

Statutory Instrument No. 80 of 1972

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

AMENDMENT OF SCHEDULES (NO. 18) NOTICE, 1972

(Published on the 1st December, 1972)

IN EXERCISE of the powers conferred 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

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
136.00	By the substitution for tariff heading No. 33.06 of the following: "33.06 Perfumery, cosmetics and toilet preparations (excluding pastes and other intermediate products, not put up for sale by retail, incense sticks and papers and barrier cream in packings of 5 kg or more)	30%"
145.00	By the substitution for tariff heading No. 73.36 of the following: "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)	10%"
	By the substitution for tariff heading No. 74.17 of the following: "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 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)	10%"
146.00	By the substitution for tariff heading No. 84.15 of the following: "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):	

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	(1) Household refrigerators (including frozen food storage containers)	10%
	(2) Other	15%''
	By the substitution for paragraph (1) of tariff heading No. 84.17 of the following:	
	''(1) Instantaneous or storage water heaters, non-electrical (excluding solar heaters and heaters of a kind designed for industrial use)	10%''
	By the substitution for tariff heading No. 84.18 of the following:	
	''84.18 Laundry centrifuge driers and centrifuge washing machines with a dry mass loading capacity not exceeding 7 kg (excluding parts thereof)	10%''
	By the substitution for paragraph (1) of tariff heading No. 84.40 of the following:	
	''(1) Laundry washing machines with a dry mass loading capacity not exceeding 7 kg (excluding parts thereof)	10%''
	By the substitution for tariff heading No. 85.12 of the following:	
	''85.12 (1) 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)	10%
	(2) Electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters)	15%''
147.00	By the substitution for paragraphs (1) and (2) of tariff heading No. 87.02 of the following:	
	''(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 250	7,5%
	(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 250	12,5%''
	By the substitution for tariff heading No. 87.09 of the following:	
	''87.09 Motor cycles, auto-cycles and cycles fitted with auxiliary motors:	
	(1) Of an engine capacity of less than 200 cm ³	10%
	(2) Other	15%''
150.00	By the substitution for tariff heading No. 94.00 of the following:	
	''94.00 (1) Household furniture (including garden furniture)	10%
	(2) Bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishings (excluding church hassocks)	10%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	(3) Other furniture [excluding medical, dental, surgical or veterinary furniture (for example, operating tables, dentists' chairs), motor vehicle furniture, furniture identifiable for school, hospital, church or laboratory use and parts of furniture including upholstery parts of motor vehicle furniture].	15%

152.00 By the deletion in paragraph (1) of tariff heading No. 84.06

NOTES.--

1. Incense sticks and papers are exempted from the payment of sales duty.
2. The sales duty on household furniture and certain other household appliances is decreased from 15% to 10%.
3. The sales duty on motor cars and other passenger vehicles is decreased from 15% and 10% to 12,5% and 7,5% respectively.
4. The sales duty on motor cycles, auto-cycles and cycles fitted with auxiliary motors, of an engine capacity of less than 200 cm³, is decreased from 15% to 10%.
5. Multi-choke carburettors are exempted from the payment of sales duty.

MADE this 22nd day of November, 1972.

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

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