

Statutory Instrument No. 21 of 1975

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

AMENDMENT OF SCHEDULES (NO. 2) NOTICE, 1975

(Published on the 21st February, 1975)

IN EXERCISE of the powers conferred by section 50 of the Customs, Excise and Sales Duty Act, 1970, the Minister of Finance and Development Planning hereby amends 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 Rate of Duty			V Preferential
		General	M.F.N.		
Chapter 22					
By the substitution for Note 2 of Chapter 22 of the following:					
"2. For the purposes of this Schedule alcoholic strength is to be taken to be the percentage of alcohol by volume at a temperature of 20° C. Where the expression "absolute alcohol" is used this means 100 per cent of alcohol by volume".					
84.22 By the substitution for subheading No. 84.22.03.20 of the following:					
.15 Triple-spur gear chain hoists (excluding parts), non-electrical	no.	15% or 600c each			
.17 Parts of non-electrical triple-spur gear chain hoists	no.	15%			
.90 Other	no.	7%			
General Note I					
By the insertion in General Note I after the expression "g/m ² " means gram per square meter;" of the expression "'GVM' means gross vehicle mass;".					
07.04 By the substitution for subheading No. 07.04.80 of the following:					
"07.04.77 Mushrooms	kg	20%	free		
07.04.79 Truffles	kg	20%	free"		
10.06 By the substitution for tariff heading No. 10.06 of the following:					
"10.06 RICE:					
10.06.10 In the husk (paddy or rough rice)	kg	375c per 100 kg			
10.06.20 Husked but not further prepared	kg	375c per 100 kg			

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
10.06.80 Semi-milled or wholly milled, whether or not polished or glazed:				
.10 Not packed for retail sale	kg	375c per 100 kg		
.20 Packed for retail sale	kg	595c per 100 kg		
10.06.90 Broken	kg	375c per 100 kg		
15.15 By the substitution for tariff heading No. 15.15 of the following:				
"15.15 BEESWAX AND OTHER INSECT WAXES, WHETHER OR NOT COLURED:				
15.15.10 Beeswax	kg	15%		
15.15.20 Other insect waxes	kg	15%		
16.04 By the substitution for subheading No. 16.04.50 of the following:				
"16.04.50 Sardines (including sprats, brisling sardines and sild sardines) in oil, in airtight metal containers	kg	240c per 100 kg net		free (Canada)"
20.05 By the substitution for subheading No. 20.05.10 of the following:				
"20.05.20 Jams and fruit jellies	kg	30% or 450c per 100 kg		
20.05.30 Marmalades	kg	30% or 450c per 100 kg		
21.07 By the substitution for subheadings Nos. 21.07.60 and 21.07.61 of the following:				
"21.07.60 Rice, prepared, not packed for retail sale	kg	375c per 100 kg		
21.07.61 Rice, prepared, packed for retail sale	kg	595c per 100 kg		
27.15 By the substitution for subheading No. 27.15.20 of the following:				
"27.15.20 Bitumen and asphalt, containing not less than 60 per cent by mass of mineral matter	kg	5%		
28.04 By the insertion after subheading No. 28.04.50 of the following:				
"28.04.60 Selenium	kg	10%		
28.13 By the substitution for subheading No. 28.13.70 of the following:				
"28.13.50 Hydrofluoric acid	kg	20%	15%	
28.13.70 Bromic acid and other inorganic acids	kg	20%	15%	
28.29 By the insertion after subheading No. 28.29.20 of the following:				
"28.29.30 Aluminium fluoride	kg	free		

	I Tariff Heading	II Statistical Unit	IV Rate of Duty		V Preferential
			III General	M.F.N.	
29.02	By the substitution for subheading Nos. 29.02.35 and 29.02.40 of the following: "29.02.35 Dichloromethane (methylene chloride); di-iodomethane 29.02.40 Tetrachloroethylene	kg	free		
		kg	19c per kg less 80 per cent of the f.o.b. price"		
29.03	By the substitution for subheading No. 29.03.30 of the following: "29.03.25 Xylene musk 29.03.30 Synthetic musks not elsewhere provided for under this heading	kg kg	free free"		
29.24	By the substitution for subheading No. 29.24.10 of the following: "29.24.10 Lecithins	kg	free"		
29.35	By the substitution for subheading No. 29.35.10 of the following: "29.35.10 Furfuraldehyde; furfuryl alcohol; bensofuran (coumarone)	kg	free"		
29.37	By the substitution for tariff heading No. 29.37 of the following: "29.37 SULTONES AND SULTAMS	kg	free"		
33.06	By the insertion after subheading No. 33.06.10 of the following: "33.06.15 Perfumery not containing ethyl alcohol By the substitution for subheading No. 33.06.90 of the following: "33.06.90 Other	litre kg	40% 40%	35% 33%"	
37.01	By the substitution for subheading No. 37.01.90 of the following: "37.01.90 Other	kg	10%	free"	
37.02	By the substitution for subheading No. 37.02.90 of the following: "37.02.90 Other	m	10%	free"	
37.08	By the substitution for subheading No. 37.08.90 of the following: "37.08.50 Not packed for retail sale	kg	5%"		
38.11	By the substitution for subheading No. 38.11.20 of the following: "38.11.20 Disinfectants with active ingredients other than a coal tar derivative, not packed for retail sale	kg	free"		

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
44.04 By the substitution for subheadings Nos. 44.04.10.20 and 44.04.10.90 of the following: "44.04.10.90 Other	m ³	15c per m ³		free (Canada)"	
44.05 By the substitution for subheading No. 44.05.10.20 of the following: "44.05.10.20 With a f.o.b. price plus insurance and freight per m ³ exceeding 3 180c but not exceeding 4 400c	m ³	15c per m ³		free (Canada)"	
44.15 By the insertion after subheading No. 44.15.10 of the following: "44.15.15 Plywood of a thickness exceeding 15 mm of Douglas fir	m ³	35% or 4 240c per m ³	15%"		
48.03 By the substitution for tariff heading No. 48.03 of the following: "48.03 PARCHMENT OR GREASE- PROOF PAPER AND PAPER- BOARD, AND IMITATIONS THEREOF, AND GLAZED TRANSPARENT PAPER, IN ROLLS OR SHEETS:					
48.03.10 Parchment paper and paper- board, and imitations thereof	kg	free			
48.03.20 Greaseproof paper and paper- board, and imitations thereof	kg	free			
48.03.50 Glazed transparent paper	kg	free"			
48.10 By the substitution for subheading No. 48.10.10 of the following: "48.10.10 In the form of booklets, tubes or other retail packings	kg	20%	7,5%"		
48.11 By the substitution for subheading No. 48.11.10 of the following "48.11.10 Wallpaper	kg	7,5%"			
48.13 By the substitution for tariff heading No. 48.13 of the following: "48.13 CARBON AND OTHER COPYING PAPERS (IN- CLUDING DUPLICATOR STENCILS) AND TRANSFER PAPERS, CUT TO SIZE, WHETHER OR NOT PUT UP IN BOXES:					
48.13.10 Carbon and similar copying papers	kg	free			
48.13.20 Self copy papers	kg	free			
48.13.40 Duplicator stencils:					
.10 Addressing stencils	kg	free			
.90 Other	kg	10%			
48.13.50 Offset duplicating masters	kg	free			

	I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
			III General	M.F.N.		
	48.13.80 Transfer papers	kg	free			
70.13	By the insertion after subheading No. 70.13.10 of the following:					
	“70.13.20 Goblets and drinking glasses, of crystal; goblets and drinking glasses, stemmed, cut or otherwise worked	no.	20%	5%		
	70.13.30 Drinking vessels, stemmed, machine-made	no.	20%	5%		
74.07	By the substitution for subheading No. 74.07.25 of the following:					
	“74.07.20 Tubes and pipes, of copper (excluding alloys thereof):					
	.10 With an external cross-sectional dimension of less than 3 mm	kg	free			
	.20 With an external cross-sectional dimension of 3 mm or more but not exceeding 115 mm	kg	10%			
	.30 With an external cross-sectional dimension exceeding 115 mm but not exceeding 152 mm	kg	free			
	.40 With an external cross-sectional dimension exceeding 152 mm	kg	free			
	74.07.30 Tubes and pipes, of alloys of copper:					
	.10 Of brass, with an external cross-sectional dimension of 3 mm or more but not exceeding 115 mm	kg	15%			
	.90 Other	kg	free			
74.17	By the substitution for subheading No. 74.17.10 of the following:					
	“74.17.10 Liquid fuel cooking stoves (pressure type):					
	.10 Single burner stoves, legged type, with a tank capacity not exceeding 1,75 litres (excluding parts)	no.	20% or 100c each			
	.90 Other	no.	20%			
81.04	By the insertion after subheading No. 81.04.10 of the following:	kg	free			
	“81.04.20 Cobalt					
82.05	By the insertion after subheading No. 82.05.60 of the following:					
	“82.05.70 Twist drills	no.	23%		20% (U.K.)”	

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.	IV	
82.08	By the substitution for tariff heading No. 82.08 of the following:				
82.0	COFFEE-MILLS, MINCERS, JUICE-EXTRACTORS AND OTHER MECHANICAL APPLIANCES, OF A MASS NOT EXCEEDING 10 KG AND OF A KIND USED FOR DOMESTIC PURPOSES IN THE PREPARATION, SERVING OR CONDITIONING OF FOOD OR DRINK:				
82.08.10	no.	20%			
82.08.90	no.	20%			
84.06	By the substitution for subheading No. 84.06.20 of the following:				
84.06.20	no.	5%			
84.15	By the substitution for subheading No. 84.15.30 of the following:				
84.15.30	Household refrigerators of a nominal storage capacity exceeding 340 litres				
84.15.30.10	no.	25%			
84.15.30.20	no.	25%			
84.15.40.20	By the substitution for subheading No. 84.15.40.20 of the following:				
84.15.40.20.20	no.	25%			
84.18	By the substitution for subheading No. 84.18.40 of the following:				
84.18.40	no.	10%			
84.20	By the substitution for subheading No. 84.20.30 of the following:				
84.20.25	no.	5%			
84.20.27	no.	5%			
84.21	By the substitution for subheading No. 84.21.30 of the following:				
84.21.30	Sprinklers and sprayers, suitable for use with insecticides, fungicides and weed-killers:				
84.21.30.10	no.	free			
84.21.30.20	no.	free			
84.22	By the substitution for subheading No. 84.22.85 of the following:				
84.22.85	Lifting grabs, buckets, grips, and the like, of a kind designed for lifting bulk materials:				

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
.10 Forest log handling and lifting grips	no.	7%			
.90 Other	no.	7%			
84.25 By the substitution for subheading No. 84.25.30 of the following:					
“84.25.30 Lawn mowers:					
.10 With a cutting width not exceeding 460 mm	no.	25%			
.20 With a cutting width exceeding 460 m	no.	15%	10%		
84.45 By the substitution for tariff heading No. 84.45 of the following:					
“84.45 MACHINE-TOOLS FOR WORKING METAL OR METAL CARBIDES (EXCLUDING MACHINES FALLING WITHIN HEADING NO. 84.49 OR 84.50):					
84.45.01 Machine-tools operating by electro-erosion or other electric or electronic processes; ultrasonic machine-tools	no.	free			
84.45.10 Lathes (excluding spinning lathes):					
.10 Automatic lathes	no.	free			
.20 Capstan (or turret) lathes	no.	free			
.30 Centre (or general purpose) lathes with a centre height above the bed of not less than 110 mm but not exceeding 280 mm, not numerically controlled	no.	30%			
.90 Other	no.	free			
84.45.12 Planing machines	no.	free			
84.45.13 Shaping machines	no.	free			
84.45.14 Slotting machines	no.	free			
84.45.15 Broaching machines	no.	free			
84.45.20 Boring machines:					
.10 Jig boring machines	no.	free			
.90 Other	no.	free			
84.45.23 Tapping machines	no.	free			
84.45.24 Screw cutting machines	no.	free			
84.45.26 Reaming machines:					
.10 Not automatic and not numerically controlled	no.	free			

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
.50 Automatic or numerically controlled	no.	free		
84.45.27 Milling machines	no.	free		
84.45.29 Drilling machines, vertical:				
.10 Single spindle, power-operated, with a drilling capacity not exceeding 44,5 mm, not numerically controlled	no.	20% or 3 500c		
.20 Other single spindle machines	no.	each free		
.50 Multi-spindle machines	no.	free		
84.45.30 Other drilling machines:				
.10 Radial	no.	free		
.90 Other	no.	free		
84.45.31 Sawing machines (including friction or abrasive cutting-off machines)	no.	free		
84.45.32 Gear cutting machines (including hobbing machines)	no.	free		
84.45.33 Sharpening, trimming, truing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operated by means of grinding wheels or other abrasive or polishing products:				
.10 With micrometric adjustments for measuring 10 microns or better	no.	free		
.90 Other	no.	free		
84.45.34 Filing machines:				
.10 Not automatic and not numerically controlled	no.	free		
.50 Automatic or numerically controlled	no.	free		
84.45.35 Metal working presses not specified within any of the following subheadings:				
.10 Hydraulic	no.	20%		
.50 Pneumatic	no.	20%		
.80 Mechanical	no.	free		
84.45.36 Extruding presses	no.	20%		
84.45.37 Eccentric presses	no.	20%		
84.45.38 Straightening and bending presses (excluding plate bending presses):				

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
.10 Mechanical	no.	20%			
.20 Profile and pipe bending presses, manually operated	no.	20%			
.30 Fly, arbor and toggle presses, manually operated	no.	20%			
.90 Other	no.	free			
84.45.39 Drawing machines (draw-benches)	no.	free			
84.45.40 Plate or sheetworking machines, mechanical:					
.10 Plate bending presses (including pressbrakes) with a rated pressing capacity not exceeding 300 t	no.	20%			
.20 Plate rolling machines or the pyramid type	no.	20%			
.90 Other	no.	free			
84.45.46 Wire drawing machines	no.	free			
84.45.47 Machines for working wire:					
.19 For making wire gauze or netting	no.	free			
.90 Other	no.	free			
84.45.48 Thread rolling machines	no.	free			
84.45.49 Riveting machines	no.	free			
84.45.50 Punching, blanking, notching and trimming machines:					
.10 Punching machines, manually operated, including combination punching, cropping and shearing machines	no.	20%			
.20 Punching machines, mechanically operated	no.	free			
.50 Blanking machines	no.	free			
.80 Notching and trimming machines	no.	free			
84.45.55 Shearing machines (guillotines):					
.10 Manually operated	no.	20%			
.20 Power-operated, with a cutting length not exceeding 305 cm, for products of a thickness not exceeding 12,7 mm	no.	20%			
.90 Other	no.	free			
84.45.70 Forging, stamping, and die-stamping machines:					
.10 Drop forging machines	no.	free			
.20 Impact stamping machines	no.	free			

	I Tariff Heading	II Statistical Unit	Rate of Duty		
			III General	IV M.F.N.	V Preferential
	.30 Die-stamping machines	no.	free		
	.40 Upsetting and swaging machines	no.	free		
	.90 Other	no.	free		
	84.45.90 Other machine-tools for working metal or metal carbides	no.	free"		
84.48	By the substitution for subheading No. 84.48.20 of the following:				
	"84.48.20 Parts of single spindle vertical drilling machines (not numerically controlled)	kg	20%"		
	By the insertion after subheading No. 84.48.30 of the following:				
	"84.48.40 Parts of hydraulic pneumatic and mechanical presses	kg	20%		
	84.48.45 Parts of plate rolling machines of the pyramid type	kg	20%		
	84.48.50 Parts of manually operated profile or pipe bending machines	kg	20%		
	84.48.55 Parts of manually operated punching machines and shearing machines (guillotines)	kg	20%		
	84.48.60 Parts of manually operated combination, punching, cropping and shearing machines	kg	20%		
	84.48.65 Parts of centre lathes (excluding numerically controlled types) with a centre height of 110 mm or more but not exceeding 280 mm	kg	20%"		
84.59	By the substitution for subheading No. 84.59.70.20 of the following:				
	"20 Other moulding presses	no.	20%"		
	By the substitution for subheading No. 84.59.70.40 of the following:				
	"40 Other laminating, veneer and agglomerating presses	no.	20%"		
85.01	By the substitution for subheading No. 85.01.10 of the following:				
	"85.01.01 Electric motors and generators (d.c.), and parts thereof	no.	5%		free (U.K.)
	85.01.05 Electrical generators (a.c.):				
	.10 Rated at 5 000 kV.A or less	no.	5%		free (U.K.)
	.50 Rated at more than 5 000 kV.A	no.	5%		free (U.K.)
	.80 Parts of electrical generators	no.	5%		free (U.K.)

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
85.01.07 Generator sets rated at 5 000 kV.A or less:					
.10 Driven by compression ignition engines defined in Note 8 to this Section	no.	26 000c each plus 5% with a maximum of 20%		26 000c each with a maximum of 15% (U.K.)	
.20 Driven by compression ignition engines defined in Note 9 to this Section	no.	15%		10% (U.K.)	
.80 Driven by other power units	no.	5%	(U.K.)	free	
85.01.10 Generator sets rated at more than 5 000 kV.A:					
.10 Driven by steam turbines	no.	5%		free (U.K.)	
.50 Driven by other power units	no.	5%		free (U.K.)	
85.07 By the substitution for subheading No. 85.07.20 of the following:					
"85.07.20 Electric safety razors	no.	7,5%		2,5% (U.K.)	

Chapter 87

By the insertion after Note 3 to Chapter 87 of the following:

"DEFINITIONS PERTAINING TO SUBHEADINGS

4. The expression 'motor cars' shall be taken to include motor vehicles commonly known as station wagons, estate cars and variants of motor cars, primarily designed for the transport of persons. It shall be taken not to include specialized motor vehicles of the kind commonly known as minibuses or the like or four-wheel drive vehicles and similar utility vehicles specifically designed to negotiate unusual terrain as the Director may decide.
5. The expression 'mono-built pick-up trucks' shall be taken to mean goods vehicles —
 - (a) without chassis frame in which the body itself supports the engine, transmission and axles, or
 - (b) of unitary body construction, with or without certain elements of the chassis incorporated in the body.
6. A reference to goods vehicles in any subheading shall be taken to include a reference to motor vehicles for the transport of materials.
7. The expression 'GVM' shall be taken to refer to the gross mass of a goods vehicle including the load, fuel and tools which the vehicle is designed to carry under normal operating conditions.
8. The expression 'front-end body components' shall be taken to include the dashboard, cowl, bulkheads, fireguards, fenders, bonnet, windscreen, radiator grille, running boards and other body components situated in front of the cab.

CONFORMING AND NON-CONFORMING COMPONENTS

9. Parts, subassemblies and materials mentioned in this Note shall, unless they are dutiable separately as specified components in respect of the vehicle or chassis in which they are to be

incorporated, be classified as conforming components. However, if imported in a condition not provided for in this Note, or if imported attached to another part or subassembly contrary to the provisions of this Note, such parts, subassemblies or materials shall be classified as non-conforming components. Parts, subassemblies or materials not mentioned in this Note and not dutiable separately as specified components shall be classified as conforming components:

Engine Group

- 84.06 Engine, with or without subassemblies attached
- 84.06 Carburettors, whether or not fitted to engines
- 84.06 Parts of engines, including subassemblies
- 84.10 Fuel pumps (including injectors), oil pumps, or water pumps, whether or not fitted to engines
- 84.11 Superchargers or turbo-compressors, fans, blowers and the like, whether or not fitted to engines
- 84.18 Air, fuel and oil filters, whether or not fitted to engines
- 87.06 Radiators
- 87.06 Fuel tanks, with or without filler pipes

Clutch and Transmission

- 87.06 Clutches and clutch housings, whether or not fitted to engines
- 87.06 Gear-boxes or automatic transmissions, whether or not fitted to engines
- 87.06 Torque convertors and housings, whether or not fitted to engines
- 87.06 Transmission shafts (propeller shafts), with or without universal joints attached, not in position.

Suspension, Front and Rear

- 73.35 Road springs (coil or leaf), not in position
- 87.06 Shock absorbers or dampers, not in position
- 87.06 Independent suspension parts or subassemblies for non-driving wheels, not attached to any other part or subassembly (for example wishbones, stub-axles hubs, control or radius arms, anti-roll or stabiliser bars)
- 87.06 Independent suspension parts or subassemblies (excluding axles) for driving wheels (for example, trailing links, trailing arms, anti-roll or stabiliser bars)

Steering Gear, Controls and Linkages

- 87.06 Steering wheels, not attached to the steering shaft
- 87.06 Steering boxes, with shaft or column attached, not fitted with electrical or other equipment
- 87.06 Tie rods, track rods, drop arms, drag links and other steering gear parts (for example, rack and pinion subassemblies), unattached (except in the case of front wheel drive axles which may have track rods attached)
- 87.06 Controls, pedals, gear change and other linkages, whether or not assembled
- 87.06 Servo-subassemblies, not in position

Axles, Driving or Non-driving

- 87.06 Axles for non-driving wheels, unassembled
- 87.06 Driving axles of the rigid integral housing type or of the swing type, whether or not assembled, with all internal parts (including transmission shaft companion flanges) and including wheel hubs, brake drums and the requisite brake equipment and all other parts (excluding shock absorbers and road springs) in position
- 87.06 Driving axles of the independent suspension type, unassembled
- 87.06 Differential carrier housings (for driving axles of the independent suspension type) with all internal parts (including companion flanges for the axle shaft and transmission shaft), assembled, but not in position

Braking System

- 84.10 Compressor subassemblies for air brakes, whether or not in position
- 87.06 Disc-brake subassemblies, not in position
- 87.06 Brake drum backing plates complete with brake shoes and braking mechanisms contained within the brake drum, assembled or unassembled, but not in position (except in the case of driving axles of the rigid integral housing type)
- 87.06 Hand brake subassemblies, not in position
- 87.06 Master cylinder subassemblies
- 87.06 Vacuum servo-subassemblies, whether or not combined with master cylinders, not in position

Chassis Frame, Wheels and Bumpers

- 87.06 Chassis frames of the box, channel, tubular or similar construction with side and cross-members separate from one another
- 87.06 Floor panel subassemblies, whether or not with seat riser channels or toe boards welded in position
- 87.06 Front or rear supporting cross-members, for vehicles with independent front or rear suspension
- 87.06 Roadwheels (not fitted with pneumatic tyres) and hubcaps, not in position
- 87.06 Spare wheel carriers or brackets, not in position
- 87.06 Bumpers, in the condition supplied but without stays attached
- 87.06 Exhaust pipes and mufflers, assembled or unassembled, but not in position

Electrical Group

- 85.08 Electric starting and ignition equipment, generators, alternators, regulators or cut-outs, whether or not fitted to engine.
- 85.09 Electric lighting and signalling equipment, electric windscreen wipers, defrosters and demisters, in the condition imported
- 85.18 Capacitors (condensers), whether or not fitted to the distributor
- 85.19 Electric switches, relays, fuses fuse holders, sockets, connectors, resistors, terminals, terminal strips and the like, in the condition supplied
- 85.20 Lamp bulbs, whether or not in position
- 85.23 Electric wiring harness and other electric cable or wire or the like, fitted with connectors or terminals
- 85.24 Carbon brushes and other articles of carbon, whether or not fitted

Body Panels, Pressings and Stampings, which are not surface treated in any way except with a single coat of primer or other antirust material

- 87.06 Fenders (mudguards or wheel housings), in the condition imported
- 87.06 Radiator guard, grille or radiator mounting frame, assembled or unassembled
- 87.06 Cowls, bulkheads or fireguards, in the condition imported
- 87.06 Heaters or ventilating units, in the condition imported
- 87.06 Instrument or dash panels, without instruments or controls
- 87.06 Glove boxes, in the condition imported
- 87.06 Bonnets and bootlids, in the condition imported, with fittings and anti-rust material in position
- 87.06 Windscreen frames, with attachments, but without glass
- 87.06 Door pillars, assembled, with fittings attached
- 87.06 Doors and tailgates, with hinges, internal fittings and anti-rust material in position, but without glass or upholstery or trim material
- 87.06 Composite metal pressings provided joining was done before the pressing operation
- 87.06 Step and running boards, in the condition imported
- 87.06 Metal pressings, stampings and panels, not elsewhere specified or included, manufactured from one piece of metal, whether or not with holes made therein

Fittings and Accessories

The following and other fittings and accessories not elsewhere specified, shall be classified as conforming components:

- 70.09 Mirrors
- 73.35 Cushion springs
- 73.37 Air distributors
- 83.02 Door handles, hinges, door pulls, adjustable seat levers, slides and locking devices
- 84.12 Air conditioners
- 84.21 Windscreen sprayers and washers
- 87.06 Consoles
- 87.06 Moulded fibre or other boards
- 87.06 Sun screens
- 87.06 Moulded panels or parts of artificial plastic material or fibreboard, in separate pieces
- 87.06 Stone guards, dust shields, step plates
- 87.06 Parts of wood (including laminated wood) manufactured from a single piece of wood
- 90.24) Speedometers, tachometers, gauges, panel clocks and
- 90.27) other instruments, whether or not
- 90.28) clustered or fitted with cables, not in position
- 91.03)
- 94.01 Spring assemblies for seats

Upholstery, Sound Deadening or Anti-drum and Body Trimming Materials not elsewhere provided for

- Carpeting and hood (tent or top) material shall be in the piece
- Upholstery material shall be in the piece
- Body trimming materials shall be in the piece
- Sound deadening, anti-squeak and anti-drum materials shall be in the piece
- Weather strip for doors, windows or windcreens, may be cut to size.

Fibre and other boards, not cut to size

- 10. Notwithstanding the provisions of Note 9, body components on which the undermentioned manufacturing processes have been performed shall be classified as conforming to the provisions of that Note:
 - (a) The covering of metal with or the bonding of metal to, rubber or artificial plastic material,
 - (b) The plating of metal with nickel or chromium; and
 - (c) The graining of metal to imitate wood.
- 11. Parts, subassemblies or materials not permitted under the provisions of Note 9 to be attached or assembled shall, unless they are specified components, nevertheless be classified as conforming components if attached or assembled by flash butt welding, automatic arc welding or projection welding.
- 12. Drip mouldings, reinforcements, brackets, anchor or clinch nuts, clips and similar fasteners may be attached to parts, subassemblies or materials.

SPECIFIED COMPONENTS

- 13. Parts, subassemblies or materials which are dutiable as specified components shall, unless a contrary provision exists, be dutiable separately if incorporated in another subassembly.

COMPONENTS IMPORTED SEPARATELY

- 14. Components imported separately (for example, as a reserve supply for replacing damaged components or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of items 317.03 or 317.04 of Schedule No. 3, shall be entered under the appropriate tariff heading of Schedule No. 1 and under the rebate provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated.”

I Tariff Heading	II Statistical Unit	III Rate of Duty			V
		General	M.F.N.	Preferential	
87.01	By the substitution for subheading No. 87.01.20 of the following:				
	“87.01.15 Tracklaying tractors of a f.o.b. price not exceeding R20 000 each	no.	free		
	87.01.17 Tracklaying tractors of a f.o.b. price exceeding R20 000 each	no.	free”		
	By the substitution for subheading No. 87.01.40 of the following:				
	“87.01.50 Road tractors for semi-trailers, assembled	no.	20%		15% (U.K.; Ireland)
	87.01.60 Road tractors for semi-trailers, completely unassembled:				
	.10 Specified parts, the following:				
	Rubber pneumatic tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
	Rubber pneumatic tyres, of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
	Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
	Safety glass (70.08)	kg	20%		
	Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
	Radio receiving sets (85.15)	no.	40% or 1 000c	25% or 800c each	15% or 800c each less 10% (U.K.)
	Seat frames of tubular metal (94.01)	no.	20%		
	Upholstery pads of rubber- ised fibre (94.04)	no.	20%		
	.20 Conforming components	kg	3%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
.50 Non-conforming components	kg	5%			
87.02 By the substitution for tariff heading No. 87.02 of the following:					
87.02 MOTOR VEHICLES FOR THE TRANSPORT OF PERSONS, GOODS OR MATERIALS (INCLUDING SPORTS MOTOR VEHICLES EXCLUDING THOSE OF HEADING NO. 87.09:					
87.02.10 Motor cars, assembled:					
.10 Racing cars with seating capacity for one person	no. and kg	30%			
.90 Other	no. and kg	45% and in addition, in respect of each full R 100 in excess of a value for duty purposes of R 1 000 for each motor car or vehicle, 2% and in addition thereto, in respect of each full 45 kg in excess of a mass of 1 135 kg for each motor car or vehicle, 1% with a maximum of the total duty of 100%			
87.02.15 Motor cars, completely unassembled:					
.10 Specified components, the following:					
Hose clamps (39.07, 73.40, 74.19 or 76.16)	kg	20%			
Hydraulic brake hose, fitted with couplings (40.09)	kg	30%			

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
Rubber pneumatic tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135 per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Rubber pneumatic tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17)	kg	40%	20%	
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Air distributors and parts thereof (73.37)	kg	4 500c per 100 kg		
Window opening mechanisms, cable operated (83.02)	kg	25%		
Pistons of a mass not exceed- ing 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines	kg	20% or 500c per kg less 50 per cent of the f.o.b. price		
Piston of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines	kg	20%		
Water pumps (84.10), not fitted to engines	no.	150c each		
Arms and blades for non- electrical windscreen wipers (84.59)	no.	20%		
Single row radial ball bearings (excluding angular contact bearings) and single row tapered roller bearings, of an outside	no.	30%		27% (U.K.)

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
diameter of not less than 31 mm but not exceeding 90 mm (excluding those incorporated in subassemblies), for use with road wheels, electrical equipment or clutch spigots (84.62)				
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg		
Gaskets, including gaskets in sets or assortments (84.64), not incorporated in engines or the like	kg	20%		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Sparking plugs (85.08)	no.	250c per 100		
Generators (dynamos) rated at 12 V which develop a maximum of 30 A (85.08)	no.	20%		
Voltage regulators (d.c.) (85.08)	no.	20%		
Alternators, 12 V at 30, 35, 40 and 55 A and 24 V at 35 A (85.08)	no.	20%		
Starter motors with a rating not exceeding 2 kW (85.08)	kg	5 000c per 100 kg		
Electric horns (85.09)	no.	20%		
Electric windscreen wiper motors, arms and blades (85.09)	no.	20%		
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Starter motor solenoid switches (85.19)	no.	20%		
Electrical wiring harnesses (including subassemblies), battery cables and other cable and wire (excluding sparking plug wires), fitted with terminals (85.23)	kg	7 500c per 100 kg		7 500c per 100 kg less 5% (U.K.)
Interior sun visors (87.06)	no.	15c each		

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Heaters and ventilating units of the blower type or ram type, and parts thereof (87.06), for motor cars with water-cooled engines	kg	4 500c per 100 kg		
Radiator pressure caps (87.06)	no.	6c each		
Radiators and parts thereof (excluding pressure caps) (87.06)	kg	20% or 3 300c per 100 kg		
Steering wheels (87.06)	no.	20%		
Rack and pinion steering assemblies (excluding power-assisted types), and parts thereof (87.06)	kg	5 000c per 100 kg		
Brake drums, unmachined (87.06)	kg	10%		
Brake drums, machined (87.06)	kg	20% or 1 650c per 100 kg		
Road wheels and parts thereof (87.06)	kg	20% or 1 100c per 100 kg		
Disc brake caliper assemblies, brake drum brake assemblies and parts thereof (87.06)	kg	20% or 1 200c per 100 kg		
Wheel hubs, unmachined (87.06)	kg	10%		
Wheel hubs, machined (87.06)	kg	20% or 1 650c per 100 kg		
Driving axles of the rigid integral housing type with a crown wheel or ring gear of a diameter not exceeding 205 mm and parts thereof (87.06)	kg	25%		
Shock absorbers (87.06)	kg	7 500c per 100 kg		
Transmission (propeller) shafts used with cross-journal type universal joints (excluding those	no.	20%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
used with torque tubes, and parts thereof (87.06)				
Universal joints, cross- journal type (87.06)	no.	20%		
Seat frames of tubular metal (94.01)	no.	20%		
Upholstery pads of rubber- ised fibre (94.04)	no.	20%		
Seat mouldings of poly- urethane (94.04)	no.	20%		
.30 Non-conforming components for motor cars containing not more than 52 per cent of their mass of parts or materials manufactured or produced in the Republic, or in respect of which a manufacturing programme has has not been approved	kg	20%		
.60 Conforming components for motor cars containing not more than 52 per cent of their mass of parts or materials manufactured in the Republic, or in respect of which a manufacturing programme has not been approved	kg	20%		
.80 Components for motor cars containing more than 52 per cent of their mass of parts or materials manu- factured or produced in the Republic, or in respect of which a manufacturing programme has been approved by the Minister of Finance and Development Planning	kg	20%		
87.02.20 Passenger vehicles with a seating capacity of less than 15 seats (excluding motor cars), assembled:	no.	20%		
.10 Designed to negotiate unusual terrain	no.	20%		
.20 Minibuses and other specialised passenger vehicles	no.	20%		
87.02.25 Passenger vehicles with a seating capacity of less than 15 seats (excluding motor cars), completely unassembled:				

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
.10 Specified components, the following:					
Hose clamps (39.07, 73,40, 74,19 or 76,16)	kg	20%			
Hydraulic brake hose, fitted with couplings (40.09)	kg	30%			
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)	
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)	
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)	
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (e.K.; Canada)	
Filter elements, textile (59.17)	kg	40%	20%		
Safety glass (70.08)	kg	20%			
Road springs (73.35)	kg	1 000c per 100 kg			
Window opening mechanisms, cable operated (83.02)	kg	25%			
Pistons of a mass not exceeding 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines	kg	20% or 500c per kg less 50 per cent of the f.o.b. price			
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines	kg	20%			

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
Arms and blades, for non-electrical windscreen wipers (84.59)	no.	20%		
Plain-half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg		
Gaskets, including sets or assortments (84.64), not incorporated in engines or the like	kg	20%		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Sparking plugs (85.08)	no.	250c per 100		
Electric horns (85.09)	no.	20%		
Arms and blades for electric windscreen wipers (85.09)	no.	20%		
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Radiator pressure caps (87.06)	no.	6c each		
Radiators and parts thereof (excluding pressure caps) (87.06)	kg	20% or 3 300c per 100 kg		
Brake drums, unmachined (87.06)	kg	10%		
Brake drums, machined (87.06)	kg	20% or 1 650c per 100 kg		
Road wheels and parts thereof (87.06)	kg	20% or 1 100c per 100 kg		
Wheel hubs, unmachined (87.06)	kg	10%		
Wheel hubs, machined (87.06)	kg	20% or 1 650c per 100 kg		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		III General	M.F.N.	Preferential	
Upholstery pads of rubberised fibre (94.04)	no.	20%			
Seat mouldings of polyurethane (94.04)	no.	20%			
.20 Non-conforming chassis components	kg	20%			
.50 Conforming chassis components	kg	20%			
.60 Conforming cab and front-end body components	kg	20%			
.90 Other body components	kg	20%			
87.02.30 Motorbuses, motorcoaches and other public-service type passenger vehicles, with a seating capacity of 15 seats or more:					
.10 Assembled	no.	10%			
.20 Unassembled	no.	20%			
87.02.50 Shuttle cars and low construction flameproof diesel-powered vehicles, equipped with steering and control mechanisms both in the front and at the rear, for use in underground mines	no.	free			
87.02.55 Closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg, assembled	no.	20%			
87.02.60 Closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg, completely unassembled:					
.10 Specified components, the following:					
Hose clamps (39.07, 73.40, 74.19 or 76.16)	kg	20%			
Hydraulic brake hose, fitted with couplings (40.09)	kg	30%			
Rubber pneumatic tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)	
Rubber pneumatic tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg	

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg			10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K. ; Canada)
Solid tyres (40.11)	kg	550c per 100 kg			370c per 100 kg (U.K. ; Canada)
Filter elements, textile (59.17)	kg	40%	20%		
Safety glass (70.08)	kg	20%			
Road springs (73.35)	kg	1 000c per 100 kg			
Window opening mechanisms, cable operated (83.02)	kg	25%			
Pistons of a mass not exceed- ing 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines	kg	20% or 500c per kg less 50 per cent of the f.o.b. price			
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines	kg	20%			
Water pumps (84.10), not fitted to engines	no.	150c each			
Arms and blades, for non- electrical windscreen wipers (84.59)	no.	20%			
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg			
Gaskets, including gaskets in sets or assortments (84.64) not incorporated in engines or the like	kg	20%			
Electric accumulators, 6 or 12 V (85.04)	no.	75c each			50c each (U.K. ; Canada)
Sparking plugs (85.08)	no.	250c per 100			
Generators (dynamos) rated at 12 V which develop a maximum of 30 A (85.08)	no.	20%			

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	IV M.F.N.		
(85.08)	Voltage regulators (d.c.)	no.	20%		
	Starter motors with a rating not exceeding 2 kW (85.08)	kg	5 000c per 100 kg		
	Electric horns (85.09)	no.	20%		
	Electric windscreen wiper motors, arms and blades (85.09)	no.	20%		
	Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each		
	Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
	Starter motor solenoid switches (85.19)	no.	20%		
	Clutch cover assemblies incorporating pressure plates and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
	Radiator pressure caps (87.06)	no.	6c each		
	Radiators and parts thereof (excluding pressure caps) (87.06)	kg	20% or 3 300c per 100 kg		
	Rack and pinion steering assemblies and parts thereof (excluding power assisted types) (87.06)	kg	5 000c per 100 kg		
	Brake drums, unmachined (87.06)	kg	10%		
	Brake drums, machined (87.06)	kg	20% or 1 650c per 100 kg		
	Road wheels and parts thereof (87.06)	kg	20% or 1 100c per 100 kg		
	Wheel hubs, unmachined (87.06)	kg	10%		
	Wheel hubs, machined (87.06)	kg	20% or 1 650c per 100 kg		
	Transmission (propeller) shafts used with cross-journal type universal joints (excluding those used with torque	kg	20%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
tubes), and parts thereof (87.06)					
Universal joints, cross-journal type (87.06)	kg	20%			
Seat frames of tubular metal (94.01)	no.	20%			
Upholstery pads of rubberised fibre (94.04)	no.	20%			
Seat mouldings of poly- urethane (94.04)	no.	20%			
.20 Non-conforming components closed panel vans	kg	20%			
.30 Non-conforming chassis components of mono-built pick-up trucks	kg	20%			
.40 Non-conforming body components of mono-built pick-up trucks	kg	20%			
.50 Conforming components of closed panel vans	kg	20%			
.60 Conforming chassis com- ponents of mono-built pick-up trucks	kg	20%			
.80 Conforming body components of mono-built pick-up trucks	kg	20%			
87.02.65 Assembled chassis fitted with cabs	no.	20%			
87.02.67 Assembled chassis imported with unassembled cabs:					
.10 Specified components, the following:					
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)	
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)	
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per	

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	M.F.N.	IV Preferential V
		100 kg		100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Safety glass (70.08)	kg	20%		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Upholstery pads of rubberised fibre (94.04)	no.	20%		
.20 Non-conforming cab components	kg	20%		
.50 Conforming cab components	kg	20%		
.90 Chassis	kg	20%		
87.02.70 Unassembled chassis imported with unassembled cabs (except for goods vehicles of a GVM of less than 10 160 kg:		no.		
.10 Specified components, the following:				
Hose clamps (39.07, 73.40, 74.19 or 76.16)	kg	20%		
Hydraulic brake hose, fitted with couplings (40.09)	kg	30%		
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
				100 kg	
Solid tyres (40.11)	kg	550c per 100 kg			100 kg (U.K.; Canada) 370c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17)	kg	40%	20%		
Safety glass (70.08)	kg	20%			
Road springs (73.35)	kg	1 000c per 100 kg			
Window opening mechanisms, cable operated (83.02)	kg	25%			
Pistons of a mass not exceed- ing 1 kg each, whether or not fitted with piston rings and gudgeon pins (84.06), not	kg	20% or 500c per 5 kg less 50 per cent of the f.o.b. price			
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06), not incorporated in engines	kg	20%			
Arms and blades, for non- electrical windscreen wipers (84.59)	no.	20%			
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg			
Gaskets (including gaskets in sets or assortments) (84.64), not incorporated in engines or the like	kg	20%			
Electric accumulators, 6 or 12 V (85.08)	no.	75c each			50c each (U.K.; Canada)
Sparking plugs (85.08)	no.	250c per 100			
Electric horns (85.09)	no.	20%			
Arms and blades for electric windscreen wipers (85.09)	no.	20%			
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each			

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Clutch cover assemblies incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Radiators and parts thereof (excluding pressure caps) (87.96)	kg	20% or 3 300c per 100 kg		
Brake drums, unmachined (87.06)	kg	10%		
Brake drums, machined (87.06)	kg	20% or 1 100c per 100 kg		
Roadwheels and arts thereof (87.06)	kg	20% or 1 650c per 100 kg		
Upholstery pads of rubberised fibre (94.04)	no.	20%		
Seat mouldings of poly- urethane (94.04)	no.	20%		
.20 Non-conforming chassis components	kg	20%		
.30 Non-conforming cab and front-end body components	kg	20%		
.50 Conforming chassis components	kg	20%		
.60 Conforming cab and front- end body components	kg	20%		
87.02.75 Unassembled chassis imported with unassembled cabs, for goods vehicles of a GVM of less than 10 160 kg:				
.10 Specified components, the following:				
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K. ; Canada)

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Window opening mechanisms, cable operated (83.02)	kg	25%		
Water pumps (84.10), not fitted to engines, for goods vehicles of a carrying capacity not exceeding 1 270 kg	no.	150c each		
Plain half-shaft bearings, unflanged, (84.63), not incorporated in engines	kg	300c per kg		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Starter motors with a rating not exceeding 2 kW (85.08), for goods vehicles of a carrying capacity not exceeding 1 270 kg	kg	5 000c per 100 kg		
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Clutch cover assemblies incorporating pressure plates and clutch driven plates, with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
Radiator pressure caps (87.06) for goods vehicles of a carrying capacity not exceeding 1 270 kg	no.	6c each			
Upholstery pads of rubber- ised fibre (94.04)	no.	20%			
.20 Non-conforming chassis components	kg	20%			
.30 Non-conforming cab and front end body components	kg	20%			
.50 Conforming chassis components	kg	20%			
.60 Conforming cab and front- end body components	kg	20%			
87.02.80 Air-cushion vehicle	no.	free			
87.02.85 Off-the-road forest logging trucks	no.	10%			
87.02.90 Vehicles for the transport of of goods or materials, not elsewhere specified in this heading	no.	20%			
87.04 By the substitution for tariff heading No. 87.04 of the following:					
“87.04 CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES FALLING WITH- IN HEADING NO. 87.01, 87.02 OR 87.03:					
87.04.10 Chassis for motor cars, assembled	no.	20%			
87.04.20 Unassembled chassis for motor vehicles (excluding motor cars) falling within heading No. 87.02 (except for goods vehicles of a GVM of less than 10 160 kg) or heading No. 87.03 for special purpose motor vehicles:					
.10 Specified components, the following:					
Hose clamps (39.07, 73.40, 74.19 or 76.16)	kg	20%			
Hydraulic brake hose, fitted with couplings (40.09)	kg	30%			
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)	

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		IV General	V M.F.N.	VI Preferential
Pneumatic rubber tyres of a mass of not less than 20 kg. each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Filter elements, textile (59.17)	kg	40%	20%	
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Pistons of a mass not exceeding 1 kg each whether or not fitted with piston rings and gudgeon pins (84.06), not incorporated in engines	kg	20% or 500c per kg less 50 per cent of the f.o.b. price		
Pistons of a mass exceeding 1 kg each, gudgeon pins, cast iron cylinder liners or sleeves and piston rings (84.06) not incorporated in engines	kg	20%		
Arms and blades for non-electrical windscreen wipers (84.59)	no.	20%		
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg		
Gaskets, including gaskets in sets or assortments (84.64), not incorporated in engines or the like	kg	20%		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Sparking plugs (85.08)	no.	250c per 100		
Electrical horns (85.09)	no.	20%		

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
Arms and blades, for electric windscreen wipers (85.09)	no.	20%		
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Clutch cover assemblies, incorporating pressure plates, and clutch driven plates, with an outside diameter not exceeding 310 mm, (87.06) not fitted to engines	kg	7 500c per 100 kg		
Radiators and parts thereof (excluding pressure caps) (87.06)	kg	20% or 3 300c per 100 kg		
Brake drums, unmachined (87.06)	kg	10%		
Brake drums, machined (87.06)	kg	20% or 1 650c per 100 kg		
Road wheels and parts thereof (87.06)	kg	20% or 1 100c per 100 kg		
.20 Non-conforming chassis components	kg	20%		
.30 Non-conforming front-end body components	kg	20%		
.50 Conforming chassis components	kg	20%		
.60 Conforming front-end body components	kg	20%		
87.04.30 Unassembled chassis for goods vehicles of a GVM of less than 10 160 kg:				
.10 Specified components, the following: -				
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Safety glass (70.08)	kg	20%		
Road springs (73.35)	kg	1 000c per 100 kg		
Water pumps (84.10), not fitted to engines, for goods vehicles of a carrying capacity not exceeding 1 270 kg	no.	150c each		
Plain half-shaft bearings, unflanged (84.63), not incorporated in engines	kg	300c per kg		
Electric accumulators, 6 or 12 V (85.04)	no.	75c each		50c each (U.K.; Canada)
Starter motors with a rating not exceeding 2 kW (85.08), for goods vehicles of a carrying capacity not exceeding 1 270 kg	kg	5 000c per 100 kg		
Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09)	no.	20% or 40c each		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
Clutch cover assemblies, incorporating pressure plates, and clutch driven plates with an outside diameter not exceeding 310 mm (87.06), not fitted to engines	kg	7 500c per 100 kg		
Radiator pressure caps (87.06), for goods vehicles of a	no.	6c each		

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
carrying capacity not exceeding 1 270 kg				
.20 Non-conforming chassis components	kg	20%		
.30 Non-conforming front-end body components	kg	20%		
.50 Conforming chassis components	kg	20%		
.60 Conforming front-end body components	kg	20%		
87.04.40 Assembled chassis for motor vehicles (excluding motor cars) falling within heading No. 87.02 or 87.03:				
.10 Specified components, the following:				
Pneumatic rubber tyres of a mass of less than 20 kg each (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 135c per 100 kg less 50 per cent of the f.o.b. price or 2 635c per 100 kg (U.K.; Canada)
Pneumatic rubber tyres of a mass of not less than 20 kg each (40.11)	kg	3 000c per 100 kg		2 635c per 100 kg (U.K.; Canada)
Rubber inner tubes (40.11)	kg	10 500c per 100 kg less 50 per cent of the f.o.b. price or 3 000c per 100 kg		10 225c per 100 kg less 50 per cent of the f.o.b. price or 2 725c per 100 kg (U.K.; Canada)
Solid tyres (40.11)	kg	550c per 100 kg		370c per 100 kg (U.K.; Canada)
Safety glass (70.08)	kg	20%		
Radio receiving sets (85.15)	no.	40% or 1 000c each	25% or 800c each	15% or 800c each less 10% (U.K.)
.50 Chassis	kg	20%		
87.04.90 Other chassis	no.	20%''		
90.07 By the substitution for subheading No. 90.07.80 of the following:				
''90.07.80 Other photographic cameras	no.	15%	6%''	

	I Tariff Heading	II Statistical Unit	III Rate of Duty		V Preferential
			General	IV M.F.N.	
90.08	By the substitution for subheading No. 90.08.30 of the following: "90.08.30 Cinematographic sound projectors	no.	15%	free"	
90.09	By the substitution for subheading No. 90.09.10 of the following: "90.09.10 Image projectors	no.	7,5%		
90.10	By the substitution for subheading No. 90.10.20 of the following: "90.10.20 Apparatus and equipment, of a kind used in photographic laboratories	no.	7,5%"		

SCHEDULE NO. 3 TO THE ACT.

I Item	II Tariff Heading and Description	III Extent of Rebate
304.07	By the deletion of tariff heading No. 29.24	
306.01	By the substitution for tariff heading No. 29.02 of the following: "29.02 Decyl bromide, octyl bromide and benzyl chloride, for the manufacture of quaternary ammonium compounds	Full duty"
306.03	By the deletion of tariff heading No. 29.02	
306.04	By the deletion of tariff heading No. 29.02	
306.10	By the deletion of tariff heading No. 29.02	
307.01	By the deletion of paragraph (4) of tariff heading No. 29.35	
310.08	By the substitution for tariff headings Nos. 37.01 and 37.02 of the following: "37.01 Photographic plates and film, in the flat, sensitised, unexposed 37.02 Film, in rolls, sensitised, unexposed	Full duty less 5% Full duty less 5%"
315.01	By the deletion of tariff heading No. 28.29	
316.01	By the insertion after tariff heading No. 84.40 of the following: "84.48 Headstock and tailstock assemblies and beds, in such quantities and at such times and subject to such conditions as the Commissioner of Commerce may allow by specific permit, or the manufacture of centre lathes with a centre height above the bed of not less than 110 mm but not exceeding 280 mm	Full duty"
317.02 317.03 and 317.04	By the substitution for item 317.03 of the following: "317.02 INDUSTRY: MOTOR VEHICLES (GENERAL)	

Notes:

1. The following materials shall not be admitted under the provisions of items 317.03 or 317.04 except as permitted in Note 3 below:

39.01 Flexible polyurethane foam

I Item	II Tariff Heading and Description	III Extent of Rebate
	39.02 (1) Polyvinyl chloride film of a thickness not exceeding 1,27 mm (2) Paper coated with artificial plastic materials (3) Flexible polyvinyl chloride foam of a thickness not exceeding 8 mm	
	40.08 Flexible cellular rubber materials	
	58.02 Carpets and carpeting (made up or not)	
	59.01 Wadding, whether or not sized or glazed	
	59.02 Felt, whether or not impregnated or coated	
	59.03 Bonded fibre and similar bonded yarn fabrics, impregnated or coated with artificial plastic materials	
	59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or with other artificial plastic materials	
	70.08 Safety glass	
	2. The following materials shall be admitted under rebate of duty to the extent indicated:	
	39.01 Plates, sheets, film and foil, of artificial plastic material (excluding flexible polyurethane foam)	Full duty
	39.02 Plates, sheets, film and foil, of artificial plastic material (excluding paper coated with artificial plastic material, polyvinyl chloride film of a thickness not exceeding 1,27 mm and flexible polyvinyl chloride foam of a thickness not exceeding 8 mm)	Full duty
	40.08 Plates, sheets, strip, rod and profile shapes, of unhardened vulcanised rubber (excluding flexible cellular rubber material)	Full duty
	41.00 Leather (cellulose finished), for use as upholstery material	Full duty
	48.09 Pulpboard, not cut to size for the building of omnibuses	Full duty
	51.04 Woven fabrics of man-made fibres (continuous), for use as upholstery material	Not exceeding the M.F.N. duty
	54.05 Woven fabrics of flax, for use as upholstery material	Full duty
	55.09 Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as upholstery material	Not exceeding the M.F.N. duty
	56.07 Woven fabrics of man-made fibres (discontinuous), for use as upholstery material	Not exceeding the M.F.N. duty
	57.12 Woven fabrics of paper yarn, for use as upholstery material	Full duty
	58.04 Woven pile fabrics, for use as upholstery material	Not exceeding the M.F.N. duty
	59.03 Bonded fibre and similar bonded yarn fabrics, of synthetic fibres, not impregnated or coated	Full duty less 10%
	84.18 Filter assemblies, without elements	Full duty
	3. The following materials shall be admitted under rebate of duty to the extent indicated when imported for goods vehicles of a GVM not exceeding 10 160 kg:	
	40.08 Flexible cellular rubber materials	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	58.02 Carpets and carpeting (made up or not), for use as upholstery material	Full duty
	4. Materials not falling within any heading specified in this item shall, in terms of the provisions of Note 9 to Chapter 87 of Schedule No. 1, be classified as conforming or non-conforming components, as the case may be.	
317.03	INDUSTRY: PASSENGER VEHICLES, CLOSED PANEL VANS AND MONO-BUILT PICK-UP TRUCKS	
87.02.15 (1)	Motor cars, unassembled, containing more than 52 per cent of their mass of parts or materials manufactured or produced in the Republic, or in or in respect of which a manufacturing programme has been approved by the Minister of Finance and Development Planning:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.50 Non-conforming or conforming components	Full duty
(2)	Motor cars, unassembled, containing not more than 52 per cent of their mass of parts or materials manufactured in the Republic, or in respect of which a manufacturing programme has not been approved:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.30 Non-conforming components	Full duty less 507c per 100 kg
	.60 Conforming components	Full duty less 209c per 100 kg
87.02.25	Passenger vehicles with a seating capacity of less than 15 seats (excluding motor cars), unassembled:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming chassis components	Full duty less 5%
	.50 Conforming chassis components	Full duty less 5%
	.60 Conforming cab and front-end body components	Full duty less 10%
	.90 Other body components	Full duty less 20%
87.02.60 (1)	Closed panel vans of a carrying capacity not exceeding 1 270 kg, unassembled:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming components	Full duty less 20%

I Item	II Tariff Heading and Description	III Extent of Rebate
	.50 Conforming components	Full duty less 10%
	(2) Mono-built pick-up trucks of a carrying capacity not exceeding 1 270 kg, unassembled:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.30 Non-conforming chassis components	Full duty less 5%
	.40 Non-conforming body components	Full duty less 20%
	.60 Conforming chassis components	Full duty less 3%
	.80 Conforming body components	Full duty less 10%
317.04 INDUSTRY: MOTOR VEHICLE BODY BUILDING AND AND SPECIAL PURPOSE MOTOR VEHICLES		
Notes:		
1.	The entry or importation of an assembled cab or an assembled or unassembled body for fitting to a chassis shall debar the chassis from entry under this item. The fitting of an imported assembled cab or body or of an imported unassembled body to any chassis entered under this item, shall render the person who entered or imported the cab or body, or who owned the chassis at the time it was fitted with the cab or body, liable to the duty rebated on the chassis under the provisions of this item.	
2.	The reference in Note 1 to a body shall not be taken to include front-end body components.	
73.11	Sections of iron or steel (excluding rolled sections), not worked, for the manufacture of body frameworks, destination boxes, windows or seats, for omnibuses	Full duty
76.02	Sections of aluminium, for the manufacture of body frame works, destination boxes, windows or seats, for omnibuses	Full duty
83.02	Door furniture, hand rail support brackets, luggage or parcel rail brackets and door gear mechanisms, for omnibuses	Full duty
84.63	Power take-offs, for fire engines	Full duty
85.09	Interior lighting fittings, complete with holders, internal signalling systems and electrical direction indicator signals or lights, for omnibuses; electric bells, flashing beacons and sirens, for fire engines	Full duty
85.19	Switch boxes and control panels, for omnibuses	Full duty
87.02.67	Assembled chassis imported with unassembled cabs, for fitting with bodies manufactured in the Republic or for fitting with special purpose equipment:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming cab components	Full duty less 20%

I Item	II Tariff Heading and Description	III Extent of Rebate
	.50 Conforming cab components	Full duty less 10%
	.90 Chassis	Full duty less 5%
87.02.70	Unassembled chassis imported with unassembled cabs, for fitting with bodies manufactured in the Republic (except for goods vehicles of a GVM of less than 10 160 kg) or for fitting with special purpose equipment:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming chassis components	Full duty less 5%
	.30 Non-conforming cab and front-end body components	Full duty less 20%
	.50 Conforming chassis components	Full duty less 3%
	.60 Conforming cab and front-end body components	Full duty less 10%
87.02.75	Unassembled chassis imported with unassembled cabs for fitting with bodies of goods vehicles of a GVM of less than 10 160 kg manufactured in the Republic:	Full duty less 10%
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming chassis components	Full duty less 5%
	.30 Non-conforming cab and front-end body components	Full duty less 20%
	.50 Conforming chassis components	Full duty less 3%
	.60 Conforming cab and front-end body components	Full duty less 10%
87.04.20	Unassembled chassis for motor vehicles (excluding motor cars) falling within heading No. 87.02, for fitting with bodies manufactured in the Republic (excluding goods vehicles of a GVM of less than 10 160 kg) or within heading No. 87.03 for fitting with special purpose equipment:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.20 Non-conforming chassis components	Full duty less 5%
	.30 Non-conforming front-end body components	Full duty less 20%
	.50 Conforming chassis components	Full duty less 3%
	.60 Conforming front-end body components	Full duty less 10%
87.04.30	Unassembled chassis for goods vehicles of a GVW less than 10 160 kg, for fitting with bodies manufactured in the Republic:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1

I Item	II Tariff Heading and Description	III Extent of Rebate
	.20 Non-conforming chassis components	Full duty less 5%
	.30 Non-conforming front-end body components	Full duty less 20%
	.50 Conforming chassis components	Full duty less 3%
	.60 Conforming front-end body components	Full duty less 10%
87.04.40	Assembled chassis for motor vehicles (excluding moto cars) of heading Nos. 87.02 for fitting with bodies manufactured in the Republic of South Africa or of heading No. 87.03 for fitting with special purpose equipment:	
	.10 Specified components	Full duty less the duty applicable under Schedule No. 1
	.50 Chassis	Full duty less 5%
87.06	Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blind mechanisms and numbered blinds, for omnibuses; windscreen frames and locking arms therefor, windscreen panels and glazed ventilating panels, for omnibus driving cabins or front-ends; tread plates with non-slip inserts, for omnibuses; heat exchangers and sump heaters for fire engines; auxiliary gearboxes (with twin take-off), differentials and axles, for the equipment of motor vehicles with third axles for direct drive	Full duty Full duty
	90.13 Search lights for fire engines	Full duty
	94.01 Omnibus driving seat mechanisms (adjustable)	Full duty"
460.06	By the substitution for tariff heading No. 29.02 of the following:	
	"29.02 (1) Dichlorodifluoromethane and trichloromonofluoromethane, in such quantities and at such times as the Commissioner of Commerce allow by specific permit	Full duty
	(2) Tetrachloroethylene, in such quantities and at such times as the Commissioner of Commerce may allow by specific permit	Full duty"

PART 3 OF SCHEDULE NO. 1 TO THE ACT.

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) 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 850	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 850	12,5%”

NOTE:— The effect of this notice is that the sales duty on certain motor vehicles with a value for sales duty purposes exceeding R2 700 but not exceeding R2 850 is reduced from 12,5% to 7,5%.

MADE this 13th day of February, 1975.

F.G. MOGAE,
Permanent Secretary,
Ministry of Finance and Development Planning.

L2/7/172