

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

28 MARCH 2011

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>
124.75	The effect of this amendments in Part 2B of Schedule No. 1 are -
126.02 126.03 126.04 126.05	<ul style="list-style-type: none">• that the structure of tariff item 124.75 is amended; and <p>that the excise and customs rates of duties in tariff items 126.02, 126.03, 126.04, and 126.05 are increased from 20% to 25% to give effect to the budget proposals announced by the Minister of Finance, with effect from 1 April 2011.</p>

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**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (No. 1/2B/154)**

In terms of section 48 of the Customs and Excise Act, 1964, Section B in Part 2 of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2011**, to the extent set out in the Schedule hereto.

**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for tariff item 124.75 in Part 2 of Section B to Schedule No. 1 of the following:

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
124.75	85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
	8528.4	Cathode-ray tube monitors:		
	8528.49	Other:		
124.75.25	8528.49.10	Colour, with a screen size not exceeding 3 m x 4 m	7%	7%
124.75.27	8528.49.90	Other	7%	7%
	8528.5	Other monitors:		
124.75.29	8528.51.20	Colour, with a screen size exceeding 3 m x 4 m	7%	7%
124.75.31	8528.51.90	Other	7%	7%
	8528.59	Other:		
124.75.33	8528.59.15	Colour, with a screen size exceeding 3 m x 4 m	7%	7%
124.75.35	8528.59.90	Other	7%	7%
	8528.6	Projectors:		
124.75.37	8528.69	Other	7%	7%
	8528.7	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
124.75.39	8528.71	Not designed to incorporate a video display or screen	7%	7%
	8528.72	Other, colour:		
124.75.41	8528.72.20	Incorporating a cathode-ray tube (CRT)	7%	7%
124.75.43	8528.72.50	Other, with a screen size exceeding 3 m x 4 m	7%	7%
124.75.45	8528.72.90	Other	7%	7%
	8528.73	Other, black and white or other monochrome:		
124.75.47	8528.73.20	Incorporating a cathode-ray tube (CRT)	7%	7%
124.75.49	8528.73.50	Other, with a screen size exceeding 3 m x 4 m	7%	7%
124.75.51	8528.73.90	Other	7%	7%

By the substitution for tariff items 126.02, 126.03, 126.04 and 126.05 in Part 2 of Section B to Schedule No. 1 of the following:

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
126.02.01	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.02.03	8702.10.90	Other	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.02.05	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.02.07	8702.90.90	Other	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.03	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.07	8703.21.70	Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.09	8703.21.90	Other	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.11	8703.22.90	Other	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.13	8703.23.90	Other	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.15	8703.24.90	Other	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
126.03.17	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.19	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1000 cm ³	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.21	8703.31.90	Other	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.23	8703.32.90	Other	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.25	8703.33.90	Other	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.27	8703.90.90	Other	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.01	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.03	8704.21.81	Other, double-cab, 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	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.05	8704.21.83	Other (excluding double-cab), 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	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.07	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.09	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
126.04.11	8704.31.81	Other, double-cab, 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	{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.13	8704.31.83	Other (excluding double-cab), 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	{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.15	8704.90.05	Golf carts, pedestrian type	{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.17	8704.90.81	Other, double-cab, 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	{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.19	8704.90.83	Other (excluding double-cab), 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	{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.05.01	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) – 0,75}% with a maximum of 25% (See Note 2 to this Part)