

CUSTOMS AND EXCISE DUTY ACT  
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 62) NOTICE, 1983  
(Published on 4th November, 1983)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedules.

SCHEDULE NO. 6 TO THE ACT

| I<br>Item         | II<br>Tariff Heading and Description   | III<br>Extent of<br>Rebate | IV<br>Extent of<br>Refund |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
|-------------------|--|----------------------------|---------------------------|------------|----------|-------------|------------|--------|-------------|------------|-------------|-------------|-----------|--------|-------------|-----------|-------|-------------|------------|---------|-------------|------------|------------|-------------|-----------|---------|-------------|-----------|-----------|-------------|-----------|------------|-------------|-----------|--------|-------------|-----------|----------|-------------|-----------|-------------------|-------------|------------|------------|--|
| 609.04.05         | <p>By the substitution for paragraph (2) of tariff item 104.05 of the following:</p> <p>"(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, and of a degree Brix as indicated:</p> <table> <tr><td>Apples</td><td>50 per cent</td><td>10,5 °Brix</td></tr> <tr><td>Apricots</td><td>35 per cent</td><td>11,0 °Brix</td></tr> <tr><td>Grapes</td><td>50 per cent</td><td>12,5 °Brix</td></tr> <tr><td>Grenadillas</td><td>20 per cent</td><td>9,0 °Brix</td></tr> <tr><td>Guavas</td><td>20 per cent</td><td>8,0 °Brix</td></tr> <tr><td>Pears</td><td>40 per cent</td><td>12,0 °Brix</td></tr> <tr><td>Peaches</td><td>40 per cent</td><td>12,0 °Brix</td></tr> <tr><td>Pineapples</td><td>50 per cent</td><td>9,5 °Brix</td></tr> <tr><td>Oranges</td><td>50 per cent</td><td>8,6 °Brix</td></tr> <tr><td>Naantjies</td><td>50 per cent</td><td>8,0 °Brix</td></tr> <tr><td>Grapefruit</td><td>50 per cent</td><td>8,0 °Brix</td></tr> <tr><td>Lemons</td><td>20 per cent</td><td>7,5 °Brix</td></tr> <tr><td>Tomatoes</td><td>40 per cent</td><td>5,0 °Brix</td></tr> <tr><td>Unspecified fruit</td><td>40 per cent</td><td>12,0 °Brix</td></tr> </table> <p>Mixtures of any kind of fruit or tomatoes the weighted average of the minimum percentages juice at standard strength as prescribed above for the species concerned the weighted average of the Brix values of the juice at standard strength as prescribed above for the species concerned</p> | Apples                     | 50 per cent               | 10,5 °Brix | Apricots | 35 per cent | 11,0 °Brix | Grapes | 50 per cent | 12,5 °Brix | Grenadillas | 20 per cent | 9,0 °Brix | Guavas | 20 per cent | 8,0 °Brix | Pears | 40 per cent | 12,0 °Brix | Peaches | 40 per cent | 12,0 °Brix | Pineapples | 50 per cent | 9,5 °Brix | Oranges | 50 per cent | 8,6 °Brix | Naantjies | 50 per cent | 8,0 °Brix | Grapefruit | 50 per cent | 8,0 °Brix | Lemons | 20 per cent | 7,5 °Brix | Tomatoes | 40 per cent | 5,0 °Brix | Unspecified fruit | 40 per cent | 12,0 °Brix | Full duty" |  |
| Apples            | 50 per cent  | 10,5 °Brix                 |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Apricots          | 35 per cent  | 11,0 °Brix                 |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Grapes            | 50 per cent  | 12,5 °Brix                 |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Grenadillas       | 20 per cent  | 9,0 °Brix                  |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Guavas            | 20 per cent  | 8,0 °Brix                  |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Pears             | 40 per cent  | 12,0 °Brix                 |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Peaches           | 40 per cent  | 12,0 °Brix                 |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Pineapples        | 50 per cent  | 9,5 °Brix                  |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Oranges           | 50 per cent  | 8,6 °Brix                  |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Naantjies         | 50 per cent  | 8,0 °Brix                  |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Grapefruit        | 50 per cent  | 8,0 °Brix                  |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Lemons            | 20 per cent  | 7,5 °Brix                  |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Tomatoes          | 40 per cent  | 5,0 °Brix                  |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |
| Unspecified fruit | 40 per cent  | 12,0 °Brix                 |                           |            |          |             |            |        |             |            |             |             |           |        |             |           |       |             |            |         |             |            |            |             |           |         |             |           |           |             |           |            |             |           |        |             |           |          |             |           |                   |             |            |            |  |

MADE this 24th day of October, 1983.

P.S. MMUSI,  
*Vice-President and Minister of  
Finance and Development Planning.*