

Statutory Instrument No. 104 of 1975

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

**AMENDMENT OF SCHEDULES (NO. 31) NOTICE, 1975**

(Published on the 29th August, 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. I TO THE ACT

I Tariff Heading	II Statistical Unit	III Rate of Duty			V
		General	M.F.N.	Preferential	
15.08	By the substitution for subheading No. 15.08.20 of the following:				
	“15.08.15 Maize, groundnut, cotton seed, sesame seed, mustard seed and rape seed oils	kg	25% or 180c per 100 kg		
	15.08.17 Sunflower seed and soya bean oils	kg	25% or 75c per kg less 75 per cent of the f.o.b. price		
	15.08.30 Linseed oil	kg	20%”		
29.14	By the insertion after subheading No. 29.14.80 of the following:				
	“29.14.85 Dicyclomine hydrochloride	kg	20% or 4 500c per kg less 80 per cent of the f.o.b. price”		
48.01	By the substitution for subheading No. 48.01.80.80 of the following:				
	“.85 Other, with a basis mass of 35 g/m <sup>2</sup> or more and of a f.o.b. price per 1 000 kg not exceeding R560	kg	10%”		
	By the substitution for subheading No. 48.01.90.20 of the following:				
	“.15 Exceeding R265 but not exceeding R560	kg	10%		
	.25 Exceeding R560	kg	free”		
82.05	By the substitution for subheading No. 82.05.50 of the following:				
	“82.05.50 Cutting tools tipped with tungsten carbide for machine tools for working metal or metal carbides	no.	25%	22% (U.K.)”	

I Tariff Heading	II Statistical Unit	III General	IV Rate of Duty		V Preferential
			M.F.N.		
82.07	By the substitution for subheading No. 82.07.10 of the following:				
82.07.10	Tungsten carbide tips for cutting tools for use with machine tools for working metal or metal carbides	kg	25% or 2 500c per kg		

SCHEDULE NO. 2 TO THE ACT.

I Item	II Tariff Heading and Description	III Rebate	IV items Territories
203.00 and 203.01	By the deletion of items 203.00 and 203.01		
215.10	By the deletion of tariff heading No. 82.07		

SCHEDULE NO. 3 TO THE ACT.

I Item	II Tariff Heading and Description	III Extent of Rebate
307.02	By the deletion of tariff heading No. 15.08	
320.02	By the substitution for tariff heading No. 51.04 of the following:	
	51.04 Woven fabrics of man-made fibres (continuous) (excluding fabrics for the manufacture of mattresses and mattress supports)	Full duty

SCHEDULE NO. 6 TO THE ACT.

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.05	By the substitution for paragraphs (2) and (3) of tariff item 104.05 of the following:		
	(2) Non-alcoholic beverages (undiluted or diluted with water, including carbonated water), containing, by volume, not less than the following percentage of juice of the fruit or vegetables specified hereunder:	Full duty	
	Apples	- 100 per cent	
	Apricots	- 40 per cent	
	Grenadellas	- 30 per cent	
	Guavas	- 30 per cent	
	Oranges	- 90 per cent	
	Nectarines	- 90 per cent	
	Pears	- 40 per cent	
	Peaches	- 40 per cent	
	Youngberries	- 40 per cent	
	Other fruit or tomatoes	- 70 per cent	
	Mixtures of any kind of fruit or tomatoes	- 70 per cent:	
	Provided that such juice is of a kind, quality and degree Brix as determined by the Director.		

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	(3) Non-alcoholic beverages (undiluted or diluted with water, including carbonated water), containing, by volume, less than the following percentage of juice of the fruit or vegetables specified hereunder:	Full duty less 70c per 100 litres*	
	Apples - 100 per cent		
	Apricots - 40 per cent		
	Grenadellas - 30 per cent		
	Guavas - 30 per cent		
	Oranges - 90 per cent		
	Naartjies - 90 per cent		
	Pears - 40 per cent		
	Peaches - 40 per cent		
	Youngberries - 40 per cent		
	Other fruit or tomatoes - 70 per cent		
	Mixtures of any kind of fruit or tomatoes - 70 per cent:		
	Provided that such juice is of a kind, quality and degree Brix as determined by the Director.		

MADE this 20th day of August, 1975.

J. T. LISLE,  
*Acting Permanent Secretary,*  
*Ministry of Finance and Development Planning.*

L2/7/172