

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

CUSTOMS AND EXCISE DUTY AMENDMENT OF  
SCHEDULE (NO. 5) NOTICE, 2010  
(Published on 1st April, 2010)

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	GENERAL	RATE OF DUTY 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 <sup>2</sup> or more but not exceeding 65 g/m <sup>2</sup>	kg	5%	free	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 consists of fibres obtained by a mechanical process, of a mass of 57 g/m <sup>2</sup> or more but not exceeding 65g/m <sup>2</sup>	kg	5%	free	free	free
48.01	4801.00.90	7	- Other	kg	free	free	free	free
48.01	4801.90.10	0	--- Blotting paper, including stereo blotting paper	kg	free	free	free	free
48.01	4801.91.90	9	--- Other	kg	5%	free	free	free
48.01	4805.92.10	7	--- Blotting paper, including stereo blotting paper	kg	free	free	free	free
48.01	4805.92.90	5	--- Other	kg	5%	free	free	free
48.01	4805.93.10	3	--- Blotting paper, including stereo blotting paper	kg	free	free	free	free
48.01	4805.93.90	1	--- Other	kg	5%	free	free	free

By the substitution of the following subheading:

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	4802.55.20	4	--- Of a width exceeding 150 mm	kg	free	free	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
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	4802.58.20	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	4802.61.20	3	--- Of a width exceeding 150 mm	kg	free	free	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	4802.69.20	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

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
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
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 <sup>2</sup> or less	kg	free	free	free	free
48.05	4805.25	7	-- Of a mass of more than 150 g/m <sup>2</sup>					
48.05	4805.50	9	- Felt paper and paperboard	kg	free	free	free	free
48.05	4805.91	3	-- Of a mass of 150 g/m <sup>2</sup> or less	kg	free	free	free	free
48.05	4805.92	3	-- Of a mass of more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	free	free	free	free
48.05	4805.93	6	-- Of a mass of 225 g/m <sup>2</sup> or more	kg	free	free	free	free

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
48.07	4807.00	3	Composite paper and paper-board (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	free
48.08	4808.10	1	- Corrugated paper and paper-board, 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
48.08	4808.30	0	- Other kraft paper, creped or crinkled whether or not embossed or perforated	kg	free	free	free	free
48.08	4808.90	8	- Other	kg	free	free	free	free
48.10	4810.13.20	9	--- Of a width not exceeding 150 mm	kg	3,75%	3,75%	2,4%	free
48.10	4810.13.90	7	--- Other	kg	free	free	free	free
48.10	4810.14.90	6	--- Other	kg	free	free	free	free
48.10	4810.19.90	8	--- Other	kg	free	free	free	free
48.10	4810.22.90	8	--- Other	kg	free	free	free	free
48.10	4810.29.90	2	--- Other	kg	free	free	free	free
48.10	4810.31.90	6	--- Other	kg	free	free	free	free
48.10	4810.32.90	2	--- Other	kg	free	free	free	free
48.10	4810.39.90	7	--- Other	kg	free	free	free	free
48.10	4810.92.90	3	--- Other	kg	free	free	free	free
48.10	4810.99.90	4	--- Other	kg	free	free	free	free
48.11	4811.10.90	4	-- Other	kg	free	free	free	free
48.11	4811.49.90	5	--- Other	kg	free	free	free	free
48.11	4811.51.90	9	--- Other	kg	free	free	free	free
48.11	4811.59.90	2	--- Other	kg	free	free	free	free
48.11	4811.60.90	7	-- Other	kg	free	free	free	free
48.11	4811.90.90	0	-- Other	kg	free	free	free	free

**By the substitution of the following subheading:**

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
40.09	4009.21		-- Without fittings:					

**By the insertion after subheading 4009.21 of the following subheadings:**

40.09	4009.21.10	9	--- With an inside diameter of 100 mm or less	kg	free	free	free	free
40.09	4009.21.90	7	--- Other	kg	15%	3,75%	9,5%	free

**By the deletion of the following tariff headings:**

REBATE	TARIFF	REBATE	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		65	Other uncoated kraft paper and paperboard, in rolls or sheets, of a mass of more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> , 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 a mass of more than 225 g/m <sup>2</sup> , bleached, for the manufacture of printed beverage containers	Full duty
310.07	4810.1		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 not more than 10 per cent by mass of the total fibre content consists of such fibres, of a mass exceeding 40 g/m <sup>2</sup> but not exceeding 75 g/m <sup>2</sup> , for the manufacture of wet strength ink retentive metallised labels, of subheading 4821.10	Full duty

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE
310.08	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 not more than 10 per cent by mass of the total fibre content consists of such fibres, of a mass exceeding 40 g/m <sup>2</sup> but not exceeding 70 g/m <sup>2</sup> , for the manufacture of wet strength ink retentive metallised labels, of subheading 4821.10, identifiable for use on containers for beverages	Full duty
316.04	4823.11		66	Self-adhesive paper and paperboard, for the manufacture of photo albums of subheading 4820.90	Full duty
316.04	4805.9		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		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
<b>By the deletion of the following tariff headings:</b>					
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 shoe uppers during manufacture	Full duty
460.10	4804.31	01.06	68	Uncoated kraft paper and paperboard of a mass of 150 g/m <sup>2</sup> or less, unbleached, for use as interleaves for the protection of stainless steel sheets and coils by manufacturers of stainless steel, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE
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 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 rolls or sheets, of a value for duty purposes not exceeding R265/t	Full duty
460.10	48.08	01.04	42	Greaseproof paper and paperboard	Full duty

MADE this 15th day of March, 2010.

O.K. MATAMBO,  
*Minister of Finance and  
Development Planning.*