

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE
(NO. 13) NOTICE, 2006**
(Published on 27th October, 2006)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

Schedule No. 1 to the Act

By the deletion of the following subheadings:

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					General	EU	SADC
48.01	4801.00.10	9	- Consisting of fibres obtained essentially by a chemi-mechanical process, of a mass of 40g/m ² or more but not exceeding 65 g/m ²	kg	5%	free	free
48.01	4801.00.20	6	- Other paper and paperboard of which more than 10 per cent by mass of the total fibre content consist of fibres obtained by a mechanical process, of a mass of 57 g/m ² or more but not exceeding 65 g/m ²	kg	5%	free	free
48.01	4801.00.90	7	- Other	kg	free	free	free
48.05	4805.91.10	0	- - - Blotting paper, including stereo blotting paper	kg	free	free	free
48.05	48.05.91.90	9	- - - Other	kg	5%	free	free
48.05	4805.92.10	7	- - - Blotting paper, including stereo blotting paper	kg	free	free	free
48.05	4805.92.90	5	- - - Other	kg	5%	free	free
48.05	4805.93.10	3	- - - Blotting paper, including stereo blotting paper	kg	free	free	free
48.05	4805.93.90	1	- - - Other	kg	5%	free	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					General	EU	SADC

By the substitution for subheading of the following:

48.01	4801.00	1	Newsprint, in rolls or sheets	kg	free	free	free
48.02	4802.54.20	8	--- Other, in strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free
48.02	4802.54.90	9	--- Other	kg	11,25%	11,25%	free
48.02	4802.55.20	4	--- Of a width exceeding 150mm	kg	free	free	free
48.02	4802.55.90	5	--- Other	kg	11,25%	11,25%	free
48.02	4802.56.20	0	--- In rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free
48.02	4802.56.90	1	--- Other	kg	11,25%	11,25%	free
48.02	4802.57.20	7	--- In strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free
48.02	4802.57.90	8	--- Other	kg	11,25%	11,25%	free
48.02	4802.58.20	3	--- In strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free
48.02	4802.58.90	4	--- Other	kg	11,25%	11,25%	free
48.02	4802.61.20	3	--- Of a width exceeding 150mm	kg	free	free	free
48.02	4802.61.90	4	--- Other	kg	11,25%	11,25%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY		
					General	EU	SADC
48.02	4802.62.20	6	--- In rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free
48.02	4802.62.90	0	--- Other	kg	11,25%	11,25%	free
48.02	4802.69.20	4	--- In strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free
48.02	4802.69.90	5	--- Other	kg	11,25%	11,25%	free
48.04	4804.11	3	-- Unbleached	kg	free	free	free
48.04	4804.19	4	-- Other	kg	free	free	free
48.04	4804.21	8	-- Unbleached	kg	free	free	free
48.04	4804.29	9	-- Other	kg	free	free	free
48.04	4804.31	2	-- Unbleached	kg	free	free	free
48.04	4804.41	7	-- Unbleached	kg	free	free	free
48.04	4804.42	3	-- Beached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	free	free	free
48.04	4804.49	8	-- Other	kg	free	free	free
48.04	4804.51	1	-- Unbleached	kg	free	free	free
48.04	4804.52	8	-- Beached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	free	free	free
48.04	4804.59	2	-- Other	kg	free	free	free
48.05	4805.11	7	-- Semi-chemical fluting paper	kg	free	free	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY		
					General	EU	SADC
48.05	4805.12	3	- - Straw fluting paper	kg	free	free	free
48.05	4805.19	8	- - Other	kg	free	free	free
48.05	4805.24	0	- - Of a mass of 150 g/m2 or less	kg	free	free	free
48.05	4805.25	7	- - Of a mass of more than 150g/m2	kg	free	free	free
48.05	4805.50	9	- - Flat paper and paperboard	kg	free	free	free
48.05	4805.91	3	- - Of a mass of 150g/m2 or less	kg	free	free	free
48.05	4805.92	3	- - Of a mass of more than 150g/m2 but less than 225 g/m2	kg	free	free	free
48.05	4805.93	6	- - Of a mass of 225 g/m2 or more	kg	free	free	free
48.07	4807.00	3	Composite paper and paperboard (made by sticking flat layers of paper or paper board together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	kg	free	free	free
48.08	4808.10	1	- - Corrugated paper and paperboard, whether or not perforated	kg	free	free	free
48.08	4808.20	6	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	free	free	free
48.08	4808.30	0	- - Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg	free	free	free
48.08	4808.90	8	- - Other	kg	free	free	free
48.09	4809.10	5	- - Carbon or similar copying paper	kg	free	free	free
48.09	4809.20	5	- Self copy paper	kg	7,5%	7,5%	free
48.10	4810.13.20	9	- - Of a width not exceeding 150 mm	kg	11,25%	11,25%	free
48.10	4810.13.90	7	- - - Other	kg	free	free	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY		
					General	EU	SADC
48.10	4810.14.10	7	-- -Other, with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free
48.10	4810.14.90	6	--- Other	kg	free	free	free
48.10	4810.19.10	7	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.10	4810.19.90	8	--- Other	kg	free	free	free
48.10	4810.22.10	9	-- -Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.10	4810.22.90	8	--- Other	kg	free	free	free
48.10	4810.29.10	4	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.10	4810.29.90	2	--- Other	kg	free	free	free
48.10	4810.31.10	8	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.10	4810.31.90	6	--- Other	kg	free	free	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY		
					General	EU	SADC
48.10	4810.32.10	4	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.10	4810.32.90	2	--- Other	kg	free	free	free
48.10	4810.39.10	9	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.10	4810.39.90	7	--- Other	kg	free	free	free
48.10	4810.92.10	1	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.10	4810.92.90	3	--- Other	kg	free	free	free
48.10	4810.99.10	6	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.10	4810.99.10	4	--- Other	kg	free	free	free
48.11	4811.10.10	6	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					General	EU	SADC
48.11	4811.10.90	4	--- Other	kg	free	free	free
48.11	4811.41.10	6	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.11	4811.41.90	4	--- Other	kg	18%	10%	free
48.11	4811.49.10	7	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.11	4811.49.90	5	--- Other	kg	free	free	free
48.11	4811.51.10	0	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.11	4811.51.90	9	--- Other	kg	free	free	free
48.11	4811.59.10	1	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.11	4811.59.90	2	--- Other	kg	free	free	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY		
					General	EU	SADC
48.11	4811.60.10	9	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.11	4811.60.90	7	--- Other	kg	free	free	free
48.11	4811.90.10	2	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	11,25%	11,25%	free
48.11	4811.90.90	0	--- Other	kg	free	free	free
48.16	4816.10	7	- Carbon or similar copying papers	kg	7,5%	free	free
48.16	4816.20	1	- Self-copy paper	kg	7,5%	free	free

By the deletion of the following subheadings:

84.08	8408.90.10	0	-- -Aircraft engines	u	free	free	free
84.08	8408.90.20	8	-- Identifiable for use solely or principally with railway locomotives	u	free	free	free
84.08	8408.90.30	5	-- Identifiable for use solely or principally with road rollers	u	free	free	free
84.08	8409.90.70	4	--- Other stationary engines	u	free	free	free

By substitution for the particulars appearing in the columns opposite the stated subheading of the following:

84.08	8408.90.90	9	--- Other	u	free	free	free
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Schedule No.3 to the Act

By the deletion of the following tariff headings:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
310.02	4805.50	01.06	61	Felt paper and paperboard, for the manufacture of bituminised paper and paperboard of subheading 4811.10	Full duty
310.05	4804.49	01.06	65	Other uncoated kraft paper and paperboard, in rolls or sheets, of a mass of more than 150 g/m ² but less than 225 g/m ² , for the manufacture of printed beverage containers	Full duty
310.05	4804.5	01.05	53	Uncoated multiply kraft paper and paperboard, in rolls or sheets, or a mass of more than 225 g/m ² , bleached, for the manufacture of printed beverage containers	Full duty
310.07	4810.01	01.05	57	Paper and paperboard, of a kind used for writing, printing or other graphic purposes, coated on one or both sides with kaolin (China clay) or other inorganic substance, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibres content consists of such fibres, of a mass exceeding 40 g/m ² but not exceeding 75 g/m ² , for the manufacture of wet strength ink retentive metallised labels, of subheading 4821.10	Full duty
310.07	4810.1	02.05	51	Paper and paperboard, of a kind used for writing, printing or other graphic purposes, coated on one or both sides with kaolin (China clay) or other inorganic substance, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibres content consists of such fibres, of a mass exceeding 40 g/m ² but not exceeding 70 g/m ² , for the manufacture of wet strength ink retentive metallised labels, of subheading 4821.10, identification for use or containers for beverages	Full duty
310.08	4823.11	01.06	66	Self-adhesive paper and paperboard, for the manufacture of photo albums of subheading 4820.90	Full duty
316.04	4805.09	01.05	50	Multiply paper and paperboard, uncoated, in rolls and sheets, for the manufacture of parts of subheading 8504.90 for electrical transformers	Full duty
316.04	48.07	01.04	42	Composite paper and paperboard (excluding paper and paperboard, laminated internally with bitumen, tar or asphalt), for the manufacture of parts of subheading 8504.90 for electrical transformers	Full duty
316.04	4808.30	01.06	61	Kraft paper (excluding corrugated paper and sack kraft paper), creped or crinkled, whether or not embossed or perforated, for the manufacture of parts of subheading 8504.90 for electrical transformers	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
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By the deletion of codes 01.00 and 03.00 to tariff 84.08 to rebate 316.01 and code 01.00 to rebate item 317.10

316.01	84.08	01.00	40	Internal combustion piston engines, for the manufacture of scrapers and road graders	Full duty
316.01	84.08	03.00	41	Internal combustion piston engines, for the manufacture of front-end loaders	Full duty
317.10	84.08	01.00	44	Internal combustion piston engines, for the manufacture of for k-lift trucks and crane truck	Full duty
316.01	84.08	01.00	40	Internal combustion piston engines, for the manufacture of scrapers and road graders	Full duty
316.01	84.08	03.00	41	Internal combustion piston engines, for the manufacture of front-end loaders	Full duty
317.10	84.08	01.00	44	Internal combustion piston engines, for the manufacture of for k-lift trucks and crane truck	Full duty

By the deletion of the following tariff heading:

460.10	48.04	01.04	47	Uncoated kraft paper and paperboard, in rolls or sheets, cleared by a person who is registered to clear goods under rebate of duty in terms of rebate item 312.01 in Schedule No.3 for use as cover paper for the protection of she uppers during manufacture	Full duty
460.10	4804.31	01.06	68	Uncoated kraft paper paperboard of a mass of 150 g/m ² or less, unbleached, for use as interleaves or the protection of stainless steel sheets and coils by manufacturers of stainless steel, in such quantities and at such times as the Department of Industrial Affairs may allow specific permit	Full duty
460.10	48.05	01.04	43	Other coated paper and paperboard, in rolls or sheets, cleared by a person who is registered to clear goods under rebate of duty in terms of rebate item 312.01 in Schedule No.3, for use as cover paper for the protection of shoe uppers during manufacture	Full duty
460.10	48.05	02.04	48	Other uncoated paper and paperboard, in roll or sheets, of a value for duty purpose not exceeding R265/t	Full duty
460.10	48.08	01.04	42	Greaseproof paper and paperboard	Full duty

SUBHEADING	DESCRIPTION OF GOODS	PROVISIONAL PAYMENT	IMPORTED FROM OR ORIGINATING IN
4011.10	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars) (excluding those originating in or imported from Aeolus Tyres Co. Ltd., Triangle Tyre Co. Ltd., Giti Tire (anhui) Ltd. And Shandong Chengshan Group Co. Ltd.)	16.5%	China
4011.20.15	New pneumatic tyres, of rubber, of a kind used on busses or lorries, with a load index not exceeding 121 (excluding those originating in or imported from Aeolus Tyre Co. Ltd., Triangle Tyre Co. Ltd., Giti Tire (Anhui) Ltd. And Shandong Chengshan Group Co. Ltd.)	3.0%	China
4011.20.25	New pneumatic tyres, of rubber, of a kind used on busses or lorries, with a load index exceeding 121 (excluding those originating in or imported from Aeolus Tyres Col Ltd., Triangle Tyre. Ltd ., Giti Tire (Anhui) Ltd. And Shandong Chengshan Group Co. Ltd.)	22.3%	China

MADE this 10th day of October, 2006

B. GAOLATHE,
*Minister of Finance and
Development Planning.*