

Statutory Instrument No. 12 of 1971

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

AMENDMENT OF SCHEDULES (NO.4) NOTICE, 1971

(Published on the 10th February, 1971)

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 3

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
135.00	MINERAL PRODUCTS By the substitution for tariff headings 27.07 and 27.10 of the following - 27.07 Lubricating preparations containing not less than 70 per cent and 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. 27.10	20%
136.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES By the substitution for tariff headings 32.09, 33.04, 33.05, 33.06 34.03, 34.04, 34.06, 35.06, 36.05, 38.14, 38.19 of the following - 32.09 Varnishes and lacquers; distempers; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; dyes in forms or packings of a kind sold by retail (excluding pearl essence and special dyes of a kind for laboratory use) 33.04 Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, the food, the drink or other industries, put up for sale by retail	15% 20%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	30%
33.06	Perfumery, cosmetics and toilet preparations	20%
34.03	Lubricating preparations, natural or synthetic, containing less than 70 per cent by weight of petroleum oils or of oils obtained from bituminous minerals, put up for sale as additives to motor vehicle fuel or lubricants or as upper cylinder lubricants or similar supplementary uses in motor vehicles, in containers not exceeding 1 gal. or 10 lb.	20%
34.06	Candles (excluding plain uncoloured household candles), tapers, night-lights and the like	20%
35.06	Glues and products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.	30%
36.05	Pyrotechnic articles (excluding articles designed for research, signalling or life-saving use or for use in industry)	30%
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, put up for sale by retail	30%
38.19	Anti-freezing preparations, deodorants (not being medicaments, toilet preparations or disinfectants), ink removers and stencil correctors put up in retail packings	30%
137.00	ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF	
	By the substitution for tariff headings 39.00, 39.07, 40.13, 40.14, 40.16 of the following -	
39.00	Wallpaper and lincrusta and window transparencies of artificial resins or plastic materials	15%
	Artificial resins and plastic materials, cellulose esters and ethers in volatile organic solvents the weight of which does not exceed 50 per cent of the weight of the solution, put up for sale as varnishes, lacquers, paints, enamels and the like	15%
39.07	Articles of artificial resins and plastic materials, cellulose esters and ethers (excluding building fixtures, floor coverings, articles of apparel and clothing accessories, articles for electric lighting, handles for tools, knives, forks and the like, transmission and conveyor belts and belting, articles for commercial and industrial packaging, sausage casings, hand knitting and crochet needles, buildings, medical apparatus and equipment and articles of a type for use in industry):	

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	(1) Articles of personal adornment	30%
	(2) Other	15%
	40.13 Rubber belts being clothing accessories	30%
	40.14 Articles of unhardened vulcanised rubber, the following: Plugs for baths, sinks, washbasins and the like; stationery and other articles suitable for office use; cables for launching gliders; tobacco pouches; pneumatic mattresses, pillows, cushions and the like; inner tube repair patches; licence discs	15%
	40.16 Articles of hardened rubber (ebonite and vulcanite), the following: Articles suitable for personal or domestic use (excluding building fixtures and floor coverings); articles suitable for office use; fancy goods, statuettes and articles for interior decoration	15%
138.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK-WORM GUT) By the substitution for tariff headings 42.02, 42.05, 43.03, 43.04 of the following -	
	42.02 Travel goods (for example, trunks, suitcases, hat-boxes, travelling-bags, rucksacks), shopping bags, handbags, satchels, briefcases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	15%
	42.05 General articles of leather or of composition leather, the following: Articles suitable for personal or domestic use	15%
	43.03 Articles of furskin (excluding furskin parts of paint rollers)	30%
	43.04 Articles of artificial fur	30%
139.00	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK By the substitution for tariff headings 44.24, 44.27 of the following -	
	44.24 Household utensils of wood	15%
	44.27 Articles of furniture, of wood, not falling within item 150.00 in Part 3 of Schedule No.1 to the Act; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood;	15%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	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	
140.00	PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF By the substitution for tariff heading 48.11 of the following –	
	48.11 Wallpaper and linocrusta; window transparencies of paper	15%
141.00	TEXTILES AND TEXTILE ARTICLES By the substitution for tariff headings 58.01, 58.02 and 59.02, 62.04 of the following –	
	58.01, Carpets, carpeting, rugs, mats and matting of all kinds, made up or not (excluding mats and matting of hard vegetable and fibres)	20%
	59.02	
	62.04 (1) Tarpaulins and sails	10%
	(2) Awnings, sunblinds, tents and camping goods	15%
142.00	FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS By the substitution for tariff headings 64.06, 66.01, 66.02, 67.02, 67.04, 67.05 of the following –	
	64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles (excluding parts thereof)	15%
	66.01 Umbrellas and sunshades, including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas	15%
	66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	15%
	67.02 Artificial flowers, foliage or fruit (excluding parts thereof and Armistice Day Poppies being artificial red Flanders poppies); articles made of artificial flowers, foliage or fruit	20%
	67.04 Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	30%
	67.05 Fans and hand-screens, non-mechanical, of any material (excluding frames and handles therefor and parts of such frames and handles)	20%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
143.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE By the substitution for tariff headings 69.11 and 69.12, 69.13, 70.09, 70.13, 70.19 of the following –	
	69.11 Tableware and other articles of a kind commonly used for and domestic purposes or toilet purposes (excluding building fixtures), of porcelain or china or of other kinds of glazed pottery	15%
	69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture (excluding ceramic lamps and parts thereof)	15%
	70.09 Glass mirrors (excluding interior rear-view mirrors), unframed, framed or backed	15%
	70.13 Glassware not elsewhere specified or included in this item, of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses	15%
	70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; ornaments and other fancy articles of lamp-worked glass	30%
144.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN By the substitution for tariff headings 71.01, 71.02, 71.12, 71.13, 71.14, 71.15, 71.16 of the following –	
	71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	30%
	71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)	30%
	71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal	30%
	71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Director and not being decorations, ornaments or building fixtures)	30%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories and industry)	30%
	71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	30%
	71.16 Imitation jewellery	30%
145.00	BASE METALS AND ARTICLES OF BASE METAL By the substitution for tariff headings 73.34, 73.36, 73.38, 73.40, 74.18, 74.19, 75.06, 76.15, 76.16, 80.06, 74.17, 82.04, 82.08, 82.09, 82.11, 82.12, 82.13, 82.14, 83.03, 83.04, 83.05, 83.06, 83.10, 83.14 of the following –	
	73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	15%
	73.36 Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment of a kind used for domestic purposes, not electrically operated, of iron or steel (excluding parts of such articles)	15%
	73.38 Articles (excluding parts thereof) of iron or steel, copper, 73.40 nickel, aluminium or tin, the following: Articles of a kind 74.18 commonly used for domestic purposes, like articles for other 74.19 uses not being an industrial use (excluding communion set 75.06 pieces, fonts and other like articles identifiable for use by 76.15 religious bodies at public worship, approved by the Director 76.16 and not being decorations, ornaments or building fixtures), 80.06 including refuse bins, baskets, buckets and similar containers, of wire or sheet metal; articles suitable for office use; smoking requisites; key rings; book-ends; trunks and travel cases, tool boxes, trinket boxes, handbags, chain purses, cosmetic cases, cigarette cases, spectacle cases, specimen cases and the like; cages and aviaries; racks and stands (not being furniture) for gramophone records and the like; venetian blinds	15%
	74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, of copper, the following: Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated (excluding parts of such articles)	15%
	82.04 Kitchen hand tools	15%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	15%
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives for machines or of mechanical appliances	15%
82.11	(1) Razor blades (excluding razor blade blanks) (2) Razors (excluding parts thereof)	10% 15%
82.12	Scissors, including tailors' shears (excluding blades therefor)	15%
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	15%
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	15%
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal (excluding magazines for explosives and doors therefor)	15%
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment (excluding furniture specified in item 150.00 in Part 3 of Schedule No. 1 to the Act, of base metal	15%
83.05	Letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	15%
83.06	Statuettes and other ornaments, of a kind used indoors, of base metal	15%
83.10	Beads and spangles, of base metal	15%
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	15%
146.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF By the substitution for tariff headings 84.06, 84.08, 84.10, 84.11, 84.12, 84.15, 84.17 (1) and (2), 84.18, 84.19, 84.24, 84.25, 84.35, 84.37, 84.40 (1) and (2), 84.41, 84.51, (1) and (2), 84.52, 84.53, 84.54, 84.58, 84.59, 85.03, 85.04, 85.06, 85.07, 85.12, 85.14, 85.15, 85.20 of the following –	
84.06	Outboard engines, combination inboard and outboard engines (excluding parts thereof)	30%
84.08	Jet propulsion engines for boats (excluding parts thereof)	30%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
84.10	Kerb-side and service station petrol and oil delivery pumps equipped with measuring or price-calculating devices (excluding parts thereof)	15%
84.11	Tyre pumps of the kind carried in motor vehicles	15%
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	15%
84.15	Refrigerators and refrigerating equipment, electrical and other, self-contained or with display windows, racks or other display facilities, including refrigerated counters, show-cases, frozen food storage containers and the like and cabinets (excluding appliances incorporating agitators, mixers, moulds and similar mechanisms; cold rooms without display facilities; equipment of a type commonly used in industry)	15%
84.17	(1) Instantaneous or storage water heaters, non-electrical (excluding heaters of a kind designed for industrial use)	15%
	(2) Electrically heated and non-electrical fish fryers, percolators, tea or milk urns, steam kettles and similar heating equipment, of a kind used in the catering industry	15%
84.18	Laundry centrifuge driers and centrifuge washing machines with a dry weight loading capacity not exceeding 15 lb. (excluding parts thereof)	15%
84.19	Dish-washing machines (excluding parts thereof)	15%
84.24	Lawn and sports ground rollers (excluding parts thereof)	15%
84.25	Lawn mowers (excluding parts thereof)	15%
84.35	Office printing machines (excluding parts thereof) which operate by means of printing type or by the offset printing process, for use with paper not exceeding 36 cm. in width (unfolded)	15%
84.37	Knitting machines of a kind used for domestic purposes	15%
84.40	(1) Laundry washing machines with a dry weight loading capacity not exceeding 15 lb. (excluding parts thereof)	15%
	(2) Ironing or pressing machines (domestic type), electrically heated (excluding parts thereof)	15%
84.41	Domestic type sewing machines (excluding parts thereof), including furniture designed therefor	15%
84.51	(1) Assembled typewriters (excluding typewriters with Braille characters and typewriters incorporating calculating devices)	15%
	(2) Cheque writing machines	15%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines incorporating a calculating device	15%
84.53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines)	15%
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting machines and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	15%
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance (excluding parts thereof)	30%
84.59	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature of air, but without elements for changing the humidity of air	15%
85.03	Primary cells and primary batteries (excluding parts thereof)	15%
85.04	Electric accumulators (6 volt and 12 volt), of a kind commonly used with motor vehicles or radios and rechargeable accumulators of a kind commonly used with cameras, clocks, shavers, lightmeters and the like	15%
85.06	Electro-mechanical domestic appliances, with self-contained electric motor (excluding parts thereof)	15%
85.07	Shavers and hair clippers of a kind commonly used by barbers, with self-contained electric motor (excluding parts thereof)	15%
85.12	Electric instantaneous or storage water heaters and immersion heaters (excluding heaters of a kind designed for industrial use; electric space heating apparatus; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances (excluding, in each case, parts of such articles)	15%
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)	30%
85.15	Domestic television and radio receivers, including motor vehicle radio receivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)	30%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arch-lamps; electrically ignited photographic flashbulbs (excluding parts of all such articles)	15%
147.00	VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT By the substitution for tariff headings 87.02 (1), (2) and (3), 87.05, 87.09, 87.14 (1) and (2), 89.01 of the following –	
	87.02 (1) Omnibuses with a seating capacity (minimum 38 cm. continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes not exceeding R2,050	10%
	(2) Omnibuses with a seating capacity (minimum 38 cm. continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes exceeding R2,050	15%
	(3) Motorised caravans and similar vehicles	20%
	87.05 Self-contained motor vehicle bodies equipped with cooking and sleeping facilities for bolting or otherwise affixing temporarily or permanently to any vehicle and commonly known as camper bodies	20%
	87.09 Motor cycles, auto-cycles and cycles fitted with auxiliary motors	15%
	87.14 (1) Caravan trailers (excluding parts thereof)	20%
	(2) Wheeled vehicles (with chassis) of the kinds commonly used in self-service stores (excluding parts thereof)	15%
	89.01 Ships and boats (excluding warships, lifeboats, scientific research vessels and hydrographical survey vessels and ships and boats of a kind used for gain and parts of ships and boats)	30%
148.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF By the substitution for tariff headings 90.04, 90.05, 90.07, 90.10, 91.01, 91.02, 91.04, 92.01 to 92.09 (1) and (2), 92.11, 92.12 of the following –	

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	90.04 Sunglasses	20%
	90.05 Refracting telescopes (monocular and binocular), prismatic or not	30%
	90.07 Photo-copying apparatus, not contact type, for use with paper not exceeding 36 cm. in width (unfolded)	15%
	90.10 Photo-copying apparatus, contact type, for use with paper not exceeding 36 cm. in width (unfolded)	15%
	91.01 Pocket-watches, wrist-watches and other watches, including stopwatches (excluding Braille-watches)	30%
	91.02 Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	30%
	91.04 Other clocks classified within this tariff heading (excluding tower, astronomical and observatory clocks)	30%
	92.01 Musical instruments and musical instrument strings (excluding to pipe and reed organs):	
	92.09 (1) Coin or counter operated	30%
	(2) Other	15%
	92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads (excluding industrial tape duplicators)	30%
	92.12 Gramophone records and other sound or similar recordings; prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording, whether or not recorded	30%
149.00	ARMS AND AMMUNITION; PARTS THEREOF By the substitution for tariff headings 93.02, 93.04, 93.05 of the following -	
	93.02 Revolvers and pistols, being firearms (excluding target shooting pistols of .22 inch calibre)	15%
	93.04 Sporting and target shooting guns, rifles and carbines	15%
	93.05 Air, spring and similar pistols, rifles and guns	15%
150.00	MISCELLANEOUS MANUFACTURED ARTICLES By the substitution for tariff headings 94.00, 95.01, 95.02, 95.03, 95.04, 95.05, 95.06, 95.07, 95.08, 96.05, 97.00, 98.03, 98.07, 98.08, 98.10, 98.11, 98.12, 98.14, 98.15, 98.16, of the following -	
	94.00 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishings (excluding	15%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	medical, dental, surgical or veterinary furniture, for example, operating tables, hospital beds with mechanical fittings; motor vehicle furniture and cut, shaped or finished upholstery parts of motor vehicle furniture; articles identifiable as for use in schools, churches, hospitals and laboratories; parts of all the articles)	
95.01	Articles of tortoise-shell	15%
95.02	Articles of mother of pearl	15%
95.03	Articles of ivory	15%
95.04	Articles of bone (excluding whalebone)	15%
95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	15%
95.06	Articles of vegetable carving material	15%
95.07	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	15%
95.08	Ornamental moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes or unhardened gelatin and other ornamental moulded or carved articles not elsewhere specified or included in Part 3 of Schedule No.1 to the Act	15%
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	20%
97.00	Toys, games and sports requisites:	
	(1) Machines for games of skill or chance, including parts thereof, coin or counter operated	30%
	(2) Other (excluding parts thereof)	15%
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils), propelling pencils and sliding pencils; parts and fittings therefor	15%
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	15%
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	15%
98.10	Mechanical and similar lighters, including chemical and electrical lighters (excluding parts thereof and flints and wicks)	30%
98.11	Smoking pipes and cigar and cigarette-holders (excluding parts thereof)	20%
98.12	Combs, hair-slides and the like (excluding toilet metal combs of a length not exceeding 3 in.)	15%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	20%
98.15	Vacuum flasks and other vacuum vessels, complete with cases (excluding parts thereof)	15%
98.16	Tailors' dummies and other lay figures, automata and other animated displays of a kind used for shop window dressing	15%
152.00	By the substitution for sales duty item No. 152.00 of the following – GOODS NOT CLASSIFIED ACCORDING TO PART I OF SCHEDULE NO. 1 TO THE ACT	
	(I) Motor vehicle parts, accessories and preparations (excluding –	30%
	(a) original equipment,	
	(b) such parts, accessories and preparations elsewhere specified or included in Part 3 of Schedule No. 1 to the Act	
	(c) carburettors, oil coolers and wheels identifiable for use principally with motor vehicles other than motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles and motor cycles, auto-cycles and cycles fitted with auxiliary motors, and	
	(d) parts of the articles specified in this item), the following :	
	32.12, Preparations put up for retail sale for the repair	
	34.02, or maintenance of motor vehicles (for example,	
	34.03, polishes, radiator cleaners and cements, gasket	
	34.05, cements, flushing compounds, door hinge	
	35.06 lubricants, piston or exhaust sealing compounds)	
	and	
	38.19	
	62.02 Seat covers and window curtains or blinds	
	70.09 Mirrors	
	73.29 Static chains	
	84.06 Carburettors, multi-choke	
	84.11 Compressors for air-conditioners	
	84.59 Mechanical horns	
	85.02 Electro-magnetic clutches for air-conditioners	
	85.08 Sports coils; transistorised ignition systems; patent sparking plugs	
	85.09 Electric accessory lighting equipment (for example, foglamps, spotlamps, reversing lamps and the like) (excluding such equipment identifiable for use principally with tractors other than road tractors); electric horns and sirens; electric demisters and defrosters	

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
85.15	Aerials for motor vehicle radios	
85.19	Radio noise suppressors	
87.06	Consoles of any material; dashboards; dashboard conversion kits; cabin coolers; non-electric heaters, defrosters and demisters; sun visors; window curtains; window blinds; parcel trays and luggage racks; headrests or head supports; steering wheels; steering wheel covers; gear levers; gear lever knobs; gear lever extensions; floor gear change conversion kits; oil coolers of the accessory type; free flow exhaust systems; exhaust extractors; exhaust pipe extensions; draught deflectors; fender flaps; splash guards; stone guards; static straps; lockable fuel tank caps; spring stabilisers and assisters; wheels; wheel covers; wheel trimmings; hub caps	
90.00	Motor vehicle panel instruments (for example, altimeters, tachometers, oil gauges, ammeters)	
90.13	Rear-view mirrors and retrovisors	
91.03	Panel clocks	
(II)	Illuminated signs of any nature	15%

Made the 10th February, 1971.

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

L2/7/192

