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# STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

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REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

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DEPARTEMENT VAN DIE EERSTE MINISTER

DEPARTMENT OF THE PRIME MINISTER

No. 1156.

9 Julie 1976.

No. 1156,

9 July 1976.

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

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

No. 105 van 1976: Wysigingswet op Doeane en Aksyns, 1976.

No. 105 of 1976: Customs and Excise Amendment Act, 1976.

# ACT

To amend the Customs and Excise Act, 1964, so as to further regulate the documents required in respect of ships and aircraft departing from the Republic; to make new provision for the landing in the Republic of goods intended for transit carriage; to further regulate the liability for duty on goods removed in bond; to extend the classes of imported goods exempt from entry in certain circumstances; to further regulate the adjustment of bills of entry which are invalid or incorrect or have been passed in error; to further regulate the disposal of imported goods on failure to make due entry; to extend the power of the Minister of Finance to amend Parts 2 and 3 of Schedule No. 1 to the said Act; to make other provision regarding the determination of value for sales duty purposes of certain imported goods; to effect certain textual changes; to further provide for the calculation of the value of certain exported goods; to make new provision with reference to the powers of the Secretary for Customs and Excise regarding offences under the said Act; and to amend Schedules Nos. 1 to 7 to the said Act; and to provide for matters connected therewith;

*(English text signed by the State President.)*  
*(Assented to 24 June 1976.)*

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

1. Section 7 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended—

(a) 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 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; and

(b) by the deletion of subsection (4).

Amendment of section 7 of Act 91 of 1964, as amended by section 3 of Act 105 of 1969 and section 3 of Act 71 of 1975.

## CUSTOMS AND EXCISE AMENDMENT ACT, 1976

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2. Section 11 of the principal Act is hereby amended by the addition to subsection (1) of the following proviso:  
 "Provided that any goods intended for transit carriage may, without such permission be landed by the master of a ship or the pilot of an aircraft at any place of entry for direct removal from that place to any place outside the Republic."
- Amendment of section 11 of Act 91 of 1964.
3. Section 18 of the principal Act is hereby amended by the substitution for subsection (4) of the following subsection:  
 "(4) If the person concerned fails to submit any such proof as is referred to in subsection (3) within a period of thirty days from the date on which the goods in question were entered for removal in bond, he shall upon demand by the Secretary forthwith pay the duty due on such goods."
- Amendment of section 18 of Act 91 of 1964, as amended by section 2 of Act 95 of 1965, section 6 of Act 105 of 1969 and section 4 of Act 71 of 1975.
4. Section 38 of the principal Act is hereby amended—
- (a) by the deletion of the word "and" at the end of paragraph (iii) of the proviso to paragraph (a) of subsection (1);
- (b) by the addition of the word "and" at the end of paragraph (iv) of the said proviso; and
- (c) by the addition to the said proviso of the following paragraph:  
 "(v) goods of a value for duty purposes not exceeding one hundred rand, and on which no duty is payable in terms of Schedule No. 1."
- Amendment of section 38 of Act 91 of 1964, as amended by section 13 of Act 105 of 1969 and section 5 of Act 71 of 1975.
5. Section 40 of the principal Act is hereby amended by the addition to subsection (3) of the following paragraph, the existing subsection becoming paragraph (a) thereof:  
 "(b) No application for such substitution shall be considered by the Secretary unless it is received by the Controller, supported by the necessary documents and other evidence to prove that such substitution is justified, within a period of three months from the date on which the duty to which the application relates was paid."
- Amendment of Section 40 of Act 91 of 1964, as amended by section 9 of Act 95 of 1965 and section 6 of Act 71 of 1975.
6. Section 43 of the principal Act is hereby amended by the substitution in subsection (3) for the words preceding the proviso of the following words:  
 "(3) If after the expiration of three months from the date of removal to the State warehouse or other place indicated by the Controller or, where no such removal has taken place, from the date of expiry of the period prescribed in section 38 (1), any goods remain unentered, the Secretary may cause them to be sold, and if so sold the proceeds thereof shall be applied in discharge of any duty, expenses incurred by the department, charges due to the department, charges due to the Railway Administration, charges due to the Department of Transport and freight, and the overplus, if any, shall, unless the Secretary is satisfied that such goods were imported in contravention of any law, upon application be paid to the owner of the said goods:"
- Amendment of section 43 of Act 91 of 1964.
7. Section 47 of the principal Act is hereby amended by the substitution in paragraph (a) of subsection (8) for the words preceding the proviso of the following words:  
 "(a) The interpretation of Part I of Schedule No. 1 shall be subject to the Explanatory Notes to the Nomenclature issued by the Customs Co-operation Council, Brussels, from time to time:"
- Amendment of section 47 of Act 91 of 1964, as amended by section 11 of Act 95 of 1965, section 17 of Act 105 of 1969 and section 2 of Act 7 of 1974.

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8. Section 48 of the principal Act is hereby amended—

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

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

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

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

“(2) The Minister may from time to time by like notice amend Part 2 and Part 3 of Schedule No. 1, whenever he deems it expedient in the public interest to do so; Provided that the Minister may, whenever he deems it expedient in the public interest to do so, reduce any duty specified in the said Parts with retrospective effect from such date and to such extent as may be determined by him in such notice;” and

(c) by the deletion of subsections (3) and (3A).

9. (1) Section 70 of the principal Act is hereby amended—

(a) by the substitution in paragraph (a) of subsection (1) for the words preceding the proviso of the following words:

“(a) The value for sales duty purposes of any imported goods, other than goods entered in terms of item 709.01 of Schedule No. 7, shall be the 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;” and

Amendment of section 70 of Act 91 of 1964, as inserted by section 23 of Act

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

“(2) The value for sales duty purposes of any imported goods entered in terms of item 709.01 of Schedule No. 7 and any goods manufactured in the Republic 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.”

(2) Subsections (1) and (2) shall be deemed to have come into operation on 25 April 1969.

10. Section 71 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) The value for duty purposes of any goods imported into the Republic ex customs warehouses or ex bonded warehouses within the district of Maputo shall be calculated or determined in accordance with this Chapter as if such goods were imported directly into the Republic from the territory whence they were exported to Maputo.”

Amendment of section 71 of Act 91 of 1964.

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11. Section 72 of the principal Act is hereby amended by the addition of the following paragraph: Amendment of section 72 of Act 91 of 1964.

- (c) If the value of any exported goods of a single denomination according to the provisions of this section is in excess of twenty rand such value shall be calculated to the nearest rand, an amount in excess of fifty cents being regarded as one rand."

12. Section 91 of the principal Act is hereby amended— Amendment of section 91 of Act 91 of 1964, as amended by section 14 of Act 85 of 1968.

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

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

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

"(2) There shall be a right of appeal to the Minister from any determination or order of the Secretary under subsection (1), whereby a penalty exceeding five hundred rand is imposed, provided such right is exercised within a period of three months from the date of such determination or order, and the Minister's decision on any such appeal shall be final."

13. (1) Every notice issued under the provisions of section 48 (1), (2), (3) or (3A), section 55 (2) or (3) or section 75 (15) of the principal Act prior to 23 January 1976, except Government Notice No. R.915 of 9 May 1975, in so far as it relates to tariff heading No. 92.12 in sales duty item 148.00 of Schedule No. 1 to the principal Act, Government Notice No. R.1643 of 29 August 1975, in so far as it relates to tariff item 104.20.20 of Schedule No. 1 to the principal Act, Government Notice No. R.2032 of 24 October 1975, in so far as it relates to tariff heading No. 87.02 (1) and (2) in sales duty item 147.00 of Schedule No. 1 to the principal Act and Government Notice No. R.2333 of 12 December 1975, in so far as it relates to tariff heading No. 32.09 (1) in sales duty item 136.00 and tariff heading No. 94.00 (1) in sales duty item 150.00 of Schedule No. 1 to the principal Act, is hereby repealed and Schedules Nos. 1, 2, 3, 4, 5, 6 and 7 to that Act shall be construed as if the amendments made by any such notice had not been effected. Amendment of Schedules Nos. 1 to 7 to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971, section 12 of Act 103 of 1972, section 6 of Act 68 of 1973, section 3 of Act 64 of 1974 and section 13 of Act 71 of 1975.

(2) Government Notice No. R.915 of 9 May 1975, in so far as it relates to tariff heading No. 92.12 in sales duty item 148.00 of Schedule No. 1 to the principal Act, Government Notice No. R.1643 of 29 August 1975, in so far as it relates to tariff item 104.20.20 of Schedule No. 1 to the principal Act, Government Notice No. R.2032 of 24 October 1975, in so far as it relates to tariff heading No. 87.02 (1) and (2) in sales duty item 147.00 of Schedule No. 1 to the principal Act and Government Notice No. R.2333 of 12 December 1975, in so far as it relates to tariff heading No. 32.09 (1) in sales duty item 136.00 and tariff heading No. 94.00 (1) in sales duty item 150.00 of Schedule No. 1 to the principal Act, are hereby repealed with effect from 31 March 1976 and Schedule No. 1 to the principal Act shall be construed as if the amendments made by the said notices had not been effected.

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

(4) Any amendment of Schedule No. 1, 2, 3, 4, 5, 6 or 7 to the principal Act, made under the provisions of section 48, 55 or 75 of that Act after 23 January 1976, shall be construed *mutatis mutandis* as if it were an amendment of the Schedule concerned as amended by this section.

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(5) This section, except in so far as subsection (3) relates to the amendments referred to in subsections (2), (6), (7) and (8), shall be deemed to have come into operation on 23 January 1976.

~~(6) This section, in so far as subsection (3) relates to tariff item 105.10.50 of Schedule No. 1 to this Act, shall be deemed to have come into operation on 31 January 1975.~~

~~(7) This section, in so far as subsection (3) relates to tariff heading No. 22.09 in item 410.05 of Schedule No. 4 to this Act, shall be deemed to have come into operation on 12 September 1975.~~

(8) Subject to the provisions of section 58 (1) of the principal Act, this section, in so far as subsection (3) relates to tariff headings Nos. 22.05.50.10, 22.07.90, 27.07.90, 27.10.90 and 29.01.60, tariff items 104.05.10, 104.05.20, 104.05.30, 104.10.10, 104.10.20, 104.10.30, 104.15.40, 104.15.70, 104.20.10, 104.20.20, 104.20.30, 104.20.40, 104.30.10, 104.30.20, 104.30.30, 105.05.10, 105.05.20, 105.05.30, 105.05.40, 105.10.10, 105.10.20, 105.10.30 and 105.10.40 and sales duty items 135.00, 136.00, 137.00, 138.00, 139.00, 140.00, 141.00, 142.00, 143.00, 144.00, 145.00, 146.00, 147.00, 148.00, 149.00, 150.00 and 152.00 of Schedule No. 1 to this Act, shall be deemed to have come into operation on 31 March 1976.

14. This Act shall be called the Customs and Excise Amendment Act, 1976. Short title.

CUSTOMS AND EXCISE AMENDMENT ACT, 1976

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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	IV Rate of Duty			V Preferential
		III General	M.F.N.		
<b>General Note I</b>					
By the insertion in General Note I after the expression "GVM" means gross vehicle mass;" of the expression "GW.h' means gigawatt hour;"					
04.01	By the substitution for tariff heading No. 04.01 of the following:				
"04.01	Milk and cream, fresh, not concentrated or sweetened	kg	free"		
04.02	By the substitution for tariff heading No. 04.02 of the following:				
"04.02	Milk and cream, preserved, concentrated or sweetened:				
04.02.05	Whey, kephir, yoghourt and similar fermented milk	kg	230c per 100 kg		
04.02.15	Cream	kg	550c per 100 kg		
04.02.30	Milk in powder or granular form:				
.10	Containing, by mass, not more than 1,5 per cent of milk fat	kg	free		
.20	Containing, by mass, more than 1,5 per cent of milk fat	kg	free		
04.02.40	Milk other than in powder or granular form:				
.10	Sweetened	kg	330c per 100 kg		
.20	Unsweetened	kg	275c per 100 kg		
04.03	By the insertion after subheading No. 04.03.10 of the following:				
"04.03.15	Butterfat	kg	free"		
12.07	By the insertion after subheading No. 12.07.20 of the following:				
"12.07.30	Tubers of the species <i>dioscorea sylvatica ecklon</i>	kg	free"		
15.07	By the substitution for subheading No. 15.07.45 of the following:				
"15.07.45	Olive oil	litre	5% or 125c per litre less 95 per cent of the f.o.b. price		
15.08	By the substitution for subheading No. 15.08.20 of the following:				
"15.08.15	Maize, groundnut, cotton seed, sesame seed, mustard seed and rape seed oils	kg	25% or 180c per 100 kg		

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Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Pre-ferential
15.08—Continued				
15.08.17 Sunflower seed and soya bean oils	kg	25% or 75c per kg less 75 per cent of the f.o.b. price		
15.08.30 Linseed oil	kg	20%		
22.05 By the substitution for subheading No. 22.05.50.10 of the following: "10 Champagne"	litre	6 133c per 100 litres"		
22.07 By the substitution for subheading No. 22.07.90 of the following: "22.07.90 Other"	litre	4 241c per 100 litres"		
27.07 By the substitution for subheading No. 27.07.90 of the following: "27.07.90 Other"	litre	7 916c per 1 000 litres"		
27.10 By the substitution for subheading No. 27.10.90 of the following: "27.10.90 Other"	litre	7 916c per 1 000 litres"		
27.13 By the substitution for subheading No. 27.13.30 of the following: "27.13.30 Montan wax"	kg	free"		
27.17 By the insertion after tariff heading No. 27.16 of the following: "27.17 Electric current"	GW.h	free"		
28.25 By the substitution for tariff heading No. 28.25 of the following: "28.25 Titanium oxides"	kg	15% or 55c per kg less 85 per cent of the f.o.b. price"		
29.01 By the substitution for subheading No. 29.01.60 of the following: "29.01.60 Benzene, toluene, xylene, hexane, heptane, octane"	litre	7 916c per 1 000 litres"		
29.02 By the substitution for subheading No. 29.02.40 of the following: "29.02.40 Tetrachloroethylene"	kg	20% or 19c per kg less 80 per cent of the f.o.b. price"		



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I Tariff Headings	II Statistical Unit	III : IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
29.04 By the substitution for subheading No. 29.04.30 of the following: "29.04.25 Butyl alcohols	kg	20% or 45c per kg less 80 per cent of the f.o.b. price		
29.04.33 Amyl alcohols	kg	20% or 45c per kg less 80 per cent of the f.o.b. price"		
29.06 By the insertion after subheading No. 29.06.10 of the following: "29.06.15 4,4'-Isopropylidenediphenol	kg	free"		
29.09 By the insertion after subheading No. 29.09.10 of the following: "29.09.20 Epichlorohydrin	kg	free"		
29.13 By the substitution for subheading No. 29.13.10 of the following: "29.13.10 Acetone (propanone)	kg	20% or 35c per kg less 80 per cent of the f.o.b. price"		
By the substitution for subheading No. 29.13.40 of the following: "29.13.35 Ethyl methyl ketone	kg	20% or 44c per kg less 80 per cent of the f.o.b. price		
29.13.45 Methyl isobutyl ketone	kg	20% or 65c per kg less 80 per cent of the f.o.b. price		
29.13.45 Diacetyl; cyclohexanone; methylcyclohexanone	kg	10%"		
29.14 By the substitution for subheading No. 29.14.30 of the following: "29.14.30 Ethyl acetate; amyl acetate	kg	20% or 27c per kg less 80 per cent of the f.o.b. price"		

CUSTOMS AND EXCISE (AMENDMENT) ACT, 1976

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I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
29.14—Continued				
By the substitution for subheading No. 29.14.37 of the following:				
"29.14.37 Butyl and isobutyl acetates	kg	20% or 60c per kg less 80 per cent of the f.o.b. price"		
By the insertion after subheading No. 29.14.80 of the following:				
"29.14.85 Dicyclomine hydrochloride	kg	20% or 4 500c per kg less 80 per cent of the f.o.b. price"		
29.15 By the substitution for subheadings Nos. 29.15.60 and 29.15.70 of the following:				
"29.15.60 Phthalic anhydride	kg	20% or 37c per kg less 80 per cent of the f.o.b. price		
29.15.70 Esters of phthalic acids (for example, dimethyl phthalate, dioctyl phthalate, dibutyl phthalate):				
.10 Dibutyl phthalate	kg	20% or 57c per kg less 80 per cent of the f.o.b. price		
.90 Other	kg	20% or 46c per kg less 80 per cent of the f.o.b. price"		
29.16 By the substitution for subheadings Nos. 29.16.40 and 29.16.43 of the following:				
"29.16.40 Salicylic acid	kg	20% or 170c per kg less 80 per cent of the f.o.b. price"		
29.16.43 Methyl salicylate	kg	20% or 170c per kg less 80 per cent of the f.o.b. price"		

CUSTOMS AND EXCISE AMENDMENT ACT, 1976

Act No. 105, 1976

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
29.16—Continued				
By the substitution for subheading No. 29.16.60 of the following:				
"29.16.60 Acetylsalicylic acid	kg	20% or 170c per kg less 80 per cent of the f.o.b. price"		
29.19 By the substitution for subheadings Nos. 29.19.30 and 29.19.40 of the following:				
"29.19.30 Tributyl phosphate; triphenyl phosphate; trixylyl phosphate	kg	10%		
29.19.40 Tritolyl phosphate	kg	free"		
29.21 By the insertion after subheading No. 29.21.10 of the following:				
"29.21.20 Tetraethyl silicate	kg	free		
29.31 By the substitution for subheading No. 29.31.15 of the following:				
"29.31.15 Xanthates (including isopropyl, amyl, butyl and ethyl xanthates)	kg	20% or 70c per kg less 80 per cent of the f.o.b. price"		
29.35 By the insertion after subheading No. 29.35.70 of the following:				
"29.35.75 Atrazine"	kg	20% or 200c per kg less 80 per cent of the f.o.b. price"		
29.44 By the substitution for subheading No. 29.44.30 of the following:				
"29.44.30 Tetracyclines and their derivatives	unit	5 000c per kg less 80 per cent of the f.o.b. price or 1 000c per kg"		
30.03 By the substitution for subheadings Nos. 30.03.20.20 and 30.03.20.30 of the following:				
".20 Pills, tablets and capsules, containing tetracyclines or their derivatives	no.	1 500c per 1 000"		
.30 Other, containing tetracyclines or their derivatives		20%"		
32.07 By the substitution for subheading No. 32.07.30 of the following:				

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I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
32.07—Continued				
"32.07.30 Titanium white	kg	15% or 55c per kg less 85 per cent of the f.o.b. price"		
37.01 By the substitution for subheading No. 37.01.90 of the following:				
"37.01.90 Other	kg	free"		
37.02 By the substitution for subheading No. 37.02.90 of the following:				
"37.02.90 Other	m	free"		
38.11 By the substitution for subheading No. 38.11.50 of the following:				
"38.11.50 Fungicides suitable for the preservation of wood, plants, trees or seeds:				
.10 With compounds of copper, chrome and arsenic as active ingredients, suitable for the preservation of wood	kg	20%		
.90 Other	kg	free"		
By the substitution for subheading No. 38.11.60 of the following:				
"38.11.55 Weed-killers with atrazine as active ingredient	kg	20% or 200c per kg less 80 per cent of the f.o.b. price		
38.11.65 Weed-killers with active ingredients other than atrazine	kg	free"		
38.19 By the substitution for subheading No. 38.19.72 of the following:				
"38.19.72 Phthalic acid esters of mixed aliphatic alcohols	kg	20% or 46c per kg less 80 per cent of the f.o.b. price"		
39.01 By the insertion before subheading No. 39.01.10.10 of the following:				
".05 Phenol formaldehyde novolaks	kg	20%		
39.02 By the substitution for subheading No. 39.02.10.40 of the following:				
".35 Monofil	kg	20%		
.45 Tubes, rods, sticks and profile shapes	kg	30% or 85c per kg less 70 per cent of the f.o.b. price"		

## CUSTOMS AND EXCISE AMENDMENT ACT, 1976

Act No. 105, 1976

I Tariff Heading	II Statistical Unit	III + IV Rate of Duty			V Preferential
		General	M.F.N.		
39.02—Continued					
By the substitution for subheading No. 39.02.10.70 of the following:					
".70 Other plates, sheets, strip, film and foil	kg	30% or 85c per kg less 70 per cent of the f.o.b. price"			
By the substitution for subheadings Nos. 39.02.40.40 and 39.02.40.50 of the following:					
".35 Monofil	kg	20%			
".45 Tubes, rods, sticks and profile shapes	kg	30% or 95c per kg less 70 per cent of the f.o.b. price"			
".50 Plates, sheets, strip, film and foil	kg	30% or 95c per kg less 70 per cent of the f.o.b. price"			
By the substitution for subheading No. 39.02.50.40 of the following:					
".30 Monofil	kg	20%			
".35 Tubes, rods, sticks and profile shapes	kg	30% or 85c per kg less 70 per cent of the f.o.b. price"			
By the deletion of subheadings Nos. 39.02.50.45, 39.02.50.50, 39.02.50.51, 39.02.50.52 and 39.02.50.53.					
By the substitution for subheading No. 39.02.50.55 of the following:					
".55 Other textile fabrics embedded in or coated or covered on both sides with vinyl chloride preparations	kg	25% or 180c per kg less 75 per cent of the f.o.b. price"			
By the deletion of subheading No. 39.02.50.57.					
By the insertion after subheading No. 39.02.50 of the following:					
"39.02.51 Floor coverings (including tiles), of vinyl chloride polymers or copolymers:					
".10 Backed with asbestos	m <sup>2</sup>	20% or 165c per m <sup>2</sup> less 80 per cent of the f.o.b. price"			

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Act No. 105, 1976/1

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
<b>39.02—Continued</b>				
.20 Not backed with asbestos	m <sup>2</sup>	20% or 135c per m <sup>2</sup> less 80 per cent of the f.o.b. price		
<b>39.02.52</b> Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, pressure-sensitive, the following:				
.10 Of a thickness not exceeding 0,075 mm	m <sup>2</sup>	25% or 25c per m <sup>2</sup> less 33 per cent of the f.o.b. price		
.20 Of a thickness exceeding 0,075 mm but not exceeding 0,25 mm	m <sup>2</sup>	25% or 70c per m <sup>2</sup> less 75 per cent of the f.o.b. price		
<b>39.02.53</b> Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, of a thickness not exceeding 0,25 mm, printed, not pressure-sensitive	kg	25% or 150c per kg less 75 per cent of the f.o.b. price		
<b>39.02.54</b> Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, not specified elsewhere in this heading:				
.10 Of a thickness not exceeding 0,05 mm	kg	25%		
.20 Of a thickness exceeding 0,05 mm but not exceeding 0,25 mm	kg	25% or 130c per kg less 75 per cent of the f.o.b. price		
.30 Of a thickness exceeding 0,25 mm but not exceeding 0,75 mm	kg	25% or 105c per kg less 75 per cent of the f.o.b. price		
.40 Of a thickness exceeding 0,75 mm but not exceeding 3 mm	kg	25% or 100c per kg less 75 per cent of the f.o.b. price		
.50 Of a thickness exceeding 3 mm but not exceeding 4,75 mm	kg	20% or 11c per kg		
.60 Of a thickness exceeding 4,75 mm	kg	20%		

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<b>39.02—Continued</b>				
By the substitution for subheading No. 39.02.80.05 of the following:				
".05 Polyacrylamide flocculating agents and the like (anionic and nonionic)	kg			
By the substitution for subheading No. 39.02.85.40 of the following:				
".35 Monofil	kg	20%		
".45 Tubes, rods, sticks and profile shapes	kg	30% or 105c per kg less 70 per cent of the f.o.b. price		
By the substitution for subheading No. 39.02.85.80 of the following:				
".80 Other plates, sheets, strip, film and foil	kg	30% or 105c per kg less 70 per cent of the f.o.b. price		
By the substitution for subheading No. 39.02.90.40 of the following:				
".35 Monofil	kg	20%		
".45 Tubes, rods, sticks and profile shapes	kg	30% or 120c per kg less 70 per cent of the f.o.b. price		
By the substitution for subheading No. 39.02.90.65 of the following:				
".65 Other plates, sheets, strip, film and foil	kg	30% or 120c per kg less 70 per cent of the f.o.b. price		
<b>39.07</b> By the substitution for tariff heading No. 39.07 of the following:				
"39.07 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:				
39.07.10 Articles for the conveyance or packing of goods; stoppers, lids, caps and other closures:				
".10 Bags of regenerated cellulose film, printed	kg	20%		
".15 Bags of regenerated cellulose film, unprinted	kg	15%		

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39.07—Continued				
.20 Bobbins, spools, cops, tubes and similar supports, for use on textile machinery; textile spinning cans	kg	5%		
.30 Spools, reels or similar supports, for cinematographic or photographic film or for tape, wire or the like for sound or similar recording	kg	40%		
.40 Sausage casings, printed	kg	10%		
.45 Sausage casings, unprinted	kg	10%		
.80 Other articles for the conveyance or packing of goods	kg	40%		
.90 Stoppers, lids, caps and other closures	kg	40%		
.95 Capsules and tubular neck-bands for bottles and similar containers	kg	5%		
39.07.20 Sanitary and toilet articles:				
.10 Seats for water closet pans	no.	25% or 75c each		
.90 Other	no.	40%		
39.07.30 Ornamental articles and articles of personal adornment:				
.10 Beads, not coated with pearl essence, loose or provisionally strung	kg	25% or 1 100c per 100 kg		
.20 Beads, coated with pearl essence, loose or provisionally strung or mounted into articles (excluding bracelets and necklaces) containing more than 24 individual pearls	kg	50% or 1 150c per kg		
.30 Bracelets and necklaces, of beads coated with pearl essence (the length of an article for duty purposes to be deemed to be the total length of the number of individual strings or rows comprising such article)	m	50% or 33c per m		
.40 Other articles of beads	kg	25%		
.90 Other	kg	40%		
39.07.40 Articles suitable for use in offices or schools	kg	40%		
39.07.50 Articles of apparel and clothing accessories:				
.10 Raincoats	no.	30c each or 70c each less 80%		
.90 Other	no.	40%		



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<i>39.07—Continued</i>				
39.07.60 Articles for electric lighting	kg	40%		
39.07.70 Roller blinds, venetian blinds and similar articles; parts thereof	kg	40%		
39.07.80 Floor coverings, including tiles:				
.10 Of vinyl chloride polymers or copolymers, backed with asbestos	kg	20% or 165c per m <sup>2</sup> less 80 per cent of the f.o.b. price		
.20 Of vinyl chloride polymers or copolymers, not backed with asbestos	kg	20% or 135c per m <sup>2</sup> less 80 per cent of the f.o.b. price		
.90 Of other material	kg	20%		
39.07.90 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06, not specified elsewhere under this heading:				
.05 Table and kitchen utensils	kg	40%		
.10 Curl clips, hair clips and hair curlers	kg	15%		
.30 Protectors, heat shrinkable, specially designed for the protection, insulation and strain relief of wire, cable, cable joints and the like from abrasion, corrosion and moisture	kg	free		
.45 Transmission belts	kg	5%		free (U.K.)
.50 Conveyor belts, industrial	kg	23%		20% (U.K.)
.60 Washers	kg	free		
.65 Anti-noise ear protectors	kg	free		
.70 Cinematographic film (raw), perforated		free		
.75 Fishing net floats	kg	40%		
.80 Knitting needles; crochet hooks		20%		
.83 Face shields for industrial workers; parts thereof	no.	5%	3%	free (U.K.)
.85 Reflector lenses	no.	20% or 0.5c each		
.90 Other		40%		

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40.09 By the substitution for subheading No. 40.09.70.20 of the following: ".20 With an inside diameter exceeding 400 mm	kg	free		
45.04 By the insertion after subheading No. 45.04.30 of the following: "45.04.40 Corks or stoppers, of agglomerated cork only	kg	free		
48.01 By the substitution for subheading No. 48.01.80.80 of the following: ".85 Other, with a basis mass of 35 g/m <sup>3</sup> or more and of a f.o.b. price per 1 000 kg not exceeding R560  By the substitution for subheading No. 48.01.90.20 of the following: ".15 Exceeding R265 but not exceeding R560 .25 Exceeding R560	kg	10%		
48.07 By the substitution for subheading No. 48.07.95.25 of the following: ".25 Exceeding R88	kg	9 500c per 1 000 kg less 30 per cent of the f.o.b. price		
48.09 By the substitution for subheading No. 48.09.10 of the following: "48.09.10 Hardboard	m <sup>3</sup>	10% or 40c per m <sup>3</sup> less 75 per cent of the f.o.b. price		
48.21 By the insertion after subheading No. 48.21.60 of the following: "48.21.70 Acoustical cards of corrugated paperboard, for the reproduction of sound from gramophone records	no.	free		
49.01 By the deletion of subheading No. 49.01.50. 49.02 By the deletion of subheading No. 49.02.10.				
Section XI				
By the deletion of Note 13 to Section XI and by renumbering Note 14 to 13.				
50.09 By the substitution for subheading No. 50.09.90 of the following: "50.09.90 Other	m <sup>2</sup>	18c per m <sup>2</sup>	14,4c per m <sup>2</sup>	
50.10 By the substitution for subheading No. 50.10.90 of the following: "50.10.90 Other	m <sup>2</sup>	18c per m <sup>2</sup>	14,4c per m <sup>2</sup>	

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		III General	M.F.N.		
51.01 By the substitution for subheading No. 51.01.08 of the following:					
"51.01.07 Stretch or bulked yarn of polyamide fibres, exceeding 44 dtex but not exceeding 1 400 dtex:					
.10 Undyed	kg	20% or 255c per kg less 80 per cent of the f.o.b. price			
.20 Dyed	kg	20% or 335c per kg less 80 per cent of the f.o.b. price			
51.01.09 Stretch or bulked yarn of polyamide fibres, exceeding 1 400 dtex:					
.10 Undyed	kg	free			
.20 Dyed	kg	20% or 335c per kg less 80 per cent of the f.o.b. price"			
51.02 By the substitution for subheading No. 51.02.50 of the following:					
"51.02.30 Strip of polyethylene or polypropylene material	kg	30% or 95c per kg less 70 per cent of the f.o.b. price			
51.02.50 Other, of synthetic fibre materials	kg	10%	5%"		
51.04 By the substitution for tariff heading No. 51.04 of the following:					
"51.04 Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:					
51.04.10 Fabrics of a mass per m <sup>2</sup> exceeding 340 g, commonly known as canvas or duck:					
.10 Belting duck	m <sup>2</sup>	20%			
.90 Other	m <sup>2</sup>	20%			
51.04.15 Tyre cord fabric and tyre bead fabric:					
.10 Of synthetic fibres	m <sup>2</sup>	20%			
.90 Other	m <sup>2</sup>	20%	15%		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
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51.04—Continued				
51.04.20 Fabrics of synthetic fibres, in a leno weave	m <sup>2</sup>	30% or 30c per m <sup>2</sup>		
51.04.30 Crepe fabrics and seersucker fabrics (excluding fabrics containing more than 10 per cent stretch or bulked yarns (continuous)), unprinted	m <sup>2</sup>	10%	5%	
51.04.40 Indigo blue discharge print fabrics	m <sup>2</sup>	10%	5%	
51.04.45 Fabrics printed with scarf designs (excluding indigo blue discharge print fabrics)	m <sup>2</sup>	27c per m <sup>2</sup>		
51.04.55 Other printed fabrics:				
.05 Containing more than 10 per cent stretch or bulked yarns (continuous) and of a mass per m <sup>2</sup> of less than 142 g	m <sup>2</sup>	25% or 600c per kg less 75 per cent of the f.o.b. price		
.25 Containing more than 10 per cent stretch or bulked yarns (continuous) and of a mass per m <sup>2</sup> of 142 g or more	m <sup>2</sup>	25% or 700c per kg less 75 per cent of the f.o.b. price		
.30 Other, of a value for duty purposes per m <sup>2</sup> exceeding 41c and of a mass per m <sup>2</sup> of 170 g or more but less than 345 g	m <sup>2</sup>	25% or 100c per m <sup>2</sup> less 75 per cent of the f.o.b. price		
.90 Other	m <sup>2</sup>	20% or 70c per m <sup>2</sup> less 80 per cent of the f.o.b. price		
51.04.60 Other fabrics containing combed wool or other combed animal hair, of a mass per m <sup>2</sup> of 142 g or more	m <sup>2</sup>	25% or 850c per kg less 75 per cent of the f.o.b. price		
51.04.75 Other fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30 per cent or more synthetic fibres, of a mass per m <sup>2</sup> of 142 g or more	m <sup>2</sup>	25% or 700c per kg less 75 per cent of the f.o.b. price		
51.04.85 Other fabrics of cellulosic fibres of a mass per m <sup>2</sup> of 170 g or more:				
.10 Woven from yarns of different colours (excluding Jacquard figured fabrics), of a value for duty purposes per m <sup>2</sup> of 48c or more	m <sup>2</sup>	25% or 120c per kg		

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51.04—Continued				
.20 Damask, brocade and similar Jacquard figured fabrics, of a value for duty purposes per m <sup>2</sup> exceeding 35c but less than 48c	m <sup>2</sup>	60% less 3,5c per m <sup>2</sup>	80% less 14,4c per m <sup>2</sup>	
.30 Damask, brocade and similar Jacquard figured fabrics, of a value for duty purposes per m <sup>2</sup> of 48c or more	m <sup>2</sup>	25% or 43c per m <sup>2</sup> less 40%		
51.04.90 Other:				
.05 Containing more than 10 per cent stretch or bulked yarns (continuous) and of a mass per m <sup>2</sup> of less than 142 g	m <sup>2</sup>	25% or 600c per kg less 75 per cent of the f.o.b. price		
.15 Containing more than 10 per cent stretch or bulked yarns (continuous) and of a mass per m <sup>2</sup> of 142 g or more	m <sup>2</sup>	25% or 700c per kg less 75 per cent of the f.o.b. price		
.90 Other	m <sup>2</sup>	20% or 70c per m <sup>2</sup> less 80 per cent of the f.o.b. price"		
53.07 By the substitution for tariff heading No. 53.07 of the following:				
"53.07 Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	kg	25% or 425c per kg less 75 per cent of the f.o.b. price"		
53.11 By the substitution for subheadings Nos. 53.11.10.20 and 53.11.10.90 of the following:				
".40 Other, of a f.o.b. price per m <sup>2</sup> not exceeding 210c	m <sup>2</sup>	25% or 850c per kg less 75 per cent of the f.o.b. price		
.50 Other, of a f.o.b. price per m <sup>2</sup> exceeding 210c	m <sup>2</sup>	25% or 850c per kg less 75 per cent of the f.o.b. price	20%"	

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55.01 By the substitution for subheading No. 55.01.10 of the following: "55.01.10 Unprocessed: .10 Ginned .20 Not ginned	kg kg	free free"		
55.05 By the substitution for subheading No. 55.05.90 of the following: "55.05.90 Other	kg	25% or 45c per kg"		
55.07 By the substitution for tariff heading No. 55.07 of the following: "55.07 Cotton gauze	m <sup>2</sup>	10% or 15,2c per m <sup>2</sup>	10% or 14,3c per m <sup>2</sup> "	
55.08 By the substitution for tariff heading No. 55.08 of the following: "55.08 Terry towelling and similar terry fabrics, of cotton	m <sup>2</sup>	30% or 100c per m <sup>2</sup> less 70 per cent of the f.o.b. price"		
55.09 By the substitution for tariff heading No. 55.09 of the following: "55.09 Other woven fabrics of cotton: 55.09.05 Fabrics raised on one or on both sides, of a mass per m <sup>2</sup> exceeding 340 g, commonly known as blanketing 55.09.10 Fabrics of a mass per m <sup>2</sup> exceeding 340 g, commonly known as canvas or duck: .10 Belting duck .90 Other 55.09.15 Tyre cord fabric and tyre bead fabric 55.09.20 Fabrics in a twill or sateen weave, dyed black, of a mass per m <sup>2</sup> not exceeding 135 g; fabrics in a plain, twill or sateen weave, of a mass per m <sup>2</sup> of less than 225 g, containing not less than 15 per cent wool or other animal hair 55.09.25 Plain or striped fabrics, unprinted, of a width not exceeding 85 cm, specially designed for use as the distinctive traditional tribal dress of the Ovambo, Pondo, Shangaan, Tonga, Venda, Swazi or Zulu	m <sup>2</sup> m <sup>2</sup> m <sup>2</sup> m <sup>2</sup> m <sup>2</sup> m <sup>2</sup> m <sup>2</sup>	25% or 22c per kg 20% 20% 20% or 12c per m <sup>2</sup> 15%	20% 10%	

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<i>55.09—Continued</i>					
55.09.30 Crepe fabrics and seersucker fabrics, unprinted	m <sup>2</sup>	15%	10%		
55.09.35 Glazed fabrics commonly used as window blind material	m <sup>2</sup>	15%	10%		
55.09.40 Indigo blue discharge print fabrics	m <sup>2</sup>	15%	10%		
55.09.55 Other printed fabrics:					
.30 Of a value for duty purposes per m <sup>2</sup> exceeding 41c and of a mass per m <sup>2</sup> of 170 g or more but less than 345 g	m <sup>2</sup>	25% or 100c per m <sup>2</sup> less 75 per cent of the f.o.b. price			
.90 Other	m <sup>2</sup>	20% or 70c per m <sup>2</sup> less 80 per cent of the f.o.b. price			
55.09.65 Fabrics containing 15 per cent or more wool (excluding fabrics containing combed wool or other combed animal hair), of a value for duty purposes per m <sup>2</sup> exceeding 48c and of a mass per m <sup>2</sup> of 225 g or more	m <sup>2</sup>	20% or 18c per m <sup>2</sup>	20%		
55.09.90 Other:					
.30 Of a value for duty purposes per m <sup>2</sup> exceeding 60c and of a mass per m <sup>2</sup> of 170 g or more	m <sup>2</sup>	25% or 250c per kg less 75 per cent of the f.o.b. price			
.90 Other	m <sup>2</sup>	20% or 70c per m <sup>2</sup> less 80 per cent of the f.o.b. price			
56.05 By the substitution for tariff headings Nos. and 56.05 and 56.06 of the following:					
56.06					
"56.05 Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:					
56.05.15 Yarn of polyamide fibres	kg	25% or 310c per kg less 75 per cent of the f.o.b. price			
56.05.25 Yarn of polyester fibres	kg	25% or 310c per kg less 75 per cent of the f.o.b. price			

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56.05—Continued				
56.05.30 Yarn of acrylic fibres	kg	25% or 310c per kg less 75 per cent of the f.o.b. price		
56.05.80 Yarn of other synthetic fibres	kg	25% or 310c per kg less 75 per cent of the f.o.b. price		
56.05.90 Yarn of regenerated fibres	kg	25% or 310c per kg less 75 per cent of the f.o.b. price		
56.06 Yarn of man-made fibres (discontinuous or waste), put up for retail sale:				
56.06.15 Knitting yarn	kg	15% or 66c per kg		
56.06.25 Prepared sewing yarn	kg	25%		
56.06.85 Other yarn of polyester fibres	kg	25% or 66c per kg		
56.06.90 Other yarn	kg	25%		
56.07 By the substitution for tariff heading No. 56.07 of the following:				
“56.07 Woven fabrics of man-made fibres (discontinuous or waste):				
56.07.05 Fabrics raised on one or on both sides, of a mass per m <sup>2</sup> exceeding 340 g, commonly known as blanketing	m <sup>2</sup>	25% or 22c per kg		
56.07.10 Fabrics of a mass per m <sup>2</sup> exceeding 340 g, commonly known as canvas or duck;				
.10 Belting duck	m <sup>2</sup>	20%		
.90 Other	m <sup>2</sup>	20%		
56.07.20 Fabrics of synthetic fibres, in a leno weave	m <sup>2</sup>	30% or 30c per m <sup>2</sup>		
56.07.30 Crepe fabrics and seersucker fabrics (excluding fabrics containing more than 10 per cent stretch or bulked yarns (continuous)), unprinted	m <sup>2</sup>	10%	5%	
56.07.34 Fabrics containing more than 50 per cent cellulosic fibres and containing 30 per cent or more combed wool or other combed animal hair, with woven stripes, of a kind commonly used for blazers	m <sup>2</sup>	10%	5%	



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<i>56.07—Continued</i>					
56.07.38 Fabrics commonly known as hair-cloth and fabrics stiffened with size or the like, and commonly used for interlinings:					
.20 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m <sup>2</sup> exceeding 35c	m <sup>2</sup>	40%	8,9c per m <sup>2</sup> plus 5%		
.90 Other	m <sup>2</sup>	40% or 14,4c per m <sup>2</sup>	20% or 7,2c per m <sup>2</sup>		
56.07.40 Indigo blue discharge print fabrics	m <sup>2</sup>	10%	5%		
56.07.45 Fabrics printed with scarf designs (excluding indigo blue discharge print fabrics)	m <sup>2</sup>	27c per m <sup>2</sup>			
56.07.55 Other printed fabrics:					
.05 Containing more than 10 per cent stretch or bulked yarns (continuous) and of a mass per m <sup>2</sup> of less than 142 g	m <sup>2</sup>	25% or 600c per kg less 75 per cent of the f.o.b. price			
.25 Containing more than 10 per cent stretch or bulked yarns (continuous) and of a mass per m <sup>2</sup> of 142 g or more	m <sup>2</sup>	25% or 700c per kg less 75 per cent of the f.o.b. price			
.30 Other, of a value for duty purposes per m <sup>2</sup> exceeding 41c and of a mass per m <sup>2</sup> of 170 g or more but less than 345 g	m <sup>2</sup>	25% or 100c per m <sup>2</sup> less 75 per cent of the f.o.b. price			
.90 Other	m <sup>2</sup>	20% or 70c per m <sup>2</sup> less 80 per cent of the f.o.b. price			
56.07.60 Other fabrics containing combed wool or other combed animal hair, of a mass per m <sup>2</sup> of 142 g or more	m <sup>2</sup>	25% or 850c per kg less 75 per cent of the f.o.b. price			
56.07.70 Other fabrics of synthetic fibres containing 15 per cent or more wool (excluding fabrics containing combed wool or other combed animal hair), of a value for duty purposes per m <sup>2</sup> exceeding 48c and of a mass per m <sup>2</sup> of 225 g or more	m <sup>2</sup>	20% or 18c per m <sup>2</sup>	20%		

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<i>56.07—Continued</i>					
56.07.75 Other fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30 per cent or more synthetic fibres, of a mass per m <sup>2</sup> of 142 g or more	m <sup>2</sup>	25% or 700c per kg less 75 per cent of the f.o.b. price			
56.07.85 Other fabrics of cellulosic fibres of a mass per m <sup>2</sup> of 170 g or more:					
.10 Woven from yarns of different colours (excluding Jacquard figured fabrics), of a value for duty purposes per m <sup>2</sup> of 48c or more	m <sup>2</sup>	25% or 120c per kg			
.20 Damask, brocade and similar Jacquard figured fabrics, of a value for duty purposes per m <sup>2</sup> exceeding 35c but less than 48c	m <sup>2</sup>	60% less 3,5c per m <sup>2</sup>	80% less 14,4c per m <sup>2</sup>		
.30 Damask, brocade and similar Jacquard figured fabrics, of a value for duty purposes per m <sup>2</sup> of 48c or more	m <sup>2</sup>	25% or 43c per m <sup>2</sup> less 40%			
56.07.90 Other:					
.05 Containing more than 10 per cent stretch or bulked yarns (continuous) and of a mass per m <sup>2</sup> of less than 142 g	m <sup>2</sup>	25% or 600c per kg less 75 per cent of the f.o.b. price			
.15 Containing more than 10 per cent stretch or bulked yarns (continuous) and of a mass per m <sup>2</sup> of 142 g or more	m <sup>2</sup>	25% or 700c per kg less 75 per cent of the f.o.b. price			
.90 Other	m <sup>2</sup>	20% or 70c per m <sup>2</sup> less 80 per cent of the f.o.b. price			
57.07 By the insertion after subheading No. 57.07.10 of the following:					
"57.07.20 Sisal yarn	kg	25%"			
58.02 By the substitution for subheading No. 58.02.80 of the following:					
"58.02.80 Other, backed with artificial plastic material	m <sup>2</sup>	30%"			

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58.04 By the substitution for tariff heading No. 58.04 of the following:					
"58.04 Woven pile fabrics and chenille fabrics (excluding terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05):					
58.04.10 Moquette (uncut or semi-cut)	m <sup>2</sup>	50%	25%		
58.04.20 Corduroy of cotton	m <sup>2</sup>	15%	10%		
58.04.30 Of silk	m <sup>2</sup>	25%			
58.04.90 Other pile fabrics and chenille fabrics	m <sup>2</sup>	15%	10%**		
58.05 By the substitution for subheading No. 58.05.50 of the following:					
"58.05.50 Other, containing cotton or flax, of a width exceeding 20 cm	kg	35% or 10c per m			
59.02 By the substitution for subheading No. 59.02.10 of the following:					
"59.02.10 Needleloom carpets, mats and other needleloom floor coverings (excluding jute underfelt), and rectangular articles cut therefrom	kg	30% or 200c per m <sup>2</sup> less 70 per cent of the f.o.b. price			
59.03 By the substitution for subheading No. 59.03.20.10 of the following:					
".20 Impregnated or coated with vinyl chloride polymers	kg	25% or 180c per kg less 75 per cent of the f.o.b. price			
.30 Impregnated or coated with polyurethane	kg	50%	30%**		
59.04 By the substitution for tariff heading No. 59.04 of the following:					
"59.04 Twine, cordage, ropes and cables, plaited or not:					
59.04.10 Of natural fibres:					
.10 Twine commonly used for seaming hessian bags; binder twine, being oiled twine, commonly used in harvesting machines	kg	25%		20% (U.K.; Canada)	
.90 Other	kg	25%			

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
59.04—Continued				
59.04.50 Of man-made fibres or strip:				
.10 Of polyethylene or polypropylene	kg	25% or 135c per kg less 75 per cent of the f.o.b. price		
.90 Other	kg	25%		
59.08 By the substitution for subheading No. 59.08.50 of the following:				
"59.08.60 Other textile fabrics impregnated, coated, covered or laminated with vinyl chloride polymer	kg	25% or 180c per kg less 75 per cent of the f.o.b. price		
59.08.70 Other textile fabrics impregnated, coated, covered or laminated with polyurethane	kg	50%	30%	
60.01 By the substitution for subheading No. 60.01.10 of the following:				
"60.01.10 Of cotton (excluding pyjama girdling and open-work fabrics similar to lace or net fabrics)	m <sup>2</sup>	35%		
60.05 By the substitution for subheadings Nos. 60.05.53 and 60.05.55 of the following:				
"60.05.53 Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed jackets and jumpers:				
.10 Of a mass not exceeding 200 g each	no.	35% or 160c per 100 g net less 65 per cent of the f.o.b. price		
.20 Of a mass exceeding 200 g each	no.	35% or 120c per 100 g net less 65 per cent of the f.o.b. price		
60.05.55 Other outer garments:				
.10 Of a mass not exceeding 200 g each	no.	35% or 160c per 100 g net less 65 per cent of the f.o.b. price		

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I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
60.05—Continued					
.20 Of a mass exceeding 200 g each	no.	35% or 120c per 100 g net less 65 per cent of the f.o.b. price"			
By the substitution for subheading No. 60.05.80 of the following:					
"60.05.80 Scarves, mufflers and stoles	no.	25% or 45c each less 75 per cent of the f.o.b. price"			
61.04 By the substitution for subheading No. 61.04.10 of the following:					
"61.04.10 Under garments designed for infants or girls not exceeding three years of age, with a chest measurement not exceeding 68 cm or a waist measurement not exceeding 60 cm; babies' napkins:					
.10 Babies' napkins	no.	15% or 55c each less 85 per cent of the f.o.b. price			
.90 Other	no.	15%"			
61.05 By the substitution for subheading No. 61.05.90 of the following:					
"61.05.90 Other	100	30% or 6c each"			
61.06 By the substitution for subheading No. 61.06.50 of the following:					
"61.06.50 Scarves, mufflers and stoles	no.	25% or 45c each less 75 per cent of the f.o.b. price"			
62.02 By the substitution for subheadings Nos. 62.02.10, 62.02.20, 62.02.30 and 62.02.40 of the following:					
"62.02.25 Bed linen	kg	35% or 500c per kg less 65 per cent of the f.o.b. price"			

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
<b>62.02—Continued</b>				
By the substitution for subheading No. 62.02.43 of the following:				
"62.02.43 Table linen, including serviettes, whether or not in sets	kg	35% or 600c per kg less 65 per cent of the f.o.b. price"		
By the substitution for subheading No. 62.02.45 of the following:				
"62.02.45 Kitchen linen, including tea towels and glass cloths	kg	25% or 320c per kg less 75 per cent of the f.o.b. price"		
By the substitution for subheadings Nos. 62.02.57 and 62.02.65 of the following:				
"62.02.57 Towels containing cotton or flax, of a width exceeding 20 cm but not exceeding 30 cm and of a length exceeding 5 m (excluding those of terry towelling)	kg	35% or 10c per m		
62.02.65 Other towels; face cloths:				
.10 Of an area not exceeding 0,1 m <sup>2</sup>	kg	35% or 10c each		
.20 Of an area exceeding 0,1 m <sup>2</sup> but not exceeding 0,5 m <sup>2</sup>	kg	35% or 140c each less 70 per cent of the f.o.b. price		
.30 Of an area exceeding 0,5 m <sup>2</sup>	kg	35% or 250c each less 70 per cent of the f.o.b. price"		
By the substitution for subheading No. 62.02.80 of the following:				
"62.02.80 Bedspreads	kg	25% or 320c per kg less 75 per cent of the f.o.b. price"		
<b>62.05</b> By the substitution for subheadings Nos. 62.05.10 and 62.05.15 of the following:				
"62.05.05 Dusters"	kg	30% or 310c per kg less 70 per cent of the f.o.b. price"		

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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
68.07 By the substitution for subheading No. 68.07.10.10 of the following: ".10 Board (including tiles), of a thickness exceeding 10 mm but not exceeding 26 mm	m <sup>2</sup>	65c per m <sup>2</sup>		
73.13 By the insertion after subheading No. 73.13.60 of the following: "73.13.63 Plated, coated or clad with aluminium (not with a corrugated or other profile configuration): .10 Of a thickness exceeding 4,75 mm .20 Of a thickness not exceeding 4,75 mm but not less than 3 mm .30 Of a thickness less than 3 mm but not less than 1,257 mm .40 Of a thickness less than 1,257 mm but exceeding 0,386 mm .50 Of a thickness not exceeding 0,386 mm	kg	3%		
73.31 By the substitution for subheading No. 73.31.20 of the following: "73.31.20 Staples	kg	25% or 20c per kg		
73.40 By the deletion of subheading No. 73.40.50.				
76.03 By the substitution for subheadings Nos. 76.03.20.10 and 76.03.20.15 of the following: .10 Of a thickness exceeding 0,2 mm but not exceeding 2 mm .15 Of a thickness exceeding 2 mm but not exceeding 10 mm  By the substitution for subheadings Nos. 76.03.30.30 and 76.03.30.40 of the following: ".30 Of a thickness exceeding 0,2 mm but not exceeding 2 mm	kg	20% or 95c per kg less 80 per cent of the f.o.b. price		
	kg	20% or 90c per kg less 80 per cent of the f.o.b. price		
	kg	20% or 95c per kg less 80 per cent of the f.o.b. price		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>76.03—Continued</i>				
.40 Of a thickness exceeding 2 mm but not exceeding 10 mm	kg	20% or 90c per kg less 80 per cent of the f.o.b. price		
By the substitution for subheadings Nos. 76.03.60.20 and 76.03.60.30 of the following:				
“.20 Of a thickness exceeding 0,2 mm but not exceeding 2 mm	kg	20% or 95c per kg less 80 per cent of the f.o.b. price		
.30 Of a thickness exceeding 2 mm but not exceeding 10 mm	kg	20% or 90c per kg less 80 per cent of the f.o.b. price		
By the substitution for subheadings Nos. 76.03.80.10, 76.03.80.20 and 76.03.80.30 of the following:				
“.10 Of a diameter not exceeding 1,25 m and of a thickness not exceeding 2 mm	kg	20% or 95c per kg less 80 per cent of the f.o.b. price		
.20 Of a diameter not exceeding 1,25 m and of a thickness exceeding 2 mm but not exceeding 6,3 mm	kg	20% or 90c per kg less 80 per cent of the f.o.b. price		
.30 Of a diameter not exceeding 380 mm and of a thickness exceeding 6,3 mm but not exceeding 9 mm	kg	20% or 90c per kg less 80 per cent of the f.o.b. price		
76.04 By the substitution for subheading No. 76.04.30 of the following:				
“76.04.30 Aluminium foil laminated to paper or artificial plastic material, and reinforced with glass or sisal fibre or other materials	kg	20%		
79.01 By the substitution for subheading No. 79.01.10 of the following:				
“79.01.05 Unwrought zinc (excluding alloys thereof)	kg	free		
79.01.15 Unwrought alloys of zinc	kg	10%		



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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
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79.02 By the substitution for tariff heading No. 79.02 of the following:				
"79.02 Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire:				
79.02.10 Zinc wire	kg	10%		7% (U.K.)
79.02.90 Other	kg	10%		
82.02 By the substitution for subheadings Nos. 82.02.85 and 82.02.87 of the following:				
"82.02.88 Band saw and endless saw blades, and blanks therefor:				
.10 Of a width of 4,5 mm or more but not exceeding 32 mm (excluding those of high speed bimetal)	kg	23%		20% (U.K.)
.90 Other	kg	3%		free (U.K.)"
82.04 By the insertion after subheading No. 82.04.20 of the following:				
"82.04.30 Riveting tools for blind riveting	no.	23%		20% (U.K.; Canada)"
82.05 By the substitution for subheading No. 82.05.50 of the following:				
"82.05.50 Cutting tools tipped with tungsten carbide for machine tools for working metal or metal carbides	no.	25%		22% (U.K.)"
By the insertion after subheading No. 82.05.70 of the following:				
"82.05.75 Milling cutters and reamers:				
.10 Of high speed steel	no.	23%		20% (U.K.)
.90 Other	no.	5%	3%	free (U.K.)"
82.07 By the substitution for subheading No. 82.07.10 of the following:				
"82.07.10 Tungsten carbide tips for cutting tools for use with machine tools for working metal or metal carbides	kg	25% or 2 500c per kg"		
83.05 By the substitution for subheading No. 83.05.30 of the following:				
"83.05.30 Staples	kg	25% or 40c per kg"		
83.09 By the substitution for subheading No. 83.09.10 of the following:				
"83.09.05 Blind rivets	kg	15%		
83.09.07 Other tubular rivets	kg	3%"		

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I Tariff Heading	II Statistical Unit	IV. Rate of Duty		
		III General	M.F.N.	V Pre-ferential.
84.10 By the substitution for tariff heading No. 84.10 of the following:				
"84.10 Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:				
84.10.10 Pumps suitable for use in the brewing of beer	no.	free		
84.10.15 Parts of pumps of subheading No. 84.10.10		free		
84.10.20 Pumps of the kind commonly used for the delivery of petrol or lubricating oil, fitted with measuring devices	no.	20%	10%	
84.10.25 Parts of pumps of subheading No. 84.10.20		20%	10%	
84.10.30 Pumps for motor vehicle engines:				
.10 For motor cycles	no.	20%		15% (U.K.)
.20 Water pumps	no.	150c each		
.80 Other, of unmachined cast metal	no.	10%		
.90 Other	no.	20%		
84.10.35 Parts of pumps of subheading No. 84.10.30:				
.10 For motor cycles		20%		15% (U.K.)
.20 Parts put up as repair kits for water pumps	no.	75c per kit		
.80 Other parts of unmachined cast metal		10%		
.90 Other		20%		
84.10.40 Reciprocating pumps not provided for elsewhere in this heading:				
.10 Driven by compression ignition engines as defined in Note 8 to this Section	no.	26 000c each with a maximum of 15%		
.20 Driven by compression ignition engines as defined in Note 9 to this Section	no.	15%		
.90 Other reciprocating pumps	no.	free		
84.10.45 Parts of pumps of subheading No. 84.10.40		free		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.10—Continued				
84.10.50 Centrifugal pumps (including turbo pumps) not provided for elsewhere in this heading:				
.10 With bodies of cast iron and with a bore of a diameter not exceeding 200 mm (excluding those driven by compressed air)	no.	20%		
.20 Other, driven by compression ignition engines as defined in Note 8 to this Section	no.	26 000c each with a maximum of 15%		
.30 Other, driven by compression ignition engines as defined in Note 9 to this Section	no.	15%		
.90 Other centrifugal pumps	no.	free		
84.10.55 Parts of pumps of subheading No. 84.10.50:				
.10 For pumps with bodies of cast iron and with a bore of a diameter not exceeding 200 mm (excluding those driven by compressed air)		20%		
.90 For other centrifugal pumps		free		
84.10.60 Rotary pumps not provided for elsewhere in this heading:				
.10 Driven by compression ignition engines as defined in Note 8 to this Section	no.	26 000c each with a maximum of 15%		
.20 Driven by compression ignition engines as defined in Note 9 to this Section	no.	15%		
.90 Other rotary pumps	no.	free		
84.10.65 Parts of pumps of subheading No. 84.10.60		free		
84.10.80 Other pumps for liquids:				
.10 Driven by compression ignition engines as defined in Note 8 to this Section	no.	26 000c each with a maximum of 15%		
.20 Driven by compression ignition engines as defined in Note 9 to this Section	no.	15%		
.90 Other	no.	free		
84.10.85 Parts of pumps of subheading No. 84.10.80		free		
84.10.90 Liquid elevators of bucket, chain, screw, band and similar kinds	no.	free		
84.10.95 Parts of liquid elevators		free"		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.11 By the deletion of subheading No. 84.11.05. By the substitution for subheadings Nos. 84.11.50 and 84.11.60 of the following:				
"84.11.60 Ventilating fans; parts thereof:				
.10 With metal bodies and self-contained electric motors and of which the fan-blade assembly (impeller) has a diameter of 300 mm or more; parts thereof	no	15%		10% (U.K.)
.90 Other ventilating fans; parts thereof	no.	5%		free (U.K.)
84.11.70 Fans, blowers and the like (excluding ventilating fans); parts thereof:				
.10 Identifiable for use with motor vehicle engines; parts thereof	no.	20%		
.40 Draught fans for industrial boilers; parts thereof	no.	free		
.90 Other fans, blowers and the like; parts thereof	no.	free		
84.11.80 Free-piston generators for gas turbines; parts thereof	no.	free"		
84.23 By the substitution for tariff heading No. 84.23 of the following:				
"84.23 Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bull-dozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):				
84.23.10 Machinery identifiable for use solely or principally in mining	no.	5%		free (U.K.)
84.23.12 Parts of machinery of subheading No. 84.23.10		5%		free (U.K.)
84.23.15 Pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	no.	free		
84.23.17 Parts of machines of subheading No. 84.23.15		free		
84.23.25 Bull-dozers; angle-dozers	no.	free		
84.23.27 Parts of machines of subheading No. 84.23.25		free		
84.23.30 Graders; levellers	no.	free		
84.23.32 Parts of machines of subheading No. 84.23.30		free		
84.23.35 Front-end loaders:				
.10 Tracked	no.	free		
.20 Not tracked	no.	free		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.23— <i>Continued</i>				
84.23.37 Parts of machines of subheading No. 84.23.35		free		
84.23.40 Mechanical shovels and excavators	no.	free		
84.23.42 Parts of machines of subheading No. 84.23.40		free		
84.23.45 Scrapers; rippers	no.	free		
84.23.47 Parts of machines of subheading No. 84.23.45		free		
84.23.50 Boring and sinking machines:				
.10 Mechanical thrust bores	no.	free		
.20 Track mounted percussion drill rigs with a drilling capacity not exceeding 127 mm	no.	25% or 30c per kg	free	
.90 Other	no.	free		
84.23.52 Parts of machines of subheading No. 84.23.50:				
.10 Of subheading No. 84.23.50.20		25% or 30c per kg	free	
.90 Other		free		
84.23.55 Tamping and compacting machines	no.	free		
84.23.57 Parts of machines of subheading No. 84.23.55		free		
84.23.90 Other machines	no.	free		
84.23.92 Parts of machines of subheading No. 84.23.90		free"		
84.45 By the substitution for subheading No. 84.45.38 of the following:				
"84.45.38 Straightening and bending machines (excluding plate bending presses):				
.10 Presses, mechanical	no.	20%		
.20 Section and pipe bending machines, manually operated	no.	20%		
.30 Fly, arbor and toggle presses, manually operated	no.	20%		
.90 Other	no.	free"		
By the substitution in subheading No. 84.45.40.20 for the rate of duty in Column III of the following:		"20%"		
84.48 By the substitution for subheading No. 84.48.55 of the following:				
"84.48.53 Parts of manually operated punching machines	kg	20%"		

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		General	M.F.N.		
84.48—Continued					
By the insertion after subheading No. 84.48.60 of the following:					
"84.48.63 Parts of shearing machines (guillotines)	kg	20%			
85.01 By the substitution for subheading No. 85.01.13 of the following:					
"85.01.13 Electric motors, a.c., namely, motors marked or identifiable as flame-proof or explosion-proof, submersible motors, commutator motors, synchronous motors and repulsion induction motors	no.	5%			free (U.K.)"
By the substitution for subheadings Nos. 85.01.18.10 and 85.01.18.20 of the following:					
" .10 Of less than 0.03 kW	no.	5%			free (U.K.)
" .20 Of 0.03 kW or more, of voltages from 100 to 250 V (single-phase) or 200 to 500 V (three-phase), with not more than 8 poles (excluding motors equipped with brakes or clutches)	no.	30%			25% (U.K.)"
By the substitution for subheading No. 85.01.23.10 of the following:					
10 2 Pole motors not exceeding 1,5 kW and 4 pole motors not exceeding 1,2 kW, of voltages from 100 to 250 V (excluding motors equipped with brakes or clutches and motors with adjustable speeds)	no.	30%			25% (U.K.)"
By the substitution for subheading No. 85.01.90 of the following:					
"85.01.80 Inductors	no.	5%			free (U.K.)"
85.09 By the insertion after subheading No. 85.09.20 of the following:					
"85.09.25 Windscreen wiper motors	kg	90c per kg			
85.09.27 Windscreen wiper arms and blades	no.	20%			
85.14 By the substitution for subheadings Nos. 85.14.20 and 85.14.25 of the following:					
"85.14.20 Loudspeakers incorporated or housed in cabinets or other articles:					
" .10 In metal cabinets	no.	20%			
" .90 Other	no.	20% or 400c each			
85.14.25 Loudspeakers not incorporated or housed in cabinets or other articles	no.	12,5%			7,5% (U.K.)"

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		III General	M.F.N.	V Preferential
85.18 By the substitution for tariff heading No. 85.18 of the following:				
"85.18 Electrical capacitors, fixed or variable:				
85.18.10 Fixed capacitors:				
.10 Moulded-encapsulated, with windings of metallised artificial plastic material	no.	25% or 3c each		20% or 3c each less 5% (U.K.)
.20 Of a kind used in motor vehicle ignition systems	no.	20%		
.30 Impregnated or filled with oil or other dielectric liquid, of a capacitance of less than 15 microfarads, for voltages of 250 V to 2 000 V	no.	20%		15% (U.K.)
.90 Other	no.	5%		free (U.K.)
85.18.50 Variable or adjustable capacitors	no.	5%		free (U.K.)"
85.25 By the insertion after subheading No. 85.25.30 of the following:				
"85.25.40 Power transformer bushing insulators of porcelain, marked or rated for voltages of 33 kV or more	no.	5%		free (U.K.)"
87.02 By the substitution in subheading No. 87.02.15.10 for the expression:				
"Electric windscreen wiper motors, arms and blades (85.09)	no.	20%"		
of the following:				
"Electric windscreen wiper motors (85.09)	kg	90c per kg		
Arms and blades, for electric windscreen wipers (85.09)	no.	20%"		
By the insertion in subheading No. 87.02.25.10 after the expression:				
"Electric horns (85.09)	no.	20%"		
of the following:				
"Electric windscreen wiper motors (85.09)	kg	90c per kg"		
By the substitution in subheading No. 87.02.60.10 for the expression:				
"Electric windscreen wiper motors, arms and blades (85.09)	no.	20%"		
of the following:				
"Electric windscreen wiper motors (85.09)	kg	90c per kg		
Arms and blades, for electric windscreen wipers (85.09)	no.	20%"		

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		III General	M.F.N.		
<b>87.02—Continued</b>					
By the substitution in subheading No. 87.02.70 for the expressions:					
"Brake drums, machined (87.06)	kg	20% or 1 100c per 100 kg			
Road wheels and parts thereof (87.06)	kg	20% or 1 650c per 100 kg"			
of the following:					
"Brake drums, machined (87.06)	kg	20% or 1 650c per 100 kg			
Road wheels and parts thereof (87.06)	kg	20% or 1 100c per 100 kg"			
By the insertion in subheading No. 87.02.75.10 after the expression:					
"Water pumps (84.10), not fitted to engines, for goods vehicles of a carrying capacity not exceeding 1 270 kg	no.	150c each"			
of the following:					
"Arms and blades, for non-electrical windscreen wipers (84.59)	no.	20%"			
By the insertion in subheading No. 87.02.75.10 after the expression:					
"Starter motors with a rating not exceeding 2 kW (85.08), for goods vehicles of a carrying capacity not exceeding 1 270 kg	kg	5 000c per 100 kg"			
of the following:					
"Electric windscreen wiper motors (85.09), for goods vehicles of a carrying capacity not exceeding 1 270 kg	kg	90c per kg			
Arms and blades, for electric windscreen wipers (85.09)	no.	20%"			
<b>87.04</b> By the insertion in subheading No. 87.04.30.10 after the expression:					
"Water pumps (84.10), not fitted to engines, for goods vehicles of a carrying capacity not exceeding 1 270 kg	no.	150c each"			
of the following:					
"Arms and blades, for non-electrical windscreen wipers (84.59)	no.	20%"			
By the insertion in subheading No. 87.04.30.10 after the expression:					
"Starter motors with a rating not exceeding 2 kW (85.08), for goods vehicles of a carrying capacity not exceeding 1 270 kg	kg	5 000c per 100 kg"			



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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
87.04—Continued				
of the following:				
"Electric windscreen wiper motors (85.09), for goods vehicles of a carrying capacity not exceeding 1 270 kg	kg	90c per kg		
Arms and blades, for electric windscreen wipers (85.09)	no.	20%"		
87.10 By the substitution for subheadings Nos. 87.10.10 and 87.10.20 of the following:				
"87.10.10 Bicycles	no	25%		
87.10.20 Delivery tricycles	no.	25%"		
87.12 By the substitution for subheading No. 87.12.50 of the following:				
"87.12.50 Frames and frame sets; for pedal cycles	no.	25%"		
92.12 By the insertion after subheading No. 92.12.40 of the following				
"92.12.50 Magnetic disc packs for automatic data processing machines	no.	5%	2%"	
94.03 By the insertion after subheading No. 94.03.50 of the following:				
"94.03.60 Walking trainers for infants	no.	30%"		

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.05	By the substitution for subitems 104.05.10, 104.05.20 and 104.05.30 of the following:		
	".10 Mineral waters, including spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution	176c per 100 litres	282c per 100 litres
	.20 Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution	176c per 100 litres	282c per 100 litres
	.30 Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers for drinking without dilution	176c per 100 litres	282c per 100 litres"
104.10	By the substitution for tariff item 104.10 of the following:		
	"104.10 22.03 Beer made from malt (excluding Bantu beer as defined in the Bantu Beer Act, 1962 (Act No. 63 of 1962)):		
	.10 Of a relative density before fermentation not exceeding 1 040°	2 007c per 100 litres	2 006c per 100 litres
	Plus a suspended duty of:		
	In operation	Nil	Nil
	Maximum rate	275c per 100 litres	275c per 100 litres

## CUSTOMS AND EXCISE AMENDMENT ACT, 1976

Act No. 105, 1976

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.10	<i>Continued</i>		
	.20 Of a relative density before fermentation exceeding 1 040° but not exceeding 1 050°, which is cleared ex any customs and excise manufacturing warehouse during any financial year, or which is imported into the Republic, or which is illicit beer:		
	(1) On the first 4 500 000 litres or any quantity less than 4 500 000 litres so cleared during a financial year	2 282c per 100 litres	—
	(2) On the quantity so cleared during a financial year which is more than 4 500 000 litres but not exceeding 9 000 000 litres	2 414c per 100 litres	—
	(3) On the quantity so cleared during a financial year which is more than 9 000 000 litres but not exceeding 18 000 000 litres	2 546c per 100 litres	—
	(4) On the quantity so cleared during a financial year which is more than 18 000 000 litres but not exceeding 27 000 000 litres	2 678c per 100 litres	—
	(5) On the quantity so cleared during a financial year which is more than 27 000 000 litres but not exceeding 36 000 000 litres	2 810c per 100 litres	—
	(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres	2 942c per 100 litres	—
	(7) If duty is paid on illicit beer	2 942c per 100 litres	—
	(8) If imported	—	2 260c per 100 litres
	.30 Of a relative density before fermentation exceeding 1 050°	3 041c per 100 litres	2 480c per 100 litres
	Plus, for every degree of relative density before fermentation exceeding 1 080°	22c per 100 litres	22c per 100 litres"
104.15	By the substitution for subitems 104.15.40 and 104.15.70 of the following:		
	.40 Fortified still wine	1 998c per 100 litres	1 998c per 100 litres
	.70 Sparkling wine (excluding champagne)	3 604c per 100 litres	3 604c per 100 litres"
104.20	By the substitution for subitems 104.20.10, 104.20.20, 104.20.30 and 104.20.40 of the following:		
	.10 Wine spirits, manufactured in the Republic by the distillation of wine	62 328c per 100 litres of absolute alcohol	
	.20 Other spirits, manufactured in the Republic	66 765c per 100 litres of absolute alcohol	—
	Plus a suspended duty in respect of spirits obtained by the distillation of any sugar cane product:		
	In operation	2 926c per 100 litres of absolute alcohol	—

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I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.20	<i>Continued</i>  Maximum rate	3 850c per 100 litres of absolute alcohol	
	.30 Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	—	52 715c per 100 litres of absolute alcohol or 23 526c per 100 litres
	.40 Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients	—	52 715c per 100 litres of absolute alcohol"
104.30	By the substitution for subitems 104.30.10, 104.30.20 and 104.30.30 of the following:		
	.10 Cigars	130c per kg net	152c per kg net
	.20 Cigarettes	8,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content	8,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content
	Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes	408c per kg tobacco content	408c per kg tobacco content
	.30 Cigarette tobacco	8,5c per 50 g or fraction thereof (stamp duty) plus 213c per kg tobacco	8,5c per 50 g or fraction thereof (stamp duty) plus 213c per kg tobacco
	Plus a suspended duty of:		
	In operation	Nil	Nil
	Maximum rate	73c per kg tobacco	73c per kg tobacco"
105.05 and 105.10	By the substitution for tariff items 105.05 and 105.10 of the following:		
	"105.05 27.07 Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to Chapter 27 in Part 1 of this Schedule:		
	.10 Petrol and aviation spirit	6 912c per 1 000 litres	6 912c per 1 000 litres
	.20 Aviation kerosene, power kerosene and illuminating or heating kerosene	7 733c per 1 000 litres	7 733c per 1 000 litres



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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
136.00—	<i>Continued</i>	
	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	26,5%
	33.05 Aqueous distillates and aqueous solutions of essential oils, put up for sale by retail	26,5%
	33.06 Perfumery, cosmetics and toilet preparations (excluding pastes and other intermediate products, not put up for sale by retail, incense sticks and papers and barrier cream in packings of 5 kg or more)	26,5%
	34.03 Lubricating preparations, natural or synthetic, containing less than 70 per cent by mass of petroleum oils or of oils obtained from bituminous minerals, put up for sale as additives to motor vehicle fuel or lubricants or as upper cylinder lubricants or similar supplementary uses in motor vehicles, in containers not exceeding 1 litre or 1 kg	26,5%
	34.06 Candles (excluding plain uncoloured household candles), tapers, night-lights and the like	26,5%
	35.06 Glues and products suitable for use as glues, in packages not exceeding a net mass of 1 kg	6,5%
	36.05 Pyrotechnic articles (excluding articles designed for research, signalling or life-saving use or for use in industry)	26,5%
	36.06 Matches (excluding Bengal matches)	6,5%
	37.01 Film packs consisting of a container containing a number of sensitised sheets of any material (excluding paper, paperboard or cloth) (negatives), the same number of specially treated sheets (positives) and a developer, for quick production of finished positive photographs	20%
	37.02 Film in rolls, sensitised, unexposed, perforated or not (excluding film identifiable as radiographic film, photo-mechanical film, aerial photography film, photogrammetrical film, film designed for scientific recording purposes, film for use with electron microscopes and cinematograph film exceeding 8 mm in width)	20%
	37.03 Film packs consisting of a container containing a number of sensitised sheets of paper, paperboard or cloth (negatives), the same number of specially treated sheets (positives) and a developer, for quick production of finished positive photographs	20%
	38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, in containers not exceeding 1 litre or 1 kg	26,5%
	38.19 (1) Ink removers and stencil correctors, put up in retail packings	26,5%
	(2) Lubricating preparations and similar prepared additives for mineral oils, not elsewhere specified or included, in containers not exceeding 1 litre or 1 kg	26,5%

## CUSTOMS AND EXCISE AMENDMENT ACT, 1976

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	<b>137.00 ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FAC-TICE, AND ARTICLES THEREOF</b>	
	<p>39.00 (1) Drinking-straws of artificial resins or plastic materials</p> <p>(2) Duplicator stencils</p> <p>(3) Carbon and other copying media on a backing of artificial plastic film, in rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm</p> <p>(4) Artificial resins and plastic materials, cellulose esters and ethers in volatile organic solvents the mass of which does not exceed 50 per cent of the mass of the solution, put up for sale as varnishes, lacquers, paints, enamels and the like</p>	<p>6,5%</p> <p>13%</p> <p>13%</p> <p>6,5%</p>
	<p>39.07 Articles (excluding parts of such articles) of artificial resins or plastic materials, the following:</p> <p>(1) Table and kitchen utensils (excluding disposable cups and similar containers for vending food or beverages); household, sanitary and toilet articles (excluding building fixtures or fittings); insulated containers for food or beverages; ashtrays; plugs for baths, sinks, washbasins and the like; coat hangers; household refuse bins</p> <p>(2) Bathroom wall cabinets</p> <p>(3) File covers; document jackets; book covers; paper clips; indexing tags; letter trays; waste paper baskets; paper weights; pen rests; paper knives; blotting pads and other stationery goods or office equipment</p> <p>(4) Awnings, sunblinds and camping goods (excluding tents)</p> <p>(5) Fancy goods, statuettes and articles for interior decoration; hairpins, curling grips and other articles for personal use; watch straps</p> <p>(6) Articles of personal adornment; beads, sequins and imitation pearls</p> <p>(7) Sign-plates, name-plates, motor vehicle registration plates, numbers, letters, key tags, labels and the like (excluding traffic signs and identification plates for machines or appliances, labels for industrial products and licence discs)</p> <p>(8) Pneumatic mattresses, pillows, cushions and the like; table cloths, tray cloths, doilies and similar household articles (excluding floor coverings); bags of sheet or film (excluding those for commercial or industrial packaging and medical equipment)</p> <p>(9) Spools, reels and similar supports, for film or for sound or similar recording media; mounts for photo slides; containers of moulded artificial plastic material, including tobacco jars and cigarette boxes (excluding laboratory ware and articles for commercial and industrial packaging)</p>	<p>6,5%</p> <p>6,5%</p> <p>20%</p> <p>20%</p> <p>20%</p> <p>26,5%</p> <p>20%</p> <p>6,5%</p> <p>20%</p>

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
137.00	<p><i>Continued</i></p> <p>40.14 Articles of unhardened vulcanised rubber, the following:</p> <p>(1) Plugs for baths, sinks, washbasins and the like; pneumatic mattresses, pillows, cushions and the like; inner tube repair patches</p> <p>(2) Stationery and other articles suitable for office use; tobacco-pouches</p> <p>40.16 Articles of hardened rubber (ebonite and vulcanite), the following:</p> <p>(1) Articles suitable for domestic use (excluding building fixtures and floor coverings)</p> <p>(2) Articles suitable for personal or office use; fancy goods, statuettes and articles for interior decoration</p>	<p>6,5%</p> <p>20%</p> <p>6,5%</p> <p>20%</p>
138.00	<p>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)</p> <p>42.02 Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric</p> <p>42.03 Articles of apparel and clothing accessories, of leather or of composition leather (excluding articles of a kind for use in industry)</p> <p>42.05 General articles of leather or of composition leather, the following: Articles suitable for personal or domestic use</p> <p>43.03 Articles of furskin:</p> <p>(1) Trunks, suit-cases, hat-boxes, travelling-bags, rucksacks, shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers</p> <p>(2) Other (excluding wooldusters, parts of paint rollers and other articles for use in machinery or appliances)</p> <p>43.04 Articles of artificial fur</p>	<p>13%</p> <p>13%</p> <p>13%</p> <p>13%</p> <p>26,5%</p> <p>26,5%</p>
139.00	<p>WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK</p> <p>44.24 Household utensils of wood</p> <p>44.27 (1) Bathroom wall cabinets and other articles of furniture, of wood, not falling within item 150.00; trays and fruit bowls</p>	<p>6,5%</p> <p>6,5%</p>

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
139.00	<i>Continued</i>	
	(2) Caskets, cigarette-boxes, 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	20%
	<b>140.00 PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF</b>	
	48.01 Paper in strips or rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm, of a kind used for printing or writing	13%
	48.07 (1) Carbon and other copying papers and transfer papers, in strips or rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm (excluding thermosensitive transfer paper)	13%
	(2) Paper in strips or rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm, of a kind used for printing or writing (excluding electrostatic paper and thermosensitive transfer paper)	13%
	48.11 Wallpaper and linocrusta; window transparencies of paper	6,5%
	48.13 Carbon and other copying paper (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes (excluding thermosensitive transfer paper)	13%
	48.14 Writing blocks, envelopes, letter-cards, plain post-cards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	13%
	48.15 Other paper and paperboard, cut to size or shape:	
	(1) Toilet paper in rolls of a width not exceeding 13 cm or in sheets of which no side exceeds 18 cm	6,5%
	(2) Writing, typewriting, duplicating and printing paper and paperboard (excluding electrostatic paper and thermosensitive transfer paper); paper for use with office machines and the like; blotting paper	13%
	48.16 Printed paper rate pocket envelopes and paper packets and the like of a type used for posting printed matter, including envelopes and paper packets for posting periodicals	13%
	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	13%
	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	13%
	48.19 Paper or paperboard labels, whether or not printed or gummed (excluding such printed labels used for the labelling of industrial products)	13%
	48.21 Other articles of paper pulp, paper or paperboard, the following:	
	(1) Punch or magnetic cards for office machines; dials, in sheets or rolls, for use with self-recording apparatus and the like	13%



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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
140.00	<i>Continued</i>	
	(2) Paper lace, self-edging, table cloths, table mats, doilies, serviettes, handkerchiefs, hand towels and the like	6.5%
	(3) Trays, dishes, plates, cups (excluding cups and similar containers for vending food or beverages), drip mats, cake shapes, pie-dishes, collars, cake mounts and dummies; drinking straws	6.5%
	(4) Stamp mounts, photo mounting corners and photo mounts (including mounts for slides)	13%
	49.09 Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings (excluding Christmas cards in respect of which the net income is donated to a registered welfare organisation and provided the cards are printed with particulars of such donation)	13%
	49.10 Calendars of any kind, of paper or paperboard, including calendar blocks	13%
	49.11 Calendars printed on material other than paper or paperboard, including advertising calendars; Christmas and other greeting and personal message cards (excluding Christmas cards in respect of which the net income is donated to a registered welfare organisation and provided the cards are printed with particulars of such donation); visiting cards; tote betting tickets; picture cards of the same size as postcards and capable of use as postcards	13%
	<b>141.00 TEXTILES AND TEXTILE ARTICLES</b>	
	58.01 Carpets, carpeting and rugs, knotted pile (made up or not)	13%
	58.02 Other carpets, carpeting, rugs, mats and matting, made up or not (excluding articles of coir or similar hard vegetable fibres and carpets made up as original equipment for motor vehicles):	
	(1) Carpeting used in the manufacture of made-up carpets being original equipment for motor vehicles	13%
	(2) Other	13%
	59.02 Felt carpets or carpeting (excluding carpets made up as original equipment for motor vehicles):	
	(1) Carpeting used in the manufacture of made-up carpets being original equipment for motor vehicles	13%
	(2) Other (including tiles)	13%
	62.04 Awnings, sunblinds and camping goods (excluding tents)	20%
	<b>142.00 FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS</b>	
	64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles (excluding parts of such articles and miners' leg-guards)	20%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	<i>Continued</i>	
	66.01 Umbrellas and sunshades, including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas	20%
	66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	20%
	67.02 Artificial flowers, foliage or fruit (excluding parts thereof and Armistice Day Poppies being artificial red Flanders poppies); articles made of artificial flowers, foliage or fruit	26,5%
	67.04 Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	26,5%
	67.05 Fans and hand-screens, non-mechanical, of any material (excluding frames and handles therefor and parts of such frames and handles)	26,5%
	<b>143.00 ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE</b>	
	69.11 Tableware and other articles of a kind commonly used and for domestic purposes or toilet purposes (excluding 69.12 building fixtures), of porcelain or china or of other kinds of glazed pottery	6,5%
	69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture (excluding ceramic lamps and parts thereof)	20%
	70.09 Glass mirrors (excluding interior rear-view mirrors), unframed, framed or backed	6,5%
	70.13 Glassware not elsewhere specified or included in this item:	
	(1) Glassware of a kind commonly used for table, kitchen or toilet purposes	6,5%
	(2) Glassware of a kind commonly used for office purposes, for indoor decoration or for similar uses	13%
	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	26,5%
	<b>144.00 PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN</b>	
	71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	26,5%
	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)	26,5%
	71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal	26,5%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
144.00	<i>Continued</i>	
	71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Secretary and not being decorations, ornaments or building fixtures)	26,5%
	71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories and industry)	26,5%
	71.15 Articles consisting of, or incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) (excluding buttons of semi-precious stones and articles of a kind commonly used in laboratories or in industry)	26,5%
	71.16 Imitation jewellery	26,5%
	<b>145.00 BASE METALS AND ARTICLES OF BASE METAL</b>	
	73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	6,5%
	73.36 Articles of a kind used for domestic purposes, not electrically operated, of iron or steel (excluding parts of such articles), the following:	
	(1) Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, ovens and gas-rings	6,5%
	(2) Grates, fires and other space heaters, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment	6,5%
	73.38, 74.18, 75.06, 76.15 and 80.06 Articles of a kind commonly used for domestic purposes and sanitary ware for indoor use, of iron or steel, copper, nickel, aluminium or tin (excluding parts thereof, building fixtures, communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship)	6,5%
	73.40, 74.19 and 76.16 Articles (excluding parts thereof) of iron or steel, copper or aluminium:	
	(1) Trunks, travel-cases, tool-boxes, trinket-boxes, handbags, chain purses, cosmetic-cases, cigarette-cases, spectacle-cases, specimen-cases and other containers (excluding those of a kind commonly used for the conveyance or packing of goods)	13%
	(2) Cages and aviaries; racks and stands (not being furniture); venetian blinds; spools and reels for film; articles suitable for office use; smoking requisites; key rings	20%
	74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, of copper (excluding parts of such apparatus), the following:	
	(1) Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, ovens and gas-rings	6,5%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
145.00	<i>Continued</i>	
	(2) Grates, fires and other space heaters, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment	6,5%
	82.04 Kitchen hand tools	6,5%
	82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a mass not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	6,5%
	82.11 Razors and razor blades (excluding parts of razors and razor blade blanks)	6,5%
	82.12 Scissors, including tailors' shears (excluding blades therefor)	6,5%
	82.13 (1) Paper knives, manicure and chiropody sets and appliances (including nail files)	13%
	(2) Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers) (excluding pruning, gardening and other secateurs, identifiable for use solely or principally for agricultural purposes)	6,5%
	83.03 Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal (excluding magazines for explosives and doors therefor)	13%
	83.04 (1) Filing cabinets	13%
	(2) Racks, sorting boxes, paper trays, paper rests and similar office equipment (excluding furniture specified in item 150.00), of base metal	20%
	83.05 Letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	20%
	83.06 Statuettes and other ornaments; of a kind used indoors, of base metal	20%
	83.10 Beads and spangles, of base metal	20%
	83.14 Sign-plates, name-plates, motor vehicle registration plates, numbers, letters and other signs, of base metal (excluding traffic signs and identification plates for machines or appliances and labels for industrial products)	20%
	<b>146.00 MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF</b>	
	84.06 Outboard engines and spark ignition combination inboard and outboard engines (excluding parts thereof)	20%
	84.08 Spark ignition jet propulsion engines for boats (excluding parts thereof)	20%
	84.10 Kerb-side and service station petrol and oil delivery pumps equipped with measuring or price-calculating devices (excluding parts thereof)	20%
	84.11 Tyre pumps of the kind carried in motor vehicles	20%
	84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	20%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
146.00	<i>Continued</i>	
	84.15 Refrigerators and refrigerating equipment, electrical and other, self-contained or with display windows, racks or other display facilities, including refrigerated counters, show-cases, frozen food storage containers and the like and cabinets (excluding appliances incorporating agitators, mixers, moulds and similar mechanisms; cold rooms without display facilities; equipment of a type commonly used in industry):	
	(1) Household refrigerators (including frozen food storage containers)	6,5%
	(2) Other	20%
	84.17 (1) Instantaneous or storage water heaters, non-electrical (excluding solar heaters and heaters of a kind designed for industrial use)	6,5%
	(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	20%
	84.18 Laundry centrifuge driers and centrifuge washing machines with a dry mass loading capacity not exceeding 7 kg (excluding parts thereof)	6,5%
	84.19 Dish washing machines (excluding parts thereof)	6,5%
	84.22 (1) Lifts (excluding parts thereof), electrical, of a kind used in buildings for carrying passengers	13%
	(2) Escalators (excluding parts thereof), for carrying passengers	13%
	84.24 Lawn and sports ground rollers (excluding parts thereof)	20%
	84.25 Lawn mowers (excluding parts thereof)	13%
	84.35 Office printing machines (excluding parts thereof) which operate by means of printing type or by the offset printing process, for use with paper not exceeding 36 cm in width (unfolded)	13%
	84.37 Knitting machines of a kind used for domestic purposes	6,5%
	84.40 (1) Laundry washing machines with a dry mass loading capacity not exceeding 7 kg (excluding parts thereof)	6,5%
	(2) Ironing or pressing machines (domestic type), electrically heated (excluding parts thereof)	6,5%
	84.51 (1) Assembled typewriters (excluding typewriters with Braille characters and typewriters incorporating calculating devices)	13%
	(2) Cheque writing machines	13%
	84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device (excluding ticket-issuing and cancelling machines for use in omnibuses)	13%
	84.53 Automatic data processing machines and units thereof; magnetic and optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:	

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
146.00—	<i>Continued</i>	
	(1) Automatic data processing machines (excluding industrial process control machines and telemetering systems) and units thereof	13%
	(2) Magnetic and optical readers	13%
	(3) Machines for transcribing data onto data media in coded form and machines for processing such data	13%
	84.54 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines) (excluding ticket-issuing and cancelling machines for use in omnibuses)	13%
	84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance (excluding parts thereof)	26,5%
	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	20%
	85.03 Primary cells and primary batteries (excluding parts thereof)	13%
	85.04 Electric accumulators (6 or 12 V), of a kind commonly used in motor vehicles or with radios and rechargeable accumulators of a kind commonly used with cameras, clocks, shavers, lightmeters and the like (excluding parts of such accumulators)	13%
	85.06 Electro-mechanical domestic appliances, with self-contained electric motor (excluding parts thereof)	6,5%
	85.07 Shavers and hair clippers, of a kind commonly used by barbers, with self-contained electric motor (excluding parts thereof)	20%
	85.12 (1) Electric domestic stoves, ranges, cookers, ovens and hot-plates (excluding parts of such articles)	6,5%
	(2) Electric instantaneous or storage water heaters and immersion heaters (excluding heaters of a kind designed for industrial use); electric space heating apparatus; electric smoothing irons; electro-thermic domestic appliances (excluding, in each case, parts of such articles)	6,5%
	(3) Electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters)	20%
	85.13 Electrical line telephone apparatus, including earphones and headphones (excluding parts not being assembled in units)	13%
	85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)	26,5%
	85.15 Domestic television and radio receiving sets, including motor vehicle radio receiving sets, whether or not incorporating gramophones (excluding cabinets and parts of such receiving sets)	26,5%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
146.00	<i>Continued</i>	
	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)	6,5%
147.00	VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT	
	37.02 (1) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes not exceeding R3 475	10%
	(2) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes exceeding R3 475	16,5%
	(3) Motorised caravans and similar vehicles	26,5%
	.05 Self-contained motor vehicle bodies equipped with cooking and sleeping facilities for bolting or otherwise affixing temporarily or permanently to any vehicle and commonly known as camper bodies	26,5%
	.09 Motor cycles, auto-cycles and cycles fitted with auxiliary motors:	
	(1) Of an engine capacity of less than 200 cm <sup>3</sup>	13%
	(2) Other	20%
	.14 (1) Caravan trailers (excluding parts thereof and four-wheeled caravan trailers for use in road construction or maintenance)	26,5%
	(2) Wheeled vehicles (with chassis) of the kinds commonly used in self-service stores (excluding parts thereof)	20%
	.01 Ships and boats (excluding hovercraft, warships, life-boats, scientific research vessels and hydrographical survey vessels and ships and boats of a kind used for gain)	13%
148.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF	
	90.02 Mounted lenses identifiable for use with photographic cameras (excluding lenses identifiable for use only with air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger)	26,5%
	90.04 Sunglasses	26,5%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
148.00	<i>Continued</i>	
	90.05 Refracting telescopes (monocular and binocular), prismatic or not	26,5%
	90.07 (1) Photographic cameras (excluding air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger; camera stands and supports)	26,5%
	(2) Photographic flashlight apparatus (excluding electronic flashlight apparatus)	26,5%
	90.08 Cinematographic cameras (excluding stands and supports therefor) and cinematographic projectors (sound and silent), for use with film not exceeding 8 mm in width	26,5%
	90.09 (1) Image projectors (excluding cinematographic projectors and overhead projectors)	26,5%
	(2) Microfilm readers and printers and combinations thereof	13%
	90.10 (1) Photo-copying apparatus (whether incorporating an optical system or of the contact type), for use with paper not exceeding 36 cm in width (unfolded)	13%
	(2) Projection screens	26,5%
	91.01 Pocket-watches, wrist-watches and other watches, including stop-watches (excluding Braille-watches)	20%
	91.02 Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	20%
	91.04 Other clocks classified within this tariff heading in Part I of this Schedule (excluding tower, astronomical and observatory clocks)	20%
	92.01 Musical instruments and musical instrument strings to (excluding pipe and reed organs):	
	92.09 (1) Coin or counter operated	26,5%
	(2) Pianos and organs	6,5%
	(3) Other	13%
	92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads (excluding industrial tape duplicators)	26,5%
	92.12 Gramophone records and other sound or similar recordings (excluding gramophone records for teaching languages and seismic recordings); prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording (excluding magnetic disc packs for automatic data processing machines)	26,5%
	149.00 ARMS AND AMMUNITION; PARTS THEREOF	
	93.02 Revolvers and pistols, being fire-arms (excluding target shooting pistols of 5,6 mm calibre)	20%
	93.04 Sporting and target shooting guns, rifles and carbines	20%
	93.05 Air, spring and similar pistols, rifles and guns	20%



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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	<b>150.00 MISCELLANEOUS MANUFACTURED ARTICLES</b>	
	34.00 (1) Household furniture, including garden furniture (excluding walking trainers for infants)	6,5%
	(2) Bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishings (excluding church hassocks)	6,5%
	(3) Other furniture (excluding medical, dental, surgical or veterinary furniture (for example, operating tables, dentists' chairs), motor vehicle furniture, furniture identifiable for school, hospital, church or laboratory use and parts of furniture including upholstery parts of motor vehicle furniture)	13%
	95.01 Articles of tortoise-shell	20%
	95.02 Articles of mother of pearl	20%
	95.03 Articles of ivory	20%
	95.04 Articles of bone (excluding whalebone)	20%
	95.05 Articles of horn, coral (natural or agglomerated) or of other animal carving material	20%
	95.06 Articles of vegetable carving material	20%
	95.07 Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	20%
	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	20%
	96.05 Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	26,5%
	97.00 Toys, games and sports requisites:	
	(1) Machines for games of skill or chance, including parts thereof, coin or counter operated	26,5%
	(2) Other (excluding parts thereof)	13%
	98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils), propelling pencils and sliding pencils; parts and fittings therefor	6,5%
	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	20%
	98.08 Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	20%
	98.10 Mechanical and similar lighters, including chemical and electrical lighters (excluding parts thereof and flints and wicks)	26,5%
	98.11 Smoking pipes and cigar and cigarette-holders (excluding parts thereof)	26,5%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
150.00	<i>Continued</i>	
	98.12 Combs, hair-slides and the like (excluding toilet metal combs of a length not exceeding 75 mm)	20%
	98.14 Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	26,5%
	98.15 Vacuum flasks and other vacuum vessels, complete with cases (excluding parts thereof)	20%
	98.16 Tailors' dummies and other lay figures, automata and other animated displays of a kind used for shop window dressing	20%"
152.00	By the substitution for sales duty item 152.00 of the following:	
	"152.00 GOODS NOT CLASSIFIED ACCORDING TO PART I OF THIS SCHEDULE	
	(I) Motor vehicle parts, accessories and preparations (excluding—	26,5%
	a) original equipment,	
	b) such parts, accessories and preparations elsewhere specified or included in this Part,	
	c) oil coolers and wheels identifiable for use principally with motor vehicles other than motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles and motor cycles, auto-cycles and cycles fitted with auxiliary motors, and	
	(d) parts of the articles specified in this item), the following:	
	32.12, Preparations put up for sale by retail in 34.02, packages not exceeding a net mass of 1 kg, 34.03, for use in the repair or maintenance of 34.05 motor vehicles (for example, polishes, and radiator cleaners, flushing compounds, 38.19 door hinge lubricants)	
	62.02 Seat covers and window curtains or blinds	
	70.09 Mirrors	
	73.29 Static chains	
	84.11 Compressors for air-conditioners	
	84.59 Mechanical horns	
	85.02 Electro-magnetic clutches for air-conditioners	
	85.08 Sports coils; transistorised ignition systems; patent sparking plugs	
	85.09 Electric accessory lighting equipment (for example, foglamps, spotlamps, reversing lamps and the like) (excluding such equipment identifiable for use principally with tractors other than road tractors); electric horns and sirens; electric demisters and defrosters	
	85.15 Aerials for motor vehicle radios	
	85.19 Radio noise suppressors	

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
152.00—	<p><i>Continued</i></p> <p>87.06 Consoles of any material; dashboards; dashboard conversion kits; cabin coolers; non-electric heaters, defrosters and demisters; sun visors; window curtains; window blinds; parcel trays and luggage racks; headrests or head supports; steering wheels; steering wheel covers; gear levers; gear lever knobs; gear lever extensions; floor gear change conversion kits; oil coolers of the accessory type; free flow exhaust systems; exhaust extractors; exhaust pipe extensions; draught deflectors; fender flaps; splash guards; stone guards; static straps; lockable fuel tank caps; spring stabilisers and assisters; wheels; wheel covers; wheel trimmings; hub caps</p> <p>90.00 Motor vehicle panel instruments (for example, altimeters, tachometers (excluding tachographs), oil gauges, ammeters)</p> <p>90.13 Rear-view mirrors and retrovisors</p> <p>91.03 Panel clocks</p> <p>(II) Illuminated signs of any nature (excluding traffic signs)</p>	20%''

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## Schedule No. 2

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

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
203.00 and 203.01	By the deletion of items 203.00 and 203.01.		
206.02	By the substitution for tariff headings Nos. 29.13 and 29.14 of the following: "29.14 Sodium acetate	401	U.K. W. Germ."
207.01	By the substitution for paragraphs (3) (d), (c), (f) and (g) of tariff heading No. 39.02 of the following: "(d) Strip, transparent and pressure-sensitive  (e) Coatings on a paper base (f) Strip, coloured and pressure-sensitive  By the substitution for paragraph (6) of tariff heading No. 39.02 of the following: "(6) Tubes classified under subheading No. 39.02.90.45 of Schedule No. 1	401   401	Denmark Japan U.K. U.S.A. E. Germ. Japan"  Austria Italy U.K. W. Germ."
210.02	By the deletion of tariff heading No. 48.09.		
211.11	By the deletion of paragraph (3) of tariff heading No. 60.05.		
211.13	By the deletion of item 211.13:		
213.02	By the substitution for tariff headings Nos. 69.07 and 69.08 of the following: "69.07 Unglazed tiles, setts, flaes and the like. of ceramic, the following: (1) Mosaics (2) Wall tiles (excluding mosaics)  69.08 Glazed tiles, setts, flags and the like, of ceramic, the following: (1) Mosaics (2) Wall tiles (excluding mosaics)	401  401	Italy Czech. E. Germ. W. Germ.  Italy Czech. E. Germ. W. Germ."
215.10	By the deletion of tariff heading No. 82.07.		



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I Item	II Tariff Heading and Description	III Extent of Rebate
306.02	By the substitution for tariff heading No. 39.07 of the following: "39.07 (1) Plastic caps for collapsible containers of aluminium, for packing toothpaste, shaving cream and toilet preparations (2) Bags of ethylene polymers or copolymers, of a high density and modified with rubber, for packing of sterile intravenous solutions	Full duty  Full duty less 20%"
306.04	By the deletion of tariff heading No. 29.24.	
306.06	By the deletion of tariff heading No. 27.13.	
306.09	By the deletion of tariff heading No. 29.16.	
306.10	By the insertion after paragraph (3) of tariff heading No. 29.14 of the following: "(4) Acrylic acid, for the manufacture of flocculants By the substitution for tariff heading No. 29.25 of the following: "29.25 (1) Amide-function compounds, for the manufacture of corrosion inhibitors, defoaming agents, paper pulping aids and pitch dispersing agents (2) Acrylamide, for the manufacture of flocculants	Full duty"  Full duty  Full duty"
306.12	By the deletion of tariff heading No. 29.03.	
306.13	By the insertion before tariff heading No. 29.23 of the following: "28.08 Sulphuric acid, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty"
307.01	By the substitution for tariff heading No. 29.04 of the following: "29.04 (1) Propylene glycol (propanediol); di- or tripropylene glycol; trimethylolpropane; isopropyl alcohol (2) Butyl alcohols, for the manufacture of synthetic resins By the substitution for tariff heading No. 29.06 of the following: "29.06 Cresol; phenol; xylene; cresylic acid; parateritary octyl phenol; 4-tertiary butylphenol; resorcinol By the deletion of tariff heading No. 29.09. By the substitution for tariff heading No. 38.19 of the following: "38.19 (1) Prepared anti-oxidants; dimerised fatty acids and residual products thereof (2) Mixtures of linear heptyl, nonyl and undecyl phthalates, in such quantities and at such times as the Secretary for Industries may allow by specific permit, for the manufacture of film or sheet of vinyl chloride polymers By the insertion after tariff heading No. 48.07 of the following: "68.13 Asbestos sheets, for the manufacture of floor coverings of vinyl chloride polymers or copolymers	Full duty  Full duty less 10%"  Full duty"  Full duty  Full duty less 20%"  Full duty"
307.02	By the deletion of tariff heading No. 15.08.	
307.04	By the substitution for tariff heading No. 39.00 of the following: "39.00 Tubing, valves and adaptors, of artificial plastic material, for the manufacture of inflatable articles	Full duty

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I Item	II Tariff Heading and Description	III Extent of Rebate
307.04	<p><i>Continued</i></p> <p>39.01 Artificial plastic film, sheet or strip (excluding polyurethane foam)</p> <p>By the substitution for paragraphs (1) (i) and (ii) of tariff heading No. 39.02 of the following:</p> <p>“(i) Sheets, of a thickness exceeding 0,5 mm, unplasticised, rigid</p> <p>(ii) Laminated, for the manufacture of inflatable articles</p> <p>By the insertion after paragraph (1) (vii) of tariff heading No. 39.02 of the following:</p> <p>“(viii) Foam plastic, of a thickness not exceeding 2 mm or of a thickness exceeding 8 mm</p> <p>By the substitution of paragraph (4) of tariff heading No. 39.02 of the following:</p> <p>“(4) Artificial plastic film, sheet or strip (excluding polymers and copolymers of ethylene, styrene or vinyl chloride, acrylo-methacrylic copolymers, acrylonitrile-butadienestyrene, poly-acrylic and polymethacrylic derivatives)</p>	<p>Full duty”</p> <p>Full duty</p> <p>Full duty”</p> <p>Full duty”</p> <p>Full duty”</p>
307.05	<p>By the substitution for tariff heading No. 39.00 of the following:</p> <p>“39.00 Metallised artificial plastic tape or strip, for the manufacture of profile shapes</p>	<p>Full duty”</p>
307.08	<p>By the insertion after tariff heading No. 40.01 of the following:</p> <p>“40.08 Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabric, for the manufacture of diving suits, surfing suits, water skiing tunics and the like</p>	<p>Full duty”</p>
308.02	<p>By the deletion of tariff heading No. 39.02.</p> <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), for use as linings</p> <p>(2) Woven fabrics of polyamide fibres (continuous), for the manufacture of rucksacks, toilet-bags and clothing protection bags</p> <p>By the substitution for paragraph (4) of tariff heading No. 83.09 of the following:</p> <p>“(4) Frames with clasps, of base metal, for the manufacture of handbags and the like</p>	<p>Not exceeding the M.F.N. duty</p> <p>Full duty”</p> <p>Full duty”</p>
309.01	<p>By the insertion after tariff heading No. 44.17 of the following:</p> <p>“44.28 Shanks of wood, not finished, for the manufacture of clothes pegs</p>	<p>Full duty”</p>
310.07	<p>By the substitution for tariff heading No. 39.00 of the following:</p> <p>“39.00 Artificial plastic material, of any width, pressure-sensitive</p> <p>By the deletion of tariff heading No. 51.04.</p> <p>By the insertion after tariff heading No. 55.09 of the following:</p> <p>“59.08 Woven fabrics of man-made fibres (continuous), coated with fusible polyvinyl chloride adhesive, for the manufacture of printed labels</p>	<p>Full duty less 10%”</p> <p>Full duty”</p>
310.08	<p>By the deletion of tariff headings Nos. 37.01 and 37.02.</p>	

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I Item	II Tariff Heading and Description	III Extent of Rebate
311.01	By the substitution for tariff heading No. 63.02 of the following: "63.02 Rags, new or used, for the recovery of fibres"	Full duty"
311.03	By the deletion of tariff heading No. 55.05.	
	By the substitution for tariff heading No. 56.05 of the following: "56.05 Yarn of man-made fibres (discontinuous or waste):	
	(1) Of synthetic fibres (excluding yarn of polyester fibres), for weaving fabrics suitable for use as interlinings	Full duty
	(2) Of synthetic fibres (excluding yarn of polyester fibres), for weaving industrial filter cloth	Full duty
	(3) Of cellulosic fibres and animal hair mixed together, for weaving fabrics suitable for use as interlinings	Full duty
	(4) Slub yarn with a linear density of 60 tex or finer	Full duty
	(5) Yarn containing polyester fibres or cotton, for the weaving of fabrics (excluding fabrics suitable for use as interlinings and industrial filter cloth)	Full duty less the greater of 25% or 66c per kg
	(6) Yarn not containing polyester fibres or cotton, for the weaving of fabrics (excluding fabrics suitable for use as interlinings and industrial filter cloth)	Full duty less 25%"
311.06	By the insertion after tariff heading No. 49.08 of the following:	
	"51.04 Woven unprinted fabrics of polyester fibres (continuous), containing more than 10 per cent stretch or bulked yarns (continuous), in such quantities and at such times as the Secretary for Industries may allow by specific permit, for the manufacture of printed fabrics	Full duty"
	By the substitution in the heading of tariff heading No. 55.09 for the expression "Minister" of the expression "Secretary for Industries".	
	By the substitution in the heading of tariff heading No. 56.07 for the expression "Minister" of the expression "Secretary for Industries".	
311.07	By the substitution for tariff heading No. 56.05 of the following:	
	"56.05 Yarn of man-made fibres (discontinuous or waste):	
	(1) Containing polyester fibres or cotton	Full duty less the greater of 25% or 66c per kg
	(2) Not containing polyester fibres or cotton	Full duty less 25%"
311.08	By the insertion after tariff heading No. 51.01 of the following:	
	"56.05 Yarn of man-made fibres (discontinuous or waste):	
	(1) Containing polyester fibres or cotton	Full duty less the greater of 25% or 66c per kg
	(2) Not containing polyester fibres or cotton	Full duty less 25%"
311.09	By the substitution for tariff heading No. 56.05 of the following:	
	"56.05 Yarn of man-made fibres (discontinuous or waste):	
	(1) Containing polyester fibres or cotton	Full duty less the greater of 25% or 66c per kg
	(2) Not containing polyester fibres or cotton	Full duty less 25%"



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I Item	II Tariff Heading and Description	III Extent of Rebate
311.10	By the substitution for tariff heading No. 56.05 of the following: "56.05 Yarn of man-made fibres (discontinuous or waste): (1) Prepared sewing yarn (2) Yarn of synthetic fibres, for the manufacture of knitted carpets and mats (3) Other yarn containing polyester fibres or cotton (4) Other yarn not containing polyester fibres or cotton	Full duty less 5% Full duty less 5% Full duty less the greater of 25% or 66c per kg Full duty less 25%"
311.11	By the insertion after tariff heading No. 54.05 of the following: "56.05 Yarn of man-made fibres (discontinuous or waste): (1) Containing polyester fibres or cotton (2) Not containing polyester fibres or cotton	Full duty less the greater of 25% or 66c per kg Full duty less 25%"
311.13	By the deletion of tariff heading No. 55.09.	
311.14	By the insertion before tariff heading No. 53.11 of the following: "51.04 Woven fabrics of polyamide fibres (continuous), for the manufacture of shower curtains By the substitution for tariff heading No. 54.05 of the following: "54.05 Tubular woven fabrics of flax, cut on the bias, for the manufacture of collar support material of combined felt and flax fabric 59.08 Tubular woven fabrics of flax, impregnated, coated, covered or laminated with polyamide material, cut on the bias, for the manufacture of collar support material of combined felt and flax fabric	Full duty" Full duty Full duty"
311.16	By the substitution for the heading of item 311.16 of the following: "Industry: Shawls, Scarves, Mufflers, Stoles, Printed Khangas, Printed Kadungas and the like" By the insertion after tariff heading No. 51.04 of the following: "55.09 Woven unprinted fabrics of cotton, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty less 20%"
311.19	By the substitution for tariff heading No. 56.07.75 of the following: "56.07.75 Woven unprinted fabrics of synthetic fibres (discontinuous), of a mass per m <sup>2</sup> of 142 g or more and of a value for duty purposes per m <sup>2</sup> exceeding 62c, for the manufacture of boys' shorts, of the kinds, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty"
311.20	By the substitution for tariff heading No. 51.04.50 of the following: "51.04.55 (1) Woven printed fabrics of man-made fibres (continuous), containing single or plied yarn of a linear density (in the unplied form) of 200 dtex or finer and with a construction of 55 threads or more per cm <sup>2</sup> , of a value for duty purposes per m <sup>2</sup> exceeding 90c and of a mass per m <sup>2</sup> of less than 170 g	Full duty less 20%

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I Item	II Tariff Heading and Description	III Extent of Rebate
311.20—	<i>Continued</i>	
	(2) Woven printed fabrics of man-made fibres (continuous), of a value for duty purposes per m <sup>2</sup> exceeding 41c and of a mass per m <sup>2</sup> of 170 g or more but less than 345 g (excluding fabrics used in the manufacture of swimwear)	Full duty less 20%”
	By the substitution for tariff heading No. 55.09.50 of the following:	
	“55.09.55 Woven printed fabrics of cotton, of a f.o.b. price per m <sup>2</sup> exceeding 41c and of a mass per m <sup>2</sup> of 170 g or more but less than 345 g (excluding fabrics used in the manufacture of swimwear)	Full duty less 20%”
	By the substitution for tariff headings Nos. 56.07.36, 56.07.37 and 56.07.50 of the following:	
	“56.07.55 Woven printed fabrics of man-made fibres (discontinuous), of a value for duty purposes per m <sup>2</sup> exceeding 41c and of a mass per m <sup>2</sup> of 170 g or more but less than 345 g (excluding fabrics used in the manufacture of swimwear)	Full duty less 20%”
	By the substitution for tariff heading No. 56.07.60 of the following:	
	“56.07.60 Woven unprinted fabrics of man-made fibres (discontinuous), containing combed wool or other combed animal hair, of a mass per m <sup>2</sup> of 142 g or more:	
	(1) Of synthetic fibres, not plain in colour and not woven from single or plied yarns of different colours giving the fabric a melange or speckled appearance, of a value for duty purposes per m <sup>2</sup> exceeding 78c and of a mass per m <sup>2</sup> exceeding 152 g, for use as outercloth for garments (excluding raincoats and blouses)	Full duty
	(2) Containing more than 50 per cent synthetic fibres, raised on one or on both sides, of a value for duty purposes per m <sup>2</sup> exceeding 33c, and unraised fabrics of synthetic fibres of a value for duty purposes per m <sup>2</sup> not exceeding 51c (excluding fabrics used in the manufacture of dresses, nurses’ uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(3) Of synthetic fibres, of a value for duty purposes per m <sup>2</sup> exceeding 51c, for garments (excluding blouses)	Full duty
	(4) Of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair of a value for duty purposes per m <sup>2</sup> not exceeding 51c, for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses’ uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair, for garments (excluding blouses)	Full duty
	(5) Of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair, of a value for duty purposes per m <sup>2</sup> exceeding 51c, for use as outercloth for garments (excluding blouses)	Full duty”
	By the substitution for tariff headings Nos. 56.07.75 and 56.07.90 of the following:	
	“56.07.75 Other fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30 per cent or more synthetic fibres, of a mass per m <sup>2</sup> of 142 g or more:	

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I Item	II Tariff Heading and Description	III Extent of Rebate
311.20—	<i>Continued</i>	
	(1) Not plain in colour and not woven from single or plied yarns of different colours giving the fabric a melange or speckled appearance, of a value for duty purposes per m <sup>2</sup> exceeding 78c and of a mass per m <sup>2</sup> exceeding 152 g (excluding fabrics of cellulosic fibres), for use as outercloth for garments (excluding raincoats and blouses)	Full duty
	(2) Containing more than 50 per cent synthetic fibres, raised on one or on both sides, of a value for duty purposes per m <sup>2</sup> exceeding 35c, and unraised fabrics of synthetic fibres of a value for duty purposes per m <sup>2</sup> not exceeding 51c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(3) Of cellulosic fibres containing 30 per cent or more synthetic fibres, of a value for duty purposes per m <sup>2</sup> not exceeding 51c, for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, of cellulosic fibres containing 30 per cent or more synthetic fibres, for garments (excluding blouses)	Full duty
	(4) Of cellulosic fibres containing 30 per cent or more synthetic fibres, of a value for duty purposes per m <sup>2</sup> exceeding 51c, for use as outercloth for garments (excluding blouses)	Full duty
	(5) Woven unprinted fabrics of synthetic fibres, containing 15 per cent or more wool (excluding combed wool), of a value for duty purposes per m <sup>2</sup> not exceeding 48c and of a mass per m <sup>2</sup> of 225 g or more	Full duty
	(6) Other, of synthetic fibres, of a value for duty purposes per m <sup>2</sup> exceeding 51c, for garments (excluding blouses)	Full duty
	56.07.90 Woven unprinted fabrics of synthetic fibres (discontinuous), raised on one or on both sides, of a value for duty purposes per m <sup>2</sup> exceeding 33c, or not raised, for use as outercloth:	
	(1) Of a value for duty purposes per m <sup>2</sup> not exceeding 51c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(2) Of a value for duty purposes per m <sup>2</sup> exceeding 51c, for garments (excluding blouses)	Full duty"
311.21	By the substitution for tariff headings Nos. 51.04.50, 55.09.50 and 55.09.55 of the following:	
	"51.04.55 Woven printed fabrics of man-made fibres (continuous), containing single or plied yarn of a linear density (in the unplied form) of 200 dtex or finer and with a construction of 55 threads or more per cm <sup>2</sup> , of a value for duty purposes per m <sup>2</sup> exceeding 41c and of a mass per m <sup>2</sup> of less than 170 g, for the manufacture of under garments (excluding pyjama suits and shirts, including collars)	Full duty
	55.09.55 Woven printed fabrics of cotton, containing single or plied yarn of a linear density (in the unplied form) of 20 tex or finer and with a construction of 55 threads or more per cm <sup>2</sup> , of a value for duty purposes per m <sup>2</sup> exceeding 41c and of a mass per m <sup>2</sup> of less than 170 g, for the manufacture of under garments (excluding pyjama suits and shirts, including collars)	Full duty"

## CUSTOMS AND EXCISE AMENDMENT ACT, 1976

Act No. 105, 1976

I Item	II Tariff Heading and Description	III Extent of Rebate
311.21	<p><i>Continued</i></p> <p>By the substitution for tariff headings Nos. 56.07.50 and 56.07.55 of the following:</p> <p>"56.07.55 Woven printed fabrics of man-made fibres (discontinuous), containing single or plied yarn of a linear density (in the unplied form) of 20 tex or finer and with a construction of 55 threads or more per cm<sup>2</sup>, of a value for duty purposes per m<sup>2</sup> exceeding 41c and of a mass per m<sup>2</sup> of less than 170 g, for the manufacture of under garments (excluding pyjama suits and shirts, including collars)</p>	Full duty"
311.24	<p>By the insertion after tariff heading No. 56.03 of the following:</p> <p>"56.05 Yarn of man-made fibres (discontinuous or waste):</p> <p>(1) Containing polyester fibres or cotton</p> <p>(2) Not containing polyester fibres or cotton</p>	<p>Full duty less the greater of 25% or 66c per kg</p> <p>Full duty less 25%"</p>
311.25	<p>By the deletion of tariff heading No. 55.09.</p> <p>By the insertion after tariff heading No. 58.10 of the following:</p> <p>"59.03 Bonded fibre fabrics of polyester fibres, not laminated, for the manufacture of foundation garments</p>	Full duty"
311.27	<p>By the substitution for item 311.27 of the following:</p> <p>"311.27 Industry: Tarpaulins, Sails, Awnings, Sunblinds, Tents and Camping Goods</p> <p>51.04 (1) Woven fabrics of polyamide fibres (continuous), for the manufacture of tents</p> <p>(2) Woven fabrics of man-made fibres (continuous), for the manufacture of sails for sailing vessels</p> <p>54.03 Yarn of flax</p> <p>55.05 Cotton yarn</p> <p>56.05 Yarn of man-made fibres (discontinuous)</p> <p>57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1</p> <p>58.05 Narrow woven fabrics of man-made fibres (continuous), for the manufacture of sails for sailing vessels</p> <p>83.02 D-rings</p> <p>83.09 Brass eyelets, hooks and eyes</p>	<p>Full duty less 20%</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>
311.31	<p>By the insertion after tariff heading No. 54.03 of the following:</p> <p>"56.05 Yarn of man-made fibres (discontinuous or waste):</p> <p>(1) Containing polyester fibres or cotton</p> <p>(2) Not containing polyester fibres or cotton</p>	<p>Full duty less the greater of 25% or 66c per kg</p> <p>Full duty less 25%"</p>

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I Item	II Tariff Heading and Description	III Extent of Rebate
312.01	<p>By the substitution for tariff heading No. 39.00 of the following:</p> <p>"39.00 Artificial plastic material (excluding vinyl chloride polymers or copolymers), for use as upper material, as stiffening material, for covering heels, for the manufacture of toe cap stiffeners or for the manufacture of top-pieces for heels; adhesives of synthetic resin or artificial plastic material</p> <p>By the substitution for tariff heading No. 59.03 of the following:</p> <p>"59.03 Bonded fibre fabrics and similar bonded yarn fabrics:</p> <p>(1) Coated or covered with artificial plastic material (excluding vinyl chloride polymers or copolymers), for use as upper material</p> <p>(2) Impregnated or coated with artificial plastic material, for the manufacture of stiffeners, including toe-puffs</p> <p>(3) Not impregnated, coated or covered with artificial plastic material</p> <p>By the substitution for paragraph (2) of tariff heading No. 59.08 of the following:</p> <p>"(2) Coated or covered with artificial plastic material (excluding vinyl chloride polymers or copolymers), for use as upper material, for covering heels or platforms or for the manufacture of uppers or inner soles</p>	<p>Full duty"</p> <p>Full duty</p> <p>Full duty"</p> <p>Full duty"</p> <p>Full duty"</p>
312.02	<p>By the substitution for tariff heading No. 50.09 of the following:</p> <p>"50.09 Woven fabrics of silk or of waste silk</p>	<p>Not exceeding the M.F.N. duty"</p>
313.07	<p>By the substitution for paragraph (2) of tariff heading No. 70.13 of the following:</p> <p>"(2) Glassware, footed and stemmed, for frosting, sand blasting, colouring, badging or decorating</p>	<p>Full duty"</p>
315.01	<p>By the substitution for paragraph (1) of tariff heading No. 26.01 of the following:</p> <p>"(1) Chrome ores and concentrates, for the manufacture of ferro-chromium and ferro-silico-chromium</p> <p>By the deletion of paragraph (4) of tariff heading No. 26.01.</p>	<p>Full duty"</p>
315.05	<p>By the insertion after tariff heading No. 73.14 of the following:</p> <p>"73.32 Coach screws (lag screws), ungalvanised, of iron or steel, for galvanising</p>	<p>Full duty"</p>
316.04	<p>By the substitution for tariff heading No. 73.15 of the following:</p> <p>"73.15 Silicon steel sheets and strip, varnished, lacquered or otherwise coated or insulated</p>	<p>Full duty"</p>
316.07	<p>By the substitution for the heading to the item of the following:</p> <p>"Industry: Vehicle Lighting and Signalling Equipment and Electric Windscreen Wipers"</p> <p>By the substitution for tariff heading No. 85.09 of the following:</p> <p>"85.09 (1) Diaphragms, for the manufacture of horns (excluding motorcycle horns)</p> <p>(2) Commutators and brush holders, for the manufacture of windscreen wiper motors</p>	<p>Full duty</p> <p>Full duty"</p>



## CUSTOMS AND EXCISE AMENDMENT ACT, 1976

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I Item	II Tariff Heading and Description	III Extent of Rebate
317.10—	<i>Continued</i>	
	(2) Chassis, for the manufacture of crane trucks	Full duty
	(3) Front-wheel drive axle assemblies, with or without compound gear-box differential units, wheel axles and studded wheel hubs, for the manufacture of light dumpers	Full duty
	(4) Rear-steering axle assemblies, incorporating stub axles and steering knuckles, with or without studded wheel hubs, for the manufacture of light dumpers	Full duty
	(5) Clutch assemblies, with or without flanged and splined transmission shafts and flexible couplings, for the manufacture of light dumpers	Full duty
	(6) Steering assemblies incorporating a steering box, with or without steering shaft, steering shaft housing and track rods, for the manufacture of light dumpers	Full duty
	(7) Gear-boxes, for the manufacture of light dumpers	Full duty
	90.27 Hour meters, for the manufacture of fork-lift trucks and crane trucks	Full duty"
318.01	By the substitution for tariff heading No. 39.02 of the following:	
	"39.02 (1) Vinyl chloride polymers or copolymers, in sheets or film, of a thickness exceeding 0,25 mm but not exceeding 0,75 mm, glass clear, for the manufacture of drip flow and blood transfusion apparatus	Full duty
	(2) Tubes, of artificial plastic material, with printed numbers, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment	Full duty less 20%
	39.07 Moulded articles of artificial plastic material, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment	Full duty less 20%"
320.02	By the substitution for tariff heading No. 51.04 of the following:	
	"51.04 Woven fabrics of man-made fibres (continuous) (excluding fabrics for the manufacture of mattresses and mattress supports)	Full duty"
320.05	By the substitution for tariff heading No. 39.02 of the following:	
	"39.02 Vinyl chloride compounds, for the manufacture of dolls or slush moulded toys	Full duty"
320.06	By the substitution for tariff heading No. 39.00 of the following:	
	"39.00 (1) Artificial plastic material, in sheets	Full duty
	(2) Artificial plastic material, in rods	Full duty
	39.07 Discs of artificial plastic material, unworked:	
	(1) Of polyester material	Full duty less 20%
	(2) Of other material	Full duty"
320.09	By the insertion after tariff heading No. 39.07 of the following:	
	"51.04 Woven fabrics of polyamide fibres (continuous), for the manufacture of data processing machine ribbon	Full duty"
321.01	By the deletion of tariff heading No. 29.15.	

## CUSTOMS AND EXCISE AMENDMENT ACT, 1976

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## Schedule No. 4

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

I Item	II Tariff Heading and Description	III Extent of Rebate
405.04	By the substitution for the heading of the item of the following: "Goods for the welfare of the blind and the deaf:" By the insertion after paragraph (II) of the following: "(III) Articles specially designed for the use of the deaf, subject to production of a certificate to that effect from the South African National Council for the Deaf	Full duty"
405.05	By the deletion of tariff heading No. 49.00.	
405.06	By the deletion of tariff heading No. 49.01.	
405.20	By the deletion of tariff heading No. 49.01.	
406.03 and 406.04	By the deletion of items 406.03 and 406.04.	
406.07	By the substitution for item 406.07 of the following: "406.07 Goods (excluding food or drink or tobacco in any form) imported by persons other than those referred to in item 406.02 or 406.05 on their first entry on appointment by their Governments as office assistants to, or engagement as household personnel by the persons mentioned in the said items and intended for their own use, provided the said goods are imported within 6 months of the date of arrival of the said persons and provided the said persons are citizens of the country to whose mission they are attached and are not normally resident in the Republic	Full duty"
407.00	By the substitution for Note (1) of the following: "(1) The rebate of duty specified in items 407.01 and 407.02 shall not apply to golf clubs, television receiving sets, watches or articles of apparel of fur skin, purchased abroad or at a duty-free shop in the Republic and imported by residents of the Republic returning after an absence of less than six months."	
410.04	By the substitution for paragraph (4) of tariff heading No. 27.10 (relating to kerosene) of the following: "(4) Power, illuminating or heating kerosene, for use in road transport for public passenger bus transport services  (5) Power, illuminating or heating kerosene, for use in agriculture or forestry, including road transport for such purposes (excluding power kerosene for use in spark ignition piston engines in tractors used for agricultural (including forestry) purposes or in stationary spark ignition piston engines)  (6) Power, illuminating or heating kerosene, for purposes other than road transport	Full duty less 365c per 1 000 litres  Full duty less 365c per 1 000 litres  Full duty less 1 365c per 1 000 litres"
	By the substitution for paragraph (2) of tariff heading No. 27.10 (relating to distillate fuels and residual fuel oils) of the following: "(2) For use in road transport for public passenger bus transport services	Full duty less 365c per 1 000 litres



## CUSTOMS AND EXCISE AMENDMENT ACT, 1976

Act No. 105, 1976

I Item	II Tariff Heading and Description	III Extent of Rebate
410.04	<i>Continued</i> (3) For use in agriculture or forestry, including road transport for such purposes (4) For purposes other than road transport	Full duty less 365c per 1 000 litres  Full duty less 1 365c per 1 000 litres"
410.05	By the insertion after tariff heading No. 22.00 of the following: "22.09 Wine spirit which has been matured for a period of 3 years or more, in such quantities and at such times and subject to such conditions as the Secretary for Agricultural Economics and Marketing may allow by specific permit, for use in the blending of brandy in terms of section 9 (1) (b) of the Wine and Spirit Control Act, 1970 (Act No. 47 of 1970)	Full duty less 45 882c per 100 litres of absolute alcohol"
411.00	By the insertion after tariff heading No. 29.14 of the following: "40.11 Pneumatic tyres (with construction ratings of 6, 8 or 10 ply), with diagonal tread gripping lugs spaced at pronounced intervals, designed for use on agricultural tractors  By the insertion after tariff heading No. 89.01 of the following: "89.02 Vessels specially designed for towing (tugs) or pushing other vessels, subject to such conditions as the Minister of Economic Affairs may, on the recommendation of the Board of Trade and Industries, specify by specific permit	Not exceeding 2 635c per 100 kg"  Full duty"
412.13	By the substitution for item 412.13 of the following: "412.13 Colostomy, ileostomy, ureterostomy and ileal bladder appliances, and parts thereof; disposable colostomy or ileostomy drainage bags; specially prepared skin adhesives for use with the aforesaid articles	"Full duty"
412.16 and 412.17	By the insertion after item 412.15 of the following: "412.16 Goods of any description imported by refugees from African Territories and which are sold by the Department, subject to such conditions as the Secretary may impose  412.17 Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Secretary has been obtained	Full duty  Full duty less 20%"
460.06	By the deletion of tariff heading No. 28.31.  By the insertion after tariff heading No. 29.31 of the following: "29.35 Atrazine, in such quantities and at such times as the Secretary for Industries may allow by specific permit  38.11 Weed-killers with atrazine as active ingredient, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty less 10%  Full duty"
460.07	By the deletion of tariff heading No. 39.00.  By the substitution for paragraphs (2) and (3) of tariff heading No. 39.02 of the following: "(2) Polymerisation and copolymerisation products (excluding vinyl chloride polymers or copolymers), in plates, sheets, strip, film and foil, not pressure-sensitive, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty"

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I Item	II Tariff Heading and Description	III Extent of Rebate
460.11	By the deletion of tariff headings Nos. 51.01, 51.02 and 51.04. By the deletion of tariff headings Nos. 59.08 and 60.01.	
460.15	By the substitution for paragraph (3) of tariff heading No. 73.15 of the following: “(3) Hot-rolled bars and rods, of high carbon steel (not in coils), of which any cross-sectional dimension is 5 mm or more but less than 75 mm or of a cross-sectional area not exceeding 3 870 mm <sup>2</sup> , in such quantities and at such times as the Secretary for Industries may allow by specific permit (4) Wire rod, being a hot-coiled product of solid section obtained exclusively by hot-rolling, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty  Full duty”

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## Schedule No. 5

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

I Item	II Tariff Heading and Description	III Extent of Drawback
510.02	By the substitution in paragraph (1) of tariff heading No. 48.01 for the expression "Minister" of the expression "Secretary for Industries".	
511.13	By the substitution for item 511.13 of the following:	
	"511.13 Twine, cordage, ropes and cables, plaited or not	
	39.02 (1) Ethylene and propylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables	Full duty
	(2) Strip of propylene polymers, used in the manufacture of twine, cordage, ropes and cables	Full duty
	51.01 Yarn of synthetic fibres (continuous), not put up for retail sale, used in the manufacture of twine, cordage, ropes and cables	Full duty
	57.04 Sisal fibres, used in the manufacture of twine, cordage, ropes and cables	Full duty"

I Item	II Tariff Heading and Description	III Extent of Refund
533.00	By the substitution for tariff heading No. 27.10 of the following:	
	"27.10 (1) Aviation spirit and aviation kerosene, used for scheduled flights by air service operators licensed by the Secretary for Transport	Full duty
	(2) Kerosene, distillate fuels and residual fuel oils, used in road transport for public passenger bus transport services	Full duty less 365c per 1 000 litres
	(3) Kerosene (excluding aviation kerosene), distillate fuels and residual fuel oils, used in agriculture or forestry, including road transport for such purposes	Full duty less 365c per 1 000 litres
	(4) Kerosene (excluding aviation kerosene), distillate fuels and residual fuel oils, used for purposes other than road transport	Full duty less 1 365c per 1 000 litres"

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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																																												
609.04.05	<p>By the substitution for paragraphs (2) and (3) of tariff item 104.05 of the following:</p> <p>“(2) Non-alcoholic beverages (undiluted or diluted with water, including carbonated water), containing, by volume, not less than the following percentage of juice of the fruit or vegetables specified hereunder:</p> <table border="0"> <tr><td>Apples . . . . .</td><td>100 per cent</td></tr> <tr><td>Apricots . . . . .</td><td>40 per cent</td></tr> <tr><td>Grenadellas . . . . .</td><td>30 per cent</td></tr> <tr><td>Guavas . . . . .</td><td>30 per cent</td></tr> <tr><td>Oranges . . . . .</td><td>90 per cent</td></tr> <tr><td>Naartjies . . . . .</td><td>90 per cent</td></tr> <tr><td>Pears . . . . .</td><td>40 per cent</td></tr> <tr><td>Peaches . . . . .</td><td>40 per cent</td></tr> <tr><td>Youngberries . . . . .</td><td>40 per cent</td></tr> <tr><td>Other fruit or tomatoes . . . . .</td><td>70 per cent</td></tr> <tr><td>Mixtures of any kind of fruit or tomatoes . . . . .</td><td>70 per cent</td></tr> </table> <p>Provided that such juice is of a kind, quality and degree Brix as determined by the Secretary for Agricultural Economics and Marketing</p> <p>(3) Non-alcoholic beverages (undiluted or diluted with water, including carbonated water), containing, by volume, less than the following percentage of juice of the fruit or vegetables specified hereunder:</p> <table border="0"> <tr><td>Apples . . . . .</td><td>100 per cent</td></tr> <tr><td>Apricots . . . . .</td><td>40 per cent</td></tr> <tr><td>Grenadellas . . . . .</td><td>30 per cent</td></tr> <tr><td>Guavas . . . . .</td><td>30 per cent</td></tr> <tr><td>Oranges . . . . .</td><td>90 per cent</td></tr> <tr><td>Naartjies . . . . .</td><td>90 per cent</td></tr> <tr><td>Pears . . . . .</td><td>40 per cent</td></tr> <tr><td>Peaches . . . . .</td><td>40 per cent</td></tr> <tr><td>Youngberries . . . . .</td><td>40 per cent</td></tr> <tr><td>Other fruit or tomatoes . . . . .</td><td>70 per cent</td></tr> <tr><td>Mixtures of any kind of fruit or tomatoes . . . . .</td><td>70 per cent</td></tr> </table> <p>Provided that such juice is of a kind, quality and degree Brix as determined by the Secretary for Agricultural Economics and Marketing</p>	Apples . . . . .	100 per cent	Apricots . . . . .	40 per cent	Grenadellas . . . . .	30 per cent	Guavas . . . . .	30 per cent	Oranges . . . . .	90 per cent	Naartjies . . . . .	90 per cent	Pears . . . . .	40 per cent	Peaches . . . . .	40 per cent	Youngberries . . . . .	40 per cent	Other fruit or tomatoes . . . . .	70 per cent	Mixtures of any kind of fruit or tomatoes . . . . .	70 per cent	Apples . . . . .	100 per cent	Apricots . . . . .	40 per cent	Grenadellas . . . . .	30 per cent	Guavas . . . . .	30 per cent	Oranges . . . . .	90 per cent	Naartjies . . . . .	90 per cent	Pears . . . . .	40 per cent	Peaches . . . . .	40 per cent	Youngberries . . . . .	40 per cent	Other fruit or tomatoes . . . . .	70 per cent	Mixtures of any kind of fruit or tomatoes . . . . .	70 per cent	<p>Full duty</p> <p>Full duty less 70c per 100 litres”</p>	
Apples . . . . .	100 per cent																																														
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609.04.10	By the deletion of item 609.04.10.																																														
609.04.40	<p>By the substitution for paragraph (1) of tariff item 104.20 of the following:</p> <p>“(1) In the manufacture of gin</p>	Full duty less 60 487c per 100 litres of absolute alcohol”																																													
609.05.10	<p>By the substitution for tariff items 105.05 and 105.10 of the following:</p> <p>“105.05 } Distillate fuels and residual fuel oils: 105.10 }</p> <p>(1) For use in road transport for public passenger bus transport services</p>	Full duty less 183c per 1 000 litres	Full duty less 183c per 1 000 litres																																												

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I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.05.10	<i>Continued</i>		
	(2) For use in agriculture or forestry, including road transport for such purposes	Full duty less 183c per 1 000 litres	Full duty less 183c per 1 000 litres
	(3) For purposes other than road transport	Full duty less 1 183c per 1 000 litres	Full duty less 1 183c per 1 000 litres"
609.05.20	By the substitution for paragraph (4) of tariff items 105.05 and 105.10 of the following:		
	“(4) Power, illuminating or heating kerosene, for use in road transport for public passenger bus transport services	Full duty less 183c per 1 000 litres	
	(5) Power, illuminating or heating kerosene, for use in agriculture or forestry, including road transport for such purposes (excluding power kerosene for use in spark ignition piston engines in tractors used for agricultural (including forestry) purposes or in stationary spark ignition piston engines)	Full duty less 183c per 1 000 litres	
	(6) Power, illuminating or heating kerosene, for purposes other than road transport	Full duty less 1 183c per 1 000 litres"	

## CUSTOMS AND EXCISE AMENDMENT ACT, 1976

Act No. 105, 1976

## Schedule No. 7

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

I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
702.00, 702.01 and 702.02	<p>By the substitution for items 702.00, 702.01 and 702.02 of the following:</p> <p><b>"702.00 SALES DUTY GOODS FOR USE BY HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES</b></p> <p><i>Note:</i> The provisions of Notes 1 to 4 to item 406.00 of Schedule No. 4 shall <i>mutatis mutandis</i> apply to this item.</p> <p><b>702.01 Sales duty goods for the personal or official use of the State President and his family</b></p> <p><b>702.02 Sales duty goods for the personal or official use of diplomatic agents accredited to the Republic and their families and the staff of the said agents and their families, provided they are not South African citizens or permanent residents of the Republic</b></p> <p><b>702.05 Sales duty goods for the personal or official use of career consular representatives, career trade commissioners and career press and information officers, provided they are not South African citizens or permanent residents of the Republic</b></p> <p><b>702.06 Consular stationery and appointments, for the official use of consular officers or trade commissioners other than those referred to under item 702.05</b></p> <p><b>702.07 Sales duty goods imported by persons other than those referred to in item 702.02 or 702.05 on their first entry on appointment by their Governments as office assistants to, or engagement as household personnel by the persons mentioned in the said items and intended for their own use, provided the said goods are imported within 6 months of the date of arrival of the said persons and provided the said persons are citizens of the country to whose mission they are attached and are not normally resident in the Republic</b></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>	
703.06	By the deletion of item 703.06.		
709.07, 709.08 and 709.09	<p>By the insertion after item 709.06 of the following:</p> <p><b>"709.07 Sales duty goods imported by refugees from African Territories and which are sold by the Department, subject to such conditions as the Secretary may impose</b></p> <p><b>709.08 Motor vehicles imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Secretary has been obtained</b></p> <p><b>709.09 147.00/87.02 Motor vehicles manufactured by the conversion of other motor vehicles, provided such vehicles were used for more than 36 months prior to conversion</b></p>	<p>Full duty</p> <p>Full duty</p> <p>Full duty"</p>	