

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES
TO THE CUSTOMS AND EXCISE ACT, 1964**

31 MARCH 2004

These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.

<i>Provision</i>	<i>Note</i>
0402.10 0402.21 0402.29 0402.91 0402.99 0403.90 0404.10 0404.90 0405.10 0405.20 0405.90	The general and EU rates of duty on dairy products are amended in accordance with the Marrakesh Agreement.
0902.30 0902.40 1806.90 2706.00	The SADC rates of duty on black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg and on other black tea (fermented) and other partly fermented tea and on tar distilled from coal is reduced to free, and the EU rate of duty on chocolate and other food preparations containing cocoa, is reduced from 17% to free, with retrospective effect to 1 January 2004.
4823.90.52 4823.90.54 4823.90.56 4823.90.58 4823.90.60 4823.90.62 4823.90.64 4823.90.68 4823.90.70 4823.90.72 4823.90.74 4823.90.76	These eight digit subheadings to subheading 4823.90 are deleted as they have become superfluous.
4801.00.10 4801.00.20 4802.54.20 4802.55.20 4802.56.20 4802.57.20 4802.58.20 4802.61.20 4802.62.20 4802.69.20 4803.00 4804.11 4804.19 4804.21 4804.29 4804.31 4804.41 4804.42 4804.49 4804.51 4804.52 4804.59	The EU rates of duty on various paper products are amended with retrospective effect to 1 January 2004.
Provision	Note

<p>4805.11 4805.12 4805.19 4805.24 4805.25 4805.50 4805.91.90 4805.92.90 4805.93.90 4807.00 4808.10 4808.20 4808.30 4808.90 4809.10 4810.13.90 4810.14.90 4810.19.90 4810.22.90 4810.29.90 4810.31.90 4810.32.90 4810.39.90 4810.92.90 4810.99.90 4811.60.90 4811.90.90 4811.10.90 4811.51.90 4811.59.90 4823.40</p>	
<p>4810.13.20 4810.14.10 4810.19.10 4810.22.10 4810.29.10 4810.31.10 4810.32.10 4810.39.10 4810.92.10 4810.99.10 4811.10.10 4811.41.10 4811.49.10 4811.51.10 4811.59.10 4811.60.10 4823.90.80</p>	<p>The reference to cm in these tariff headings is replaced with a reference to mm.</p>
<p>4810.14.05 4810.19.05 4810.29.05</p>	<p>Provision is made for thermocopy paper at a free rate of duty, in terms of the EU Agreement.</p>
<p>Chapter 87</p>	<p>The SADC rates of duty on certain subheadings falling within Chapter 87 are amended in terms of the new SACU offer to SADC for motor vehicles.</p>

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**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1250)**

Under section 48 of the Customs and Excise Act, 91 of 1964-

1. Part 1 of Schedule No. 1 is hereby amended to the extent indicated in the Schedule hereto; and
2. This amendment insofar as it relates to any reduction in the rates of duty shall be deemed to have come into operation on 1 January 2004.

**WA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the deletion of the following subheadings:

Heading	Sub-Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.23	4823.90.52						
48.23	4823.90.54						
48.23	4823.90.56						
48.23	4823.90.58						
48.23	4823.90.60						
48.23	4823.90.62						
48.23	4823.90.64						
48.23	4823.90.68						
48.23	4823.90.70						
48.23	4823.90.72						
48.23	4823.90.74						
48.23	4823.90.76						

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

Heading	Sub-Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
04.02	0402.10	4	- In powder, granules or other solid forms, of a fat content, by mass, not exceeding 1,5 per cent	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.02	0402.21	0	-- Not containing added sugar or other sweetening matter	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.02	0402.29	1	-- Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.02	0402.91	2	-- Not containing added sugar or other sweetening matter	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.02	0402.99	3	-- Other	kg	450c/kg with a	450c/kg with a	free

Heading	Sub-Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
					maximum of 96%	maximum of 96%	

Heading	Sub-Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
04.03	0403.90	9	- Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.04	0404.10	7	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.04	0404.90	3	- Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.05	0405.10	0	- Butter	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free
04.05	0405.20	5	- Dairy spreads	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free
04.05	0405.90	7	- Other	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free
09.02	0902.30	8	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	400c/kg	400c/kg	free
09.02	0902.40	2	- Other black tea (fermented) and other partly fermented tea	kg	400c/kg	400c/kg	free
18.06	1806.90	6	- Other	kg	17%	free	free
27.06	2706.00	1	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	kg	20%	20%	free
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
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 ² or more but not exceeding 65 g/m ²	kg	5%	1,98%	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	5%	1,98%	free
48.02	4802.55.20	4	- - - Of a width exceeding 150 mm	kg	5%	1,98%	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	5%	1,98%	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	5%	1,98%	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	5%	1,98%	free

Heading	Sub-Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.02	4802.61.20	3	--- Of a width exceeding 150 mm	kg	5%	1,98%	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	5%	1,98%	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	5%	1,98%	free
48.03	4803.00	9	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	kg	5%	1,98%	free
48.04	4804.11	3	-- Unbleached	kg	5%	1,98%	free
48.04	4804.19	4	-- Other	kg	5%	1,98%	free
48.04	4804.21	8	-- Unbleached	kg	5%	1,98%	free
48.04	4804.29	9	-- Other	kg	5%	1,98%	free
48.04	4804.31	2	-- Unbleached	kg	5%	1,98%	free
48.04	4804.41	7	-- Unbleached	kg	5%	1,98%	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	5%	1,98%	free
48.04	4804.49	8	-- Other	kg	5%	1,98%	free
48.04	4804.51	1	-- Unbleached	kg	5%	1,98%	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	5%	1,98%	free
48.04	4804.59	2	-- Other	kg	5%	1,98%	free
48.05	4805.11	7	-- Semi-chemical fluting paper	kg	5%	1,98%	free
48.05	4805.12	3	-- Straw fluting paper	kg	5%	1,98%	free
48.05	4805.19	8	-- Other	kg	5%	1,98%	free
48.05	4805.24	0	-- Of a mass of 150 g/m ² or less	kg	5%	1,98%	free
48.05	4805.25	7	-- Of a mass of more than 150 g/m ²	kg	5%	1,98%	free
48.05	4805.50	9	- Felt paper and paperboard	kg	5%	1,98%	free
48.05	4805.91.90	9	--- Other	kg	5%	1,98%	free
48.05	4805.92.90	5	--- Other	kg	5%	1,98%	free
48.05	4805.93.90	1	--- Other	kg	5%	1,98%	free
48.07	4807.00	3	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	kg	5%	1,98%	free

Heading	Sub-Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.08	4808.10	1	- Corrugated paper and paperboard, whether or not perforated	kg	5%	1,98%	free
48.08	4808.20	6	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	5%	1,98%	free
48.08	4808.30	0	- Other kraft paper, creped or crinkled whether or not embossed or perforated	kg	5%	1,98%	free
48.08	4808.90	8	- Other	kg	5%	1,98%	free
48.09	4809.10	5	- Carbon or similar copying papers	kg	5%	1,98%	free
48.10	4810.13.20	9	- - - Of a width not exceeding 150 mm	kg	15%	15%	free
48.10	4810.13.90	7	- - - Other	kg	5%	1,98%	free
48.10	4810.14.05	1	- - - Thermocopy paper	kg	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	15%	15%	free
48.10	4810.14.90	6	- - - Other	kg	5%	1,98%	free
48.10	4810.19.05	3	- - - Thermocopy paper	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	15%	15%	free
48.10	4810.19.90	8	- - - Other	kg	5%	1,98%	free
48.10	4810.22.10	9	- - - 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	15%	15%	free
48.10	4810.22.90	8	- - - Other	kg	5%	1,98%	free
48.10	4810.29.05	8	- - - Thermocopy paper	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	15%	15%	free
48.10	4810.29.90	2	- - - Other	kg	5%	1,98%	free
48.10	4810.31.10	8	- - - 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	15%	15%	free
48.10	4810.31.90	6	- - - Other	kg	5%	1,98%	free
48.10	4810.32.10	4	- - - 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	15%	15%	free
48.10	4810.32.90	2	- - - Other	kg	5%	1,98%	free

Heading	Sub-Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.10	4810.39.10	9	--- 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	15%	15%	free
48.10	4810.39.90	7	--- Other	kg	5%	1,98%	free
48.10	4810.92.10	1	--- 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	15%	15%	free
48.10	4810.92.90	3	--- Other	kg	5%	1,98%	free
48.10	4810.99.10	6	--- 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	15%	15%	free
48.10	4810.99.90	4	--- Other	kg	5%	1,98%	free
48.11	4811.10.10	6	--- 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	15%	15%	free
48.11	4811.10.90	4	--- Other	kg	5%	1,98%	free
48.11	4811.41.10	6	--- 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	15%	15%	free
48.11	4811.41.90	4	--- Other	kg	20%	14%	free
48.11	4811.49.10	7	--- 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	15%	15%	free
48.11	4811.51.10	0	--- 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	15%	15%	free
48.11	4811.51.90	9	--- Other	kg	5%	1,98%	free
48.11	4811.59.10	1	--- 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	15%	15%	free
48.11	4811.59.90	2	--- Other	kg	5%	1,98%	free
48.11	4811.60.10	9	--- 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	15%	15%	free
48.11	4811.60.90	7	--- Other	kg	5%	1,65%	free
48.11	4811.90.10	2	--- 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	15%	15%	free
48.11	4811.90.90	0	--- Other	kg	5%	1,65%	free

Heading	Sub-Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.23	4823.40	2	-- Rolls, sheets and dials, printed, for self-recording apparatus	kg	15%	free	free
48.23	4823.90.80	3	-- Other, in strips or rolls of a width exceeding 150 mm but not exceeding 360 mm	kg	free	free	free
87.01	8701.20.10	9	-- Of a vehicle mass not exceeding 1 600 kg	u	36%	36%	25%
87.01	8701.20.20	6	-- Of a vehicle mass exceeding 1 600 kg	u	20%	15%	12,5%
87.02	8702.10.10	8	-- New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	u	20%	15%	12,5%
87.02	8702.10.80	9	-- Other, of a vehicle mass not exceeding 2 000 kg	u	36%	31%	25%
87.02	8702.10.90	6	-- Other	u	20%	15%	12,5%
87.02	8702.90.10	4	-- Of a vehicle mass not exceeding 2 000 kg	u	36%	31%	25%
87.02	8702.90.20	1	-- Of a vehicle mass exceeding 2 000 kg	u	20%	15%	12,5%
87.03	8703.21.90	0	--- Other	u	36%	36%	25%
87.03	8703.22.90	7	--- Other	u	36%	36%	25%
87.03	8703.23.90	3	--- Other	u	36%	36%	25%
87.03	8703.24.90	5	--- Other	u	36%	36%	25%
87.03	8703.31.90	5	--- Other	u	36%	36%	25%
87.03	8703.32.90	1	--- Other	u	36%	36%	25%
87.03	8703.33.90	8	--- Other	u	36%	36%	25%
87.03	8703.90.90	6	-- Other	u	36%	36%	25%

Heading	Sub-Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
87.04	8704.21.80	7	--- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	36%	31%	25%
87.04	8704.21.90	4	--- Other	u	20%	15%	12,5%
87.04	8704.22.90	0	--- Other	u	20%	15%	12,5%
87.04	8704.23.90	7	--- Other	u	20%	15%	12,5%
87.04	8704.31.80	1	--- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	36%	31%	25%
87.04	8704.31.90	9	--- Other	u	20%	15%	12,5%
87.04	8704.32.90	5	--- Other	u	20%	15%	12,5%
87.04	8704.90.80	2	-- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	36%	31%	25%
87.04	8704.90.90	2	-- Other	u	20%	15%	12,5%
87.06	8706.00.10	8	- Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	u	38%	38%	25%
87.06	8706.00.20	5	- Other	u	20%	20%	7,5%
87.07	8707.10	9	- For the vehicles of heading 87.03	u	30%	30%	15%
87.07	8707.90	5	- Other	u	20%	20%	12,5%
87.08	8708.93.90	3	--- Other	kg	20%	20%	free
87.08	8708.94.20	9	--- Rack and pinion steering assemblies (excluding power-assisted types and those of subheading 8708.94.10)	kg	20%	20%	free
87.08	8708.99.10	3	--- Assembled chassis frames and parts thereof	kg	20%	16%	free
87.08	8708.99.30	8	--- Other heaters and ventilating units	kg	20%	20%	free
87.08	8708.99.90	1	--- Other	kg	20%	20%	free