

Statutory Instrument No. 78 of 1972

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

**AMENDMENT OF SCHEDULES (NO. 16) NOTICE, 1972**

(Published on the 10th November, 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. I TO THE ACT

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
62.02	By the substitution for subheadings Nos. 62.02.20, 62.02.30 and 62.02.40 of the following:				
62.02.20	kg	35% or 10c per m <sup>2</sup> of fabric	30%		
62.02.20	kg	35%	30%		
62.02.40	kg	20%	15%		
62.02.43	kg	30% or 20 000c per 100 kg less 30 per cent of the f.o.b. price."			
76.03	By the substitution for subheading No. 76.03.20.10 of the following:				
76.03.20.10	kg	75c per kg less 70 per cent of the f.o.b. price"			

I Tariff Heading	II Statistical Unit	III Rate of Duty		V Preferential
		General	M.F.N.	
By the substitution for subheading No. 76.03.30.30 of the following: ".30 Of a thickness exceeding 0,2 mm but not exceeding 2 mm	kg	75c per kg less 70 per cent of the f.o.b. price"		
By the substitution for subheading No. 76.03.60.20 of the following: ".20 Of a thickness exceeding 0,2 mm but not exceeding 2 mm	kg	75c per kg less 70 per cent of the f.o.b. price"		
87.06 By the substitution for the heading of subheading No. 87.06.67 of the following: "Driving axles and parts thereof:" By the substitution for subheading No. 87.06.67.90 of the following: ".90 Other	kg	20%"		
By the substitution for subheading No. 87.06.70.90 of the following: ".90 Other	kg	20%"		

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
147.00	By the substitution for paragraphs (1) and (2) of tariff heading No. 87.02 of the following: "(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 250	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 250	15%"

I Tariff Item	II Tariff Heading and Description	III Rate of Duty		IV
		Excise	Customs	
Note 2	By the substitution for Note 2 of the following: "2. For the purpose of determining the rate of duty in tariff item 104.10.20— (a) beer which has been cleared from one customs and excise manufacturing warehouse to another such warehouse shall, subject to such conditions as the Secretary may in each case impose, be deemed to have been cleared from that warehouse where liability for duty thereon commences in terms of section 44 (2); and (b) beer which has been cleared under any item in Schedule No. 6 shall not be taken into account."			
104.10.20	By the substitution for the heading of the item of the following: "Of a relative density before fermentation exceeding 1.040* but not exceeding 1.050*, which is cleared ex any customs and excise manufacturing warehouse during any financial year, or which is imported into the Republic, or which is illicit beer:"			

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
310.02	By the substitution for tariff headings Nos 29.01 and 39.02 of the following: "28.19 Zinc oxide, for the manufacture of electrostatic paper 29.01 (1) Heptane and hexane, for the manufacture of pressure-sensitive paper or tape (2) Toluene, for the manufacture of electrostatic paper 39.02 (1) Ethylene polymers and copolymers with a relative density not exceeding 0.940, liquid or pasty and in blocks, lumps, powders and similar bulk forms, for extrusion coating of paper and paperboard (2) Acrylic resins, liquid or pasty, for the manufacture of electrostatic paper	Full duty Full duty Full duty Full duty Full duty"
312.01	By the substitution for tariff heading No. 64.05 of the following: "64.05 Clog soles of cork or polyurethane; vamps of embossed fabrics; heel top-pieces (detachable) of artificial plastic material, for the manufacture of plastic heels	Full duty"
317.03	By the deletion of Note 08.00. By the deletion in paragraph (1) of paragraphs (7), (8) and (9) of tariff heading No. 87.06 and by renumbering paragraphs (10), (11), (12), (13) and (14) to (7), (8), (9), (10) and (11), respectively.	

SCHEDULE No. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
607.04.10	By the insertion after paragraph (7) of tariff item 104.20 of the following: “(8) In the manufacture of foundry spirits	Full duty”	

Made this 29th day of October, 1972.

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

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