Statutory Instrument No. 104 of 1970

CUSTOMS, EXCISE AND SALES DUTY ACT, 1970
(22 of 1970)

AMENDMENT OF SCHEDULES (NO. 3) NOTICE, 1970

IN EXERCISE of the powers vested in him by section 50 of the Customs, Excise and Sales Duty Act, 1970 and all other powers thereunto him enabling, the Minister of Finance and Development Planning has amended the Schedules to the Act to the extent set out in the Schedule hereto.

SCHEDULE

SCHEDULE NO. 1 TO THE ACT

PART I

I	II	III	IV	V
Tariff Heading	Statistical Unit	Rate of Duty General	M.F.N.	Preferential
General Note 1 By the substitution for the expression " 'c.c.' means cubic centimetre;" of the expression " 'c.c.' or 'cm³' means cubic centimetre;". By the deletion of the expression " 'b.h.p.' means brake horse-power;".				
48.05 By the insertion in subheading 48.05.17 immediately after the words " per sq. m." of the words "of 35 grm. or".				
60.02 By the insertion after subheading No. 60.02.20 of the following:				
"60.02.30 Other, of textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials	pr.	25% or 15c per pr."		
Section XVI By the substitution for paragraph (k) of Note 1 of the following: "(k) Vehicles (including cranes mounted on a motor vehicle type chassis), aircraft, ships or boats, of Section XVII;"				
By the substitution for Note 4 of the following: "4. (a) A machine (or an incomplete machine classified as if it were complete by virtue of the preceding Note 3) imported unassembled or disassembled is to be classified as a machine of the corresponding kind. (b) Subject to any conditions the Director may impose, Note 4 (a) is also applicable to unassembled or disassembled machines imported in more than one consignment."				
By the substitution for Note 9 to Section XVI of the following: "9 The expression 'cubic displacement' in this Section means the product obtained by multiplying the cross-sectional area of the cylinder bore by the maximum length of the piston stroke and by the number of cylinders. 10. A reference in this Section to 'compression ignition engines as defined in Note 10 to this Section' shall be taken to mean internal combustion compression ignition engines answering to one of the following descriptions:				

I			II	III	IV	V
			Statistical		Rate of Duty	
	Tariff Heading		Unit	General	M.F.N.	Preferential
		(a) Four-stroke, normally aspirated, with a cubic displacement of 5250 cm^3 or more but not exceeding 7750 cm^3;				
		(b) Four-stroke, not normally aspirated, with a cubic displacement of 4600 cm^3 or more but not exceeding 6750 cm^3;				
		(c) Two-stroke, normally aspirated, with a cubic displacement of 3250 cm^3 or more but not exceeding 4750 cm^3; or				
		(d) Two-stroke, not normally aspirated, with a cubic displacement of 2700 cm^3 or more but not exceeding 4100 cm^3."				
84.06	By the substitution for subheadings Nos. 84.06.40, 84.06.60 and 84.06.70 of the following:					
	"84.06.35	Railway locomotive engines (excluding parts thereof):				
		.10 Compression ignition engines as defined in Note 10 to this Section	no.	30%		25% (U.K.)
		.90 Other	no.	5%		free (U.K.)
	84.06.45	Compression ignition engines (excluding parts thereof) not elsewhere specified or included:				
		.10 As defined in Note 10 to this Section	no.	25%		
		.20 Other, identifiable for use solely or principally with tractors (excluding road tractors) or road rollers	no.	free		
		.30 Other, being stationary engines	no.	free		
		.40 Other, identifiable for use solely or principally with motor vehicles (excluding tractors other than road tractors)	no.	20%		
		.90 Other	no.	20%		
	84.06.50	Spark ignition engines (excluding parts thereof) not elsewhere specified or included:				
		.10 Identifiable for use solely or principally with tractors (excluding road tractors) or road rollers	no.	free		
		.20 Stationary engines	no.	free		
		.30 Identifiable for use solely or principally with motor vehicles (excluding tractors other than road tractors)	no.	20%		
		.90 Other	no.	20%"		
By the substitution for subheadings Nos. 84.06.85 and 84.06.90 of the following:						
	By the substitution for subheadings Nos. 84.06.85 and 84.06.90 of the following:					
	"84.06.83	Parts of motor vehicle engines (excluding parts of engines for motor cycles and tractors other than road tractors):				
		.10 Unmachined of cast metal	no.	10%		
		.20 Pistons and piston rings, machined	no.	20%		
		.90 Other	no.	20%"		
	By the deletion of subheading No. 84.06.99.					
84.10	By the substitution for subheading No. 84.10.90 of the following:					

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
	"84.10.90 Other pumps (excluding those for the brewing of beer) imported with or incorporating compression ignition engines as defined in Note 10 to this Section	no.	26000c each with a maximum of 15%"		
84.22	By the substitution for subheading No. 84.22.40.10 of the following:				
	".10 Cranes imported with or incorporating compression ignition engines as defined in Note 10 to this Section	no.	26000c each plus 7% with a maximum of 10%"		
85.01	By the substitution for subheading No. 85.01.10.10 of the following:				
	".10 Imported with or incorporating compression ignition engines as defined in Note 10 to this Section	no.	26000c each plus 5% with a maximum of 20%		26000c each with a maximum of 15% (U.K.)"

Section XVII

By the substitution for Note 7 to Section XVII of the following:

"7. The expression 'cubic displacement' in this Section means the product obtained by multiplying the cross-sectional area of the cylinder bore by the maximum length of the piston stroke and by the number of cylinders.

8. A reference in this Section to 'compression ignition engines as defined in Note 8 to this Section' shall be taken to mean internal combustion compression ignition engines answering to one of the following descriptions:

(a) Four-stroke normally aspirated, with a cubic displacement of 5250 cm^3 or more but not exceeding 7750 cm^3;

(b) Four-stroke, not normally aspirated, with a cubic displacement of 4600 cm^3 or more but not exceeding 6750 cm^3;

(c) Two-stroke, normally aspirated, with a cubic displacement of 3250 cm^3 or more but not exceeding 4750 cm^3; or

(d) Two-stroke, not normally aspirated, with a cubic displacement of 2700 cm^3 or more but not exceeding 4100 cm^3."

87.01	By the substitution for subheading No. 87.01.20.10 of the following:				
	".10 Imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	26000c each with a maximum of 5%"		
	By the substitution for subheading No. 87.01.40.10 of the following:				
	".10 Imported with or incorporating compression ignition engines as defined in Note 8 to to this Section	no.	25%		20% (U.K.; Ireland)"

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
87.02	By the substitution for subheading No. 87.02.25.10 of the following:				
	".10 Imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	25%"		
	By the substitution for the heading of subheading No. 87.02.30 of the following:				
	"Omnibuses and other public-service type passenger vehicles, imported with or incorporating compression ignition engines as defined in Note 8 to this Section:"				
87.03	By the insertion after subheading No. 87.03.20 of the following:				
	"87.03.30 *Cranes, mounted on a motor vehicle type chassis:*				
	.10 Imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	26000c each plus 7% with a maximum of 10%		
	.90 Other	no.	7%"		
87.04	By the substitution for subheading No. 87.04.20 of the following:				
	"87.04.20 Other chassis imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	25%"		
87.07	By the substitution for subheading No. 87.07.10.10 of the following:				
	".10 Imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	17% plus 26000c each		10% plus 26000c each (U.K.; Canada)"
94.02	By the substitution for subheading No. 94.02.10 of the following:				
	"94.02.10 Chiropractic tables, operating tables, dentists' chairs and hospital beds with mechanical fittings; parts thereof	no.	free"		

PART 3 — SALES DUTY

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
135.00	By the deletion of tariff headings Nos. 27.07 and 27.10	
136.00	By the insertion before tariff heading No. 32.09 of the following:	
	"27.07 and 27.10 Lubricating preparations containing not less than 70 per cent by weight of petroleum oils or of oils obtained from bituminous minerals as basis, put up for sale as additives to motor vehicle fuel or lubricants or as upper cylinder lubricants or similar supplementary uses in motor vehicles in containers not exceeding 1 gal. or 10 lb.	10%"
140.00	By the substitution for tariff heading No. 49.09 of the following:	
	"49.09 Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings (excluding Christmas cards in respect of which the net income is donated to a recognised charity and provided the cards are printed with particulars of such donation)	10%"
	By the substitution for tariff heading No. 49.11 of the following:	
	"49.11 Printed calendar backs with or without illustrations, including advertising calendar backs; calendars printed on material other than paper or paperboard, including advertising calendars; Christmas and other greeting and personal message cards (excluding Christmas cards in respect of which the net income is donated to a recognised charity and provided the cards are printed with particulars of such donation); visiting cards; tote betting tickets; picture cards of the same size as postcards and capable of use as postcards	10%"

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
306.10	By the insertion after tariff heading No. 29.23 of the following:	
	"34.02 Coconut diethanolamide, sodium lauryl ether sulphate and triethanolamine lauryl sulphate, for the manufacture of fire-extinguishing foam	Full duty"
311.15	By the insertion after tariff heading No. 38.19 of the following:	
	"59.08 Knitted fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials	Full duty"
311.19	By the substitution for the number of tariff heading No. 56.07.65 of the number "56.07.75".	
311.20	By the deletion of tariff heading No. 56.07.65.	
	By the insertion after tariff heading No. 56.07.70 of the following:	
	"56.07.75 Woven unprinted fabrics of synthetic fibres (discontinuous), not containing combed wool or other combed animal hair:	
	(1) Not plain in colour and not woven from single or plied yarns of different colours giving the fabric a melange or speckled appearance, of a value for duty purposes per sq. yd. exceeding 65c and of a weight per sq. yd. exceeding 4.5 oz., for use as outercloth for garments (excluding raincoats and blouses)	Full duty
	(2) Containing more than 50 per cent synthetic fibres, raised on one or on both sides, of a value for duty purposes per sq. yd. exceeding 30c, and unraised fabrics of a value for duty purposes per sq. yd. not exceeding 42½c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(3) Of a value for duty purposes per sq. yd. exceeding 42½c, for garments (excluding blouses)	Full duty"

I Item	II Tariff Heading and Description	III Extent of Rebate
311.25	By the substitution for the number of tariff heading No. 56.07.65 of the number "56.07.75".	
313.09	By the insertion after item 313.08 of the following:	
	"313.09 Industry: Worked mica and articles of mica	
	25.26 Mica, including splittings, and mica waste, for the manufacture of electric insulating products	Full duty
	39.01 Polyester film, for the manufacture of electric insulating products	Full duty
	48.01 Kraft paper, with a basis weight per sq. m. not exceeding 25 grm., in rolls or in sheets, for the manufacture of electric insulating products	Full duty
	68.15 Reconstituted mica, in rolls or in sheets, for the manufacture of electric insulating products	Full duty
	70.20 Woven fabrics of glass fibre, of a thickness not exceeding 0.15 mm., for the manufacture of electric insulating products	Full duty"
316.01	By the substitution for paragraphs (3) and (4) of tariff heading No. 84.06 of the following:	
	"(3) Internal combustion piston engines (excluding compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1), for the manufacture of scrapers and road graders	Full duty
	(4) Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1, incorporating gear boxes, for the manufacture of road graders	Full duty less R260 each and in addition 3%"
316.13	By the substitution for the Note to item 316.13 of the following:	
	"*Note:* The rebates of duty specified in this item in respect of parts for the manufacture of compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1 but without the limitation in respect of the maximum cubic displacement prescribed in the said Note, only apply provided a manufacturing programme in respect of the manufacture of engines of such class or kind has been approved by the Minister in respect of the importer concerned and and shall only apply for such time and under such conditions as may be prescribed by the said Minister."	
	By the substitution for tariff heading No. 48.21 of the following:	
	"48.21 Gaskets of paper and paperboard, for the manufacture of compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1 but without the limitation in respect of the maximum cubic displacement prescribed in the said Note, and parts thereof	Full duty" Full duty"
	By the substitution for paragraph (1) of tariff heading No. 84.06 of the following:	
	(1) Parts (finished or unfinished) of compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1 but without the limitation in respect of the maximum cubic displacement prescribed in the said Note	Full duty"
317.03	By the substitution in paragraph (I) for paragraph (2) of tariff heading No. 84.06 of the following:	
	"(2) Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1, except for motor vehicles of a gross vehicle weight of less than 22400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 25%"
317.10	By the substitution for paragraph (1) of tariff heading No. 84.06 of the following:	
	"(1) Internal combustion piston engines (excluding compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1), for the manufacture of mobile cranes	Full duty"
321.01	By the deletion of tariff heading No. 73.15.	

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
405.05	By the insertion after paragraph (I) of the following:	
	"(II) Goods (excluding petroleum products and oils and other products of the distillation of high temperature coal tar) for use by The Bible Society of South Africa for official operations	Full duty"
411.00	By the substitution for tariff heading No. 60.03 of the following:	
	"60.03 Stockings (including panty-hose), containing polyurethane elastomeric yarns, designed for the relief of blood circulatory problems, for example, varicose veins	Full duty"
	By the substitution for tariff heading No. 84.06 of the following:	
	"84.06 Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1, for use with tractors (excluding track-laying tractors and road tractors for semi-trailers)	Full duty"
460.12	By the substitution for tariff heading No. 73.15 of the following:	
	"73.15 (1) Universal plates, plates, sheets, hoop and strip, of stainless steel, of a thickness of 1.22 mm. or more whether or not in coils, in such quantities and at such times as the Minister may allow by specific	Full duty
	(2) Universal plates, plates, sheets, hoop and strip, of stainless steel, of a thickness of less than 1.22 mm., whether or not in coils, in such quantities and at such times as the Minister may allow by specific permit	Full duty"

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
601.05	By the insertion after item 601.04 of the following:		
	"601.05 Excisable goods for use by The Bible Society of South Africa for official operations, the following:		
	601.05.10 117.05 Motor cars and station wagons and similar dual purpose motor vehicles	Full duty"	

SCHEDULE NO. 7 TO THE ACT

I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
701.05	By the insertion after item 701.04 of the following:		
	"701.05 Sales duty goods imported by or supplied ex customs and excise warehouse to The Bible Society of South Africa for the official operations of the Society	Full duty"	

Made the 8th day of December, 1970.

H. C. L. HERMANS.
Permanent Secretary,
Ministry of Finance
and Development Planning.