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DEPARTEMENT VAN DIE EERSTE MINISTER

DEPARTMENT OF THE PRIME MINISTER

No. 1345.

16 Julie 1975.

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

No. 71 van 1975: Wysigingswet op Doane en Aksyns, 1975.

No. 1345.

16 July 1975.

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

No. 71 of 1975: Customs and Excise Amendment Act, 1975.

ACT

To amend the Customs and Excise Act, 1964, so as to make special provision in regard to containerized cargoes; to further regulate the removal of air cargoes in bond; to dispense with the entry of certain imported goods in certain circumstances; to further regulate the liability for duty on imported goods; to empower the Secretary for Customs and Excise to allow certain deductions from the dutiable quantity of certain imported petroleum naphtha; to further regulate the granting of refunds of duty or other charges in respect of dutiable goods; to make other provision regarding the registration of certain motor vehicles; to make further provision for the recovery of duty payable; and to amend Schedules Nos. 1 to 8 to the said Act; and to provide for matters connected therewith.

*(Afrikaans text signed by the State President.)
(Assented to 30 June 1975.)*

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

Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969 and section 1 of Act 98 of 1970.

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

- (a) by the insertion after the definition of "agricultural distiller" of the following definitions:
 "container depot" means any container depot contemplated in section 6 (1) (hB);
 'container operator' means any person providing international transportation of containerized goods, and approved by the Secretary for operating containers in the Republic;
 'container terminal' means any container terminal contemplated in section 6 (1) (hA);
- (b) by the insertion after the definition of "department" of the following definition:
 "'depot operator' means the person having charge of any container depot;";
- (c) by the insertion after the definition of "land" of the following definition:
 "'L.C.L. container' means any container containing goods consigned from one or more exporters to more than one importer;"; and
- (d) by the addition of the following subsection, the existing section becoming subsection (1) thereof:
 "(2) In this section, except in the definition of 'package', and in sections 6, 7, 18, 38 and 64A, 'container' means transport equipment—
 (a) having an internal volume of not less than one cubic metre; and
 (b) designed for the transport of goods by any means of carriage, without intermediate reloading, and in this Act 'containerized' has a corresponding meaning."

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Amendment of
section 6 of
Act 91 of 1964.

2. Section 6 of the principal Act is hereby amended—
(a) by the insertion after paragraph (h) of subsection (1) of the following paragraphs:

“(hA) container terminals where containers may be landed for transit, coastwise carriage, delivery to a container depot or, after their contents have been duly entered, delivery to importers, or where containers may be shipped for export;

(hB) places where container depots may be established for the storage, detention, unpacking or examination of containers or the contents of containers, for the delivery to importers of the contents of containers after such contents have been duly entered or for the packing of containers for export;” and

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

“(2) If any places, roads, routes, means of carriage, sheds, entrances, exits or container terminals, as the case may be, have been appointed or prescribed by the Secretary under any paragraph of subsection (1), only such places, roads, routes, means of carriage, sheds, entrances, exits or container terminals so appointed or prescribed may, subject to the provisions of subsection (3), be used or employed for the purposes for which they have been so appointed or prescribed under such paragraph, and if any hours have been prescribed under paragraph (i) of subsection (1) during which any place, road, route, shed, entrance or exit referred to in the said paragraph (i) may be used, such place, road, route, shed, entrance or exit shall be used only during such hours.”

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

3. Section 7 of the principal Act is hereby amended—
(a) by the insertion after paragraph (a) of subsection (2) of the following paragraph:

“(aA) a list of all containers on board consigned to such place, and such list shall specify—

- (i) the container serial numbers and the name of every owner concerned;
(ii) the classes of the containers;
(iii) the destination of each such container;” and

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

“(b) a manifest, in the prescribed form, of all goods consigned to such place, and a separate manifest of such goods packed in each container.”

Amendment of
section 18 of
Act 91 of 1964,
as amended by
section 2 of
Act 95 of 1965
and section 6 of
Act 105 of 1969.

4. Section 18 of the principal Act is hereby amended by the addition to subsection (1) of the following paragraphs:

“(d) a container operator may remove any container in bond to the container depot or inland container terminal to which it was consigned, without furnishing the security provided for in subsection (6), and the manifest in terms of section 7 (2) (b) of the goods packed in such container shall be deemed to be due entry for removal in bond of that container;

- (e) the pilot of an aircraft of the South African Airways may remove in bond any goods landed from an aircraft at a place in the Republic and for which an air cargo

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transfer manifest has been completed, to their place of entry for the Republic, without furnishing the security provided for in subsection (6), and such air cargo transfer manifest shall be deemed to be due entry for removal in bond of such goods."

Amendment of section 38 of Act 91 of 1964, as amended by section 13 of Act 105 of 1969.

5. Section 38 of the principal Act is hereby amended by the addition to paragraph (a) of subsection (1) of the following proviso:

"Provided that, subject to the permission of the Controller—

- (i) containers temporarily imported;
- (ii) human remains;
- (iii) goods which in the opinion of the Secretary are of no commercial value; and
- (iv) goods imported under an international carnet, need not be so entered."

Amendment of section 40 of Act 91 of 1964, as amended by section 9 of Act 95 of 1965.

6. Section 40 of the principal Act is hereby amended by the substitution in subsection (2) for the words preceding the proviso of the following words:

"(2) Goods taken or delivered or removed by virtue of an entry which is not valid out of any ship, aircraft, vehicle, transit shed, container terminal, container depot, customs and excise warehouse or other place where they have been deposited with the sanction of the Controller, shall be deemed to be goods landed or taken without due entry thereof:"

Amendment of section 44 of Act 91 of 1964, as amended by section 10 of Act 95 of 1965, section 5 of Act 57 of 1966 and section 16 of Act 105 of 1969.

7. Section 44 of the principal Act is hereby amended—

- (a) by the addition of the word "or" at the end of paragraph (b) of subsection (5);
- (b) by the addition to subsection (5) of the following paragraphs:

- "(c) in respect of such goods which are containerized, upon delivery thereof to a container operator; or
- (d) in respect of such goods for which an air cargo transfer manifest has been completed, upon delivery thereof to the South African Airways;"

- (c) by the insertion after subsection (5) of the following subsections:

"(5A) The liability of a container operator for duty in terms of subsection (6) (a) shall cease—

- (a) in respect of goods which are containerized, upon lawful delivery thereof, after due entry thereof has been made, to the importer or his agent; or
- (b) in respect of goods containerized in L.C.L. containers, upon delivery thereof to a depot operator; or
- (c) in respect of any of such goods of which due entry has not been made, upon delivery thereof to the State warehouse or other place indicated for the purposes of this section by the Controller.

(5B) The liability of a depot operator for duty in terms of subsection (6) (b) shall cease—

- (a) in respect of goods containerized in L.C.L. containers, upon lawful delivery thereof, after due entry thereof has been made, to the importer or his agent; or
- (b) in respect of any of such goods of which due entry has not been made, upon delivery thereof to the State warehouse or other place indicated for the purposes of this section by the Controller;" and

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- (d) by the substitution for subsection (6) of the following subsection:

“(6) In all cases where the master, pilot or other carrier is not liable for the duty on any imported goods or where the liability of the said master, pilot or other carrier has ceased in respect of such goods in terms of this section, liability for duty thereon shall, subject to the provisions of Chapter VII, rest—

- (a) in the case contemplated in subsection (5) (c), on the container operator concerned;
- (b) in the case contemplated in subsection (5A) (b), on the depot operator concerned; and
- (c) in any other case, on the importer or the owner of such goods.”

Insertion of section 64A in Act 91 of 1964.

8. The following section is hereby inserted in the principal Act in Chapter VIII after section 64:

“Container depot licences.

64A. (1) No person shall store or unpack, or pack for export, such containers as the Secretary may specify, except at a container depot licensed in terms of subsection (2).

(2) The Secretary may, subject to such conditions as he may in each case impose, license, for such period as he may in each case determine, at any place appointed for that purpose under the provisions of this Act, container depots approved by him for the storing, unpacking or packing of containers contemplated in subsection (1), provided such security as he may require is furnished.

(3) The Secretary may at any time require that the form, nature or amount of such security shall be altered or renewed in such manner as he may determine.

(4) The Controller may require any container contemplated in subsection (1) to be detained in any container depot licensed in terms of subsection (2), for its examination or that of its contents.”

Amendment of section 75 of Act 91 of 1964, as amended by section 13 of Act 95 of 1965, section 10 of Act 57 of 1966, section 8 of Act 85 of 1968, section 24 of Act 105 of 1969, section 8 of Act 103 of 1972 and section 2 of Act 68 of 1973.

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

- (a) by the substitution in paragraph (a) of subsection (5) for the expression “subsection (6)” of the expression “subsections (6) and (18) of this section”; and
- (b) by the insertion after paragraph (d) of subsection (18) of the following paragraph:

“(dA) in the case of imported petroleum naphtha entered for use as fuel in the manufacture of ammonia, such percentage, but not exceeding 0.25, of any quantity so entered as may in the opinion of the Secretary represent a loss by evaporation;”

Amendment of section 76 of Act 91 of 1964, as substituted by section 5 of Act 98 of 1970.

10. Section 76 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) The Secretary shall, subject to the provisions of subsection (4), consider any application for a refund or payment from any applicant who contends that he has paid any duty or other charge for which he was not liable or that he is entitled to any payment under this Act by reason of—

- (a) an error in determining an assessment or calculating the amount thereof;
- (b) the duty having been assessed on a value higher than the value for duty purposes;
- (c) incorrect tariff classification;

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- (d) the goods concerned having been damaged, destroyed or irrecoverably lost by circumstances beyond his control prior to the release thereof for home consumption, provided he satisfies the Secretary that any compensation received in respect of such damage, destruction or loss does not include the duty paid on the goods;
- (e) all or part of such goods having been shortlanded, shortshipped or shortpacked; or
- (f) the adjustment of any bill of entry in terms of section 40 (3)."

Substitution of section 111 of Act 91 of 1964.

11. The following section is hereby substituted for section 111 of the principal Act:

"Production of certificate of officer on registration of certain motor vehicles. 111. Any motor vehicle registering authority in the Republic shall not register any motor vehicle which has previously been registered in any territory outside the Republic unless a certificate issued by an officer is produced stating that the requirements of this Act in respect of the importation of such vehicle have been complied with."

Amendment of section 114 of Act 91 of 1964, as amended by section 33 of Act 105 of 1969.

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

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

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

- (b) by the insertion after paragraph (a) of the said subsection (1) of the following paragraph:

"(aA) Any plant and stills for the manufacture of any goods in respect of which an excise or sales duty is prescribed which is in the possession or under the control of such person or on any premises in the possession or under the control of such person shall be subject to a lien from the time when the liability for the duty payable as contemplated in paragraph (a) in respect of any goods so manu-

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factured commences until the debt in question is paid, as if such plant and stills are detained in accordance with the provisions of subsection (2): Provided that the Secretary may allow any such plant or still to be used under such conditions as he may impose in each case.”;

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

“(b) The claims of the State shall have priority over the claims of all persons upon anything subject to a lien contemplated in paragraph (a) or (aA) and may be enforced by sale or other proceedings if the debt is not paid within three months after the date on which it became due.”;

and

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

“(2) The Secretary or an officer may detain anything referred to in subsection (1) (a) by sealing, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found or by removing it to a place of security determined by the Secretary: Provided that the Secretary may allow any such thing to be used under such conditions as he may impose in each case.”.

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 and section 3 of Act 64 of 1974.

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 31 January 1975, is hereby repealed and Schedules Nos. 1, 2, 3, 4, 5, 6 and 7 to that Act shall be construed as if the amendments made by any such notice had not been effected.

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

(3) Any amendment of Schedule No. 1, 2, 3, 4, 5, 6 or 7 to the principal Act, made under the provisions of section 48, 55 or 75 of that Act after 31 January 1975, shall be construed *mutatis mutandis* as if it were an amendment of the Schedule concerned as amended by this section.

(4) This section, except in so far as subsection (2) relates to the amendments referred to in subsections (5), (6), (7) and (8) and to paragraph (2) of General Note III, tariff heading No. 39.02.80.30 and the heading of tariff heading No. 82.05 of Schedule No. 1 to this Act, shall be deemed to have come into operation on 31 January 1975.

(5) Subject to the provisions of section 58 (1) of the principal Act, this section, in so far as subsection (2) relates to tariff headings Nos. 22.05.50.10, 22.07.90, 27.07.90, 27.10.90 and 29.01.60 and tariff items 104.10.10, 104.10.20, 104.10.30, 104.15.40, 104.15.70, 104.20.10, 104.20.20, 104.20.30, 105.05.10, 105.05.20, 105.05.30, 105.05.40, 105.10.10, 105.10.20, 105.10.30, 105.10.40 and 105.15.10 of Schedule No. 1 and to tariff item 105.15 in items 601.01.47 and 603.01.40 of Schedule No. 6 to this Act, shall be deemed to have come into operation on 26 March 1975.

(6) This section, in so far as subsection (2) relates to tariff headings Nos. 69.07.10, 69.07.20, 69.07.40, 69.08.10, 69.08.20 and 69.08.40 of Schedule No. 1 to this Act, shall be deemed to have come into operation on 3 May 1974.

(7) This section, in so far as subsection (2) relates to item 460.24 of Schedule No. 4 to this Act, shall be deemed to have come into operation on 20 September 1974.

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(8) This section, in so far as subsection (2) relates to tariff heading No. 85.21 in item 460.16 of Schedule No. 4 to this Act, shall be deemed to have come into operation on 23 September 1974.

Amendment of
Schedule No. 8 to
Act 91 of 1964,
as inserted by
section 37 of
Act 105 of 1969.

14. Schedule No. 8 to the principal Act is hereby amended to the extent set out in Schedule No. 8 to this Act.

Short title.

15. This Act shall be called the Customs and Excise Amendment Act, 1975.

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Schedule No. 1

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
General Note I				
By the insertion in General Note I after the expression "g/m ² " means gram per square meter;" of the expression "'GVM' means gross vehicle mass;".				
General Note III				
By the substitution for paragraph (2) of General Note III of the following:				
"(2) The most favoured nation rate of duty specified in Column IV in any tariff heading or subheading in Part I of this Schedule applies, subject to the provisions of paragraph (1), to any goods to which such heading or subheading relates if such goods were produced or manufactured in any territory with the government of which an agreement has been concluded under section 49 or any territory the government of which has acceded to the agreement approved by section 2 of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), if in respect of that territory the lastmentioned agreement applies as between the government concerned and the Government of the Republic."				
07.04 By the substitution for subheading No. 07.04.80 of the following:				
"07.04.77 Mushrooms	kg	20%	free	
07.04.79 Truffles	kg	20%	free"	
10.06 By the substitution for tariff heading No. 10.06 of the following:				
"10.06 Rice:				
10.06.10 In the husk (paddy or rough rice)	kg	375c per 100 kg		
10.06.20 Husked but not further prepared	kg	375c per 100 kg		
10.06.80 Semi-milled or wholly milled, whether or not polished or glazed:				
.10 Not packed for retail sale	kg	375c per 100 kg		
.20 Packed for retail sale	kg	595c per 100 kg		
10.06.90 Broken	kg	375c per 100 kg"		
15.15 By the substitution for tariff heading No. 15.15 of the following:				
"15.15 Beeswax and other insect waxes, whether or not coloured:				
15.15.10 Beeswax	kg	15%		
15.15.20 Other insect waxes	kg	15%"		

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I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
16.04 By the substitution for subheading No. 16.04.50 of the following: "16.04.50 Sardines (including sprats, brisling sardines and sild sardines) in oil, in airtight metal containers	kg	240c per 100 kg net		free (Canada)"
20.05 By the substitution for subheading No. 20.05.10 of the following: "20.05.20 Jams and fruit jellies 20.05.30 Marmalades	kg	30% or 450c per 100 kg		
21.07 By the substitution for subheadings Nos. 21.07.60 and 21.07.61 of the following: "21.07.60 Rice, prepared, not packed for retail sale 21.07.61 Rice, prepared, packed for retail sale	kg	375c per 100 kg		
Chapter 22 By the substitution for Note 2 to Chapter 22 of the following: "2. For the purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be the percentage of alcohol by volume at a temperature of 15 °C. Where the expression 'absolute alcohol' is used this means 100 per cent of alcohol by volume."				
22.05 By the substitution for subheading No. 22.05.50.10 of the following: "22.05.50.10 Champagne	litre	5 893c per 100 litres"		
22.07 By the substitution for subheading No. 22.07.90 of the following: "22.07.90 Other	litre	4 001c per 100 litres"		
27.07 By the substitution for subheading No. 27.07.90 of the following: "27.07.90 Other	litre	5 416c per 1 000 litres"		
27.10 By the substitution for subheading No. 27.10.90 of the following: "27.10.90 Other	litre	5 416c per 1 000 litres"		
27.15 By the substitution for subheading No. 27.15.20 of the following: "27.15.20 Bitumen and asphalt, containing not less than 60 per cent by mass of mineral matter	kg	5%"		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
28.04 By the insertion after subheading No. 28.04.50 of the following: "28.04.60 Selenium	kg	10%"		
28.13 By the substitution for subheading No. 28.13.70 of the following: "28.13.50 Hydrofluoric acid	kg	20%	15%	
28.13.70 Bromic acid and other inorganic acids	kg	20%	15%"	
28.29 By the insertion after subheading No. 28.29.20 of the following: "28.29.30 Aluminium fluoride	kg	free"		
29.01 By the substitution for subheading No. 29.01.60 of the following: "29.01.60 Benzene, toluene, xylene, hexane, heptane, octane	litre	5 416c per 1 000 litres"		
29.02 By the substitution for subheadings Nos. 29.02.35 and 29.02.40 of the following: "29.02.35 Dichloromethane (methylene chloride); di-iodomethane	kg	free		
29.02.40 Tetrachloroethylene	kg	19c per kg less 80 per cent of the f.o.b. price"		
29.03 By the substitution for subheading No. 29.03.30 of the following: "29.03.25 Xylene musk	kg	free		
29.03.30 Synthetic musks not elsewhere provided for under this heading	kg	free"		
29.15 By the substitution for subheading No. 29.15.60 of the following: "29.15.60 Phthalic acid anhydride	kg	20% or 1 770c per 100 kg less 60%"		
29.24 By the substitution for subheading No. 29.24.10 of the following: "29.24.10 Lecithins	kg	free"		
29.35 By the substitution for subheading No. 29.35.10 of the following: "29.35.05 Furazolidone	kg	20%		
29.35.10 Furfuraldehyde; furfuryl alcohol; benzofuran (coumarone)	kg	free"		
29.37 By the substitution for tariff heading No. 29.37 of the following: "29.37 Sultones and sultams	kg	free"		
33.06 By the insertion after subheading No. 33.06.10 of the following: "33.06.15 Perfumery not containing ethyl alcohol	litre	40%	35%"	

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I Tariff Heading	II Statistical Unit	III : IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
33.06—Continued				
By the substitution for subheading No. 33.06.90 of the following:				
"33.06.90 Other	kg	40%	33%"	
37.01 By the substitution for subheading No. 37.01.90 of the following:				
"37.01.90 Other	kg	10%	free"	
37.02 By the substitution for subheading No. 37.02.90 of the following:				
"37.02.90 Other	m	10%	free"	
37.08 By the substitution for subheading No. 37.08.90 of the following:				
"37.08.50 Not packed for retail sale	kg	5%"		
38.11 By the substitution for subheading No. 38.11.20 of the following:				
"38.11.20 Disinfectants with active ingredients other than a coal tar derivative, not packed for retail sale	kg	free"		
39.01 By the substitution for subheadings Nos. 39.01.37, 39.01.43 and 39.01.45 of the following:				
"39.01.43 Polycarbonate resins	kg	free		
39.01.45 Polyethylene terephthalate resins	kg	free		
39.01.47 Polybutylene terephthalate resins	kg	free		
39.01.49 Polyester resins not provided for elsewhere under this heading	kg	20%"		
By the insertion after subheading No. 39.01.55 of the following:				
"39.01.57 Polyether resins	kg	free"		
39.02 By the substitution for subheading No. 39.02.10.23 of the following:				
".23 Copolymers of ethylene and acrylic or methacrylic acid in which the carboxyl groups are partially linked or partially neutralised by metal ions, in powders, granules and similar bulk forms	kg	free"		
By the substitution for subheading No. 39.02.50.55 of the following:				
".54 Textile fabrics of 3 or more plies, impregnated with vinyl chloride preparations and embedded in or coated or covered on both sides with vinyl chloride preparations, having a mass per m ² exceeding 8 kg and a thickness exceeding 6 mm, suitable for use as conveyor belting	kg	20%		
.55 Other textile fabrics embedded in or coated or covered on both sides with vinyl chloride preparations	kg	50%	30%"	

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
39.02—Continued				
By the substitution for subheading No. 39.02.80.30 of the following:				
".30 Monofil; tubes, rods, sticks and profile shapes	kg	20%		
40.11 By the substitution for subheadings Nos. 40.11.40, 40.11.50 and 40.11.70 of the following:				
"40.11.40 Inner tubes suitable for use on motor cycles	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
40.11.50 Other inner tubes	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
40.11.70 Other pneumatic tyres and tyre cases:				
.10 Suitable only for retreading	kg	1 835c per 100 kg		1 470c per 100 kg (U.K.; Canada)
.20 With a mass of less than 20 kg each	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
.30 With a mass of 20 kg each or more	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)"
41.03 By the substitution for tariff headings Nos. 41.03 and 41.04 of the following:				
41.04				
"41.03 Sheep and lamb skin leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08)	m ²	15%		
41.04 Goat and kid skin leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08):				
41.04.10 Glacé leather:				
.10 Of a f.o.b. price per m ² not exceeding 920c	m ²	15%		

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		General	M.F.N.	Preferential
41.04—Continued				
.50 Of a f.o.b. price per m ² exceeding 920c	m ²	free		
41.04.20 Suede leather	m ²	15%		
41.04.90 Other:				
.10 Of a f.o.b. price per m ² not exceeding 1 100c	m ²	15%		
.50 Of a f.o.b. price per m ² exceeding 1 100c	m ²	free"		
44.04 By the substitution for subheadings Nos. 44.04.10.20 and 44.04.10.90 of the following:				
" .90 Other	m ²	15c per m ²		free (Canada)"
44.05 By the substitution for subheading No. 44.05.10.20 of the following:				
" .20 With a f.o.b. price plus insurance and freight per m ² exceeding 3 180c but not exceeding 4 400c	m ²	15c per m ²		free (Canada)"
44.15 By the insertion after subheading No. 44.15.10 of the following:				
"44.15.15 Plywood of a thickness exceeding 15 mm of Douglas fir	m ³	35% or 4 240c per m ³	15%"	
48.03 By the substitution for tariff heading No. 48.03 of the following:				
"48.03 Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets:				
48.03.10 Parchment paper and paperboard, and imitations thereof	kg	free		
48.03.20 Greaseproof paper and paperboard, and imitations thereof	kg	free		
48.03.50 Glazed transparent paper	kg	free"		
48.10 By the substitution for subheading No. 48.10.10 of the following:				
"48.10.10 In the form of booklets, tubes or other retail packings	kg	20%	7,5%"	
48.11 By the substitution for subheading No. 48.11.10 of the following:				
"48.11.10 Wallpaper	kg	7,5%"		
48.13 By the substitution for tariff heading No. 48.13 of the following:				
"48.13 Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes:				
48.13.10 Carbon and similar copying papers	kg	free		
48.13.20 Self copy papers	kg	free		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
48.13—Continued				
48.13.40 Duplicator stencils:				
.10 Addressing stencils	kg	free		
.90 Other	kg	10%		
48.13.50 Offset duplicating masters	kg	free		
48.13.80 Transfer papers	kg	free		
51.04 By the substitution for the heading of sub-heading No. 51.04.30 of the following:				
"Crepe fabrics and seersucker fabrics [excluding fabrics containing more than 10 per cent stretch or bulked yarns (continuous)], unprinted:"				
56.07 By the substitution for the heading of sub-heading No. 56.07.30 of the following:				
"Crepe fabrics and seersucker fabrics [excluding fabrics containing more than 10 per cent stretch or bulked yarns (continuous)], unprinted:"				
59.02 By the substitution for tariff heading No. 59.02 of the following:				
"59.02 Felt and articles of felt, whether or not impregnated or coated:				
59.02.10 Needleloom carpets, mats and other needleloom floor coverings (excluding jute underfelt), and rectangular articles cut therefrom	kg	30%		
59.02.20 Wool felt (excluding needleloom felt) and jute felt, and rectangular articles cut therefrom	kg	50%	15%	
59.02.30 Roofing felt, and rectangular articles cut therefrom	kg	20%		
59.02.50 Other felt, and rectangular articles cut therefrom	kg	10%		
59.02.80 Articles of felt	kg	20%		
Chapter 61				
By the insertion after Note 5 of the following:				
"6. For the purposes of heading No. 61.03 boys' shirts are to be taken as shirts with a chest measurement exceeding 68 cm but not exceeding 100 cm."				
61.01 By the substitution for tariff headings Nos. to 61.01, 61.02, 61.03 and 61.04 of the following:				
"61.01 Men's and boys' outer garments:				
61.01.10 Bespoke or made to measure, for an individual	no.	30%		
61.01.20 Outer garments designed for boys not exceeding three years of age, the following:				

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I Tariff Heading	II Statistical Unit	III : IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
61.01—Continued				
.10 Dressing gowns and bath robes, with a measurement from centre of back collar seam to foot of garment not exceeding 68 cm and an across-the-back measurement not exceeding 37 cm	no.	15%		
.90 Other outer garments with a chest measurement not exceeding 68 cm or a waist measurement not exceeding 60 cm	no.	15%		
61.01.30 Clothing of waterproofed fabrics:				
.10 Raincoats of rubberised fabrics	no.	35% or 120c each	25% or 90c each	
.90 Other	no.	35%	25%	
61.01.40 Dressing gowns and bath robes	no.	30% or 50c per 100 g net less 65 per cent of the f.o.b. price		
61.01.50 Swimwear	no.	35% or 160c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 100c per 100 g net		
61.01.60 Overcoats, duffelcoats and raincoats (excluding those of waterproofed fabrics)	no.	35% or 70c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 50c per 100 g net		
61.01.70 Dust-coats, overalls, dungarees, boiler suits, smocks and similar protective clothing of a kind commonly worn by factory workers, butchers, artisans or warehousemen	no.	35% or 35c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 25c per 100 g net		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
61.01—Continued				
61.01.80 Jackets, waistcoats and trousers (including shorts)	no.	35% or 80c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 70c per 100 g net		
61.01.90 Other outer garments, including pagnes or loin cloths	no.	35% or 80c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 60c per 100 g net		
61.02 Women's, girls' and infants' outer garments:				
61.02.10 Bespoke or made to measure, for an individual	no.	30%		
61.02.20 Outer garments designed for infants and girls not exceeding three years of age, the following:				
.10 Outer garments for babies in arms	no.	15%		
.20 Dressing gowns and bath robes, with a measurement from centre of back collar seam to foot of garment not exceeding 68 cm and an across-the-back measurement not exceeding 37 cm	no.	15%		
.30 Dresses with a measurement from centre of back collar seam to edge of hem not exceeding 51 cm	no.	15%		
.90 Other outer garments with a chest measurement not exceeding 68 cm or a waist measurement not exceeding 60 cm	no.	15%		
61.02.30 Clothing of waterproofed fabrics:				
.10 Raincoats of rubberised fabrics	no.	35% or 120c each	25% or 90c each	
.90 Other	no.	35%	25%	

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
61.02—Continued				
61.02.40 Dressing gowns and bath robes	no.	30% or 50c per 100 g net less 65 per cent of the f.o.b. price		
61.02.50 Swimwear	no.	35% or 160c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 100c per 100 g net		
61.02.60 Overcoats and raincoats (ex- cluding those of waterproofed fabrics)	no.	35% or 70c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 50c per 100 g net		
61.02.70 Dust-coats, overalls, factory coats and similar protective clothing	no.	35% or 35c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 25c per 100 g net		
61.02.80 Jackets, waistcoats and trousers (including shorts)	no.	35% or 80c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 70c per 100 g net		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
61.02—Continued				
61.02.85 Dresses and skirts	no.	30% or 105c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 80c per 100 g net		
61.02.87 Saris	no.	25%		
61.02.90 Other outer garments	no.	30% or 80c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 60c per 100 g net		
61.03 Men's and boys' under garments, including collars, shirt fronts and cuffs:				
61.03.10 Boys' under garments with a chest measurement not exceeding 68 cm or a waist measurement not exceeding 60 cm	no.	15%		
61.03.20 Shirts for men	no.	35% or 130c each less 65 per cent of the f.o.b. price		
61.03.30 Shirts for boys	no.	35% or 100c each less 65 per cent of the f.o.b. price		
61.03.40 Shirt collars, shirt fronts and shirt cuffs	no.	35% or 70c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 55c per 100 g net		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
61.03—Continued				
61.03.50 Pyjama suits	no.	35% or 150c each less 65 per cent of the f.o.b. price		
61.03.90 Other under garments	no.	35% or 55c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 45c per 100 g net		
61.04 Women's, girls' and infants' under garments:				
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	no.	15%		
61.04.20 Shirts	no.	35% or 70c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 55c per 100 g net		
61.04.50 Pyjama suits and nightdresses	no.	35% or 85c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 65c per 100 g net		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
61.04—Continued				
61.04.90 Other under garments	no.	35% or 55c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 45c per 100 g net"		
61.07 By the substitution for tariff heading No. 61.07 of the following:				
"61.07 Ties, bow ties and cravats	no.	35% or 100c each less 65 per cent of the f.o.b. price"		
61.09 By the substitution for subheadings Nos. 61.09.10 and 61.09.20 of the following:				
"61.09.10 Brassières and suspender-belts	no.	35% or 100c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 60c per 100 g net		
61.09.20 Roll-on girdles	no.	35%"		
64.02 By the substitution for tariff heading No. 64.02 of the following:				
"64.02 Footwear with outer soles of leather or composition leather; footwear (excluding footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:				
64.02.10 Bedroom slippers	pr.	30% or 30c per pr.		
64.02.15 Ballet shoes:				
.10 With blocked toes	pr.	free		
.90 Other	pr.	30% or 100c per pr.	30%	
64.02.20 Spiked athletic shoes	pr.	15%		

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64.02—Continued				
64.02.30 Children's shoes with outer soles of rubber or artificial plastic material and uppers of textile fabric, of a kind commonly worn by tennis players or gymnasts:				
.10 Sizes up to 6½	pr.	30% or 20c per pr.		
.90 Other	pr.	30% or 60c per pr. less 70 per cent of the f.o.b. price with a maximum of 30c per pr.		
64.02.40 Adults' shoes with outer soles of rubber or artificial plastic material and uppers of textile fabric, of a kind commonly worn by tennis players or gymnasts:				
.10 Sizes up to 4	pr.	30% or 25c per pr.		
.80 Other, with outer soles of rubber	pr.	30% or 95c per pr. less 70 per cent of the f.o.b. price with a maximum of 80c per pr.		30% or 85c per pr. less 70 per cent of the f.o.b. price with a maximum of 70c per pr. (U.K.; Canada)
.90 Other, with outer soles of artificial plastic material	pr.	30% or 95c per pr. less 70 per cent of the f.o.b. price with a maximum of 80c per pr.		
64.02.50 Children's footwear not elsewhere enumerated in this heading, with outer soles of rubber or artificial plastic material:				
.10 Sizes up to 6½	pr.	30% or 20c per pr.		
.20 Sizes greater than 6½, with uppers of leather	pr.	30% or 80c per pr. less 70 per cent of the f.o.b. price		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
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64.02—Continued				
.90 Other	pr.	30% or 30c per pr.		
64.02:60 Adults' footwear not elsewhere enumerated in this heading, with outer soles of rubber or artificial plastic material:				
.10 With uppers of leather	pr.	30% or 140c per pr. less 70 per cent of the f.o.b. price		
.90 Other	pr.	30% or 125c per pr. less 70 per cent of the f.o.b. price with a maximum of 80c per pr.		
64.02:70 Children's footwear not elsewhere enumerated in this heading, with outer soles of leather or composition leather	pr.	30% or 20c per pr.		
64.02:80 Adults' footwear not elsewhere enumerated in this heading, with outer soles of leather or composition leather	pr.	30% or 80c per pr."		
64.03 By the substitution for subheading No. 64.03:30 of the following:				
"64.03:30 Adults' footwear with outer soles of cork	pr.	30% or 50c per pr."		
64.04 By the substitution for subheading No. 64.04:10 of the following:				
"64.04:10 Bedroom slippers	pr.	30% or 30c per pr."		
67.04 By the substitution for tariff heading No. 67.04 of the following:				
"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):				
67.04:10 Wigs	no.	20% or 150c each 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
67.04—Continued				
67.04.20 Artificial hair in fringe form, whether or not curled	kg	20% or 950c per kg less 80 per cent of the f.o.b. price		
67.04.90 Other	kg	20%''		
69.07 By the substitution for subheadings Nos. 69.07.10, 69.07.20 and 69.07.40 of the following:				
69.07.10 Mosaics	m ²	20% plus 180c per m ²	20% plus 110c per m ²	
69.07.20 Paving and hearth tiles (excluding mosaics), vitrified	m ²	20% plus 180c per m ²	20% plus 110c per m ²	
69.07.40 Wall tiles (excluding mosaics)	m ²	20%''		
69.08 By the substitution for subheadings Nos. 69.08.10, 69.08.20 and 69.08.40 of the following:				
69.08.10 Mosaics	m ²	20% plus 180c per m ²	20% plus 110c per m ²	
69.08.20 Paving and hearth tiles (excluding mosaics), vitrified	m ²	20% plus 180c per m ²	20% plus 110c per m ²	
69.08.40 Wall tiles (excluding mosaics)	m ²	20%''		
70.13 By the insertion after subheading No. 70.13.10 of the following:				
70.13.20 Goblets and drinking glasses, of crystal; goblets and drinking glasses, stemmed, cut or otherwise worked	no.	20%	5%	
70.13.30 Drinking vessels, stemmed, machine-made	no.	20%	5%''	
73.27 By the insertion after subheading No. 73.27.15.30 of the following:				
73.27.15.40 Fourdrinier wire material, of which the warp or the weft or both consist of stranded wire	kg	free''		
73.40 By the insertion before subheading No. 73.40.10 of the following:				
73.40.05 Bung flanges, threaded, of a kind suitable for use with metal drums	kg	free''		
74.07 By the substitution for subheading No. 74.07.25 of the following:				
74.07.20 Tubes and pipes, of copper (excluding alloys thereof):				
74.07.20.10 With an external cross-sectional dimension of less than 3 mm	kg	free		

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74.07—Continued				
.20 With an external cross-sectional dimension of 3 mm or more but not exceeding 115 mm	kg	10%		
.30 With an external cross-sectional dimension exceeding 115 mm but not exceeding 152 mm	kg	free		
.40 With an external cross-sectional dimension exceeding 152 mm	kg	free		
74.07.30 Tubes and pipes, of alloys of copper:				
.10 Of brass, with an external cross-sectional dimension of 3 mm or more but not exceeding 115 mm	kg	15%		
.90 Other	kg	free"		
74.17 By the substitution for subheading No. 74.17.10 of the following:				
"74.17.10 Liquid fuel cooking stoves (pressure type):				
.10 Single burner stoves, legged type, with a tank capacity not exceeding 1,75 litres (excluding parts)	no.	20% or 100c each		
.90 Other	no.	20%"		
76.03 By the substitution for subheadings Nos. 76.03.20.20 and 76.03.20.30 of the following:				
".15 Of a thickness exceeding 2 mm but not exceeding 10 mm	kg	70c per kg less 70 per cent of the f.o.b. price"		
81.04 By the insertion after subheading No. 81.04.10 of the following:				
"81.04.20 Cobalt	kg	free"		
82.02 By the insertion after subheading No. 82.02.70 of the following:				
"82.02.83 Circular saw blades:				
.10 Tipped with tungsten carbide and of a diameter not exceeding 600 mm	kg	25%		
.90 Other	kg	free"		
82.05 By the substitution in the Afrikaans text for the heading of tariff heading No. 82.05 of the following:				
"Verwisselbare gereedskap vir handgereedskap, vir masjien gereedskap of vir kragaan-gedrewe handgereedskap (byvoorbeeld, vir pers-, stempel-, boor-, draadtap-, draadsny-, uitboor-, profielruim-, frees-, sny-, draal-, afwerk-, tap- of vasskroefwerk), met inbegrip van matryse vir draadtrek, persmatryse vir metaal, en rotsbore:"				
By the insertion after subheading No. 82.05.60 of the following:				
"82.05.70 Twist drills	no.	23%		20% (U.K.)"

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82.08 By the substitution for tariff heading No. 82.08 of the following:				
"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:				
82.08.10 Egg beaters; food mixers	no.	20%		
82.08.90 Other	no.	20%"		
83.02 By the insertion after subheading No. 83.02.10 of the following:				
"83.02.20 Window opening mechanisms for motor vehicles:				
.10 Cable operated	kg	25%		
.20 Not cable operated	kg	20%"		
84.06 By the substitution for subheading No. 84.06.20 of the following:				
"84.06.20 Outboard engines and parts thereof	no.	5%"		
84.15 By the substitution for subheading No. 84.15.30 of the following:				
"84.15.30 Household refrigerators of a nominal storage capacity exceeding 340 litres:				
.10 Non-electrical	no.	25%		
.20 Electrical	no.	25%"		
By the substitution for subheading No. 84.15.40.20 of the following:				
".20 Exceeding 340 litres	no.	25%"		
By the substitution for subheading No. 84.15.50 of the following:				
"84.15.50 Units consisting of a compressor (with or without a motor) and a condenser, on a common base (whether or not complete with an evaporator):				
.10 Suitable for household refrigerators	no.	25%		
.90 Suitable for other refrigerators or refrigerating equipment	no.	free"		
By the substitution for subheading No. 84.15.70 of the following:				
"84.15.70 Evaporators and condensers (with or without fans), absorbers and other parts:				
.10 For household refrigerators	no.	25%		
.20 For refrigerating furniture of subheading No. 84.15.80	no.	20%		

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84.15—Continued				
.90 For other refrigerators or refrigerating equipment	no.	free"		
By the substitution for subheading No. 84.15.90 of the following:				
"84.15.90 Other refrigerators or refrigerating equipment	no.	free"		
84.18 By the substitution for subheading No. 84.18.40 of the following:				
"84.18.40 Laboratory centrifuges	no.	10%"		
84.20 By the substitution for subheading No. 84.20.30 of the following:				
"84.20.25 Platform massmeters with a mass measurement capacity of less than 250 kg	no.	5%		
84.20.27 Platform massmeters with a mass measurement capacity of 250 kg or more	no.	5%"		
84.21 By the substitution for subheading No. 84.21.30 of the following:				
"84.21.30 Sprinklers and sprayers, suitable for use with insecticides, fungicides and weed-killers:				
.10 Power-operated	no.	free		
.20 Not power-operated	no.	free"		
84.22 By the substitution for subheading No. 84.22.03.20 of the following:				
" .15 Triple-spurgear chain hoists (excluding parts), non-electrical	no.	15% or 600c each		
.17 Parts of non-electrical triple-spur gear chain hoists	no.	15%		
.90 Other	no.	7%"		
By the substitution for subheading No. 84.22.85 of the following:				
"84.22.85 Lifting grabs, buckets, grips, and the like, of a kind designed for lifting bulk materials:				
.10 Forest log handling and lifting grips	no.	7%		
.90 Other	no.	7%"		
84.25 By the substitution for subheading No. 84.25.30 of the following:				
"84.25.30 Lawn mowers:				
.10 With a cutting width not exceeding 460 mm	no.	25%		
.20 With a cutting width exceeding 460 mm	no.	15%	10%"	

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84.40 By the substitution for subheading No. 84.40.10.10 of the following:				
.05 Tumbler type, hand operated	no.	25%		
.10 Other, assembled or unassembled	no.	3 200c each		
84.45 By the substitution for tariff heading No. 84.45 of the following:				
"84.45 Machine-tools for working metal or metal carbides (excluding machines falling within Heading No. 84.49 or 84.50):				
84.45.01 Machine-tools operating by electro-erosion or other electric or electronic processes; ultrasonic machine-tools	no.	free		
84.45.10 Lathes (excluding spinning lathes):				
.10 Automatic lathes	no.	free		
.20 Capstan (or turret) lathes	no.	free		
.30 Centre (or general purpose) lathes with a centre height above the bed of not less than 110 mm but not exceeding 280 mm, not numerically controlled	no.	30%		
.90 Other	no.	free		
84.45.12 Planing machines	no.	free		
84.45.13 Shaping machines	no.	free		
84.45.14 Slotting machines	no.	free		
84.45.15 Broaching machines	no.	free		
84.45.20 Boring machines:				
.10 Jig boring machines	no.	free		
.90 Other	no.	free		
84.45.23 Tapping machines	no.	free		
84.45.24 Screw cutting machines	no.	free		
84.45.26 Reaming machines:				
.10 Not automatic and not numerically controlled	no.	free		
.50 Automatic or numerically controlled	no.	free		
84.45.27 Milling machines	no.	free		
84.45.29 Drilling machines, vertical:				
.10 Single spindle, power-operated, with a drilling capacity not exceeding 44,5 mm, not numerically controlled	no.	20% or 3 500c each		
.20 Other single spindle machines	no.	free		
.50 Multi-spindle machines	no.	free		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
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84.45—Continued				
84.45.30 Other drilling machines:				
.10 Radial	no.	free		
.90 Other	no.	free		
84.45.31 Sawing machines (including friction or abrasive cutting-off machines)	no.	free		
84.45.32 Gear cutting machines (including hobbing machines)	no.	free		
84.45.33 Sharpening, trimming, truing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operated by means of grinding wheels or other abrasive or polishing products:				
.10 With micrometric adjustments for measuring 10 microns or better	no.	free		
.90 Other	no.	free		
84.45.34 Filing machines:				
.10 Not automatic and not numerically controlled	no.	free		
.50 Automatic or numerically controlled	no.	free		
84.45.35 Metal working presses not specified within any of the following subheadings:				
.10 Hydraulic	no.	20%		
.50 Pneumatic	no.	20%		
.80 Mechanical	no.	free		
84.45.36 Extruding presses	no.	20%		
84.45.37 Eccentric presses	no.	20%		
84.45.38 Straightening and bending presses (excluding plate bending presses):				
.10 Mechanical	no.	20%		
.20 Profile and pipe bending presses, manually operated	no.	20%		
.30 Fly, arbor and toggle presses, manually operated	no.	20%		
.90 Other	no.	free		
84.45.39 Drawing machines (draw-benches)	no.	free		
84.45.40 Plate or sheetworking machines, mechanical:				
.10 Plate bending presses (including pressbrakes) with a rated pressing capacity not exceeding 300 t	no.	20%		
.20 Plate rolling machines of the pyramid type	no.	free		
.90 Other	no.	free		
84.45.46 Wire drawing machines	no.	free		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.45—Continued				
84.45.47 Machines for working wire:				
.10 For making wire gauze or netting	no.	free		
.90 Other	no.	free		
84.45.48 Thread rolling machines	no.	free		
84.45.49 Riveting machines	no.	free		
84.45.50 Punching, blanking, notching and trimming machines:				
.10 Punching machines, manually operated, including combination punching, cropping and shearing machines	no.	20%		
.20 Punching machines, mechanically operated	no.	free		
.50 Blanking machines	no.	free		
.80 Notching and trimming machines	no.	free		
84.45.55 Shearing machines (guillotines):				
.10 Manually operated	no.	20%		
.20 Power-operated, with a cutting length not exceeding 305 cm, for products of a thickness not exceeding 12,7 mm	no.	20%		
.90 Other	no.	free		
84.45.70 Forging, stamping, and die-stamping machines:				
.10 Drop forging machines	no.	free		
.20 Impact stamping machines	no.	free		
.30 Die-stamping machines	no.	free		
.40 Upsetting and swaging machines	no.	free		
.90 Other	no.	free		
84.45.90 Other machine-tools for working metal or metal carbides	no.	free"		
84.48 By the substitution for subheading No. 84.48.20 of the following:				
"84.48.20 Parts of single spindle vertical drilling machines (not numerically controlled)	kg	20%"		
By the insertion after subheading No. 84.48.30 of the following:				
"84.48.40 Parts of hydraulic, pneumatic and mechanical presses	kg	20%		
84.48.45 Parts of plate rolling machines of the pyramid type	kg	20%		
84.48.50 Parts of manually operated profile and pipe bending machines	kg	20%		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.48—Continued				
84.48.55 Parts of manually operated punching machines and shearing machines (guillotines)	kg	20%		
84.48.60 Parts of manually operated combination, punching, cropping and shearing machines	kg	20%		
84.48.65 Parts of centre lathes (excluding numerically controlled types) with a centre height of 110 mm or more but not exceeding 280 mm	kg	20%''		
84.49 By the substitution for subheading No. 84.49.10 of the following:				
"84.49.10 Chain saws	no.	free''		
84.59 By the substitution for subheading No. 84.59.70.20 of the following:				
".20 Other moulding presses	no.	20%''		
By the substitution for subheading No. 84.59.70.40 of the following:				
".40 Other laminating, veneer and agglomerating presses	no.	20%''		
84.61 By the substitution for subheading No. 84.61.50 of the following:				
"84.61.45 Valves of a kind used with rubber tyres and inner tubes		30%		
84.61.47 Valves of a kind used with other inflatable goods		20%''		
85.01 By the substitution for subheading No. 85.01.10 of the following:				
"85.01.01 Electric motors and generators (d.c.), and parts thereof	no.	5%		free (U.K.)
85.01.05 Electrical generators (a.c.):				
.10 Rated at 5 000 kV.A or less	no.	5%		free (U.K.)
.50 Rated at more than 5 000 kV.A	no.	5%		free (U.K.)
.80 Parts of electrical generators	no.	5%		free (U.K.)
85.01.07 Generator sets rated at 5 000 kV.A or less:				
.10 Driven by compression ignition engines defined in Note 8 to this Section	no.	26 000c each plus 5% with a maximum of 20%		26 000c each with a maximum of 15% (U.K.)
.20 Driven by compression ignition engines defined in Note 9 to this Section	no.	15%		10% (U.K.)
.80 Driven by other power units	no.	5%		free (U.K.)

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
85.01—Continued				
85.01.10 Generator sets rated at more than 5 000 kV.A:				
.10 Driven by steam turbines	no.	5%		free (U.K.)
.20 Driven by other power units	no.	5%		free (U.K.)"
85.07 By the substitution for subheading No. 85.07.20 of the following:				
"85.07.20 Electric safety razors	no.	7.5%		2.5% (U.K.)"
85.25 By the substitution for tariff heading No. 85.25 of the following:				
"85.25 Insulators of any material:				
85.25.10 Marked or rated for voltages lower than 660 V	no.	50%	15%	10% (U.K.)
85.25.20 Pin type, of porcelain, marked or rated for voltages of 660 V or more	no.	50%	15%	10% (U.K.)
85.25.30 Disc type, of glass or porcelain, marked or rated for voltages of 660 V or more	no.	50%	15%	10% (U.K.)
85.25.50 Other, of glass or porcelain, marked or rated for voltages of 660 V or more but not exceeding 44 kV	no.	30%	15%	10% (U.K.)
85.25.90 Other	no.	5%		free (U.K.)"
Chapter 87				
By the insertion after Note 3 to Chapter 87 of the following:				
"DEFINITIONS PERTAINING TO THE SUBHEADINGS				
4. The expression 'motor cars' shall be taken to include motor vehicles commonly known as station wagons, estate cars and variants of motor cars, primarily designed for the transport of persons. It shall be taken not to include specialized motor vehicles of a kind commonly known as minibuses or the like or four-wheel drive vehicles and similar utility vehicles specially designed to negotiate unusual terrain, as the Secretary may decide.				
5. The expression 'mono-built pick-up trucks' shall be taken to mean goods vehicles—				
(a) without chassis frame in which the body itself supports the engine, transmission and axles; or				
(b) of unitary body construction, with or without certain elements of the chassis incorporated in the body.				
6. A reference to goods vehicles in any subheading shall be taken to include a reference to motor vehicles for the transport of materials.				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>Chapter 87—Continued</i>				
<p>7. The expression 'GVM' shall be taken to refer to the gross mass of a goods vehicle including the load, fuel and tools which the vehicle is designed to carry under normal operating conditions.</p> <p>8. The expression 'front-end body components' shall be taken to include the dashboard, cowl, bulkheads, fireguards, fenders, bonnet, windscreen, radiator grille, running boards and other body components situated in front of the cab.</p> <p style="text-align: center;">CONFORMING AND NON-CONFORMING COMPONENTS</p> <p>9. Parts, subassemblies and materials mentioned in this Note shall, unless they are dutiable separately as specified components in respect of the vehicle or chassis in which they are to be incorporated, be classified as conforming components. However, if imported in a condition not provided for in this Note, or if imported attached to another part or subassembly contrary to the provisions of this Note, such parts, subassemblies or materials shall be classified as non-conforming components. Parts, subassemblies or materials not mentioned in this Note and not dutiable separately as specified components shall be classified as conforming components:</p> <p style="text-align: center;"><i>Engine Group</i></p> <p>84.06 Engines, with or without subassemblies attached.</p> <p>84.06 Carburettors, whether or not fitted to engines.</p> <p>84.06 Parts of engines, including subassemblies.</p> <p>84.10 Fuel pumps (including injectors), oil pumps or water pumps, whether or not fitted to engines.</p> <p>84.11 Superchargers or turbo-compressors, fans, blowers and the like, whether or not fitted to engines.</p> <p>84.18 Air, fuel and oil filters, whether or not fitted to engines.</p> <p>87.06 Radiators.</p> <p>87.06 Fuel tanks, with or without filler pipes.</p> <p style="text-align: center;"><i>Clutch and Transmission</i></p> <p>87.06 Clutches and clutch housings, whether or not fitted to engines.</p>				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
<i>Chapter 87—Continued</i>				
87.06				
87.06				
87.06				
<i>Suspension, Front and Rear</i>				
73.35				
87.06				
87.06				
87.06				
<i>Steering Gear, Controls and Linkages</i>				
87.06				
87.06				
87.06				
87.06				
87.06				
87.06				
<i>Axles, Driving or Non-driving</i>				
87.06				
87.06				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
Chapter 87—Continued				
<i>Electrical Group</i>				
85.08				
Electric starting and ignition equipment, generators, alternators, regulators or cut-outs, whether or not fitted to engine.				
85.09				
Electric lighting and signalling equipment, electric windscreen wipers, defrosters and demisters, in the condition imported.				
85.18				
Capacitors (condensers), whether or not fitted to the distributor.				
85.19				
Electric switches, relays, fuses, fuse holders, sockets, connectors, resistors, terminals, terminal strips and the like, in the condition supplied.				
85.20				
Lamp bulbs, whether or not in position.				
85.23				
Electric wiring harness and other electric cable or wire or the like, fitted with connectors or terminals.				
85.24				
Carbon brushes and other articles of carbon, whether or not fitted.				
<i>Body Panels, Pressings and Stampings, which are not surface treated in any way except with a single coat of primer or other antirust material</i>				
87.06				
Fenders (mudguards or wheel housings) in the condition imported.				
87.06				
Radiator guard, grille or radiator mounting frame, assembled or unassembled.				
87.06				
Cowls, bulkheads or fireguards, in the condition imported.				
87.06				
Heaters or ventilating units, in the condition imported.				
87.06				
Instrument or dash panels, without instruments or controls.				
87.06				
Glove boxes, in the condition imported.				
87.06				
Bonnets and bootlids, in the condition imported, with fittings and anti-drum material in position.				
87.06				
Windscreen frames, with attachments, but without glass.				
87.06				
Door pillars, assembled, with fittings attached.				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
Chapter 87—Continued				
87.06	Doors and tailgates, with hinges, internal fittings and anti-drum material in position, but without glass or upholstery or trim material.			
87.06	Composite metal pressings provided joining was done before the pressing operation.			
87.06	Step and running boards, in the condition imported.			
87.06	Metal pressings, stampings and panels, not elsewhere specified or included, manufactured from one piece of metal, whether or not with holes made therein.			
<i>Fittings and Accessories</i>				
The following and other fittings and accessories not elsewhere specified, shall be classified as conforming components:				
70.09	Mirrors.			
73.35	Cushion springs.			
73.37	Air distributors.			
83.02	Door handles, hinges, door pulls, adjustable seat levers, slides and locking devices.			
84.12	Air conditioners.			
84.21	Windscreen sprayers and washers.			
87.06	Consoles.			
87.06	Moulded fibre or other boards.			
87.06	Sun screens.			
87.06	Moulded panels or parts of artificial plastic material or fibreboard, in separate pieces.			
87.06	Stone guards, dust shields, step plates.			
87.06	Parts of wood (including laminated wood) manufactured from a single piece of wood.			
90.24 90.27 90.28 91.03	Speedometers, tachometers, gauges, panel clocks and other instruments, whether or not clustered or fitted with cables, not in position.			
94.01	Spring assemblies for seats.			
<i>Upholstery, Sound Deadening or Anti-drum and Body Trimming Materials not elsewhere provided for</i>				
Carpeting and hood (tent or top) material shall be in the piece.				

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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
Chapter 87—Continued				
Upholstery material shall be in the piece.				
Body trimming materials shall be in the piece.				
Sound deadening, anti-squeak and anti-drum materials shall be in the piece.				
Weather strip for doors, windows or windscreens, may be cut to size.				
Fibre and other boards, not cut to size.				
10. Notwithstanding the provisions of Note 9, body components on which the undermentioned manufacturing processes have been performed shall be classified as conforming to the provisions of that Note:				
(a) The covering of metal with or the bonding of metal to, rubber or artificial plastic material;				
(b) the plating of metal with nickel or chromium; and				
(c) the graining of metal to imitate wood.				
11. Parts, subassemblies or materials not permitted under the provisions of Note 9 to be attached or assembled shall, unless they are specified components, nevertheless be classified as conforming components if attached or assembled by flash butt welding, automatic arc welding or projection welding.				
12. Drip mouldings, reinforcements, brackets, anchor or clinch nuts, clips and similar fasteners may be attached to parts, subassemblies or materials.				
<i>Specified Components</i>				
13. Parts, subassemblies or materials which are dutiable as specified components shall, unless a contrary provision exists, be dutiable separately if incorporated in another subassembly.				
<i>Components imported separately</i>				
14. Components imported separately (for example, as a reserve supply for replacing damaged components or as components not forming part of imported unassembled complete or incomplete vehicles) for use in terms of the provisions of item 317.03 or 317.04 of Schedule No. 3, shall be entered under the appropriate tariff heading of Schedule No. 1 and under the rebate provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated."				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.01 By the substitution for subheading No. 87.01.20 of the following:				
"87.01.15 Tracklaying tractors of a f.o.b. price not exceeding R20 000 each	no.	free		
87.01.17 Tracklaying tractors of a f.o.b. price exceeding R20 000 each	no.	free"		
By the substitution for subheading No. 87.01.40 of the following:				
"87.01.50 Road tractors for semi-trailers, assembled	no.	20%		15% (U.K.; Ireland)
87.01.60 Road tractors for semi-trailers, completely unassembled:				
.10 Specified components, the following:				
Rubber pneumatic tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Rubber pneumatic tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Safety glass (70.08)	kg	20%		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Seat frames of tubular metal (94.01)	no.	20%		
Upholstery pads of rubberised fibre (94.04)	no.	20%		
.20 Conforming components	kg	3%		
.50 Non-conforming components	kg	5%"		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.02 By the substitution for tariff heading No. 87.02 of the following:				
"87.02 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles) excluding those of heading No. 87.09:				
87.02.10 Motor cars, assembled:				
.10 Racing cars with seating capacity for one person	no. and kg	30%		
.90 Other	no. and kg	45% and in addition, in respect of each full R100 in excess of a value for duty purposes of R1 000 for each motor car or vehicle, 2% and in addition thereto, in respect of each full 45 kg in excess of a mass of 1 135 kg for each motor car or vehicle, 1% with a maximum of the total duty of 100%		
87.02.15 Motor cars, completely un-assembled:				
.10 Specified components, the following:				
Hose clamps (39.07, 73.40, 74.19 or 76.16)	kg	20%		
Hydraulic brake hose, fitted with couplings (40.09)	kg	30%		
Rubber pneumatic tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.02—Continued				
Rubber pneumatic tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17)	kg	40%	20%	
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Air distributors and parts thereof (73.37)	kg	4 500c per 100 kg		
Window opening mechanisms, cable operated (83.02)	kg	25%		
Pistons of a mass not exceeding 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines	kg	20% or 500c per kg less 50 per cent of the f.o.b. price		
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines	kg	20%		
Water pumps (84.10), not fitted to engines	no.	150c each		
Arms and blades for non-electrical windscreen wipers (84.59)	no.	20%		
Single row radial ball bearings (excluding angular contact bearings) and single row tapered roller bearings, of an outside diameter of not less than 31 mm but not exceeding 90 mm (excluding those incorporated in sub-assemblies), for use with road wheels, electrical equipment or clutch spigots (84.62)	no.	30%		27% (U.K.)
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg		
Gaskets, including gaskets in sets or assortments (84.64), not incorporated in engines or the like	kg	20%		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>87.02—Continued</i>				
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Sparking plugs (85.08)	no.	250c per 100		
Generators (dynamos) rated at 12 V which develop a maximum of 30 A (85.08)	no.	20%		
Voltage regulators (d.c.) (85.08)	no.	20%		
Alternators, 12 V at 30, 35, 40 and 55 A and 24 V at 35 A (85.08)	no.	20%		
Starter motors with a rating not exceeding 2 kW (85.08)	kg	5 000c per 100 kg		
Electric horns (85.09)	no.	20%		
Electric windscreen wiper motors, arms and blades (85.09)	no.	20%		
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Starter motor solenoid switches (85.19)	no.	20%		
Electrical wiring harnesses (including subassemblies); battery cables and other cable and wire (excluding sparking plug wires), fitted with terminals (85.23)	kg	7 500c per 100 kg		7 500c per 100 kg less 5% (U.K.)
Interior sun visors (87.06)	no.	15c each		
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Heaters and ventilating units of the blower type or ram type, and parts thereof (87.06), for motor cars with water-cooled engines	kg	4 500c per 100 kg		
Radiator pressure caps (87.06)	no.	6c each		
Radiators and parts thereof (excluding pressure caps) (87.06)	kg	20% or 3 300c per 100 kg		
Steering wheels (87.06)	no.	20%		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>87.02—Continued</i>				
Rack and pinion steering assemblies (excluding power assisted types), and parts thereof (87.06)	kg	5 000c per 100 kg		
Brake drums, unmachined (87.06)	kg	10%		
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		
Disc brake caliper assemblies and brake drum brake assemblies and parts thereof (87.06)	kg	20% or 2 200c per 100 kg		
Wheel hubs, unmachined (87.06)	kg	10%		
Wheel hubs, machined (87.06)	kg	20% or 1 650c per 100 kg		
Driving axles of the rigid integral housing type with a crown wheel or ring gear of a diameter not exceeding 205 mm and parts thereof (87.06)	kg	25%		
Shock absorbers (87.06)	kg	7 500c per 100 kg		
Transmission (propeller) shafts used with cross journal type universal joints (excluding those used with torque tubes), and parts thereof (87.06)	no.	20%		
Universal joints, cross journal type (87.06)	no.	20%		
Seat frames of tubular metal (94.01)	no.	20%		
Upholstery pads of rubberised fibre (94.04)	no.	20%		
Seat mouldings of polyurethane (94.04)	no.	20%		
.30 Non-conforming components for motor cars containing not more than 52 per cent of their mass of parts or materials manufactured or produced in the Republic, or in respect of which a manufacturing programme has not been approved	kg	20%		

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I Tariff Heading	II Statistical Unit	III: IV Rate of Duty V		
		General	M.F.N.	Preferential
87.02—Continued				
.60 Conforming components for motor cars containing not more than 52 per cent of their mass of parts or materials manufactured or produced in the Republic, or in respect of which a manufacturing programme has not been approved	kg	20%		
.80 Components for motor cars containing more than 52 per cent of their mass of parts or materials manufactured or produced in the Republic, or in respect of which a manufacturing programme has been approved by the Minister of Economic Affairs	kg	20%		
87.02.20 Passenger vehicles with a seating capacity of less than 15 seats (excluding motor cars), assembled:				
.10 Designed to negotiate unusual terrain	no.	20%		
.20 Minibuses and other specialised passenger vehicles	no.	20%		
87.02.25 Passenger vehicles with a seating capacity of less than 15 seats (excluding motor cars), completely unassembled:				
.10 Specified components, the following:				
Hose clamps (39.07, 73.40, 74.19 or 76.16)	kg	20%		
Hydraulic brake hose, fitted with couplings (40.09)	kg	30%		
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>87.02—Continued</i>				
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17)	kg	40%	20%	
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Window opening mecha- nisms, cable operated (83.02)	kg	25%		
Pistons of a mass not ex- ceeding 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines	kg	20% or 500c per kg less 50 per cent of the f.o.b. price		
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines	kg	20%		
Arms and blades, for non- electrical windscreen wipers (84.59)	no.	20%		
Plain half-shaft bearings, unflanged (84.63), not in- corporated in engines	kg	300c per kg		
Gaskets, including sets or assortments (84.64), not incorporated in engines or the like	kg	20%		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Sparking plugs (85.08)	no.	250c per 100		
Electric horns (85.09)	no.	20%		
Arms and blades for electric windscreen wipers (85.09)	no.	20%		
Headlamps (including sealed beam lamps), round, of which the outside dia- meter of the glass lens ex- ceeds 125 mm (85.09)	no.	20% or 40c each		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Clutch cover assemblies in- corporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Radiator pressure caps (87.06)	no.	6c each		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.02—Continued				
Radiators and parts thereof (excluding pressure caps) (87.06)	kg	20% or 3 300c per 100 kg		
Brake drums, unmachined (87.06)	kg	10%		
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		
Wheel hubs, unmachined (87.06)	kg	10%		
Wheel hubs, machined (87.06)	kg	20% or 1 650c per 100 kg		
Upholstery pads of rubbe- rised fibres (94.04)	no.	20%		
Seat mouldings of polyure- thane (94.04)	no.	20%		
.20 Non-conforming chassis components	kg	20%		
.50 Conforming chassis com- ponents	kg	20%		
.60 Conforming cab and front- end body components	kg	20%		
.90 Other body components	kg	20%		
87.02.30 Motorbuses, motorcoaches and other public-service type passen- ger vehicles, with a seating capa- city of 15 seats or more:				
.10 Assembled	no.	10%		
.20 Unassembled	no.	20%		
87.02.50 Shuttle cars and low construction flameproof diesel-powered vehicles, equipped with steering and control mechanisms both in the front and at the rear, for use in underground mines	no.	free		
87.02.55 Closed panel vans and mono- built pick-up trucks, of a carry- ing capacity not exceeding 1 270 kg, assembled	no.	20%		
87.02.60 Closed panel vans and mono- built pick-up trucks, of a carry- ing capacity not exceeding 1 270 kg, completely unassembled:				
.10 Specified components, the following:				
Hose clamps (39.07, 73.40, 74.19 or 76.16)	kg	20%		

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		General	M.F.N.	Pre-ferential
<i>87.02—Continued</i>				
Hydraulic brake hose, fitted with couplings (40.09)	kg	30%		
Rubber pneumatic tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Rubber pneumatic tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17)	kg	40%	20%	
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Window opening mechanisms, cable operated (83.02)	kg	25%		
Pistons of a mass not exceeding 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines	kg	20% or 500c per kg less 50 per cent of the f.o.b. price		
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines	kg	20%		
Water pumps (84.10), not fitted to engines	no.	150c each		
Arms and blades, for non-electrical windscreen wipers (84.59)	no.	20%		
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
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87.02—Continued				
Gaskets, including gaskets in sets or assortments (84.64), not incorporated in engines or the like	kg	20%		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Sparking plugs (85.08)	no.	250c per 100		
Generators (dynamos) rated at 12 V which develop a maximum of 30 A (85.08)	no.	20%		
Voltage regulators (d.c.) (85.08)	no.	20%		
Starter motors with a rating not exceeding 2 kW (85.08)	kg	5 000c per 100 kg		
Electric horns (85.09)	no.	20%		
Electric windscreen wiper motors, arms and blades (85.09)	no.	20%		
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Starter motor solenoid switches (85.19)	no.	20%		
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Radiator pressure caps (87.06)	no.	6c each		
Radiators and parts thereof (excluding pressure caps) (87.06)	kg	20% or 3 300c per 100 kg		
Rack and pinion steering assemblies and parts thereof (excluding power assisted types) (87.06)	kg	5 000c per 100 kg		
Brake drums, unmachined (87.06)	kg	10%		
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		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.02—Continued				
Wheel hubs, unmachined (87.06)	kg	10%		
Wheel hubs, machined (87.06)	kg	20% or 1 650c per 100 kg		
Transmission (propeller) shafts used with cross-journal type universal joints (excluding those used with torque tubes), and parts thereof (87.06)	kg	20%		
Universal joints, cross-journal type (87.06)	kg	20%		
Seat frames of tubular metal (94.01)	no.	20%		
Upholstery pads of rubberised fibre (94.04)	no.	20%		
Seat mouldings of polyurethane (94.04)	no.	20%		
.20 Non-conforming components of closed panel vans	kg	20%		
.30 Non-conforming chassis components of mono-built pick-up trucks	kg	20%		
.40 Non-conforming body components of mono-built pick-up trucks	kg	20%		
.50 Conforming components of closed panel vans	kg	20%		
.60 Conforming chassis components of mono-built pick-up trucks	kg	20%		
.80 Conforming body components of mono-built pick-up trucks	kg	20%		
87.02.65 Assembled chassis fitted with cabs	no.	20%		
87.02.67 Assembled chassis imported with unassembled cabs:				
.10 Specified components, the following:				
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.02—Continued				
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Safety glass (70.08)	kg	20%		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Upholstery pads of rubber- ised fibre (94.04)	no.	20%		
.20 Non-conforming cab com- ponents	kg	20%		
.50 Conforming cab compo- nents	kg	20%		
.90 Chassis	kg	20%		
87.02.70 Unassembled chassis imported with unassembled cabs (except for goods vehicles of a GVM of less than 10 160 kg):				
.10 Specified components, the following:				
Hose clamps (39.07, 73.40, 74.19 or 76.16)	kg	20%		
Hydraulic brake hose, fitted with couplings (40.09)	kg	30%		
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)

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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
<i>87.02—Continued</i>				
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17)	kg	40%	20%	
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Window opening mechanisms, cable operated (83.02)	kg	25%		
Pistons of a mass not exceeding 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines	kg	20% or 500c per kg less 50 per cent of the f.o.b. price		
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines	kg	20%		
Arms and blades, for non-electrical windscreen wipers (84.59)	no.	20%		
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg		
Gaskets, including gaskets in sets or assortments (84.64), not incorporated in engines or the like	kg	20%		
Electric accumulators, 6 or 12 V (85.08)	no.	75c each		50c each (U.K.; Canada)
Sparking plugs (85.08)	no.	250c per 100		
Electric horns (85.09)	no.	20%		
Arms and blades for electric windscreen wipers (85.09)	no.	20%		
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
87.02—Continued				
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Radiators and parts thereof (excluding pressure caps) (87.06)	kg	20% or 3 300c per 100 kg		
Brake drums, unmachined (87.06)	kg	10%		
Brake drums, machined (87.06)	kg	20% or 1 100c per 100 kg		
Roadwheels and parts thereof (87.06)	kg	20% or 1 650c per 100 kg		
Upholstery pads of rubberised fibre (94.04)	no.	20%		
Seat mouldings of polyurethane (94.04)	no.	20%		
.20 Non-conforming chassis components	kg	20%		
.30 Non-conforming cab and front-end body components	kg	20%		
.50 Conforming chassis components	kg	20%		
.60 Conforming cab and front-end body components	kg	20%		
87.02.75 Unassembled chassis imported with unassembled cabs, for goods vehicles of a GVM of less than 10 160 kg:				
.10 Specified components, the following:				
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)

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<i>87 02—Continued</i>				
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Window opening mechanisms, cable operated (83.02)	kg	25%		
Water pumps (84.10), not fitted to engines, for goods vehicles of a carrying capacity not exceeding 1 270 kg	no.	150c each		
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
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		
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Radiator pressure caps (87.06) for goods vehicles of a carrying capacity not exceeding 1 270 kg	no.	6c each		
Upholstery pads of rubberised fibre (94.04)	no.	20%		
.20 Non-conforming chassis components	kg	20%		

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87.02—Continued				
.30 Non-conforming cab and front-end body components	kg	20%		
.50 Conforming chassis components	kg	20%		
.60 Conforming cab and front-end body components	kg	20%		
87.02.80 Air-cushion vehicles	no.	free		
87.02.85 Off-the-road forest logging trucks	no.	10%		
87.02.90 Vehicles for the transport of goods or materials, not elsewhere specified in this heading	no.	20%		
87.04 By the substitution for tariff heading No. 87.04 of the following:				
"87.04 Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:				
87.04.10 Chassis for motor cars, assembled	no.	20%		
87.04.20 Unassembled chassis for motor vehicles (excluding motor cars) falling within heading No. 87.02 (except for goods vehicles of a GVM of less than 10 160 kg) or heading No. 87.03:				
.10 Specified components, the following:				
Hose clamps (39.07, 73.40, 74.19 or 76.16)	kg	20%		
Hydraulic brake hose, fitted with couplings (40.09)	kg	30%		
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
<i>87.04—Continued</i>				
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17)	kg	40%	20%	
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Pistons of a mass not ex- ceeding 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines	kg	20% or 500c per kg less 50 per cent of the f.o.b. price		
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines	kg	20%		
Arms and blades, for non- electrical windscreen wipers (84.59)	no.	20%		
Plain half-shaft bearings, unflanged (84.63), not in- corporated in engines	kg	300c per kg		
Gaskets, including gaskets in sets or assortments (84.64), not incorporated in engines or the like	kg	20%		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Sparking plugs (85.08)	no.	250c per 100		
Electrical horns (85.09)	no.	20%		
Arms and blades, for elec- tric windscreen wipers (85.09)	no.	20%		
Headlamps (including sealed beam lamps), round, of which the outside dia- meter of the glass lens ex- ceeds 125 mm (85.09)	no.	20% or 40c each		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Clutch cover assemblies, in- corporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Radiators and parts thereof (excluding pressure caps) (87.06)	kg	20% or 3 300c per 100 kg		

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		General	M.F.N.	Pre-ferential
87.04—Continued				
Brake drums, unmachined (87.06)	kg	10%		
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		
.20 Non-conforming chassis components	kg	20%		
.30 Non-conforming front-end body components	kg	20%		
.50 Conforming chassis components	kg	20%		
.60 Conforming front-end body components	kg	20%		
87.04.30 Unassembled chassis for goods vehicles of a GVM of less than 10 160 kg:				
.10 Specified components, the following:				
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		

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<i>87.04—Continued</i>				
Water pumps (84.10), not fitted to engines, for goods vehicles of a carrying capacity not exceeding 1 270 kg	no.	150c each		
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
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		
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Clutch cover assemblies, incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Radiator pressure caps (87.06), for goods vehicles of a carrying capacity not exceeding 1 270 kg	no.	6c each		
.20 Non-conforming chassis components	kg	20%		
.30 Non-conforming front-end body components	kg	20%		
.50 Conforming chassis components	kg	20%		
.60 Conforming front-end body components	kg	20%		
87.04.40 Assembled chassis for motor vehicles (excluding motor cars) falling within heading No. 87.02 or 87.03:				
.10 Specified components, the following:				
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)

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		General	M.F.N.	Pre-ferential
87.04—Continued				
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Safety glass (70.08)	kg	20%		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
.50 Chassis	kg	20%		
87.04.90 Other chassis	no.	20%"		
87.06 By the insertion after subheading No. 87.06.60.15 of the following:				
".17 Disc-brake pads	no.	30% or 85c each less 70 per cent of the f.o.b. price"		
90.07 By the substitution for subheading No. 90.07.80 of the following:				
"90.07.80 Other photographic cameras	no.	15%	6%"	
90.08 By the substitution for subheading No. 90.08.30 of the following:				
"90.08.30 Cinematographic sound projectors	no.	15%	free"	
90.09 By the substitution for subheading No. 90.09.10 of the following:				
"90.09.10 Image projectors	no.	7.5%"		
90.10 By the substitution for subheading No. 90.10.20 of the following:				
"90.10.20 Apparatus and equipment, of a kind used in photographic laboratories	no.	7.5%"		

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90.24 By the substitution for subheading No. 90.24.20 of the following: "90.24.20 Pressure and vacuum gauges:				
.10 Of a kind suitable for use in motor vehicles	no.	free		
.20 Differential and absolute pressure gauges	no.	free		
.30 Engine pressure gauges	no.	free		
.40 Tyre pressure gauges (including garage type)	no.	free		
.80 Other pressure or vacuum gauges (including combination pressure or vacuum gauges) of the indicating type with metallic sensing elements, for measuring gauge pressure, with a dial of which no cross-sectional dimension exceeds 160 mm (excluding gauges marked or rated as having an accuracy of better than 0,6 per cent of full scale deflection)	no.	25%		
.90 Other	no.	free"		
90.29 By the substitution for subheading No. 90.29.40 of the following: "90.29.40 Parts and accessories suitable for use solely or principally with instruments of subheading No. 90.24.20.80:				
.10 Case components of stainless steel or of metal die castings; diaphragms and capsules; gauge tubes of iron or steel; gauge movements and pointers		free		
.90 Other		25%"		
98.01 By the substitution for subheading No. 98.01.95 of the following: "98.01.95 Press-fasteners, including snap-fasteners and press-studs; blanks and parts thereof	kg	free"		

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.10	By the substitution for subitems 104.10.10, 104.10.20 and 104.10.30 of the following: ".10 Of a relative density before fermentation not exceeding 1 040° Plus a suspended duty of: In operation	1 767c per 100 litres Nil	1 766c per 100 litres Nil

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I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.10	<i>Continued</i>		
	Maximum rate	275c per 100 litres	275c per 100 litres
	.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 042c 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 174c 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 306c 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 438c 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 570c per 100 litres	—
	(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres	2 702c per 100 litres	—
	(7) If duty is paid on illicit beer	2 702c per 100 litres	—
	(8) If imported	—	2 020c per 100 litres
	.30 Of a relative density before fermentation exceeding 1 050°	2 801c per 100 litres	2 240c 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 758c per 100 litres	1 758c per 100 litres
	.70 Sparkling wine (excluding champagne)	3 364c per 100 litres	3 364c 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	54 514c per 100 litres of absolute alcohol	—
	.20 Other spirits, manufactured in the Republic	59 331c 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	—	44 901c per 100 litres of absolute alcohol or 20 166c per 100 litres
	.40 Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients	—	44 901c 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	120c per kg net	142c per kg net
	.20 Cigarettes	7,5c per 10 cigaret- tes (stamp duty) plus 56c per kg tobacco content	7,5c per 10 cigaret- tes (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	364c per kg tobacco content	364c per kg tobacco content
	.30 Cigarette tobacco	7,5c per 50 g or fraction thereof (stamp duty) plus 213c per kg tobacco	7,5c 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, 105.10 and 105.15	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 I of this Schedule:		
	.10 Petrol and aviation spirit	4 412c per 1 000 litres	4 412c per 1 000 litres
	.20 Aviation kerosene, power kerosene and illuminating or heating kerosene	5 233c per 1 000 litres	5 233c per 1 000 litres
	.30 Distillate fuels (for example, gas oil and diesel oil)	5 233c per 1 000 litres	5 233c per 1 000 litres
	.40 Residual fuel oils	5 233c per 1 000 litres	5 233c per 1 000 litres

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I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
105.10	27.10 Petroleum oils and oils obtained from bituminous minerals:		
	.10 Petrol, aviation spirit and aviation kerosene	5 325c per 1 000 litres	5 325c per 1 000 litres
	.20 Power kerosene and illuminating or heating kerosene	5 233c per 1 000 litres	5 233c per 1 000 litres
	.30 Distillate fuels (for example, gas oil and diesel oil)	5 233c per 1 000 litres	5 233c per 1 000 litres
	.40 Residual fuel oils	5 233c per 1 000 litres	5 233c per 1 000 litres
105.15	27.11 Petroleum gasses and other gaseous hydrocarbons:		
	.10 Liquefied commercial propane, butane or mixtures thereof	370c per 100 kg	370c per 100 kg"

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
137.00	By the substitution for paragraph (1) of tariff heading No. 39.00 of the following: “(1) Drinking-straws of artificial resins or plastic materials	5%”
	By the substitution for paragraph (1) of tariff heading No. 39.07 of the following: “(1) Table and kitchen utensils (excluding disposable cups and similar containers for vending food or beverages); household, sanitary and toilet articles (excluding building fixtures or fittings); insulated containers for food or beverages; ashtrays; plugs for baths, sinks, washbasins and the like; coat hangers; household refuse bins	5%”
	By the substitution for paragraph (8) of tariff heading No. 39.07 of the following: “(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)	5%”
	By the substitution for tariff headings Nos. 40.14 and 40.16 of the following: “40.14 Articles of unhardened vulcanised rubber, the following:	
	(1) Plugs for baths, sinks, washbasins and the like; pneumatic mattresses, pillows, cushions and the like; inner tube repair patches	5%
	(2) Stationery and other articles suitable for office use; tobacco pouches	15%
	40.16 Articles of hardened rubber (ebonite and vulcanite), the following:	
	(1) Articles suitable for domestic use (excluding building fixtures and floor coverings)	5%
	(2) Articles suitable for personal or office use; fancy goods, statuettes and articles for interior decoration	15%”

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
139.00	<p>By the substitution for tariff headings Nos. 44.24 and 44.27 of the following:</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>(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</p>	<p>5%</p> <p>5%</p> <p>15%"</p>
140.00	<p>By the substitution for paragraphs (2) and (3) of tariff heading No. 48.21 of the following:</p> <p>"(2) Paper lace, shelf-edging, table cloths, table mats, doilies, serviettes, handkerchiefs, hand towels and the like</p> <p>(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</p>	<p>5%</p> <p>5%"</p>
142.00	<p>By the substitution for tariff heading No. 67.04 of the following:</p> <p>"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)</p>	<p>20%"</p>
143.00	<p>By the substitution for tariff headings Nos. 69.11 and 69.12 of the following:</p> <p>"69.11 Tableware and other articles of a kind commonly used for and domestic purposes or toilet purposes (excluding building 69.12 fixtures), of porcelain or china or of other kinds of glazed pottery</p> <p>By the substitution for tariff heading No. 70.13 of the following:</p> <p>"70.13 Glassware not elsewhere specified or included in this item:</p> <p>(1) Glassware of a kind commonly used for table, kitchen or toilet purposes</p> <p>(2) Glassware of a kind commonly used for office purposes, for indoor decoration or for similar uses</p>	<p>5%"</p> <p>5%</p> <p>10%"</p>
145.00	<p>By the substitution for tariff heading No. 73.34 of the following:</p> <p>"73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hair pins and curling grips, of iron or steel</p> <p>By the substitution for paragraph (2) of tariff heading No. 73.36 and tariff headings Nos. 73.38, 74.18, 75.06, 76.15 and 80.06 of the following:</p> <p>"(2) Grates, fires and other space heaters, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment</p> <p>73.38, Articles of a kind commonly used for domestic purposes and 74.18, sanitary ware for indoor use, of iron or steel, copper, nickel, 75.06, aluminium or tin (excluding parts thereof, building fixtures, 76.15 communion set pieces, fonts and other like articles identifiable and for use by religious bodies at public worship) 80.06</p> <p>By the substitution for paragraph (2) of tariff heading No. 74.17 and tariff headings Nos. 82.04, 82.08, 82.11, 82.12 and 82.13 of the following:</p> <p>"(2) Grates, fires and other space heaters, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment</p> <p>82.04 Kitchen hand tools</p>	<p>5%"</p> <p>5%</p> <p>5%"</p> <p>5%</p> <p>5%</p>

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
145.00	<p><i>Continued</i></p> <p>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</p> <p>82.11 Razors and razor blades (excluding parts of razors and razor blade blanks)</p> <p>82.12 Scissors, including tailors' shears (excluding blades therefor)</p> <p>82.13 (1) Paper knives, manicure and chiropody sets and appliances (including nail files)</p> <p>(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)</p>	<p>5%</p> <p>5%</p> <p>5%</p> <p>10%</p> <p>5%*</p>
146.00	<p>By the substitution for paragraph (1) of tariff heading No. 84.17 of the following:</p> <p>"(1) Instantaneous or storage water heaters, non-electrical (excluding solar heaters and heaters of a kind designed for industrial use)</p> <p>By the substitution for tariff headings Nos. 84.18 and 84.19 of the following:</p> <p>"84.18 Laundry centrifuge driers and centrifuge washing machines with a dry mass loading capacity not exceeding 7 kg (excluding parts thereof)</p> <p>84.19 Dish washing machines (excluding parts thereof)</p> <p>By the substitution for tariff heading No. 84.40 of the following:</p> <p>"84.40 (1) Laundry washing machines with a dry mass loading capacity not exceeding 7 kg (excluding parts thereof)</p> <p>(2) Ironing or pressing machines (domestic type), electrically heated (excluding parts thereof)</p> <p>By the substitution for tariff heading No. 85.06 of the following:</p> <p>"85.06 Electro-mechanical domestic appliances, with self-contained electric motor (excluding parts thereof)</p> <p>By the substitution for paragraph (2) of tariff heading No. 85.12 of the following:</p> <p>"(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)</p>	<p>5%*</p> <p>5%</p> <p>5%*</p> <p>5%</p> <p>5%*</p> <p>5%*</p> <p>5%*</p>
147.00	<p>By the substitution for paragraphs (1) and (2) of tariff heading No. 87.02 of the following:</p> <p>"(1) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes not exceeding R2 850</p> <p>(2) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes exceeding R2 850</p>	<p>7,5%</p> <p>12,5%*</p>

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
147.00	<i>Continued</i>	
	By the substitution for tariff heading No. 89.01 of the following:	
	"89.01 Ships and boats (excluding hovercraft, warships, lifeboats, scientific research vessels and hydrographical survey vessels and ships and boats of a kind used for gain)	10%"
148.00	By the substitution for tariff headings Nos. 91.01, 91.02 and 91.04 of the following:	
	"91.01 Pocket-watches, wrist-watches and other watches, including stop-watches (excluding Braille-watches)	15%
	91.02 Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	15%
	91.04 Other clocks classified within this tariff heading in Part 1 of this Schedule (excluding tower, astronomical and observatory clocks)	15%"
	By the substitution for paragraphs (2) and (3) of tariff headings Nos. 92.01 to 92.09 of the following:	
	"(2) Pianos and organs	5%
	(3) Other	10%"
150.00	By the substitution for paragraph (2) of tariff heading No. 97.00 of the following:	
	"(2) Other (excluding parts thereof)	10%"

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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
207.01	By the substitution for paragraph (5) of tariff heading No. 39.01 of the following: “(5) Polyester resins (excluding polycarbonate resins, polyethylene terephthalate resins and polybutylene terephthalate resins)		W. Germ.”
207.02	By the deletion of tariff heading No. 40.11.		
215.01	By the substitution for paragraph (1) of tariff heading No. 73.32 of the following: “(1) Bolts and nuts, including bolt ends and screw studs (excluding wing nuts and bolts and nuts identifiable for use in aircraft)	401	Belgium France Italy Netherlands Sweden U.K. W. Germ.”
216.02	By the substitution for paragraph (2) of tariff heading No. 85.20 of the following: “(2) Motor vehicle filament lamps		France Korea Netherlands U.K. U.S.A. W. Germ.”

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Schedule No. 3

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

I Item	II Tariff Heading and Description	III Extent of Rebate
304.07	By the deletion of tariff heading No. 29.24.	
306.01	By the insertion after tariff heading No. 17.02 of the following:	
	"25.01 Common salt, for the manufacture of chlorine and sodium hydroxide (caustic soda)	Full duty"
	By the substitution for tariff heading No. 29.02 of the following:	
	"29.02 Decyl bromide, octyl bromide and benzyl chloride, for the manufacture of quaternary ammonium compounds	Full duty"
	By the substitution for paragraph (5) of tariff heading No. 29.04 of the following:	
	"(5) Isopropyl alcohol and secondary butyl alcohol, for the manufacture of xanthates	Full duty
	(6) Isobutyl alcohol, for the manufacture of alkylthiophosphates, dicesyldithiophosphoric acid and xanthates	Full duty"
306.02	By the substitution for tariff heading No. 29.00 of the following:	
	"29.00 Organic chemicals (excluding piperazine citrate, piperazine hexahydrate, piperazine adipate and furazolidone), for use as active ingredients in the preparation of stock remedies	Full duty"
306.03	By the deletion of tariff heading No. 29.02.	
306.04	By the deletion of tariff heading No. 29.02.	
306.06	By the substitution for tariff heading No. 27.07 of the following:	
	"27.07 Hydrocarbon solvents	Full duty"
306.10	By the deletion of tariff heading No. 29.02.	
	By the insertion after tariff heading No. 29.06 of the following:	
	"29.11 2-Butenal, in such quantities and at such times as the Secretary for Industries may allow by specific permit, for the manufacture of flotation reagents	Full duty"
307.01	By the deletion of paragraph (4) of tariff heading No. 29.35.	
307.08	By the substitution for tariff heading No. 84.61 of the following:	
	"84.61 Valve housings of a mass exceeding 25 g each, for the manufacture of inner tubes	Full duty"
308.02	By the deletion of tariff heading No. 98.01.	
310.05	By the substitution for tariff heading No. 76.04 of the following:	
	"76.04 Aluminium foil, unprinted, backed with paperboard with a basis mass exceeding 230 g/m ²	Full duty"
310.08	By the substitution for tariff headings Nos. 37.01 and 37.02 of the following:	
	"37.01 Photographic plates and film, in the flat, sensitised, unexposed	Full duty less 5%
	37.02 Film, in rolls, sensitised, unexposed	Full duty less 5%"
	By the substitution for tariff headings Nos. 37.08 and 38.19 of the following:	
	"37.08 (1) Photographic developers (excluding photo-lithographic plate processing developers)	Full duty
	(2) Plate coating materials (excluding photo-lithographic plate coating solutions)	Full duty
	(3) Cold top enamel developers; sensitisers; iodisers	Full duty

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I Item	II Tariff Heading and Description	III Extent of Rebate
310.08	<i>Continued</i>	
	38.19 (1) Lithographic offset powders	Full duty
	(2) Prepared etches (excluding lithographic plate processing etches)	Full duty
	(3) Etching auxiliaries with an oil base	Full duty"
311.06	By the insertion after tariff heading No. 39.02 of the following:	
	"49.08 Paper transfers (decalcomanias), in rolls, for the printing of woven fabrics	Full duty"
311.11	By the substitution for item 311.11 of the following:	
	"311.11 Industry: Narrow Fabrics (woven, cut or braided) and Woven Labels	
	51.01 (1) Yarn of polyamide fibres (continuous) with a tenacity of 5,3 cN/dtex or more (excluding unprocessed yarn of 920 dtex), for the manufacture of narrow fabrics	Full duty
	(2) Yarn of polyamide fibres (continuous) with a tenacity of less than 5,3 cN/dtex, for the manufacture of narrow woven fabrics (not cut or braided) and woven labels	Full duty
	(3) Yarn of polyester fibres (continuous) (excluding yarn not exceeding 170 dtex with a tenacity of less than 5,3 cN/dtex), for the manufacture of narrow fabrics	Full duty
	(4) Yarn of polyester fibres (continuous) not exceeding 170 dtex with a tenacity of less than 5,3 cN/dtex, for the manufacture of narrow woven fabrics (not cut or braided)	Full duty
	(5) Yarn of polyester fibres (continuous) with a tenacity of less than 5,3 cN/dtex, for the manufacture of woven labels	Full duty
	(6) Yarn of man-made fibres (continuous) (excluding yarn of polyamide and polyester fibres), for the manufacture of narrow fabrics	Full duty
	53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair, for the manufacture of waistbanding, cut bindings and collar and cuff interlinings	Full duty
	54.05 Woven fabrics of flax, for the manufacture of waistbanding, cut bindings and collar and cuff interlinings	Full duty
	59.03 Bonded fibre fabrics and similar bonded yarn fabrics, uncoated, for the manufacture of narrow fabrics	Full duty"
311.12	By the insertion after tariff heading No. 51.04 of the following:	
	"59.01 Stitch-bonded wadding of synthetic fibres, for the manufacture of impregnated wrapping fabrics	Full duty less 10%"
311.20	By the substitution for tariff heading No. 51.04.50 of the following:	
	"51.04.50 Woven printed fabrics of man-made fibres (continuous), of a mass per m ² of less than 170g, 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 ² , of a value for duty purposes per m ² exceeding 60c	Full duty"

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I Item	II Tariff Heading and Description	III Extent of Rebate
311.20	<i>Continued</i>	
	By the substitution for tariff heading No. 55.09.50 of the following:	
	"55.09.50 Woven printed fabrics of cotton, of a mass per m ² of less than 170g, 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 ² , of a value for duty purposes per m ² exceeding 60c	Full duty"
	By the substitution for tariff heading No. 56.07.50 of the following:	
	"56.07.50 Woven printed fabrics of man-made fibres (discontinuous), of a mass per m ² of less than 170 g, 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 ² , of a value for duty purposes per m ² exceeding 60c	Full duty"
311.21	By the substitution for tariff heading No. 55.09.55 of the following:	
	"55.09.55 Woven printed fabrics of cotton, raised on one or on both sides, of a value for duty purposes per m ² exceeding 50c, for the manufacture of nightdresses and pyjama suits	Full duty"
	By the substitution for tariff heading No. 56.07.55 of the following:	
	"56.07.55 Woven printed fabrics of man-made fibres (discontinuous), raised on one or on both sides, of a value for duty purposes per m ² exceeding 50c	Full duty"
311.22	By the insertion before tariff heading No. 51.04 of the following: "Note: For the purposes of this item the expression 'infants' clothing' means under garments or outer garments of the following descriptions designed for wear by children not exceeding three years of age: (a) Babies' napkins and other clothing for babies in arms. (b) Girls' dresses with a measurement from centre of back collar seam to edge of hem not exceeding 51 cm. (c) Dressing gowns and bath robes, with a measurement from centre of back collar seam to foot of garment not exceeding 68 cm and an across-the-back measurement not exceeding 37 cm. (d) Other garments, knitted or crocheted, with a chest or waist measurement, as the case may be, not exceeding 51 cm. (e) Other garments with a chest measurement not exceeding 68 cm or a waist measurement not exceeding 60 cm."	
311.23	By the deletion of tariff heading No. 98.01.	
311.25	By the substitution for tariff heading No. 60.01 of the following:	
	"60.01 (1) Knitted fabrics of stretch or bulked yarns (excluding knitted pile fabrics and fabrics containing polyurethane elastomer yarns)	Full duty
	(2) Knitted fabrics containing polyurethane elastomer yarns (excluding knitted pile fabrics and plain-knitted fabrics)	Full duty"
	By the substitution for paragraph (1) of tariff heading No. 60.06 of the following: "(1) Knitted or crocheted fabrics, elastic or rubberised, for the manufacture of foundation garments	Full duty"
311.30	By the substitution for the heading of item 311.30 of the following: "Industry: Interior Blinds"	

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I Item	II Tariff Heading and Description	III Extent of Rebate
312.01	By the substitution for paragraph (2) of tariff heading No. 59.08 of the following: “(2) Coated or covered with artificial plastic material, for use as upper material, for covering heels or platforms or for the manufacture of uppers or inner soles	Full duty”
315.01	By the deletion of tariff heading No. 28.29. By the insertion after tariff heading No. 76.03 of the following: “76.04 Aluminium foil, unprinted, not backed, of a thickness of not less than 0,1 mm, for the manufacture of thinner aluminium foil	Full duty”
315.14	By the substitution for tariff heading No. 76.04 of the following: “76.04 Aluminium foil, for use as linings	Full duty”
316.01	By the insertion after tariff heading No. 73.18 of the following: “73.27 Woven wire materials, of iron or steel, for the manufacture of filters and filter elements for internal combustion piston engines By the insertion after tariff heading No. 84.40 of the following: “84.48 Headstock and tailstock assemblies and beds, in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit, for the manufacture of centre lathes with a centre height above the bed of not less than 110 mm but not exceeding 280 mm	Full duty” Full duty”
316.09	By the deletion of tariff heading No. 85.25.	
317.02, 317.03 and 317.04	By the substitution for item 317.03 of the following: “317.02 Industry: Motor Vehicles (General) Notes: 1. The following materials shall not be admitted under the provisions of items 317.03 or 317.04 except as permitted in Note 3 below: 39.01 Flexible polyurethane foam 39.02 (1) Polyvinyl chloride film of a thickness not exceeding 1,27 mm (2) Paper coated with artificial plastic materials (3) Flexible polyvinyl chloride foam of a thickness not exceeding 8 mm 40.08 Flexible cellular rubber materials 58.02 Carpets and carpeting (made up or not) 59.01 Wadding, whether or not sized or glazed 59.02 Felt, whether or not impregnated or coated 59.03 Bonded fibre and similar bonded yarn fabrics, impregnated or coated with artificial plastic materials 59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or with other artificial plastic materials 70.08 Safety glass 2. The following materials shall be admitted under rebate of duty to the extent indicated:	

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I Item	II Tariff Heading and Description	III Extent of Rebate
317.02—	<i>Continued</i>	
	39.01 Plates, sheets, film and foil, of artificial plastic material (excluding flexible polyurethane foam)	Full duty
	39.02 Plates, sheets, film and foil, of artificial plastic material (excluding paper coated with artificial plastic material, polyvinyl chloride film of a thickness not exceeding 1.27 mm and flexible polyvinyl chloride foam of a thickness not exceeding 8 mm)	Full duty
	40.08 Plates, sheets, strip, rod and profile shapes, of unhardened vulcanised rubber (excluding flexible cellular rubber material)	Full duty
	41.00 Leather (cellulose finished), for use as upholstery material	Full duty
	48.09 Pulpboard, not cut to size, for the building of omnibuses	Full duty
	51.04 Woven fabrics of man-made fibres (continuous), for use as upholstery material	Not exceeding the M.F.N. duty
	54.05 Woven fabrics of flax, for use as upholstery material	Full duty
	55.09 Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as upholstery material	Not exceeding the M.F.N. duty
	56.07 Woven fabrics of man-made fibres (discontinuous), for use as upholstery material	Not exceeding the M.F.N. duty
	57.12 Woven fabrics of paper yarn, for use as upholstery material	Full duty
	58.04 Woven pile fabrics, for use as upholstery material	Not exceeding the M.F.N. duty
	59.03 Bonded fibre and similar bonded yarn fabrics, of synthetic fibres, not impregnated or coated	Full duty less 10%
	84.18 Filter assemblies, without elements	Full duty
	3. The following materials shall be admitted under rebate of duty to the extent indicated when imported for goods vehicles of a GVM not exceeding 10 160 kg:	
	40.08 Flexible cellular rubber materials	Full duty
	58.02 Carpets and carpeting (made up or not), for use as upholstery material	Full duty
	4. Materials not falling within any heading specified in this item shall, in terms of the provisions of Note 9 to Chapter 87 of Schedule No. 1, be classified as conforming or non-conforming components, as the case may be.	
	317.03 Industry: Passenger Vehicles, Closed Panel Vans and Mono-built Pick-up Trucks	
	87.02.15 (1) Motor cars, unassembled, containing more than 52 per cent of their mass of parts or materials manufactured or produced in the Republic, or in respect of which a manufacturing programme has been approved by the Minister of Economic Affairs:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.80 Non-conforming or conforming components	Full duty

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I Item	II Tariff Heading and Description	III Extent of Rebate
317.03—	<i>Continued</i>	
	(2) Motor cars, unassembled, containing not more than 52 per cent of their mass of parts or materials manufactured or produced in the Republic, or in respect of which a manufacturing programme has not been approved:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.30 Non-conforming components	Full duty less 507c per 100 kg
	.60 Conforming components	Full duty less 209c per 100 kg
	87.02.25 Passenger vehicles with a seating capacity of less than 15 seats (excluding motor cars), unassembled:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming chassis components	Full duty less 5%
	.50 Conforming chassis components	Full duty less 3%
	.60 Conforming cab and front-end body components	Full duty less 10%
	.90 Other body components	Full duty less 20%
	87.02.60 (1) Closed panel vans of a carrying capacity not exceeding 1 270 kg, unassembled:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming components	Full duty less 20%
	.50 Conforming components	Full duty less 10%
	(2) Mono-built pick-up trucks of a carrying capacity not exceeding 1 270 kg, unassembled:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.30 Non-conforming chassis components	Full duty less 5%
	.40 Non-conforming body components	Full duty less 20%
	.60 Conforming chassis components	Full duty less 3%
	.80 Conforming body components	Full duty less 10%

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I Item	II Tariff Heading and Description	III Extent of Rebate
	<p>317.04 Industry: Motor Vehicle Body Building and Special Purpose Motor Vehicles</p> <p>Notes:</p> <p>1. The entry or importation of an assembled cab or an assembled or unassembled body for fitting to a chassis shall debar the chassis from entry under this item. The fitting of an imported assembled cab or body or of an imported unassembled body to any chassis entered under this item, shall render the person who entered or imported the cab or body, or who owned the chassis at the time it was fitted with the cab or body, liable to the duty rebated on the chassis under the provisions of this item.</p> <p>2. The reference in Note 1 to a body shall not be taken to include front-end body components.</p>	
	73.11 Sections of iron or steel (excluding rolled sections), not worked, for the manufacture of body frameworks, destination boxes, windows or seats, for omnibuses	Full duty
	76.02 Sections of aluminium, for the manufacture of body frame works, destination boxes, windows or seats, for omnibuses	Full duty
	83.02 Door furniture, hand rail support brackets, luggage or parcel rail brackets and door gear mechanisms, for omnibuses	Full duty
	84.63 Power take-offs, for fire engines	Full duty
	85.09 Interior lighting fittings, complete with holders, internal signalling systems and electrical direction indicator signals or lights, for omnibuses; electric bells, flashing beacons and sirens, for fire engines	Full duty
	85.19 Switch boxes and control panels, for omnibuses	Full duty
	87.02.67 Assembled chassis imported with unassembled cabs, for fitting with bodies manufactured in the Republic or for fitting with special purpose equipment:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming cab components	Full duty less 20%
	.50 Conforming cab components	Full duty less 10%
	.90 Chassis	Full duty less 5%
	87.02.70 Unassembled chassis imported with unassembled cabs, for fitting with bodies manufactured in the Republic (except for goods vehicles of a GVM of less than 10 160 kg) or for fitting with special purpose equipment:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming chassis components	Full duty less 5%

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I Item	II Tariff Heading and Description	III Extent of Rebate
317.04	<i>Continued</i>	
	.30 Non-conforming cab and front-end body components	Full duty less 20%
	.50 Conforming chassis components	Full duty less 3%
	.60 Conforming cab and front-end body components	Full duty less 10%
	87.02.75 Unassembled chassis imported with unassembled cabs for fitting with bodies of goods vehicles of a GVM of less than 10 160 kg manufactured in the Republic:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming chassis components	Full duty less 5%
	.30 Non-conforming cab and front-end body components	Full duty less 20%
	.50 Conforming chassis components	Full duty less 3%
	.60 Conforming cab and front-end body components	Full duty less 10%
	87.04.20 Unassembled chassis for motor vehicles (excluding motor cars) falling within heading No. 87.02, for fitting with bodies manufactured in the Republic (excluding goods vehicles of a GVM of less than 10 160 kg) or within heading No. 87.03 for fitting with special purpose equipment:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming chassis components	Full duty less 5%
	.30 Non-conforming front-end body components	Full duty less 20%
	.50 Conforming chassis components	Full duty less 3%
	.60 Conforming front-end body components	Full duty less 10%
	87.04.30 Unassembled chassis for goods vehicles of a GVM of less than 10 160 kg, for fitting with bodies manufactured in the Republic:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming chassis components	Full duty less 5%
	.30 Non-conforming front-end body components	Full duty less 20%
	.50 Conforming chassis components	Full duty less 3%
	.60 Conforming front-end body components	Full duty less 10%

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I Item	II Tariff Heading and Description	III Extent of Rebate
317.04	<i>Continued</i>	
	87.04.40 Assembled chassis for motor vehicles (excluding motor cars) of heading No. 87.02 for fitting with bodies manufactured in the Republic or of heading No. 87.03 for fitting with special purpose equipment:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.50 Chassis	Full duty less 5%
	87.06 Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blind mechanisms and numbered blinds, for omnibuses; windscreen frames and locking arms therefor, windscreen panels and glazed ventilating panels, for omnibus driving cabins or front-ends; tread plates with non-slip inserts, for omnibuses; heat exchangers and sump heaters for fire engines; auxiliary gearboxes (with twin take-off), differentials and axles, for the equipment of motor vehicles with third axles for direct drive	Full duty
	90.13 Searchlights for fire engines	Full duty
	94.01 Omnibus driving seat mechanisms (adjustable)	Full duty**

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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	<p>By the substitution for paragraphs (I) and (II) of the following:</p> <p>“(I) Articles specially constructed for the use of the blind, subject to production of a certificate to that effect from the South African National Council for the Blind</p> <p>(II) Machines, implements and materials, for use by the blind in the manufacture of goods for sale, cleared by a body—</p> <p>(i) affiliated to the South African National Council for the Blind;</p> <p>(ii) which is registered as a welfare organisation under the National Welfare Act, 1965 (Act No. 79 of 1965); and</p> <p>(iii) whose sole or main purpose is the welfare of the blind</p>	<p>Full duty</p> <p>Full duty”</p>
410.02	<p>By the substitution for tariff headings Nos. 51.04 and 56.07 of the following:</p> <p>“51.04 (1) Woven fabrics of polyvinylidene fibres (continuous), for use as shade cloth for horticultural purposes</p> <p>(2) Woven fabrics of polypropylene fibres (continuous), for use as shade cloth for horticultural purposes</p> <p>56.07 Woven fabrics of polyvinyl alcohol fibres (discontinuous), for use as shade cloth for horticultural purposes</p>	<p>Full duty less 20%</p> <p>Full duty less 20%</p> <p>Full duty less 20%”</p>
460.01	<p>By the insertion before tariff heading No. 02.04 of the following:</p> <p>“02.01 Meat of animals of the bovine species, fresh, chilled or frozen, in such quantities and at such times as the Secretary for Agricultural Economics and Marketing may allow by specific permit</p>	<p>Full duty”</p>
460.06	<p>By the substitution for tariff heading No. 29.02 of the following:</p> <p>“29.02 (1) Dichlorodifluoromethane and trichloromonofluoromethane, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p> <p>(2) Tetrachloroethylene, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p> <p>By the insertion after tariff heading No. 29.04 of the following:</p> <p>“29.15 Phthalic acid anhydride, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p>	<p>Full duty</p> <p>Full duty”</p> <p>Full duty”</p>
460.07	<p>By the insertion before tariff heading No. 39.01 of the following:</p> <p>“39.00 Tubing, of vinyl chloride polymers or copolymers, corrugated, coilable and perforated, of an outside diameter not exceeding 110 mm, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p>	<p>Full duty”</p>
460.10	<p>By the substitution for tariff heading No. 48.01 of the following:</p> <p>“48.01 (1) Tissue paper (excluding cigarette paper), with a basis mass of less than 35 g/m², of a kind used for wrapping paper, toilet paper, serviettes, handkerchiefs, facial tissues and doilies, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p> <p>(2) Paper and paperboard, machine-made, in rolls or in sheets, with a basis mass exceeding 250 g/m², in such quantities and at such times as the Secretary for Industries may allow by specific permit</p>	<p>Full duty</p> <p>Full duty”</p>

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I Item	II Tariff Heading and Description	III Extent of Rebate
460.10	<p><i>Continued</i></p> <p>By the insertion after tariff heading No. 48.05 of the following:</p> <p>"48.07 Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets, with a basis mass exceeding 250 g/m², in such quantities and at such times as the Secretary for Industries may allow by specific permit</p>	Full duty"
460.11	<p>By the insertion after tariff heading No. 56.04 of the following:</p> <p>"59.03 Bonded fibre fabrics and similar bonded yarn fabrics, of a kind commonly used for interlinings, whether or not impregnated or coated, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p>	Full duty less 10%"
460.15	<p>By the substitution for tariff heading No. 74.07 of the following:</p> <p>"74.07 Tubes and pipes, of copper, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p>	Full duty"
460.16	<p>By the substitution for tariff headings Nos. 85.15 and 85.21 of the following:</p> <p>"85.15 (1) Television receiving sets (whether or not incorporating gramophones or radios) including sets for receiving signals by line connection, in such quantities and at such times as the Secretary for Industries may allow by specific permit</p> <p>(2) Television receiving sets, incomplete or unfinished, unassembled, in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit:</p> <p>(a) Picture tubes</p> <p>(b) Other components</p> <p>85.21 Picture tubes of a kind used in television receiving sets, in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit</p>	<p>Full duty less 20%</p> <p>Full duty</p> <p>Full duty less 7.5%</p> <p>Full duty"</p>
460.24	<p>By the insertion after item 460.23 of the following:</p> <p>"460.24 Goods of tariff headings Nos. 51.04, 53.11, 55.09, 56.07 and 62.02 in respect of which the duty was increased on 20 September 1974, in terms of section 58 of this Act and which were placed on board ship or vehicle in the country of export, ready for export to the Republic, on or before that date</p>	Full duty less the duty applicable prior to the increase in duty on 20 September 1974"

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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
508.01	By the deletion of tariff heading No. 98.01.	
511.15	By the insertion after item 511.14 of the following: "511.15 Interlinings 59.03 Bonded fibre fabrics, used in the manufacture of fusible interlinings	Full duty"
517.04	By the deletion of tariff heading No. 98.01.	

I Item	II Tariff Heading and Description	III Extent of Refund
533.00	By the substitution for paragraph (2) of tariff heading No. 27.10 of the following: "(2) Aviation spirit and aviation kerosene, used for scheduled flights by air service operators licensed by the Secretary for Transport	Full duty"

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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
601.01.47	By the insertion after item 601.01.45 of the following: "601.01.47 105.15 Liquefied commercial propane, butane or mixtures thereof	Full duty"	
603.01.40	By the insertion after item 603.01.35 of the following: "603.01.40 105.15 Liquefied commercial propane, butane or mixtures thereof	Full duty"	
609.04.30	By the substitution for paragraphs (1), (2) and (3) of tariff item 104.20 of the following: "(1) For a period of 3 years (2) For a period of 4 years or more	8 632c per 100 litres of absolute alcohol 9 613c per 100 litres of absolute alcohol"	
609.05.07	By the substitution for item 609.05.07 of the following: ".07 105.05 } Aviation spirit and aviation kerosene, used 105.10 } for scheduled flights by air service operators licensed by the Secretary for Transport		Full duty"

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Schedule No. 7

AMENDMENT 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
705.03	By the substitution for sales duty item 146.00/85.14 of the following: "146.00/85.14 MICROPHONES AND LOUD-SPEAKERS, NOT MOUNTED IN HOUSINGS OR CABINETS, FOR THE MANUFACTURE OF TELEPHONES, TELEVISION RECEIVING SETS AND SOUND RECORDING OR REPRODUCING APPARATUS"	Full duty"	

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Schedule No. 8

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

I Item	II Licence	III Licence Fee	IV Period of Validity
830.00	<p>By the insertion after item 825.05 of the following:</p> <p>“830.00 Container Depot:</p> <p>830.05 For such period as the Secretary may determine, not exceeding six months, in a year ending on 31 December</p> <p>830.10 For such period as the Secretary may determine, exceeding 6 months but not exceeding one year ending on 31 December</p> <p>830.15 For an indefinite period, as the Secretary may determine</p>	<p>R50</p> <p>R100</p> <p>R2 000</p>	<p>Six months, subject to the conditions the Secretary may impose</p> <p>1 January to 31 December, subject to the said conditions</p> <p>Indefinite, subject to the said conditions”</p>