

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.

MKN GIGABA  
MINISTER OF FINANCE

SCHEDULE

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

2.	For the purposes of heading 94.06-
(a)	Prefabricated buildings of different materials are to be classified as if consisting wholly of the material which predominates by weight over any other single material.
(b)	When no one material predominates by weight, the prefabricated buildings are to be classified as if consisting wholly of the material that occurs last in numerical order amongst those which equally merit consideration in Part 1 of Schedule No. 1.
(c)	The provisions of Section Note 7 to Section XV <i>mutatis mutandis</i> applies to the prefabricated buildings of heading 94.06.

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9406.90.10	1	-- Of iron or steel	kg	20%	free	free	free	free
9406.90.90	3	-- Other	kg	free	free	free	free	free

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9406.90		- Other:						