

Statutory Instrument No. 3 of 1972

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

**AMENDMENT OF SCHEDULES (NO. 2) NOTICE, 1972**

(Published on the 14th January, 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 Tariff Heading	II Statistical Unit	III General	IV Rate of Duty		V Preferential
			M.F.N.		
16.02	By the substitution in subheading No. 16.02.20 for the rate of duty in Column			"1 380c per 100 kg"	
26.01	By the substitution in subheading No. 26.01.70 for the rate of duty in Column IV of the following:			"free"	
32.04	By the substitution in subheading No. 32.04.10 for the rate of duty in Column IV of the following:			"free"	
37.04	By the substitution in subheading No. 37.04.90 for the rate of duty in Column IV of the following:			"10%"	
37.08	By the substitution in subheading No. 37.08.10 for the rate of duty in Column IV of the following:			"10%"	
73.02	By the substitution in subheading No. 73.02.90 for the rate of duty in Column IV of the following:			"15%"	

**SCHEDULE NO. 2 TO THE ACT**

I	II	III	IV
Item	Tariff Heading and Description	Rebate Items	Territories
211.10	By the substitution for tariff heading No. 59.08 of the following: "59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		E. Germ."

**SCHEDULE NO. 3 TO THE ACT**

I	II	III
Item	Tariff Heading and Description	Extent of Rebate
302.01	By the substitution for tariff heading No. 57.10 of the following: "57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No.1, for packing wattle bark	Full duty"
305.01	By the substitution for tariff heading No. 27.07 of the following: "27.07 Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to Chapter 27 of Schedule No.1	Full duty"
306.04	By the substitution for the heading of tariff heading No. 29.14 of the following: "29.14 Monocarboxylic acids and their derivatives:"	
306.08	By the substitution for tariff heading No. 57.06 of the following: "57.06 Yarn of jute or of other textile bast fibres of heading No.57.03 of Schedule No.1, for the manufacture of safety fuse	Full duty"
306.09	By the substitution for the heading of tariff heading No. 29.14 of the following: "29.14 Monocarboxylic acids:"	
307.07	By the substitution for tariff heading No.27.07 of the following: "27.07 Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to Chapter 27 of Schedule No. 1	Full duty"
307.08	By the substitution for tariff heading No. 27.07 of the following: "27.07 (1) Hydrocarbon solvents, for rubber (2) Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to Chapter 27 of Schedule No. 1	Full duty" Full duty"
	By the substitution for tariff heading No. 57.10 of the following: "57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1	Full duty"
308.01	By the substitution for tariff heading No. 32.03 of the following: "32.03 Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	Full duty"
310.08	By the substitution for tariff heading No. 57.10 of the following: "57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, for the manufacture of banknotes	

I Item	II Tariff Heading and Description	III Extent of Rebate
311.03	By the substitution for tariff heading No. 57.06 of the following: "57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1 for weaving fabrics of a mass per m <sup>2</sup> exceeding 356 grm.	Full duty"
311.10	By the substitution for tariff headings Nos. 57.06 and 57.10 of the following: "57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1 57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, of a width of 230 cm or more	Full duty less 5% Full duty"
311.20	By the substitution for tariff heading No. 60.06 of the following: "60.06 Knitted or crocheted fabrics interlined with foam rubber, for the manufacture of swimwear	Full duty"
311.23	By the deletion of tariff heading No. 57.10	
311.25	By the deletion of tariff heading No. 39.00 By the insertion after tariff heading No. 58.10 of the following: "59.08 Textile fabrics (woven or knitted), interlined with foam or sponge artificial plastic material	Full duty"
311.26	By the substitution for tariff heading No. 57.10 of the following: "57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1: (1) For the manufacture of lined sugar bags and of containers for wattle bark extract, felspar and asbestos (2) In such quantities and at such times as the Director may allow by specific permit	Full duty" Full duty"
311.27	By the substitution for tariff heading No. 57.06 of the following: "57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1	Full duty"
311.40	By the substitution for tariff heading No. 57.10 of the following: "57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, for use as padding By the insertion after tariff heading No. 58.10 of the following: "59.08 Textile fabrics combined with foam or sponge artificial plastic material, for the manufacture of outer garments	Full duty" Full duty"
312.01	By the substitution for tariff heading No. 39.01 of the following: "39.01 Polyester film or sheet, for the manufacture of strapping for footwear	Full duty"
	By the substitution for tariff headings Nos. 57.06 and 57.10 of the following: "57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1 57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, for use as lining	Full duty" Full duty"
	By the substitution for tariff headings Nos. 59.03 and 59.08 of the following: "59.03 Bonded fibre fabrics and similar bonded yarn fabrics: (1) Coated or covered with parametric artificial plastic material, for use as upper material (2) Not impregnated or coated with artificial plastic material	Full duty Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
59.08	Textile fabrics, impregnated, coated, covered or laminated with artificial plastic material: (1) Stiffening fabrics, including toe puff material  (2) Coated or covered with poromeric artificial plastic material, for use as upper material (3) Coated or covered with polyester film or sheet, for the manufacture of strapping for footwear	Not exceeding the M.F.N. duty Full duty Full duty"
	By the substitution for tariff heading No. 60.01 of the following:	
	"60.01 Knitted or crocheted fabrics (excluding pile fabrics)	Not exceeding the M.F.N. duty
	60.06 Knitted or crocheted fabrics combined with foam or sponge rubber	Full duty"
312.02	By the substitution for tariff heading No. 57.10 of the following:	
	"57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, for use as padding	Full duty"
316.01	By the substitution for paragraphs (3), (4) and (5) of tariff heading No. 84.06 of the following:	
	"(3) Internal combustion piston engines (excluding compression ignition engines as defined in Note 8 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 8 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%
	(5) Compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1, for the manufacture of scrapers and road graders, imported in such quantities and at such times and subject to such conditions as the Director may allow by specific permit	Full duty"
316.11	By the substitution for tariff headings Nos. 57.06 and 58.05 of the following:	
	"57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1	Full duty
	58.05 (1) Tape of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1	Not exceeding the M.F.N. duty
	(2) Cotton tape of a width not exceeding 7.5 cm. strengthened with copper wire	Not exceeding the M.F.N. duty
316.13	By the substitution in the Note to the item for the expression "Note 10" of the expression "Note 8".	
	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 8 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"

I Item	II Tariff Heading and Description	III Extent of Rebate
	By the substitution for paragraph (1) of tariff heading No. 840.6 of the following:	
	“(1) Parts (finished or unfinished) of compression ignition engines as defined in Note 8 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 (1) for the expression “Note 10” where it appears in paragraph (2) of tariff heading No. 84.06 of the expression “Note 8”	
317.06	By the substitution for tariff heading No. 55.09 of the following: “59.08 Woven fabrics of cotton with a backing of polyvinyl chloride foam plastic material, deriving its essential character from the textile constituent, for the manufacture of door panels, seats and sun visors	Full duty”
317.10	By the substitution for the heading of item 317.10 of the following: <b>“Industry: Fork-Lift Trucks and Crane Trucks”</b> By the substitution for tariff heading No. 84.06 of the following: “84.06 (1) Internal combustion piston engines (excluding compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1), for the manufacture of crane trucks (2) Carburettors (3) Compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1, for the manufacture of crane trucks, imported in such quantities and at such times and subject to such conditions as the Director may allow by specific permit	Full duty Full duty Full duty”
	By the substitution for tariff heading No. 87.07 of the following: “87.07 (1) Transmission units, for the manufacture of crane trucks (2) Chassis, for the manufacture of crane trucks	Full duty Full duty”

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
408.02	By the insertion after item 408.01 of the following: “408.02 87.02 One motor-car or station wagon or similar dual purpose motor vehicle per person, specially adapted to the satisfaction of the Director for driving by a permanently physically disabled person, subject to a permit issued by the Director to such person before the placing of the order for such motor vehicle: Provided that it is not, except with the permission of the Director sold or disposed of to another person within a period of two years after the date of entry	Full duty less 20% <sup>o</sup> .	
	By the substitution for tariff heading No. 84.06 of the following: “84.06 Compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1, for use with tractors (excluding tracklaying tractors and road tractors for semitrailers)	Full duty”	

I Item	II Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
460.15	By the substitution for the heading of item 460.15 of the following: "Compression ignition engines as defined in Note 3 to Section XVI of Schedule No. 1, machinery and motor vehicles, as specified below, imported with or incorporating such engines, in such quantities and at such times and subject to such conditions as the Director may allow by specific permit."		

SCHEDULE No. 5 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Drawback
502.02	By the substitution for tariff heading No. 57.10 of the following: "57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, used as packing for seaweed"	Full duty"
505.01	By the substitution for tariff heading No. 62.03 of the following: "62.03 Bags of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1. (1) Used as containers for asbestos (2) Paper-lined, used as containers for fluorspar"	Full duty Full duty"
508.01	By the deletion of tariff heading No. 39.09. By the substitution for tariff heading No. 59.08 of the following: "59.08 Textile fabrics coated, covered or laminated with expanded or foam artificial plastic material, used in the manufacture of handbags"	Full duty"
511.07	By the substitution for tariff heading No. 59.08 of the following: "59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials, used in the manufacture of clothing"	Full duty"
511.09	By the substitution for tariff heading No. 59.08 of the following: "59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials, used in the manufacture of strapping suitable for footwear"	Full duty"
513.10	By the substitution for tariff heading No. 57.10 of the following: "57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 of Schedule No. 1, used in the manufacture of bags (including paper-lined bags used as containers for fish-meal)"	Full duty"
514.11	By the substitution for tariff heading No. 57.10 of the following: "57.10 Woven fabrics of jute or of other bast textile fibres of heading No. 57.03 of Schedule No. 1, used in the manufacture of needleloom felt"	Full duty"
512.01	By the substitution for tariff heading No. 59.08 of the following: "59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials, used in the manufacture of footwear"	Full duty"

SCHEDULE NO. 6 TO THE ACT

I	II	III	IV
Item	Tariff Item and Description	Extent of Rebate	Extent of Refund
609.22.20	By the insertion after item 609.22.10 of the following: 117.05 One motor car or station wagon or similar dual purpose motor vehicle per person, specially adapted to the satisfaction of the Director for driving by a permanently physically disabled person, subject to a permit issued by the Director to such person before the placing of the order for such motor vehicle: Provided that it is not, except with the permission of the Director, sold or disposed of to another person within a period of 2 years after the date of entry	30 per cent of the full duty	

Made the 6th day of January, 1972.

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

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