

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 1) NOTICE, 1997
(Published on 14th February, 1997)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

Part 1 of Schedule No. 1 to the Act

With restrospective to 27 January 1995

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
39.21			By the substitution for subheading No. 3921.90.02 of the following:		
	..02	8	- - Decorative laminates of phenolic resins, thermosetting, of a value for duty purposes not exceeding 270c/m ²	kg	20%”
40.11, 40.12 and 40.13			By the substitution for headings Nos. 40.11, 40.12 and 40.13 of the following:		
“40.11			New pneumatic tyres, of rubber:		
	4011.10	4	- Of a kind used on motor cars (including station wagons and racing cars)	u	43%
	4011.20		- Of a kind used on buses or lorries:		
	.15	7	- - With a load index not exceeding 121	u	36%
	.25	4	- - With a load index exceeding 121	u	36%
	.90	4	- - Other	u	36%
	4011.30	3	- Of a kind used on aircraft	u	free
	4011.40	8	- Of a kind used on motorcycles	u	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	4011.50	2	- Of a kind used on bicycles	u	free
	4011.9		- Other:		
	4011.91		- - Having a "herring-bone" or similar tread:		
	.05	8	- - - Of a bead diameter of 914,4 mm or more	u	free
	.15	5	- - - Of a bead diameter of less than 914,4 mm, of a kind used on agricultural or forestry vehicles	u	20%
	.25	2	- - - Of a bead diameter of less than 914,4 mm, of a kind used on civil engineering vehicles	u	20%
	.90	2	- - - Other	u	20%
	4011.99		- - Other:		
	.10	5	- - - Of a bead diameter of 914,4 mm or more	u	free
	.20	2	- - - Of a bead diameter of less than 914,4 mm, of a kind used on agricultural and forestry vehicles	u	20%
	.30	8	- - - Of a bead diameter of less than 914,4 mm, of a kind used on civil engineering vehicles	u	20%
	.90	3	- - - Other	u	20%
40.12			Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:		
	4012.10		- Retreaded tyres:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	5	- - Of a kind used on aircraft	u	free
	.20	2	- - Of a kind used on motor cars (including station wagons and racing cars)	u	43%
	.30	5	- - Of a kind used on buses and lorries	u	36%
	.90	3	- - Other	u	43%
	4012.20		- Used pneumatic tyres:		
	.10	5	- - Of a kind used on aircraft	u	free
	.20	7	- - Of a kind used on motor cars, buses or lorries	u	25%
	.90	8	- - Other	u	25%
	4012.90		- Other:		
	.10	1	- - Solid or cushion tyres and interchangeable tyre treads	kg	25%
	.90	9	- - Other	kg	25%
40.13			Inner tubes, of rubber:		
	4013.10	1	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u	25%
	4013.20	6	- Of a kind used on bicycles	u	free
	4013.90		- Other:		
	.20	2	- - Of a kind used on motorcycles and aircraft	u	free
	.90	3	- - Other	u	25%
67.03			By the substitution for heading No. 67.03 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"67.03	6703.00	3	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	kg	free
68.01			By the substitution for heading No. 68.01 of the following:		
"68.01	6801.00	8	Setts, curbstones and flagstones, of natural stone (excluding slate)	kg	free"
68.02			By the substitution for subheading No. 6802.10 of the following:		
	"6802.10	6	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg	free
			By the substitution for subheading No. 6802.9 of the following:		
	"6802.9		- Other:		
	6802.91	9	- - Marble, traventine and alabaster	kg	free
	6802.92	5	- - Other calcareous stone	kg	free
	6802.93	1	- - Granite	kg	free
	6802.99	2	- - Other stone	kg	free"
68.03 and 68.04			By the substitution for headings Nos. 68.03 and 68.04 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
68.03	6803.00	5	Worked slate and articles of slate or of agglomerated slate	kg	free
68.04			Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials:		
	6804.10	3	- Millstones and grindstones for milling, grinding or pulping	kg	free
	6804.2		- Other millstones, grindstones, grinding wheels and the like:		
	6804.21	4	- - Of agglomerated synthetic or natural diamond	kg	free
	6804.22		- - Of other agglomerated abrasives or of ceramics:		
	.10	8	- - - Millstones, of a diameter exceeding 150 cm (excluding those of emery or corundum)	kg	free
	.90	6	- - - Other	kg	15%
	6804.23	7	- - Of natural stone	kg	free
	6804.30	2	- Hand sharpening or polishing stones	kg	free"
68.08			By the substitution for heading No. 68.08 of the following:		
68.08	6808.00	3	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of	kg	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			shavings, chips, particles, sawdust or other waste, of wood, of wood, agglomerated with cement, plaster or other mineral binders		
68.10 and 68.11			By the substitution for headings Nos. 68.10 and 68.11 of the following:		
"68.10			Articles of cement, of concrete or of artificial stone, whether or not reinforced:		
	6810.1		- Tiles, flagstones, bricks and similar articles:		
	6810.11	8	- - Building blocks and bricks	kg	free
	6810.19	9	- - Other	kg	free
	6810.9		- Other articles:		
	6810.91	4	- - Prefabricated structural components for building or civil engineering	kg	free
	6810.99	5	- - Other	kg	free
68.11			Articles of asbestos-cement, of cellulose fibre-cement or the like:		
	6811.10	5	- Corrugated sheets	kg	free
	6811.20	9	- Other sheets, panels, tiles and similar articles	kg	free
	6811.30	4	- Tubes, pipes and tube or pipe fittings	kg	free
	6811.90	1	- Other articles	kg	free"
68.12			By the substitution for subheading No. 6812.20 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	"6812.20	3	- Yarn and thread	kg	free"
68.13			By the substitution for heading No. 68.13 of the following:		
"68.13			Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:		
	6813.10		- Brake linings and pads:		
	.20	7	- - Brake linings of pressure or similar moulded material	kg	20%
	.90	8	- - Other	kg	free
	6813.90	9	- Other	kg	free"
69.01			By the substitution for heading No. 69.01 of the following:		
"69.01	6901.00	0	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	kg	free"
69.05 and 69.06			By the substitution for headings Nos. 69.05 and 69.06 of the following:		
"69.05			Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:		
	6905.10	9	- Roofing tiles	kg	free
	6905.90	5	- Other	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
69.06	6906.00	8	Ceramic pipes, conduits, guttering and pipe fittings	kg	free"
69.13			By the substitution for heading No. 69.13 of the following:		
"69.13			Statuettes and other ornamental ceramic articles:		
	6913.10	4	- Of porcelain or China	kg	free
	6913.90	0	- Other	kg	free"
70.03			By the deletion of subheading No. 7003.12.80		
70.04 and 70.05			By the substitution for headings Nos. 70.04 and 70.05 of the following:		
"70.04			Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not other- wise worked:		
	7004.20		- Glass coloured through- out the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
	.10	9	- - Optical glass	m ²	free
	.90	7	- - Other	m ²	10%
	7004.90		- Other glass:		
	.10	0	- - Optical glass	m ²	free
	.90	9	- - Other	m ²	10%
70.05			Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked:		
	7005.10		- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	8	- - Optical glass	m ²	free
	.90	6	- - Other	m ²	10%
	7005.2		- Other non-wired glass:		
	7005.21		- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		
	.10	9	- - - Optical glass	m ²	free
	.90	7	- - - Other	m ²	10%
	7005.29		- - Other:		
	.10	0	- - - Optical glass	m ²	free
	.90	8	- - - Other	m ²	10%
	7005.30	3	- Wired glass	m ²	10%"
70.11			By the substitution for heading No. 70.11 of the following:		
"70.11			Glass envelopes (includ- ing bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:		
	7011.10	9	- For electric lighting	kg	free
	7011.20	3	- For cathode-ray tubes	kg	free
	7011.90	5	- Other	kg	free"
70.13 and 70.14			By the substitution for headings Nos. 70.13 and 70.14 of the following:		
"70.13			Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (excluding that of heading No. 70.10 or 70.18):		
	7013.10		- Of glass-ceramics:		
	.05	7	- - Ash trays	kg	15%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.27	8	-- Plates, cups and saucers, machine-made	kg	15%
	.90	1	-- Other	kg	5%
7013.2			- Drinking glasses (excluding that of glass-ceramics):		
7013.21		7	-- Of lead crystal	kg	5%
7013.29		8	-- Other	kg	5%
7013.3			- Glassware of a kind used for table (excluding drinking glasses) or kitchen purposes (excluding those of glass-ceramics):		
7013.31			-- Of lead crystal:		
	.15	2	--- Plates, cups and saucers, machine-made	kg	15%
	.90	7	--- Other	kg	5%
7013.32			-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C:		
	.15	6	--- Plates, cups and saucers, machine-made	kg	15%
	.90	3	--- Other	kg	5%
7013.39			-- Other:		
	.15	0	--- Plates, cups and saucers, machine-made	kg	15%
	.90	8	--- Other	kg	5%
7013.9			- Other glassware:		
7013.91		9	-- Of lead crystal	kg	5%
7013.99		7	-- Other	kg	5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
70.14	7014.00	5	Signalling glassware and optical elements of glass (excluding those of heading No. 70.15), not optically worked	kg	free"
70.15			By the substitution for subheading No. 7015.90 of the following:		
70.17	"7015.90	9	- Other By the substitution for heading No. 70.17 of the following:	kg.	free"
"70.17			Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:		
	7017.10		- Of fused quartz or other fused silica:		
	.10	8	- - Blood sample collection tubes	kg	16%
	.90	6	- - Other	kg	free
	7017.20		- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C		
	.10	2	- - Blood sample collect-	kg	16%
	.90	0	- - Other	kg	free
	7017.90		- Other:		
	.10	4	- - Blood sample collection tubes	kg	16%
	.90	2	- - Other	kg	free"
71.02			By the substitiuon for subheading No. 7102.39 of the following:		
	"7102.39	8	- - Other	carat	free"
71.03			By the substitution for subheading No. 7103.9 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	7103.9		- Otherwise worked:		
	7103.91	8	- - Rubies, sapphires and emeralds	carat	free
	7103.99	9	- - Other	carat	free"
71.04			By the substitution for heading No. 71.04 of the following:		
"71.04			Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience or transport:		
	7104.10	9	- Piezo-electric quartz	kg	free
	7104.20	3	- Other, unworked or simply sawn or roughly shaped	kg	free
	7104.90	5	- Other	kg	free"
71.07			By the substitution for heading No. 71.07 of the following:		
"71.07	7107.00	5	Base metals clad with silver, not further worked than semi- manufactured	kg	free"
71.09			By the substitution for heading No. 71.09 of the following:		
"71.09	7109.00	2	Base metals or silver, clad with gold, not further worked than semi-manufactured	kg	free"
71.11			By the substitution for heading No. 71.11 of the following:		
"71.11	7111.00	6	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	kg	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
71.15			By the substitution for heading No. 71.15 of the following:		
"71.15			Other articles of precious metal or of metal clad with precious metal:		
	7115.10	5	- Catalysts in the form of wire cloth or grill, of platinum	kg	free
	7115.90		- Other:		
	.30	3	- - Crucibles of platinum; wire cloth of platinum; laboratory equipment of platinum	kg	20%
	.90	7	- - Other	kg	free"
71.17			By the substitution for heading No. 71.17 of the following:		
"71.17			Imitation jewellery:		
	7117.1		- Of base metal, whether or not plated with precious metal:		
	7117.11	9	- - Cuff-links and studs	kg	20%
	7117.19	8	- - Other	kg	20%
	7117.90	9	- Other	kg	20%"
96.09			By the substitution for subheadings Nos. 9609.10 and 9609.20 of the following:		
	"9609.10	2	- Pencils and crayons, with leads encased in a rigid sheath	kg	20%
	9609.20	7	- Pencil leads, black or coloured	kg	20%"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
304.05				By the substitution for rebate item 304.05 of the following:	
"304.05				Industry: Bread, pastry, cakes, biscuits and other baker's ware	
	1108.11	01.06	62	Wheat starch, for the manufacture of biscuits of subheadings Nos. 1905.30 and 1905.90	Full duty
	1517.90	01.06	65	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, for the manufacture of pastry of subheading No. 1905.90	Full duty"
307.03				By the insertion after tariff heading No. 39.12 of the following:	
	"3923.50	01.06	63	Stoppers, lids, caps and other closures, incorporating a desiccant-filled chamber for purposes of moisture absorption, for the manufacture of trade packages of heading No. 39.23	Full duty"
316.07				By the deletion of tariff heading No. 70.14	
316.08				By the deletion of tariff heading No. 70.11	

Schedule No. 4 to the Act

460.07				By the insertion after tariff heading No. 40.02 of the following:	
	"4011.91	01.06	62	New pneumatic tyres of rubber, having a "herring bone" or similar thread, verified by the South African Bureau of Standards that it can only be used on agricultural tractors	Full duty"

MADE this 5th day of February, 1997.

F. G. MOGAE,
*Vice-President and Minister of Finance
and Development Planning*