# CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/.....)

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**DEPUTY MINISTER OF FINANCE** 

#### **SCHEDULE**

## By the insertion of the following Note(s) after Note 2(c) in Chapter 94 of Section XX to Part 1 of Schedule No. 1:

3. For the purposes of subheading 9403.50.1 "solid wood" does not include furniture manufactured from wood classifiable in headings 44.10, 44.11 and 44.12

#### By the deletion of the following:

Heading /	CD	Article Description	Statistical	Rate of Duty				
Subheading			Unit	General	EU	EFTA	SADC	MERCOSUR
9401.90.90	1	Other	kg	20%	free	20%	free	18%

Heading /	CD	Article	Description	Statistical	Rate of Duty				
Subheading				Unit	General	EU	EFTA	SADC	MERCOSUR
9401.30.10	6		On a base, with wheels having a diameter not exceeding 65 mm	u	20%	free	20%	free	18%
9401.30.90	4		Other	u	20%	free	20%	free	18%
9401.61.10	6		Reclining seats, electrically operated	u	20%	free	free	free	18%
9401.61.20	3		Reclining seats, mechanically operated	u	20%	free	free	free	18%
9401.61.30	0		Suitable for indoor living space (excluding barstools, dining chairs and the like)	u	20%	free	free	free	18%
9401.61.40	8		Barstools, dining chairs and the like	u	20%	free	free	free	18%
9401.61.50	5		Other, with sleigh base-frame	u	20%	free	free	free	18%
9401.61.60	2		Other, suitable for office use	u	20%	free	free	free	18%
9401.61.90	4		Other	u	20%	free	free	free	18%
9401.69.10	7		Bent-wood chairs	u	20%	free	20%	free	18%
9401.69.20	4		Other, with sleigh base-frame	u	20%	free	20%	free	18%

Heading /	CD	Article	Description	Statistical			Rate of Duty		
Subheading				Unit	General	EU	EFTA	SADC	MERCOSUR
9401.69.30	1		Other, suitable for office use	u	20%	free	20%	free	18%
9401.69.40	9		Stationary activity centres for children	u	20%	free	20%	free	18%
9401.69.50	6		Other chairs for children, including highchairs	u	20%	free	20%	free	18%
9401.69.90	5		Other	u	20%	free	20%	free	18%
9401.71.10	0		With sleigh base-frame	u	20%	free	20%	free	18%
9401.71.20	8		With 4-legged frame	u	20%	free	20%	free	18%
9401.71.30	5		Stationary activity centres for children	u	20%	free	20%	free	18%
9401.71.40	2		Other chairs for children, including highchairs	u	20%	free	20%	free	18%
9401.71.90	9		Other	u	20%	free	20%	free	18%
9401.79.10	1		With sleigh base-frame	u	20%	free	20%	free	18%
9401.79.20	9		With 4-legged frame	u	20%	free	20%	free	18%
9401.79.30	6		Stationary activity centres for children	u	20%	free	20%	free	18%
9401.79.40	3		Other chairs for children, including highchairs	u	20%	free	20%	free	18%
9401.79.50	0		Other, suitable for outdoor use	u	20%	free	20%	free	18%
9401.79.90	4		Other	u	20%	free	20%	free	18%
9401.80.10	9		Stationary activity centres for children, of plastics	u	20%	free	20%	free	18%
9401.80.20	6		Highchairs and booster seats for children, of plastics	u	20%	free	20%	free	18%
9401.80.30	3		Other, of plastics	u	20%	free	20%	free	18%
9401.80.40	0		Other, suitable for outdoor use, with textile seats or textile backrest	u	20%	free	20%	free	18%
9401.80.50	8		Safety seats for children	u	20%	free	20%	free	18%
9401.80.90	7		Other	u	20%	free	20%	free	18%
9401.90.9			Other:						
9401.90.91	6		Mechanical actions for chairs	kg	20%	free	20%	free	18%
9401.90.93	6		Laminated plywood seats and backrests	kg	20%	free	20%	free	18%
9401.90.99	5		Other	kg	20%	free	20%	free	18%
9403.30.05	7		Desks, having one or more drawers, assembled	u	20%	free	free	free	18%
9403.30.10	3		Desks, having one or more drawers, unassembled	u	20%	free	free	free	18%
9403.30.15	4		Other tables, with a top having a width of 45 cm or more but not exceeding 180 cm (excluding foldable tables or those having wheels)	u	20%	free	free	free	18%

Heading /	CD	Article	e Description	Statistical			Rate of Duty		
Subheading				Unit	General	EU	EFTA	SADC	MERCOSUR
9403.30.20	0		Other foldable tables, with a top having a width of 45 cm or more but not exceeding 180 cm (excluding those having wheels)	u	20%	free	free	free	18%
9403.30.30	8		Other tables, with wheels and having a top with a width of 45 cm or more but not exceeding 180 cm	u	20%	free	free	free	18%
9403.30.35	9		Cupboards, having 2 or more drawers	u	20%	free	free	free	18%
9403.30.40	5		Cupboards, having no drawers and having 2 or more doors	u	20%	free	free	free	18%
9403.30.42	1		Other cupboards, having a height not exceeding 60 cm, with two or more drawers, with wheels	u	20%	free	free	free	18%
9403.30.44	8		Other cupboards, with a height not exceeding 60 cm, without wheels	u	20%	free	free	free	18%
9403.30.45	6		Bookcases, not closed, unassembled	u	20%	free	free	free	18%
9403.30.50	2		Bookcases, not closed, assembled	u	20%	free	free	free	18%
9403.30.90	1		Other	u	20%	free	free	free	18%
9403.40.05	1		Floorstanding units, assembled	u	20%	free	free	free	20%
9403.40.10	8		Floorstanding units, unassembled	u	20%	free	free	free	20%
9403.40.15	9		Other, designed to be wall mounted, assembled	u	20%	free	free	free	20%
9403.40.20	5		Other, designed to be wall mounted, unassembled	u	20%	free	free	free	20%
9403.40.25	6		Units presented with a sink, assembled	u	20%	free	free	free	20%
9403.40.30	2		Units presented with a sink, unassembled	u	25%	free	free	free	20%
9403.40.90	6		Other	u	20%	free	free	free	20%
9403.50.1			Made from solid wood as provided for in Additional Note 3 to Cha	pter 94:					
9403.50.11	0		With integral base and/or headset (box bed), with mattress, assembled	u	20%	free	free	free	18%
9403.50.12	9		With integral base and/or headset (box bed), with mattress, unassembled	u	20%	free	free	free	18%
9403.50.13	7		Sets consisting of a headboard, one or two nightstands and a dressing table, assembled	u	20%	free	free	free	18%
9403.50.14	5		Sets consisting of a headboard, one or two nightstands and a dressing table, unassembled	u	20%	free	free	free	18%
9403.50.15	3		Bunkbeds, assembled	u	20%	free	free	free	18%
9403.50.16	1		Bunkbeds, unassembled	u	20%	free	free	free	18%
9403.50.17	8		Headboards, night stands, dressing tables and the like, assembled	u	20%	free	free	free	18%
9403.50.18	8		Headboards, night stands, dressing tables and the like, unassembled	u	20%	free	free	free	18%

Heading /	CD	Article	Description	Statistical			Rate of Duty		
Subheading				Unit	General	EU	EFTA	SADC	MERCOSUR
9403.50.19	6		Other	u	20%	free	free	free	18%
9403.50.9			Other:						
9403.50.91	9		With integral base and/or headset (box bed), with mattress, assembled	u	20%	free	free	free	18%
9403.50.92	7		With integral base and/or headset (box bed), with mattress, unassembled	u	20%	free	free	free	18%
9403.50.93	5		Sets consisting of a headboard, one or two nightstands and a dressing table, assembled	u	20%	free	free	free	18%
9403.50.94	3		Sets consisting of a headboard, one or two nightstands and a dressing table, unassembled	u	20%	free	free	free	18%
9403.50.95	1		Bunkbeds, assembled	u	20%	free	free	free	18%
9403.50.96	6		Bunkbeds, unassembled	u	20%	free	free	free	18%
9403.50.97	8		Headboards, nights stands, dressing tables and the like, assembled	u	20%	free	free	free	18%
9403.50.98	6		Headboards, night stands, dressing tables and the like, unassembled	u	20%	free	free	free	18%
9403.50.99	4		Other	u	20%	free	free	free	18%
9403.60.1			Dining table and chair sets, with 6 or more chairs:						
9403.60.11	5		Assembled	u	20%	free	free	free	18%
9403.60.19	0		Unassembled	u	20%	free	free	free	18%
9403.60.2			Dining tables and chair sets, with less than 6 chairs:	•	,		•	•	
9403.60.21	2		Assembled	u	20%	free	free	free	18%
9403.60.29	8		Unassembled	u	20%	free	free	free	18%
9403.60.3			Dining tables with a seating capacity of 6 or more:						
9403.60.31	8		Assembled	u	20%	free	free	free	18%
9403.60.39	5		Unassembled	u	20%	free	free	free	18%
9403.60.4			Other, coffee tables and similar tables:			•			
9403.60.41	7		Assembled	u	20%	free	free	free	18%
9403.60.49	2		Unassembled	u	20%	free	free	free	18%
9403.60.5			Dining servers, with or without drawers and doors:						
9403.60.51	4		Assembled	u	20%	free	free	free	18%
9403.60.59	6		Unassembled	u	20%	free	free	free	18%

Heading /	CD	Article	Description	Statistical			Rate of Duty		
Subheading				Unit	General	EU	EFTA	SADC	MERCOSUR
9403.60.6			Wall units, entertainment centres, TV stands, TV cabinets and the	like:			•		
9403.60.61	1		Exceeding 60 cm in height, assembled	u	20%	free	free	free	18%
9403.60.63	8		Exceeding 60 cm in height, unassembled	u	20%	free	free	free	18%
9403.60.65	4		Not exceeding 60 cm in height, assembled	u	20%	free	free	free	18%
9403.60.67	0		Not exceeding 60 cm in height, unassembled	u	20%	free	free	free	18%
9403.60.7			Bathroom cabinets, wall mounted:	•					
9403.60.71	9		Assembled	u	20%	free	free	free	18%
9403.60.79	4		Unassembled	u	20%	free	free	free	18%
9403.60.8			Bathroom cabinets for basins:						
9403.60.81	6		Presented without the basin, assembled	u	20%	free	free	free	18%
9403.60.83	2		Presented without the basin, unassembled	u	20%	free	free	free	18%
9403.60.85	9		Presented with the basin, assembled	u	20%	free	free	free	18%
9403.60.87	5		Presented with the basin, unassembled	u	20%	free	free	free	18%
9404.29.10	7		Fitted with springs	u	20%	free	free	free	20%
9404.29.90	8		Other	u	20%	free	free	free	20%

# By the substitution of the following:

Heading /	CD	Article Description	Statistical	Rate of Duty				
Subheading			Unit	General	EU	EFTA	SADC	MERCOSUR
9401.30		- Swivel seats with variable height adjustment:						
9401.61		Upholstered:						
9401.69		Other:						
9401.71		Upholstered:						
9401.79		Other:						
9401.80		- Other seats:						
9403.30		- Wooden furniture of a kind used in offices:						
9403.40		- Wooden furniture of a kind used in the kitchen:						

#### By the substitution of the following:

Heading /	CD	Article Description	Statistical	Rate of Duty				
Subheading			Unit	General	EU	EFTA	SADC	MERCOSUR
9403.50		- Wooden furniture of a kind used in the bedroom:						
9403.60		- Other wooden furniture:						
9404.29		Of other materials:						