry shall be construed as including agriculture, forestry and mining but excluding commerce and any reference in this Part to industrial purposes shall be similarly construed.
- The exclusion of parts of any article or product specified in this Part shall not be construed as containing a reference to the importation, sale, disposal, appropriation for own use or hiring out of a complete or substantially complete set of such parts for assembly and completion of such article or product.

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
131.00	LIVE ANIMALS; ANIMAL PRODUCTS	
132.00	VEGETABLE PRODUCTS	
	09.04 Pepper of the genus <i>Piper</i> ; pimento of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	10%
	09.05 Vanilla	10%
	09.06 Cinnamon and cinnamon-tree flowers	10%
	09.07 Cloves (whole fruit, cloves and stems)	10%
	09.08 Nutmeg, mace and cardamoms	10%
	09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	10%
	09.10 Thyme, saffron and bay leaves; other spices	10%
133.00	ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES	
134.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO	
	17.04 Sugar confectionery, not containing cocoa	10%
	17.05 Flavoured or coloured sugars in powder, block or other forms ready for making soft drinks by the addition of water	10%
	18.06 Chocolate and sugar confectionery containing cocoa (excluding confectionery put up for sale to diabetics)	10%
	19.08 Biscuits being fine bakers' ware and commonly known as dry biscuits, whether or not containing cocoa in any proportion	10%
	20.01 Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	10%
	20.02 Vegetables prepared or preserved otherwise than by vinegar or acetic acid, the following: Pickles, mustard pickles, chutney and like preparations	10%
	21.03 Mustard flour and prepared mustard	10%
	21.04 Sauces; mixed condiments and mixed seasonings	10%
135.00	MINERAL PRODUCTS	
136.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES	
	32.09 Varnishes and lacquers; distempers; paints and enamels; 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)	10%
	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	10%
	33.05 Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	20%
	33.06 Perfumery, cosmetics and toilet preparations	20%



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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
136.00	<p><i>Continued</i></p> <p>34.01 Soap, including medicated soap</p> <p>34.02 Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations, whether or not containing soap</p> <p>34.05 Polishes and creams, for footwear, for furniture or for floors, metal polishes, scouring powders and similar preparations (but excluding prepared waxes not emulsified or not containing solvents)</p> <p>34.06 Candles (excluding plain uncoloured household candles), tapers, night-lights and the like</p> <p>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.</p> <p>36.05 Pyrotechnic articles (excluding articles designed for research, signalling or life-saving use or for use in industry)</p> <p>36.06 Matches (excluding Bengal matches)</p> <p>38.11 Disinfectants, insecticides, fungicides, weedkillers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or put up as preparations in packings for sale by retail or put up as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)</p> <p>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</p> <p>38.19 Anti-freezing preparations, deodorants (not being medicaments, toilet preparations or disinfectants), ink removers and stencil correctors put up in retail packings</p>	<p></p> <p>10%</p> <p>10%</p> <p>5%</p> <p>10%</p> <p>20%</p> <p>20%</p> <p>20%</p> <p>10%</p> <p>20%</p> <p>20%</p>
137.00	<p><b>ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF</b></p> <p>39.00 Drinking-straws of artificial resins or plastic materials</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 and articles of a type for use in industry):</p> <p>(1) Articles of personal adornment</p> <p>(2) Other</p> <p>40.11 New and retreaded or reconditioned rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds (excluding pedal cycle and tractor tyres, tyre cases and tubes and tyres or tyre cases of a kind specially manufactured for heavy earth moving machinery and graders and the like and commonly known as off-the-road type tyres)</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</p>	<p></p> <p>20%</p> <p></p> <p>20%</p> <p>20%</p> <p>10%</p> <p>20%</p> <p>20%</p> <p>10%</p>

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## CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
137.00	<i>Continued</i>	
	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	10%
138.00	<b>RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK-WORM GUT)</b>	
	42.02 Travel goods (for example, trunks, suit-cases, 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	20%
	42.03 Articles of apparel and clothing accessories, of leather or of composition leather (excluding articles of a kind for use in industry)	20%
	42.05 General articles of leather or of composition leather, the following: Articles suitable for personal or domestic use	20%
	43.03 Articles of furskin (excluding furskin parts of paint rollers)	20%
	43.04 Articles of artificial fur	20%
139.00	<b>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</b>	
	44.20 Wooden picture frames, photograph frames, mirror frames and the like	10%
	44.24 Household utensils of wood	10%
	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	10%
140.00	<b>PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF</b>	
	48.11 Wallpaper and linocrusta; window transparencies of paper	10%
	48.13 Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	10%
	48.14 Writing blocks, envelopes, letter-cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	10%
	48.15 Other paper and paperboard, cut to size or shape (excluding such paper and paperboard of a kind used in the manufacture, wrapping or packing of any article and filter-papers and filter-boards)	20%
	48.17 Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	10%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
140.00	<i>Continued</i>	
	48.18 Registers, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery (excluding box files and soft-cover school exercise books) of paper or paperboard; sample and other albums, of paper or paperboard	10%
	48.19 Paper or paperboard labels, whether or not printed or gummed (excluding such printed labels used for the labelling of industrial products)	10%
	48.21 Other articles of paper pulp, paper, paperboard or cellulose wadding (excluding lampshades and sanitary napkins and articles of a kind used in the manufacture, wrapping or packing of industrial products)	20%
	49.09 Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	20%
	49.10 Calendars of any kind, of paper or paperboard, including calendar blocks	20%
	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 cards (excluding pictorial)	20%
141.00	<b>TEXTILES AND TEXTILE ARTICLES</b>	
	58.01 Carpets, carpeting, rugs, mats and matting of all kinds, made and up or not (excluding mats and matting of hard vegetable fibres)	10%
	60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised (excluding gloves designed for industrial use)	20%
	61.10 Gloves, mittens and mitts, not being knitted or crocheted goods (excluding gloves designed for industrial use)	20%
	62.02 Bed linen, table linen, toilet linen and kitchen linen; other furnishing articles (excluding lampshades, curtains, bedspreads, valances, cushion covers, loose covers for furniture, antimacassars and curtain loops)	5%
	62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods	10%
142.00	<b>FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS</b>	
	64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles (excluding parts thereof)	10%
	66.01 Umbrellas and sunshades, including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas	10%
	66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	10%
	67.02 Artificial flowers, foliage or fruit (excluding parts thereof); articles made of artificial flowers, foliage or fruit	10%
	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)	20%
	67.05 Fans and hand-screens, non-mechanical, of any material (excluding frames and handles therefor and parts of such frames and handles)	10%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
143.00	<p><b>ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE</b></p> <p>69.11 Tableware and other articles of a kind commonly used for and domestic purposes or toilet purposes (excluding building fixtures), of porcelain or china or of other kinds of glazed pottery</p> <p>69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture (excluding ceramic lamps and parts thereof)</p> <p>70.09 Glass mirrors (excluding interior rear-view mirrors), unframed, framed or backed</p> <p>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</p> <p>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</p>	<p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p> <p>20%</p>
144.00	<p><b>PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN</b></p> <p>71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)</p> <p>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)</p> <p>71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal</p> <p>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</p> <p>71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories and industry)</p> <p>71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>71.16 Imitation jewellery</p>	<p>20%</p> <p>20%</p> <p>20%</p> <p>20%</p> <p>20%</p> <p>20%</p> <p>20%</p>
145.00	<p><b>BASE METALS AND ARTICLES OF BASE METAL</b></p> <p>73.33 Hand knitting needles and crochet hooks, of iron or steel</p> <p>73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel</p> <p>73.36 Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment of a kind used for domestic purposes, not electrically operated, of iron or steel (excluding parts of such articles)</p> <p>73.38 Articles of a kind commonly used for domestic purposes, of iron or steel (excluding parts of such articles and building fixtures being sanitary ware)</p> <p>73.40 Other articles of iron or steel, the following: Trunks, travelling chests, tool boxes, specimen, trinket, powder, cigarette, spectacle and similar boxes and cases; venetian blinds; cages and aviaries; articles suitable for office use</p>	<p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p>

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
145.00—	<i>Continued</i>	
	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)	10%
	74.18 Other articles of a kind commonly used for domestic purposes, of copper (excluding parts of such articles and building fixtures being sanitary ware)	10%
	74.19 Other articles of copper, the following: Specimen, trinket, cosmetic, powder, cigarette, spectacle, and similar cases and boxes; articles suitable for office use; pins, hairpins and curling grips	10%
	75.06 Articles of a kind commonly used for domestic purposes, of nickel (excluding parts of such articles and building fixtures)	10%
	76.15 Articles of a kind commonly used for domestic purposes, of aluminium (excluding parts of such articles and building fixtures being sanitary ware)	10%
	76.16 Other articles of aluminium, the following: Trunks, travelling chests, tool boxes, specimen, trinket, powder, cigarette, spectacle and similar boxes and cases; venetian blinds; cages and aviaries; articles suitable for office use; knitting needles, crochet hooks, curling pins and similar articles	10%
	80.06 Articles commonly used for domestic or office purposes, of tin (excluding parts of such articles)	10%
	82.04 Kitchen hand tools	10%
	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	10%
	82.09 Knives with cutting blades, serrated or not (including pruning knives), other than knives for machines or for mechanical appliances	10%
	82.11 Razors and razor blades (excluding parts of razors and razor blade blanks)	10%
	82.12 Scissors, including tailors' shears (excluding blades therefor)	10%
	82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	10%
	82.14 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	10%
	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	10%
	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	10%
	83.05 Letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	10%
	83.06 Statuettes and other ornaments, of a kind used indoors, of base metal	10%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
145.00	<i>Continued</i>	
	83.10 Beads and spangles, of base metal	10%
	83.12 Photograph, picture and similar frames, of base metal; mirrors of base metal	10%
	83.14 Sign-plates, name-plates, numbers, letters and other signs, of base metal	10%
146.00	<b>MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF</b>	
	84.10 Kerb-side and service station petrol and oil delivery pumps equipped with measuring or price-calculating devices (excluding parts thereof)	10%
	84.11 Tyre pumps of the kind carried in motor vehicles	10%
	84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	10%
	84.15 Refrigerators and refrigerating equipment, electrical and other, self-contained, including refrigerated counters, show-cases, frozen food storage containers and the like and cabinets (excluding appliances incorporating agitators, mixers, moulds and similar mechanisms and equipment of a type commonly used in industry)	10%
	84.17 (1) Domestic instantaneous or storage water heaters, non-electrical	10%
	(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	10%
	84.18 Laundry centrifuge driers and centrifuge washing machines with a dry weight loading capacity not exceeding 15 lb. (excluding parts thereof)	10%
	84.19 Dish washing machines (excluding parts thereof)	10%
	84.22 (1) Lifts (excluding parts thereof), electrical, of a kind used in buildings for carrying passengers	10%
	(2) Escalators (excluding parts thereof), for carrying passengers	10%
	84.24 Lawn and sports ground rollers (excluding parts thereof)	10%
	84.25 Lawn mowers (excluding parts thereof)	10%
	84.37 Knitting machines of a kind used for domestic purposes	10%
	84.40 (1) Laundry washing machines with a dry weight loading capacity not exceeding 15 lb. (excluding parts thereof)	10%
	(2) Ironing or pressing machines (domestic type), electrically heated (excluding parts thereof)	10%
	84.41 Domestic type sewing machines (excluding parts thereof), including furniture designed therefor	10%
	84.51 (1) Typewriters (excluding typewriters with Braille characters and typewriters incorporating calculating devices)	10%
	(2) Cheque writing machines	10%
	84.54 Office machines other than calculating, accounting and similar machines incorporating calculating devices and statistical, accounting and similar machines operated in conjunction with punched cards (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)	10%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
146.00	<i>Continued</i>	
	84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance, including parts thereof	20%
	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	10%
	85.03 Primary cells and primary batteries (excluding parts thereof)	10%
	85.04 Electric accumulators, 6 volt and 12 volt, of a kind commonly used in motor vehicles or with radios (excluding parts thereof)	10%
	85.06 Electro-mechanical domestic appliances, with self-contained electric motor (excluding parts thereof)	10%
	85.07 Shavers and hair clippers of a kind commonly used by barbers, with self-contained electric motor (excluding parts thereof)	10%
	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)	10%
	85.13 Inter-office communication sets (excluding parts thereof)	20%
	85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)	20%
	85.15 Domestic television and radio receivers, including motor vehicle radio receivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)	20%
	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)	10%
147.00	<b>VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT</b>	
	87.02 (1) Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled	5%
	(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), assembled	5%
	87.14 Caravan trailers (excluding parts thereof)	10%
	88.02 Flying machines and gliders (excluding parts thereof)	5%
	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)	20%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
148.00	<p>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>90.04 Sunglasses</p> <p>92.01 Musical instruments and musical instrument strings (excluding pipe and reed organs): 92.09</p> <p>(1) Coin or counter operated</p> <p>(2) Other</p> <p>92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads</p> <p>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</p>	<p>10%</p> <p>10%</p> <p>20%</p> <p>10%</p> <p>20%</p> <p>20%</p>
149.00	ARMS AND AMMUNITION; PARTS THEREOF	
150.00	MISCELLANEOUS MANUFACTURED ARTICLES	
	<p>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)</p> <p>95.01 Articles of tortoise-shell</p> <p>95.02 Articles of mother of pearl</p> <p>95.03 Articles of ivory</p> <p>95.04 Articles of bone (excluding whalebone)</p> <p>95.05 Articles of horn, coral (natural or agglomerated) or of other animal carving material</p> <p>95.06 Articles of vegetable carving material</p> <p>95.07 Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum</p> <p>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</p> <p>96.05 Powder-puffs and pads for applying cosmetics or toilet preparations, of any material</p> <p>97.00 Toys, games and sports requisites:</p> <p>(1) Machines for games of skill or chance, including parts thereof, coin or counter operated</p> <p>(2) Other (excluding parts thereof)</p> <p>98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils), propelling pencils and sliding pencils; parts and fittings therefor</p>	<p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p> <p>20%</p> <p>10%</p> <p>10%</p>



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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
150.00—	<p><i>Continued</i></p> <p>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</p> <p>98.08 Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes</p> <p>98.10 Mechanical and similar lighters, including chemical and electrical lighters (excluding parts thereof and flints and wicks)</p> <p>98.11 Smoking pipes and cigar and cigarette-holders (excluding parts thereof)</p> <p>98.12 Combs, hair-slides and the like (excluding toilet metal combs of a length not exceeding 3 in.)</p> <p>98.14 Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor</p> <p>98.15 Vacuum flasks and other vacuum vessels, complete with cases (excluding parts thereof)</p> <p>98.16 Tailors' dummies and other lay figures, automata and other animated displays of a kind used for shop window dressing</p>	<p>10%</p> <p>10%</p> <p>20%</p> <p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p> <p>10%</p>
151.00	WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES	
152.00	<p>GOODS NOT CLASSIFIED ACCORDING TO PART 1 OF THIS SCHEDULE</p> <p>(I) Motor vehicle parts, sub-assemblies and accessories (excluding such parts, sub-assemblies and accessories—</p> <p>(1) proved to the satisfaction of the Secretary to be standard parts, sub-assemblies and accessories of any motor vehicle manufactured in the Republic;</p> <p>(2) identifiable as parts, sub-assemblies and accessories for tractors other than road tractors for semi-trailers and of heavy vehicles of a type operating off the road;</p> <p>(3) elsewhere included in this Part)</p>	<p>20%”</p>

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## Schedule No. 2

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

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
206.01	By the insertion after tariff heading No. 28.19 of the following: "28.21 Chromium trioxide (chromic acid)		Belgium U.S.S.R."
207.01	By the substitution for the names of the territories appearing in Column IV against paragraph (3) (e) of tariff heading No. 39.02 of the following:		"Denmark Japan U.K. U.S.A."
	By the insertion after paragraph (3) (f) of tariff heading No. 39.02 of the following:		
	"(g) Strip, coloured and pressure-sensitive	401	Japan"
	By the substitution for tariff heading No. 39.03 of the following:		
	"39.03 (1) Regenerated cellulose tape (transparent and pressure-sensitive)	401	Denmark Japan U.K. U.S.A.
	(2) Regenerated cellulose tape (coloured and pressure-sensitive)	401	Japan"
210.02	By the substitution for the names of the territories appearing in Column IV against paragraph (3) of tariff heading No. 48.07 of the following:		"Japan U.K. U.S.A."
	By the substitution for the names of the territories appearing in Column IV against paragraph (2) of tariff heading No. 48.15 of the following:		"Japan U.K. U.S.A."
211.11	By the deletion in Column IV against paragraphs (1) and (2) of tariff heading No. 60.03 of the territory "Hong Kong".		
211.12	By the insertion after tariff heading No. 61.02 of the following: "61.03 Men's shirts		Korea"
212.01	By the deletion in Column IV against tariff heading No. 64.02 of the territory "Hong Kong".		
	By the deletion in Column IV against tariff heading No. 64.03 of the territory "Hong Kong".		
	By the deletion in Column IV against tariff heading No. 64.04 of the territory "Hong Kong".		
215.01	By the substitution for tariff heading No. 73.38 of the following: "73.38 Baths of cast iron		Czech. Finland France W. Germ."
215.10	By the substitution for paragraph (1) of tariff heading No. 82.01 of the following: "(1) Mattocks and picks	401	Austria China Czech. Hong Kong Hungary Poland W. Germ."

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I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
215.10	<p><i>Continued</i></p> <p>By the insertion after paragraph (3) of tariff heading No. 82.01 of the following:</p> <p>"(4) Forks</p> <p>By the insertion after paragraph (3) of tariff heading No. 82.05 of the following:</p> <p>"(4) Twist drills (excluding hollow core gun or jet drills, masonry drills and subland drills), drills (excluding rock drill bits and coal drill bits), reamers and milling cutters, of steel, of a diameter exceeding <math>\frac{1}{8}</math> in.</p> <p>By the deletion in Column IV against paragraph (2) of tariff heading No. 82.14 of the territory "Hong Kong".</p>	401	Austria Poland Spain U.K. W. Germ."
216.01	<p>By the substitution for paragraphs (1) and (2) of tariff heading No. 84.06 of the following:</p> <p>"(1) Engine cylinder liners for tractor and other motor vehicle internal combustion piston engines (excluding those for motor cycles)</p> <p>(2) Pistons for motor vehicle internal combustion piston engines (including motor cycle and tractor internal combustion piston engines)</p>	401	Denmark  U.S.A."
216.02	<p>By the substitution in the Afrikaans text of tariff heading No. 85.01 for the word "smoorspoele" of the word "induktors".</p> <p>By the substitution for subparagraph (1) (d) of tariff heading No. 85.19 of the following:</p> <p>"(d) Lamp holders (without switches), with bayonet cap:</p> <p>(i) Of moulded material</p> <p>(ii) Of brass</p> <p>By the deletion in Column IV against paragraph (1) of tariff heading No. 85.20 of the territory "Hong Kong".</p> <p>By the substitution for paragraph (3) of tariff heading No. 85.20 of the following:</p> <p>"(3) Fluorescent lamps (excluding those with a nominal current consumption of 1,500 milliamperes, cold cathode type with a length of 69 in. or more and with a diameter not exceeding 1 in. and non-linear type)</p>	401	U.K. France"  U.K. U.S.A."

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## Schedule No. 3

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

I Item	II Tariff Heading and Description	III Extent of Rebate
306.01	<p>By the insertion after paragraph (3) of tariff heading No. 27.10 of the following:</p> <p>“(4) Technical white oil, for the manufacture of organic peroxides</p> <p>By the insertion after tariff heading No. 27.10 of the following:</p> <p>“28.14 Phosphorus trichloride, for the manufacture of organic peroxides</p> <p>By the insertion after tariff heading No. 28.47 of the following:</p> <p>“28.54 Hydrogen peroxide, for the manufacture of organic peroxides</p> <p>By the insertion after paragraph (3) of tariff heading No. 29.04 of the following:</p> <p>“(4) T-butyl alcohol, for the manufacture of organic peroxides</p> <p>By the insertion after tariff heading No. 29.06 of the following:</p> <p>“29.13 Cyclohexanone, for the manufacture of organic peroxides</p> <p>By the insertion after paragraph (3) of tariff heading No. 29.14 of the following:</p> <p>“(4) Monocarboxylic acid, for the manufacture of organic peroxides</p> <p>(5) Benzoyl chloride, for the manufacture of organic peroxides</p> <p>By the insertion after tariff heading No. 29.35 of the following:</p> <p>“29.36 P-toluenesulphonylmethylurethane, for the manufacture of tolbutamide powder</p>	<p>Full duty”</p> <p>Full duty”</p> <p>Full duty”</p> <p>Full duty”</p> <p>Full duty”</p> <p>Full duty”</p> <p>Full duty</p> <p>Full duty”</p>
306.04	<p>By the substitution for tariff heading No. 39.03 of the following:</p> <p>“39.03 Celluloid flakes, ethylcellulose, methylcellulose, cellulose acetate-butyrate</p>	<p>Full duty”</p>
306.10	<p>By the substitution for tariff headings Nos. 27.07 and 27.10 of the following:</p> <p>“27.07 Hydrocarbon solvents, for the manufacture of composite solvents in accordance with a formula approved by the Secretary</p> <p>27.10 Hydrocarbon solvents, for the manufacture of composite solvents in accordance with a formula approved by the Secretary</p> <p>By the substitution for tariff heading No. 28.30 of the following:</p> <p>“28.48 Zinc ammonium chloride, for the manufacture of soldering fluxes</p> <p>By the substitution for tariff heading No. 29.01 of the following:</p> <p>“29.01 Hydrocarbon solvents, for the manufacture of composite solvents in accordance with a formula approved by the Secretary</p>	<p>Full duty</p> <p>Full duty”</p> <p>Full duty”</p> <p>Full duty”</p>
306.12	<p>By the insertion before tariff heading No. 28.10 of the following:</p> <p>“15.07 Japan wax (sumach wax)</p>	<p>Full duty”</p>

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## CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Item	II Tariff Heading and Description	III Extent of Rebate
306.12	<p><i>Continued</i></p> <p>By the substitution for tariff heading No. 29.05 of the following: "29.05 Methylcyclohexanol; cyclohexanol</p> <p>By the insertion after tariff heading No. 29.08 of the following: "29.11 Glyoxal in aqueous solution</p> <p>By the substitution for tariff heading No. 29.14 of the following: "29.14 Formic acid; aluminium triformate; pentachlorophenol fatty acid esters</p> <p>By the substitution for tariff heading No. 29.22 of the following: "29.22 Diethylenetriamine; aliphatic alkylamine C6-C18</p> <p>By the substitution for tariff heading No. 29.35 of the following: "29.35 Melamine; ethyleneurea; propyleneurea (tetrahydro-pyrimidone)</p>	<p>Full duty"</p> <p>Full duty"</p> <p>Full duty"</p> <p>Full duty"</p> <p>Full duty"</p>
307.01	<p>By the insertion after tariff heading No. 29.35 of the following: "34.02 Alkyl polyglycol ether</p> <p>By the substitution for tariff heading No. 39.01 of the following: "39.01 Melamine formaldehyde, for the manufacture of decorative plastic laminates; polyester resins, for the manufacture of foam plastic</p>	<p>Full duty"</p> <p>Full duty"</p>
307.05	<p>By the substitution for tariff heading No. 39.00 of the following: "39.00 (1) Sponge or foam plastic material, for the manufacture of shoulder pads</p> <p>(2) Metallised plastic tape or strip, for the manufacture of metallised plastic profile shapes</p>	<p>Not exceeding 10%</p> <p>Full duty"</p>
307.08	<p>By the deletion of tariff heading No. 40.07.</p>	
307.10	<p>By the insertion after item 307.09 of the following: "307.10 Industry: Synthetic Rubber Latex</p> <p>28.19 Zinc oxide</p> <p>28.28 Hydroxyammonium sulphate</p> <p>28.38 Potassium persulphate</p> <p>28.40 Tetrasodium pyrophosphate</p> <p>29.14 Methacrylic acid; methylmethacrylate</p> <p>29.15 Fumaric acid; itaconic acid</p> <p>29.23 Trisodiumhydroxyethyl ethylenediamine triacetate</p> <p>29.27 Acrylonitrile</p> <p>29.31 Normal dodecyl mercaptan</p> <p>34.02 Organic surface-active agents</p> <p>38.19 Preparations containing 1,2-benzisothiazalone as active ingredient</p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty"</p>
308.01	<p>By the substitution for tariff heading No. 32.09 of the following: "32.09 (1) Water pigments of a kind used for finishing leather; pigments in linseed oil or other paint or enamel media</p>	<p>Full duty</p>

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I Item	II Tariff Heading and Description	III Extent of Rebate
308.01	—Continued	
	(2) Leather finishing solutions containing plasticised polyvinyl chloride in organic solvents, whether or not containing pigments suitable for tinting purposes	Full duty"
308.02	By the substitution for the heading of item 308.02 of the following: "Industry: Harness, Saddlery, Travel Goods and Similar Goods (Including Belts)"	
310.01	By the substitution for tariff heading No. 39.03 of the following: "39.03 Chemical derivatives of cellulose (excluding carboxymethylcellulose), for use as size	Full duty"
310.05	By the substitution for paragraph (4) of tariff heading No. 48.01 of the following: "(4) Unprinted, uncoated paper and paperboard, for the manufacture of paper cups, ice cream cups, dairy product containers and other waxed or coated containers	Full duty"
310.07	By the substitution for tariff heading No. 39.02 of the following: "39.02 Polyvinyl chloride film of a thickness not exceeding 0.005 in., not pressure-sensitive, for the manufacture of pressure-sensitive labels, tickets and tape	Full duty"
311.01	By the substitution for tariff heading No. 39.03 of the following: "39.03 Chemical derivatives of cellulose (excluding carboxymethylcellulose), for use as size	Full duty"
311.03	By the deletion of tariff heading No. 40.07. By the insertion after paragraph (2) of tariff heading No. 51.01 of the following: "(3) Yarn of polyamide fibres (continuous) of 210 denier and with a tenacity of 6 grm. per denier or more	Full duty"
311.04	By the deletion of tariff heading No. 40.07. By the insertion after tariff heading No. 57.06 of the following: "59.04 Twine, cordage, ropes or cables, of polyester fibres (continuous)	Full duty"
311.05	By the substitution for tariff heading No. 51.01 of the following: "51.01 (1) Core yarn of polyester fibres, not exceeding 250 denier, for the manufacture of sewing thread  (2) Yarn of polyester or polyamide fibres (continuous), with a tenacity of 6 grm. per denier or more, for the manufacture of sewing thread	Full duty  Full duty"
311.06	By the substitution for the heading of tariff heading No. 55.09 of the following: "55.09 Woven fabrics of cotton (excluding fabrics in a twill or sateen weave), unbleached or woven wholly or partly from coloured yarns in such a manner as to form checks or stripes, not finished in any way, with a construction of 160 threads or more per sq. in. (of which 105 or more threads must be in the warp), of a predominant cotton count of 32's or finer in both the warp and the weft, in such quantities and at such times as the Minister may permit and subject to such conditions as he may impose, for the finishing thereof, provided such fabrics are to undergo, at least, all the processes specified in each case: Unbleached: singeing, bleaching or vat dyeing, mercerising and compressive shrinking Woven from coloured yarns: singeing and compressive shrinking:"	

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I Item	II Tariff Heading and Description	III Extent of Rebate
311.06	<p><i>Continued</i></p> <p>By the substitution for the heading of tariff heading No. 56.07 of the following:</p> <p>"56.07 Woven fabrics of synthetic fibres mixed with cotton (excluding fabrics in a twill or sateen weave), unbleached or woven wholly or partly from coloured yarns in such a manner as to form checks or stripes, not finished in any way, with a construction of 160 threads or more per sq. in. (of which 105 or more threads must be in the warp), of a predominant cotton count of 32's or finer in both the warp and the weft, in such quantities and at such times as the Minister may permit and subject to such conditions as he may impose, for the finishing thereof, provided such fabrics are to undergo, at least, all the processes specified in each case: Unbleached: singeing, bleaching or vat dyeing and compressive shrinking Woven from coloured yarns: singeing and compressive shrinking:"</p>	
311.11	By the deletion of tariff heading No. 40.07.	
311.12	<p>By the substitution for tariff heading No. 51.04 of the following:</p> <p>"51.04 (1) Woven fabrics of man-made fibres (continuous) (excluding fabrics of cellulosic fibres)</p> <p>(2) Open weave fabrics of cellulosic fibres (continuous) with a construction not exceeding 24 threads per sq. in.</p>	<p>Not exceeding the M.F.N. duty</p> <p>Full duty"</p>
311.14	<p>By the substitution for tariff headings Nos. 53.11 and 54.05 of the following:</p> <p>"53.11 Tubular woven fabrics of wool, commonly known as melton, cut on the bias, for the manufacture of collar support material</p> <p>54.05 Tubular woven fabrics of flax, cut on the bias, for the manufacture of combined felt and linen fabric, for use as collar support material</p>	<p>Full duty</p> <p>Full duty"</p>
311.20	<p>By the substitution for tariff heading No. 55.09.40 of the following:</p> <p>"55.09.40 Crepe fabrics and seersucker fabrics, of cotton, of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)</p>	Not exceeding the M.F.N. duty"
311.25	<p>By the substitution for the heading of item 311.25 of the following:</p> <p>"Industry: Foundation Garments and Elasticised Apparel; Belts whether or not Elasticised"</p> <p>By the deletion of tariff heading No. 40.08.</p> <p>By the substitution for tariff heading No. 60.06 of the following:</p> <p>"60.06 (1) Knitted or crocheted fabrics, for the manufacture of foundation garments</p> <p>(2) Knitted or crocheted fabrics, interlined with foam rubber</p>	<p>Full duty</p> <p>Full duty"</p>
312.01	<p>By the substitution for tariff heading No. 39.01 of the following:</p> <p>"39.01 Polyester film or sheet, whether or not laminated with a textile fabric, for the manufacture of strapping for footwear</p> <p>By the substitution for tariff heading No. 59.08 of the following:</p> <p>"59.08 Stiffening fabrics, including toe puff materials</p>	<p>Full duty"</p> <p>Not exceeding the M.F.N. duty"</p>

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I Item	II Tariff Heading and Description	III Extent of Rebate
315.01	<p>By the substitution for tariff heading No. 15.07 of the following:</p> <p>"15.07 (1) Linseed oil, for the manufacture of castings (2) Rape seed oil, for use in the continuous casting of steel</p> <p>By the substitution for tariff heading No. 26.01 of the following:</p> <p>"26.01 (1) Chrome ore, for the manufacture of ferro-chromium (2) Molybdenite, columbite and pyrochlore ores and concentrates, for the manufacture of base metals (3) Zinc ores and concentrates, for the manufacture of zinc</p> <p>By the insertion after tariff heading No. 28.03 of the following:</p> <p>"28.13 Hydrofluoride in aqueous solutions of a strength not exceeding 85 per cent by weight</p>	<p>Full duty</p> <p>Full duty"</p> <p>Full duty</p> <p>Full duty</p> <p>Full duty"</p>
315.02	<p>By the substitution for the heading to item 315.02 of the following:</p> <p>"Industry: Metal Pipes and Tubes"</p> <p>By the substitution for tariff heading No. 73.15 of the following:</p> <p>"73.15 Stainless steel in rolls</p>	<p>Full duty"</p>
315.07	<p>By the insertion after tariff heading No. 29.14 of the following:</p> <p>"73.15 Stainless steel, of a thickness not exceeding 0.91 mm., for the manufacture of hollowware for kitchen or table use</p>	<p>Full duty"</p>
316.01	<p>By the substitution for tariff heading No. 84.62 of the following:</p> <p>"84.62 (1) Unworked rings, for the manufacture of roller bearings (2) Unworked rings, for the manufacture of ball bearings</p>	<p>Full duty</p> <p>Not exceeding the preferential duty"</p>
316.04	<p>By the substitution in the Afrikaans text of tariff heading No. 85.18 for the word "aardlekrelès" of the word "aardlekrelès".</p> <p>By the substitution for tariff heading No. 85.19 of the following:</p> <p>"85.19 (1) Potentiometers, resistors and push button switches, for the manufacture of earth leakage relays (2) Mounted electric contact points of tungsten, for the manufacture of voltage regulators for motor vehicles</p> <p>By the substitution in the Afrikaans text of tariff heading No. 85.21 for the word "aardlekrelès" of the word "aardlekrelès".</p>	<p>Not exceeding the preferential duty</p> <p>Full duty"</p>
316.05	<p>By the substitution for tariff heading No. 28.30 of the following:</p> <p>"28.30 Mercury or zinc chloride 28.48 Zinc ammonium chloride</p>	<p>Full duty</p> <p>Full duty"</p>
316.10	<p>By the substitution for paragraph (6) of tariff heading No. 85.00 of the following:</p> <p>"(6) Valves and parts thereof</p>	<p>Not exceeding the preferential duty"</p>
316.13	<p>By the substitution for tariff heading No. 84.06 of the following:</p> <p>"84.06 Parts (finished or unfinished) of internal combustion piston engines (excluding pistons, gudgeon pins, cast iron piston rings, cast iron cylinder liners and sleeves and finished inlet and exhaust valves)</p>	<p>Full duty"</p>



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I Item	II Tariff Heading and Description	III Extent of Rebate
316.15	<p>By the insertion after item 316.14 of the following:</p> <p><b>"316.15 Industry: Windscreen Wipers</b></p> <p>73.15 Hoop and strip, of stainless steel, of a thickness not exceeding 0.91 mm.</p>	Full duty"
317.03	<p>By the substitution for Note 06.06 A. 6 of the following:</p> <p><b>"6. Transmission:</b></p> <p>(a) Transmission (propeller) shafts, whether or not universal joints or brackets are attached, may be assembled but shall not be in position.</p> <p>(b) Driving axles of the rigid integral housing and the swing types may be assembled with all internal parts (including transmission shaft companion flanges), with the requisite brake equipment and, subject to the provisions of subparagraph 3 (a), with all other parts and sub-assemblies in position.</p> <p>(c) Driving axles of the independent suspension type shall, subject to the provisions of subparagraph 3 (a), be unassembled. The differential carrier housing with all internal parts, including axle shaft and transmission shaft companion flanges, may be assembled but shall not be in position."</p> <p>By the substitution for Note 07.00 of the following:</p> <p><b>"07.00</b> Subject to the provisions of Note 05.00 or any manufacturing programme approved thereunder or any condition imposed thereunder, components (including materials) provided for in paragraph (I) of this item shall not be entered or be admissible under any other paragraph of this item unless such component is incorporated in a sub-assembly which, in terms of the provisions of the Notes to this item, is imported in an assembled condition without thereby becoming subject to a higher unrebated duty and such component is so located in such sub-assembly that, in the opinion of the Secretary, omission of such component from the sub-assembly by the supplier would be impracticable or incorporation of such component in such sub-assembly by the registrant would involve an extensive process. Components provided for in paragraph (I) of this item shall not be subject to the regulations relating to the importation and use of goods under rebate of duty except to such extent as the Secretary considers necessary."</p> <p>By the substitution in paragraph (I) for tariff heading No. 39.07 of the following:</p>	
	<p><b>"39.01</b> Flexible polyurethane foam, whether or not cut to size or shape, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p>	Full duty less 20%
	<p><b>39.02 (1)</b> Flexible polyvinyl chloride foam of a thickness exceeding 0.002 in. but not exceeding 0.009 in., except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p>	Full duty less the greater of 25% or 3½c per sq. yd. less 12½%
	<p><b>(2)</b> Flexible polyvinyl chloride foam of a thickness exceeding 0.009 in. but not exceeding 0.16 in., except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p>	Full duty less 20%

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I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<p><i>Continued</i></p> <p>39.07 (1) Hose clamps, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p> <p>(2) Flexible polyurethane foam mouldings for use in seats and squabs, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p> <p>40.08 Flexible cellular rubber materials, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p> <p>By the insertion in paragraph (I) after tariff heading No. 40.09 of the following:</p> <p>"58.02 (1) Carpeting, backed with artificial plastic material, whether or not moulded or cut to size, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p> <p>(2) Other carpeting, whether or not moulded or cut to size, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p> <p>59.03 Bonded synthetic fibre fabrics, not impregnated or coated, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p> <p>By the insertion in paragraph (I) after tariff heading No. 76.16 of the following:</p> <p>"84.06 Pistons, gudgeon pins, cast iron piston rings, cast iron cylinder liners and sleeves and finished inlet and exhaust valves, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p> <p>By the insertion in paragraph (I) after tariff heading No. 84.59 of the following:</p> <p>"84.64 Gaskets, whether or not in sets, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item</p> <p>By the insertion in paragraph (I) after paragraph (3) of tariff heading No. 87.06 of the following:</p> <p>"(4) Transmission (propeller) shafts used with cross journal type universal joints (whether or not such joints are attached) (excluding transmission shafts used with torque tubes), and parts of such shafts and joints, for motor vehicles specified in paragraph (III) of this item</p> <p>(5) Universal joints of the cross journal type, and parts thereof, for motor vehicles specified in paragraph (III) of this item</p>	<p>Full duty less 20%</p> <p>Full duty less 20%</p> <p>Full duty less 20%"</p> <p>Full duty less 20%</p> <p>Full duty less 30%</p> <p>Full duty less 10%"</p> <p>Full duty less 20%"</p> <p>Full duty less 20%"</p> <p>Full duty less 20%</p> <p>Full duty less 20%</p>

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I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<p><i>Continued</i></p> <p>(6) Brake drum brake assemblies and parts thereof, for motor cars</p> <p>By the substitution for the heading of paragraph (IV) (a) (2) of the following:</p> <p>"(2) Assembled chassis (whether or not fitted with engines) and unassembled chassis parts and sub-assemblies, for equipment with bodies built in the Republic or, in the case of motor vehicles provided for in tariff heading No. 87.03, for completion with equipment which is manufactured in the Republic or which is imported in an assembled or unassembled form—"</p>	Full duty less the greater of 20% or 10c per lb."
317.06	<p>By the substitution for tariff heading No. 39.02 of the following:</p> <p>"39.02 Polyvinyl chloride foam of a thickness exceeding 0.16 in., for the manufacture of seats</p> <p>By the insertion after tariff heading No. 70.20 of the following:</p> <p>"73.18 Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts</p> <p>By the substitution for tariff heading No. 73.40 of the following:</p> <p>"73.40 (1) Support wires (paper covered), for the manufacture of seats assemblies</p> <p>(2) Steel balance weights, for the manufacture or completion of transmission (propeller) shafts</p> <p>By the insertion after tariff heading No. 84.61 of the following:</p> <p>"84.62 Single row radial ball bearings (excluding angular contact ball bearings) and single row tapered roller bearings, with an outside diameter of not less than 31 mm. but not exceeding 90 mm., for the manufacture of rear-axle assemblies</p> <p>By the substitution for paragraph (8) of tariff heading No. 87.06 of the following:</p> <p>"(8) Stub axle yokes for independent suspension driving axle shaft sub-assemblies of the type used with cross journal universal joints, complete or incomplete (whether or not finished), for the manufacture or completion of such axle shaft sub-assemblies</p> <p>By the insertion after paragraph (12) of tariff heading No. 87.06 of the following:</p> <p>"(13) Prepared steel tubes fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts</p> <p>(14) Cross journal universal joints with an overall length across the journal, including bearing cups, exceeding 95 mm., and parts thereof (whether or not finished), completely unassembled, for the manufacture of transmission (propeller) shafts</p> <p>(15) Ball type constant velocity universal joints and parts thereof, complete or incomplete (whether or not finished), completely unassembled, for the manufacture or completion thereof</p>	<p>Full duty"</p> <p>Full duty"</p> <p>Full duty</p> <p>Full duty"</p> <p>Not exceeding the preferential duty"</p> <p>Full duty"</p> <p>Full duty</p> <p>Full duty"</p>
320.01	By the deletion of tariff heading No. 39.00.	

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## Schedule No. 4

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

I Item	II Tariff Heading and Description	III Extent of Rebate
410.03	<p>By the substitution for tariff heading No. 22.03 of the following:</p> <p>"22.03 Beer of a specific gravity before fermentation exceeding 1050°, for mixing with beer manufactured in the Republic in the manufacture of beer of a specific gravity before fermentation exceeding 1050°"</p> <p>By the substitution for paragraph (3) of tariff heading No. 30.03 of the following:</p> <p>"(3) Stock remedies containing OO-di-(2-chloroethyl)-O-(3-chloro-4-methylcoumarin-7-yl) phosphate, phenothiazine, furazolidone, piperazine, thiabenzole, tetramisole, metichloropindol (3, 5-dichloro-2, 6-dimethyl-4-pyridinol), methyridine, nicarbazin, oxyclozanide (3, 3', 5, 5', 6-pentachloro-2, 2'-dihydroxybenzaniilide) or amprolium as active ingredient"</p>	<p>71½c per gal."</p> <p>Full duty"</p>
412.07	<p>By the substitution for item 412.07 of the following:</p> <p>"412.07 Goods unconditionally abandoned to the Department by the owner or goods destroyed with the permission of the Secretary under the supervision of an officer, while still in a customs and excise warehouse or under the control of the Department (including goods cleared under rebate of duty): Provided that the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Secretary (including the owner's premises) as well as for the cost of destruction: Provided further that the Secretary may decline to accept abandonment or to grant permission for destruction"</p>	<p>Full duty less any rebate granted on entry"</p>
460.04	<p>By the substitution for tariff heading No. 15.07 of the following:</p> <p>"15.07 Cotton seed oil, soya bean oil, sunflower seed oil, castor oil or groundnut oil, in such quantities and at such times as the Secretary for Industries may allow by specific permit"</p>	<p>Full duty"</p>
460.08	<p>By the insertion after item 460.07 of the following:</p> <p>"460.08 03.02 Dried fish, in such quantities and at such times as the Secretary for Industries may allow by specific permit"</p>	<p>Full duty"</p>

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## Schedule No. 5

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

I Item	II Tariff Heading and Description	III Extent of Drawback
502.01	By the insertion after tariff heading No. 08.12 of the following:	
	"48.01 Tissue paper, with a basis weight per sq. m. of less than 35 grm., used as packing for fruit	Full duty less 7½%
	48.05 Tissue paper, with a basis weight per sq. m. of less than 35 grm., used as packing for fruit	Full duty less 7½%"
507.01	By the substitution for tariff heading No. 39.02 of the following:	
	"39.02 (1) Polyvinyl chloride powder, used in the manufacture of floor and wall coverings in the form of plate or tiles	Full duty
	(2) Ethylene polymers and copolymers, liquid or pasty and in blocks, lumps, powders and similar bulk forms, with a specific gravity not exceeding 0.940, used in the manufacture of bags of artificial plastic material	Full duty"
510.01	By the insertion before tariff heading No. 28.33 of the following:	
	"28.17 Sodium hydroxide (caustic soda), used in the manufacture of paper pulp	Full duty"
511.03	By the insertion before tariff heading No. 60.01 of the following:	
	"51.04 Woven fabrics of cellulosic fibres (continuous), used in the manufacture of impregnated or coated textile fabrics	Full duty
	56.07 Woven fabrics of cellulosic fibres (discontinuous), used in the manufacture of impregnated or coated textile fabrics	Full duty"
511.13	By the insertion after item 511.12 of the following:	
	"511.13 Cabled yarn, twine, rope or cordage	
	51.01 Yarn of polyamide fibres, with a tenacity of 6 grm. per denier or more, used in the manufacture of cabled yarn, twine, rope or cordage	Full duty"
515.01	By the insertion after tariff heading No. 39.07 of the following:	
	"73.15 Stainless steel, used in the manufacture of sinks	Full duty"
517.04	By the insertion after item 517.03 of the following:	
	"517.04 Parachutes	
	51.01 Prepared sewing yarn of man-made fibres (continuous), used in the manufacture of parachutes	Full duty
	51.04 Woven fabrics of man-made fibres (continuous), used in the manufacture of parachutes	Full duty
	55.09 Woven fabrics of cotton, used in the manufacture of parachutes	Full duty
	58.05 Narrow woven fabrics, used in the manufacture of parachutes	Full duty
	59.02 Felt and articles of felt, used in the manufacture of parachutes	Full duty
	59.13 Elastic webbing of a width not exceeding 30 cm., used in the manufacture of parachutes	Full duty
	73.35 Metal springs, used in the manufacture of parachutes	Full duty
	98.01 Press-fasteners, used in the manufacture of parachutes	Full duty"

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I Item	II Tariff Heading and Description	III Extent of Refund
532.00	<p>By the substitution for item 532.00 of the following:</p> <p><b>"532.00 GOODS ABANDONED TO THE DEPARTMENT</b></p> <p><b>Goods which have been entered for home consumption and are unconditionally abandoned to the Department by the owner before removal thereof from the control of the Department (including goods cleared under rebate of duty): Provided that the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Secretary (including the owner's premises) as well as for the cost of destruction: Provided further that the Secretary may decline to accept abandonment</b></p>	<p>Full duty less any rebate granted on entry"</p>

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## Schedule No. 6

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

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
602.01.40	By the deletion of item 602.01.40.		
602.01.45	By the deletion of item 602.01.45.		
602.01.55	By the deletion of item 602.01.55.		
603.01.40	By the deletion of item 603.01.40.		
603.01.45	By the deletion of item 603.01.45.		
603.01.55	By the deletion of item 603.01.55.		
605.07	By the deletion of item 605.07.		
605.07.10	By the deletion of item 605.07.10.		
606.22.10	By the substitution for item 606.22.10 of the following: "606.22.10 Excisable goods (including spirits contained in spirituous beverages and base oils contained in prepared lubricating oil), in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind	Full duty"	
608.01	By the substitution for item 608.01 of the following: "608.01 Excisable goods in a customs and excise manufacturing warehouse and excisable goods in the process of manufacture and removed from one customs and excise manufacturing warehouse to another such warehouse, unavoidably lost in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Secretary deems reasonable, subject to production of proof to the satisfaction of the Secretary that such goods did not enter into consumption	Full duty"	
608.02	By the substitution for item 608.02 of the following: "608.02 Excisable goods and spirituous beverages while still in a customs and excise warehouse or which are still under the control of the Department (including such goods cleared under rebate of duty), abandoned unconditionally to the Department by the owner or destroyed with the permission of the Secretary under the supervision of an officer: Provided that the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Secretary (including the owner's premises) as well as for the cost of destruction: Provided further that the Secretary may decline to accept abandonment or to grant permission for destruction	Full duty less any rebate granted on entry	Full duty less any rebate granted on entry"
609.05	By the substitution for item 609.05.05 of the following: "609.05.05 105.05 } Petrol, aviation spirit and base 105.10 } oils in prepared lubricating oil, supplied to any person entitled to the privileges provided in item 460.06 of Schedule No. 4, subject to the provisions of the said item	Full duty"	
609.18	By the deletion of item 609.18.		
609.18.10	By the deletion of item 609.18.10.		

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## Schedule No. 7

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

By the substitution for Schedule No. 7 of the following:

## "Schedule No. 7

## REBATES AND REFUNDS OF SALES DUTY

## NOTES:

1. The sales duty goods specified in Column II of this Schedule may, subject to the provisions of section 75 and the regulations, be entered under rebate of the sales duty specified in Part 3 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column III of this Schedule, or a refund of the sales duty paid on such goods under any item in Part 3 of Schedule No. 1, to the extent stated in Column IV of this Schedule, shall be paid in respect of such goods on compliance with the provisions of the item in this Schedule in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes I, II, VI and VIII of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Schedule.
3. Any particulars in Column III or IV in this Schedule in respect of any goods relate to the sales duty specified in Part 3 of Schedule No. 1 and payable or paid in respect of such goods.
4. Any refund of sales duty specified in this Schedule in respect of any goods shall be subject to any rebate of duty allowed in respect of such goods on entry for home consumption thereof.
5. No refund of sales duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
6. Wherever the sales duty item or tariff heading under which any goods are classified in Part 3 or Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall not include goods which are not classified under the said sales duty item or tariff heading.
7. A refund of sales duty under this Schedule shall be paid only to the manufacturer or the person who paid the duty on entry for home consumption of the goods in question, unless the Secretary authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.

I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
701.00	SALES DUTY GOODS FOR USE BY THE STATE, PUBLIC HOSPITALS AND OTHER INSTITUTIONS OR BODIES		
701.01	Sales duty goods imported by or supplied ex customs and excise warehouse to any central government department of the Republic, the South African Railways and Harbours Administration, any provincial administration in the Republic, the South-West Africa Administration, the government of the Transkei and the Munitions Production Board, subject to the conditions specified in item 401.00 of Schedule No. 4	Full duty	
701.02	Sales duty goods imported by or supplied ex customs and excise warehouse for use by public hospitals	Full duty	
702.00	SALES DUTY GOODS FOR USE BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES		
702.01	Sales duty goods imported by or supplied ex customs and excise warehouse for personal or official use by persons mentioned in items 406.02, 406.03, 406.04 and 406.05 of Schedule No. 4, subject to the provisions of the notes to item 406.00 of the said Schedule	Full duty	
703.00	SALES DUTY GOODS FOR USE BY CERTAIN PERSONS		
703.01	Sales duty goods included in any goods, imported as passenger's baggage and cleared under item 407.01 of Schedule No. 4	Full duty	



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I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
703.02	Sales duty goods included in any goods cleared under item 407.02 of Schedule No. 4	Full duty	
703.03	Sales duty goods imported by tourists, provided such goods are exported within twelve months of the date of importation or within such further period as the Secretary may in exceptional circumstances decide	Full duty	
703.04	Sales duty goods included in any goods cleared under item 407.06 of Schedule No. 4	Full duty	
704.00	SALES DUTY GOODS TEMPORARILY IMPORTED		
704.01	Sales duty goods included in goods imported temporarily and cleared under any subitem of item 490.00 of Schedule No. 4	Full duty	
705.00	SALES DUTY GOODS FOR USE DIRECTLY IN THE MANUFACTURE OF OTHER SALES DUTY GOODS		
705.01	Sales duty goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other sales duty goods manufactured by the same licensee in the same special customs and excise warehouse	Not exceeding the rate applicable to such final goods	
705.02	Sales duty goods on which sales duty has been paid and which have been incorporated, in unused condition, in any other sales duty goods manufactured in any special customs and excise warehouse		Not exceeding the rate applicable to such final goods
706.00	SALES DUTY GOODS EXPORTED		
706.01	Sales duty goods exported (including supply as stores to foreign-going ships or aircraft)	Full duty	
706.02	Sales duty goods included in any imported goods to which item 522.03 of Schedule No. 5 applies, subject to the conditions and regulations which apply to any refund in terms of the said item		Full duty
707.00	SALES DUTY GOODS ABANDONED DESTROYED OR LOST		
707.01	Sales duty goods which are in a customs and excise warehouse or still under the control of the Department (including such goods cleared under rebate of duty) and which are unconditionally abandoned to the Department by the owner or which are destroyed with the permission of the Secretary under the supervision of an officer: Provided that the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Secretary (including the owner's premises) as well as for the cost of destruction: Provided further that the Secretary may decline to accept abandonment or to grant permission for destruction	Full duty	Full duty
707.02	Sales duty goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Secretary deems reasonable, subject to production of proof to the satisfaction of the Secretary that such goods did not enter into consumption	Full duty	Full duty
707.03	Sales duty goods in respect of which the sales duty amounts to not less than R2,500, proved to the satisfaction of the Secretary to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Secretary deems exceptional, while such goods are in any customs and excise warehouse or are being removed in bond or are under the control of the Department, provided no compensation in respect of sales duty on such goods has been paid or is due to the owner by any other person and the Secretary is satisfied that such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption	Full duty	Full duty

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I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
708.00	<b>SALES DUTY GOODS EXPORTED AND THEREAFTER BROUGHT BACK TO THE REPUBLIC</b>		
708.01	Imported sales duty goods exported and thereafter returned to or re-imported by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership, subject to the provisions of the notes to item 409.00 of Schedule No. 4	Full duty less the amount of any rebate or refund granted previously	
708.02	Sales duty goods manufactured in the Republic, exported therefrom and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership, subject to the provisions of the notes to item 409.00 of Schedule No. 4	Full duty less the amount of any rebate or refund granted previously	
709.00	<b>MISCELLANEOUS REBATES AND REFUNDS</b>		
709.01	Sales duty goods imported by persons whose premises are licensed as special customs and excise warehouses for sales duty purposes, the following:	Full duty"	
	144.00/71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)		
	144.00/71.02 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)		
	144.00/71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal		
	144.00/71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item		
	144.00/71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories and industry)		
	144.00/71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		

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## Schedule No. 8

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

By the substitution for Schedule No. 8 of the following:

"Schedule No. 8

## LICENCES

I Item	II Licence	III Licence Fee	IV Period of Validity
801.00	Customs and excise storage warehouse	R100	1st January to 31st December
805.00	Customs and excise manufacturing warehouse:		
805.05	Approved for the incidental manufacture of excisable goods as a by-product in the manufacture of other goods or for the reprocessing, for use by the reprocessor, of excisable goods after use thereof by him or for such other purpose as the Secretary regards as incidental manufacturing	R1	1st January to 31st December
805.10	Approved for other purposes	R10	1st January to 31st December
810.00	Special customs and excise warehouse:		
810.05	Approved for the manufacture of wine by a wine-grower or a wine-growers' co-operative agricultural society	Free	1st January to 31st December
810.10	Approved for the manufacture of wine by a person who holds a licence under any law to deal in wine in wholesale quantities	R10	1st January to 31st December
810.15	Approved for any other purpose, for the first period of validity	Free	1st January to 31st December
810.20	Approved for such other purpose, for any subsequent period of validity:		
810.20.05	For storage purposes	R100	1st January to 31st December
810.20.10	For manufacturing purposes	R10	1st January to 31st December
810.20.20	For sales duty purposes	R1	1st January to 31st December
815.00	Distillation of spirits by an agricultural distiller	R1	1st January to 31st December
820.00	Stills:		
820.05	To own, possess or keep	R1 each with a maximum of R5 per licencee	1st January to 31st December
820.10	To manufacture or import for sale or to repair for reward	R5	1st January to 31st December
825.00	Wreck:		
825.05	To search or to search for	Free	1st January to 31st December"