

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

CUSTOMS AND EXCISE DUTY AMENDMENT OF SCHEDULE (NO. 10)
NOTICE, 2008
(Published on 27th June, 2008)

IN EXERCISE of the power conferred on the Minister of Finance and Development Planning by sections 54 and 55 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.

By the deletion of the following subheadings:

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
48.01	4801.00.10	9	- Consisting of fibres obtained essentially by a chemi-mechanical process, of a mass of 40 g/m ² or more but not exceeding 65 g/m ²	kg	5%	free	free	free
48.01	4801.00.20	6	- Other paper and paper board of which more than 10 per cent by mass of the total fibre content consists of fibre 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	free
48.01	4801.00.90	7	- Other	kg	free	free	free	free
48.05	4805.91.10	0	- - - Blotting paper, including stereo blotting paper	kg	free	free	free	free
48.05	4805.91.90	9	- - - Other	kg	5%	free	free	free
48.05	4805.92.10	7	- - - Blotting paper, including stereo blotting paper	kg	free	free	free	free
48.05	4805.92.90	5	- - - Other	kg	5%	free	free	free
48.05	4805.93.10	3	- - - Blotting paper, including stereo blotting paper	kg	free	free	free	free
48.05	4805.93.90	1	- - - Other	kg	5%	free	free	free

By the substitution of the following subheadings:

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
48.01	4801.00	1	Newsprint, in rolls or sheets	kg	free	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	free
48.02	4802.54.90	9	--- Other	kg	7,5%	7,5%	free	free
48.02	4802.55.20	4	--- Of a width exceeding 150 mm	kg	free	free	free	free
48.02	4802.55.90	5	--- Other	kg	7,5%	7,5%	free	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	free
548.02	4802.56.90	1	--- Other	kg	7,5%	7,5%	free	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	free
48.02	4802.57.90	8	--- Other	kg	7,5%	7,5%	free	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	free
48.02	4802.58.90	4	--- Other	kg	7,5%	7,5%	free	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
48.02	4802.61.20	3	- - - Of a width exceeding 150 mm	kg	free	free	free	free
48.02	4802.61.90	4	- - - Other	kg	7,5%	7,5%	free	free
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	free
48.02	4802.62.90	0	- - - Other	kg	7,5%	7,5%	free	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	free
48.02	4802.69.90	5	- - - Other	kg	7,5%	7,5%	free	free
48.04	4804.11	3	- - Unbleached	kg	free	free	free	free
48.04	4804.19	4	- - Other	kg	free	free	free	free
48.04	4804.21	8	- - Unbleached	kg	free	free	free	free
48.04	4804.29	9	- - Other	kg	free	free	free	free
48.04	4804.31	2	- - Unbleached	kg	free	free	free	free
48.04	4804.41	7	- - Unbleached	kg	free	free	free	free
48.04	4804.42	3	- - Bleached 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	free
48.04	4804.49	8	- - Other	kg	free	free	free	free
48.04	4804.51	1	- - Unbleached	kg	free	free	free	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
48.04	4804.52	8	-- Bleached 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	free
48.04	4804.59	2	-- Other	kg	free	free	free	free
48.05	4805.11	7	-- Semi-chemical fluting paper	kg	free	free	free	free
48.05	4805.12	3	-- Straw fluting paper	kg	free	free	free	free
48.05	4805.19	8	-- Other	kg	free	free	free	free
48.05	4805.24	0	-- Of a mass of 150 g/m ² or less	kg	free	free	free	free
48.05	4805.25	7	-- Of a mass of more than 150 g/m ²	kg	free	free	free	free
48.05	4805.50	9	- Felt paper and paper board	kg	free	free	free	free
48.05	4805.91	3	-- Of a mass of 150 g/m ² or less	kg	free	free	free	free
48.05	4805.92	3	-- Of a mass of more than 150 g/m ² but less than 225 g/m ²	kg	free	free	free	free
48.05	4805.93	6	-- Of a mass of 225 g/m ² or more	kg	free	free	free	free
48.07	4807.00	3	Composite paper and paperboard (made by sticking flat layers of paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	kg	free	free	free	free
48.08	4808.10	1	- Corrugated paper and paperboard, whether or not perforated	kg	free	free	free	free
48.08	4808.20	6	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	free	free	free	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
48.08	4808.30	0	• Other kraft paper, creped or crinkled whether or nor embossed or perforated	kg	free	free	free	free
48.08	4808.90	8	- Other	kg	free	free	free	free
48.09	4809.20	5	- Self-copy paper	kg	5%	5%	4,4%	free
48.10	4810.13.20	9	- - - Of a width not exceeding 150 mm	kg	7,5%	7,5%	6,6%	free
48.10	4810.13.90	7	- - - Other	kg	free	free	free	free
48.10	4810.14.10	8	- - - Other, with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	7,5%	7,5%	6,6%	free
48.10	4810.14.90	6	- - - Other	kg	free	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	7,5%	7,5%	6,6%	free
48.10	4810.19.90	8	- - - Other	kg	free	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	7,5%	7,5%	free	free
48.10	4810.22.90	8	- - - Other	kg	free	free	free	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
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	7,5%	7,5%	free	free
48.10	4810.29.90	2	- - - Other	kg	free	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	7,5%	7,5%	free	free
48.10	4810.31.90	6	- - - Other	kg	free	free	free	free
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	7,5%	7,5%	free	free
48.10	4810.32.90	2	- - - Other	kg	free	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	7,5%	7,5%	free	free
48.10	4810.39.90	7	- - - Other	kg	free	free	free	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
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	7,5%	7,5%	free	free
48.10	4810.92.90	3	- - - Other	kg	free	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	7,5%	7,5%	free	free
48.10	4810.99.90	4	- - - Other	kg	free	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	7,5%	7,5%	free	free
48.11	4811.10.90	4	- - - Other	kg	free	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	7,5%	7,5%	6,6%	free
48.11	4811.41.90	4	- - - Other	kg	14%	5,6%	12,3%	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
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	7,5%	7,5%	6,6%	free
48.11	4811.49.90	5	- - - Other	kg	free	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	7,5%	7,5%	free	free
48.11	4811.51.90	9	- - - Other	kg	free	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	7,5%	7,5%	free	free
48.11	4811.59.90	2	- - - Other	kg	free	free	free	free
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	7,5%	7,5%	free	free
48.11	4811.60.90	7	- - Other	kg	free	free	free	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
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	7,5%	7,5%	free	free
48.11	4811.90.90	0	-- Other	kg	free	free	free	free
48.16	4816.20	1	- Self-copy paper	kg	5%	5%	4,4%	free
48.16	4816.90.10	0	-- Carbon or similar copying papers	kg	5%	free	free	free

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 roll 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 multi-ply kraft paper and paperboard, in rolls or sheets, of mass of more than 225 g/m ² , bleached, for the manufacture of printed beverage containers	Full duty
310.07	4810.1	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 substances, not containing fibres obtained by a mechanical process or of which not more than 10 mechanical process or of which more than 10 percent by mass of the total fibre 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

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
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 substances, not containing fibres obtained by a mechanical process or of which not more than 10 mechanical process or of which more than 10 percent by mass of the total fibre 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 sub-heading 4821.10, identifiable for use on 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	4805.9	01.05	50	Multi-ply 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

By the deletion of the following tariff headings:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
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 items 312.01 in schedule No.3, for use as cover paper for the protection of shoe uppers during manufacture	Full duty

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.10	4804.31	01.06	68	Uncoated kraft paper and paperboard of mass of 150 g/m ² or less, unbleached, from use as interleaves for the protection of stainless steel and coils by manufacturer of stainless steel, in such quantities and at such times as the international Trade Administration Commission may allow by specific permit	Full duty
460.10	48.05	01.04	43	Other Uncoated paper and paperboard, in rolls or sheets, cleared by a person who is registered to clear goods under rebate of duty interms of rebate items 312.01 in schedule No.3, for use as cover paper for the protection of shoes uppers during manufacture	Full duty
460.10	48.05	02.04	48	Other uncouted paper and paperboard, in rolls or sheets of value for duty purposes not exceeding R265/t	Full duty
460.10	48.08	01.04	42	Greaseproof paper and paperboard	Full duty

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL EU EFTA SADC			
29.15	2915.39.30	7	- - - Ethylene glycol monomethyl ether acetate; ethylene glycol monopropyl ether acetate; isobutyl acetate	kg	15%	7,5%	13,2%	free

By the deletion of tariff heading 7604.21 to rebate item 316.01:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.01	7604.21	01.06	62	Hollow profiles of aluminium alloys, of a cross-sectional dimension not exceeding 370 mm, for the manufacture of condensers and evaporators for motor vehicles air conditioning equipment, in such quantities as the International Trade Administration Commission may allow by specific permit after the Commission has been satisfied that the quality of such hollow profiles of aluminium, manufactured in the SACU is not acceptable to the motor industry	Fully duty

By the insertion of tariff heading 76.04 to rebate item 316.01:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.01	76.04	01.04	49	Hollow profiles of aluminium, of a cross-sectional dimension not exceeding 370 mm, for the manufacture of condensers and evaporators for motor vehicles air conditioning equipment, in such quantities as the International Trade Administration Commission may allow by specific permit after the Commission has been satisfied that the quality of such hollow profiles of aluminium, manufactured in the SACU is not acceptable to the motor industry	Fully duty

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

ITEM	HEADING	SUB-HEADING	DESCRIPTION	RATE OF DUTY	
				EXCISE	CUSTOMS
124.45	85.19		Sound recording or reproducing apparatus (excluding cinematographic sound recording apparatus, tape duplicators and dubbing machines)		

By insertion of the following subheadings:

ITEM	HEADING	SUB-HEADING	DESCRIPTION	RATE OF DUTY	
				EXCISE	CUSTOMS
124.45	85.19	8519.8	Other apparatus:		
124.45	85.19	8519.81	Using optical or semiconductor media	7%	7%
124.45	85.19	8519.89	Other	7%	7%
124.55	85.21	8521.10	Magnetic tape-type (excluding those for use with magnetic tape of a width exceeding 25 mm and video tape duplicators, cassette-type, not incorporating a video reproducing device)	7%	7%
130.10	95.04	9504.90	Video games with self-contained screen and games of skill or chance with an electronic display, including parts thereof	7%	7%

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

FUEL LEVY ITEM	TARIFF HEADING	DESCRIPTION	RATE OF FUEL LEVY
195.10.03		Petrol, as defined in Additional Note 1(b) to Chapter 27	127c/li
195.10.15		Illuminating kerosene, as defined in Additional Note 1 (f) to Chapter 27, unmarked	111c/li
195.10.17		Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	111c/li
195.10.21		Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	111c/li
195.20.01		Biodiesel as specified in Additional Note 1(a) to Chapter 38	55,5c/li
195.20.03		Other biodiesel	111c/li

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

ROAD ACCIDENT FUND LEVY ITEM	TARIFF HEADING	DESCRIPTION	RATE OF FUEL LEVY
197.10.03		Petrol, as defined in Additional Note 1(b) to Chapter 27	46.5c/li
197.10.15		Illuminating kerosene, as defined in Additional Note 1 (f) to Chapter 27, unmarked	
197.10.17		Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	46.5c/li
197.10.21		Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	46.5c/li
197.20.01		Biodiesel, as specified in Additional Note 1(a) to Chapter 38	46.5c/li
197.20.03		Other biodiesel	46.5c/li

By the substitution for NOTE 6 (b) to PART 3 of Schedule No. 6 of the following:

NOTES:

6. (b) The extent of refund for eligible purchases –

ON LAND

- (i) Farming, forestry or mining on land is –
44,4 cents per litre fuel levy on 80 per cent of eligible purchases, plus 46,5 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equals 90,9 cents per litre on 80 per cent of the total eligible purchases

Mode of calculation of refund is as follows:

- (aa) For 1 000 litres eligible purchases –
1 000 x 80 per cent equals 800 litres on which a refund of 90,9 cents per litre may be claimed;
(bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward –
1 000 litres less 300 litres equals 700 litres eligible purchases x 80 per cent equals 560 liters on which a refund of 90,9 cent per litre may be claimed;

OFFSHORE

- (ii) Offshore vessels, including –
(aa) commercial fishing vessels;
(bb) coasting vessels;
(cc) offshore mining;
(dd) vessels owned by the National Sea Rescue Institute;
(ee) vessels conducting research in support of the marine industry;
(ff) coastal patrol vessels; or
(gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is –
111 cents per litre fuel levy, plus 46,5 cents per litre Road Accident Fund levy equals to 157,5 cents per litre;

HARBOUR VESSELS

- (iii) Harbour vessels, including –
(aa) harbour vessels operated by Portnet;
(bb) vessels used by import bunker barge operators, is –
46,5 cents per litre Road Accident fund levy;

RAIL

- (iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is –
46,5 cents per litre Road Accident Fund levy.

ELECTRICITY GENERATION PLANTS

- (v) Distillate fuel used as fuel by electricity generation plants with a capacity exceeding 200 megawatt per plant and using that fuel solely for the purpose of generating electricity, for the national distribution network is –
111 cents per litre fuel levy, plus 46,5 cents per litre Road Accident Fund levy equals to 157,5 cents per litre.
(vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.

By the substitution for rebate item 311.12/52.08/01.04 of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
311.12	52.08	01.04	48	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , for the manufacture of impregnated or coated textile fabrics in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty

By the substitution for heading 95.03

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
95.03			Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:					

By the insertion after subheading 8479.81

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
84.79	8479.82	4	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	free	free	free	free

By the insertion after tariff heading 3920.20/04.06 to item 207.01 of the following:

ITEM	TARIFF HEADING	CODE	C. D.	ARTICLE DESCRIPTION	REBATE ITEMS	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
207.01	3920.49	01.06	62	Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%		China	32,7%