

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

**1 JANUARY 2008**

**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>
48.01 4801.00.10 4801.00.20 4801.00.90 4802.54.20 4802.54.90 4802.55.20 4802.55.90 4802.56.20 4802.56.90 4802.57.20 4802.57.90 4802.58.20 4802.58.90 4802.61.20 4802.61.90 4802.62.20 4802.62.90 4802.69.20 4802.69.90 4804.11 4804.19 4804.21 4804.29 4804.31 4804.41 4804.42 4804.49 4804.51 4804.52 4804.59 4805.11 4805.12 4805.19 4805.24 4805.25 4805.50 4805.91.90 4802.92.90 4805.93.90 48.07 4808.10 4808.20 4808.30 4808.90 4809.10 4809.20	<p>The amendment as published in Notice No. R.691 of Government Gazette No. 29034 dated 21 July 2006 has lapsed on 31 December 2007 and to maintain the <i>status quo</i>, the affected tariff subheadings are amended as indicated in the notice hereto, <b>with effect from 1 January 2008.</b></p>

<i>Provision</i>	<i>Note</i>
4810.13.20 4810.13.30 4810.13.90 4810.14.05 4810.14.10 4810.14.90 4810.19.05 4810.19.10 4810.19.90 4810.22.10 4810.22.90 4810.29.05 4810.29.10 4810.29.90 4810.31.10 4810.31.90 4810.32.10 4810.32.90 4810.39.10 4810.39.90 4810.92.10 4810.92.90 4810.99.10 4810.99.90 4811.10.10 4811.10.90 4811.41.10 4811.41.90 4811.49.10 4811.49.90 4811.51.10 4811.51.90 4811.59.10 4811.59.90 4811.60.10 4811.60.90 4811.90.10 4811.90.90 4816.10 4816.20	<p>The deletions in Schedule No. 3 and 4 to the Customs and Excise Act, 1964, as published in Notices No. R.692 and R.693 of Government Gazette No. 29034 dated 21 July 2006 has lapsed on 31 December 2007 and to maintain the <i>status quo</i>, the affected items are amended as indicated in the notices hereto, <b>with effect from 1 January 2008.</b></p>
310.02/4805.50/01/06 310.05/4804.49/01/06 310.05/4804.5/01/05 310.07/4810.1/01/05 310.07/4810.1/02/05 310.08/4823.11/01/06 316.04/4805.9/01/05 316.04/48.07/01/04 316.04/4808.30/01/06 460.10/48.04/01/04 460.10/4804.31/01/06 460.10/48.05/01/04 460.10/48.05/02/04 460.10/48.08/01/04	

**CUSTOMS AND EXCISE ACT, 1964.**  
**AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1353)**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 January 2008**, to the extent set out in the Schedule hereto.

**T A MANUEL**  
**MINISTER OF FINANCE**

**SCHEDULE**

**By the deletion of the following subheadings:**

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	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
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 65 g/m <sup>2</sup>	kg	5%	free	free
48.01	4801.00.90	7	- Other	kg	free	free	free
48.05	4805.91.10	0	- - - Blotting paper, including stereo blotting paper	kg	free	free	free
48.05	4805.91.90	9	- - - Other	kg	5%	free	free
48.05	4805.92.10	7	- - - Blotting paper, including stereo blotting paper	kg	free	free	free
48.05	4805.92.90	5	- - - Other	kg	5%	free	free
48.05	4805.93.10	3	- - - Blotting paper, including stereo blotting paper	kg	free	free	free
48.05	4805.93.90	1	- - - Other	kg	5%	free	free

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

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
48.01	4801.00	1	<b>Newsprint, in rolls or sheets</b>	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
48.02	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
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
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

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
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>	kg	free	free	free	free
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
<b>48.07</b>	4807.00	3	<b>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</b>	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
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
48.09	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	- - - 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
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	- - - 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	- - - 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

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	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	7,5%	7,5%	free	free
48.10	4810.39.90	7	- - - Other	kg	free	free	free	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	7,5%	7,5%	free	free
48.10	4810.92.90	3	- - - Other	kg	free	free	free	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	7,5%	7,5%	free	free
48.10	4810.99.90	4	- - - Other	kg	free	free	free	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	7,5%	7,5%	free	free
48.11	4811.10.90	4	- - Other	kg	free	free	free	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	7,5%	7,5%	6,6%	free
48.11	4811.41.90	4	- - - Other	kg	14%	5,6%	12,3%	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	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	- - - 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	- - - 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	- - 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
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	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