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CUSTOMS AND EXCISE ACT, 1964.-

**THE "EXPLANATORY NOTES TO THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM"
(2002 EDITION) ISSUED BY THE WORLD CUSTOMS ORGANIZATION (E.N. 25)**

It is hereby notified that the third edition (2002) of the "Explanatory Notes to the Harmonized Commodity Description and Coding System issued by the World Customs Organization in Brussels will, in terms of section 47(8) of the Customs and Excise Act, 1964, become effective in the Republic on 1 **January 2002**.

**V TSHABALALA
FOR THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**