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GOVERNMENT NOTICES  
GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICES  
SUID-AFRIKAANSE RESERWEBANK

No. R. 605

3 August 2012

CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1444)

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, with retrospective effect from 1 April 2012, to the extent set out in the Schedule hereto.



DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of General Note B5 in Part 1 of Schedule No. 1 of the following:

5. Any duties on imported goods specified in Part 2, 3 and 5 of this Schedule are additional to any duties specified in Part 1 of the said Schedule in respect of such goods.

No. R. 605

3 Augustus 2012

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1444)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 April 2012, in die mate in die Bylae hierby aangetoon.



ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Algemene Opmerking B5 in Deel 1 van Bylae No. 1 deur die volgende:

5. Enige reg op ingevoerde goedere wat in Deel 2, 3 en 5 van hierdie Bylae vermeld word, is bykomend by enige regte ten opsigte van sodanige goedere wat in Deel 1 van genoemde Bylae vermeld word.

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

In terms of section 48 of the Customs and Excise Act, 1964, Part 2A of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 April 2012, to the extent set out in the Schedule hereto.

  
**N NENE**  
**DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Notes in Section A to Part 2 of Schedule No. 1 of the following:**

**SECTION A**

**SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND**

**NOTES:**

1. Any rate of specific excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to goods of the same class or kind or imported into the Republic.
2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.
3. If duty should become payable on any beer which is in a process of manufacture, such duty shall be calculated according to the registered strength and quantity of the final product.
4. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific excise duty on imported goods of the same class or kind.

**By the substitution of tariff items in Section A to Part 2 of Schedule No. 1 of the following:**

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.00		<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>	
104.01	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
104.10	22.03	<b>Beer made from malt:</b>	
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.10.20	2203.00.90	Other	R59.36/li aa
<b>Tariff Item</b>	<b>Tariff Subheading</b>	<b>Article Description</b>	<b>Rate of Excise Duty</b>
<b>104.15</b>	<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09); Sparkling wine</b>	<b>R7.53/li</b>
104.15.01	2204.10	Sparkling wine	
<b>104.15</b>	<b>2204.21</b>	<b>In containers holding 2 li or less:</b>	
<b>104.15</b>	<b>2204.21.4</b>	<b>Unfortified wine:</b>	
104.15.03	2204.21.41	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.	R2.50/li
104.15.04	2204.21.42	Other	R111.64/li aa
<b>104.15</b>	<b>2204.21.5</b>	<b>Fortified wine:</b>	
104.15.05	2204.21.51	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li
104.15.06	2204.21.52	Other	R111.64/li aa
<b>104.15</b>	<b>2204.29</b>	<b>Other:</b>	
<b>104.15</b>	<b>2204.29.4</b>	<b>Unfortified wine:</b>	
104.15.07	2204.29.41	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.	R2.50/li
104.15.08	2204.29.42	Other	R111.64/li aa
<b>104.15</b>	<b>2204.29.5</b>	<b>Fortified wine:</b>	
104.15.09	2204.29.51	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li
104.15.10	2204.29.52	Other	R111.64/li aa
<b>104.16</b>	<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>	
<b>104.16</b>	<b>2205.10</b>	<b>In containers holding 2 li or less:</b>	
104.16.01	2205.10.10	Sparkling	R7.53/li
<b>104.16</b>	<b>2205.10.2</b>	<b>Unfortified:</b>	
104.16.03	2205.10.21	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.	R2.50/li
104.16.04	2205.10.22	Other	R111.64/li aa
<b>104.16</b>	<b>2205.10.3</b>	<b>Fortified:</b>	
104.16.05	2205.10.31	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li
104.16.06	2205.10.32	Other	R111.64/li aa
<b>104.16</b>	<b>2205.90</b>	<b>Other:</b>	
<b>104.16</b>	<b>2205.90.2</b>	<b>Unfortified:</b>	
104.16.09	2205.90.21	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.	R2.50/li
104.16.10	2205.90.22	Other	R111.64/li aa
<b>104.16</b>	<b>2205.90.3</b>	<b>Fortified:</b>	
104.16.11	2205.90.31	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li
104.16.12	2205.90.32	Other	R111.64/li aa

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>104.17</b>	<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:</b>	
104.17.03	2206.00.05	Sparkling beverages	R7.53/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82e/li
104.17.15	2206.00.81	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2.97/li
104.17.16	2206.00.82	Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2.97/li
104.17.17	2206.00.83	Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.17.22	2206.00.85	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2.97/li
104.17.25	2206.00.87	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2.97/li
104.17.90	2206.00.90	Other	R111.64/li aa
<b>104.21</b>	<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	R111.64/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R111.64/li aa
<b>104.23</b>	<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:</b>	
<b>104.23</b>	<b>2208.20</b>	<b>Spirits obtained by distilling grape wine or grape marc:</b>	
104.23.01	2208.20.10	In containers holding 2 li or less	R111.64/li aa
104.23.03	2208.20.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.30</b>	<b>Whiskies:</b>	
104.23.05	2208.30.10	In containers holding 2 li or less	R111.64/li aa
104.23.07	2208.30.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.40</b>	<b>Rum and other spirits obtained by distilling fermented sugarcane products:</b>	
104.23.09	2208.40.10	In containers holding 2 li or less	R111.64/li aa
104.23.11	2208.40.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.50</b>	<b>Gin and Geneva:</b>	
104.23.13	2208.50.10	In containers holding 2 li or less	R111.64/li aa
104.23.15	2208.50.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.60</b>	<b>Vodka:</b>	
104.23.17	2208.60.10	In containers holding 2 li or less	R111.64/li aa
104.23.19	2208.60.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.70</b>	<b>Liqueurs and cordials:</b>	
<b>104.23</b>	<b>2208.70.2</b>	<b>In containers holding 2 li or less:</b>	
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.23.22	2208.70.22	Other	R111.64/li aa

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>104.23</b>	<b>2208.70.9</b>	<b>Other:</b>	
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.23.24	2208.70.92	Other	R111.64/li aa
<b>104.23</b>	<b>2208.90</b>	<b>Other:</b>	
<b>104.23</b>	<b>2208.90.2</b>	<b>In containers holding 2 li or less:</b>	
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.23.26	2208.90.22	Other	R111.64/li aa
<b>104.23</b>	<b>2208.90.9</b>	<b>Other:</b>	
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.23.28	2208.90.92	Other	R111.64/li aa
<b>104.30</b>	<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:</b>	
<b>104.30</b>	<b>2402.10</b>	<b>Cigars, cheroots and cigarillos, containing tobacco:</b>	
104.30.01	2402.10.10	Imported from Switzerland	R2 306.48/kg net
104.30.03	2402.10.90	Other	R2 306.48/kg net
<b>104.30</b>	<b>2402.20</b>	<b>Cigarettes containing tobacco:</b>	
104.30.05	2402.20.10	Imported from Switzerland	R5.16/10 cigarettes
104.30.07	2402.20.90	Other	R5.16/10 cigarettes
<b>104.30</b>	<b>2402.90.1</b>	<b>Cigars, cheroots and cigarillos of tobacco substitutes:</b>	
104.30.09	2402.90.12	Imported from Switzerland	R2 306.48/kg net
104.30.11	2402.90.14	Other	R2 306.48/kg net
<b>104.30</b>	<b>2402.90.2</b>	<b>Cigarettes of tobacco substitutes:</b>	
104.30.13	2402.90.22	Imported from Switzerland	R5.16/10 cigarettes
104.30.15	2402.90.24	Other	R5.16/10 cigarettes
<b>104.35</b>	<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:</b>	
<b>104.35</b>	<b>2403.1</b>	<b>Smoking tobacco, whether or not containing tobacco substitutes in any proportions:</b>	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R128.69/kg net
<b>104.35</b>	<b>2403.19</b>	<b>Other:</b>	
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	R128.69/kg net
104.35.03	2403.19.20	Other pipe tobacco	R128.69/kg net
104.35.05	2403.19.30	Cigarette tobacco	R221.04/kg
<b>104.35</b>	<b>2403.99</b>	<b>Other:</b>	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	R221.04/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	R128.69/kg net
<b>105.00</b>		<b>MINERAL PRODUCTS</b>	
<b>105.10</b>	<b>27.10</b>	<b>Petroleum oils and oils obtained from bituminous minerals, (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b>	

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
105.10.03	2710.12.02	<b>Light oils and preparations:</b> Petrol, as defined in Additional Note 1(b) to Chapter 27	3,909c/li
105.10.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
105.10.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
105.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	3,817c/li
105.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	3,817c/li
105.10.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ji) to Chapter 27, marked	free
105.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ji) to Chapter 27, unmarked	3,817c/li
<b>106.00</b>		<b>PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES</b>	
<b>106.10</b>	<b>29.03</b>	<b>Halogenated derivatives of hydrocarbons:</b>	
106.10.02	2903.14	Carbon tetrachloride	500c/kg
106.10.04	2903.19.10	1,1,1-Trichloroethane (methyl chloroform)	500c/kg
106.10.05	2903.76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500c/kg
106.10.06	2903.77.05	Trichlorofluoromethane	500c/kg
106.10.08	2903.77.10	Dichlorodifluoromethane	500c/kg
106.10.10	2903.77.15	Trichlorotrifluoroethanes	500c/kg
106.10.12	2903.77.20	Dichlorotetrafluoroethanes and chloropentafluoroethane	500c/kg
106.10.14	2903.77.25	Chlorotrifluoromethane	500c/kg
106.10.16	2903.77.30	Pentachlorofluoroethane	500c/kg
106.10.18	2903.77.35	Tetrachlorodifluoroethanes	500c/kg
106.10.20	2903.77.40	Heptachlorodifluoropropanes	500c/kg
106.10.22	2903.77.45	Hexachlorodifluoropropanes	500c/kg
106.10.24	2903.77.50	Pentachlorotrifluoropropanes	500c/kg
106.10.26	2903.77.55	Tetrachlorotetrafluoropropanes	500c/kg
106.10.28	2903.77.60	Trichloropentafluoropropanes	500c/kg
106.10.30	2903.77.65	Dichlorohexafluoropropanes	500c/kg
106.10.32	2903.77.70	Chloroheptafluoropropanes	500c/kg
<b>106.20</b>	<b>38.24</b>	<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</b>	
<b>106.20</b>	<b>3824.7</b>	<b>Mixtures containing halogenated derivatives of methane, ethane or propane:</b>	
<b>106.20</b>	<b>3824.71</b>	<b>Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):</b>	
106.20.03	3824.71.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoroethane or trichlorofluoromethane)	500c/kg
106.20.05	3824.71.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.07	3824.71.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg



Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
106.20	3824.72	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes:	
106.20.09	3824.72.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.11	3824.72.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.13	3824.72.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.20	3824.73	Containing hydrobromofluorocarbons (HBFCs):	
106.20.15	3824.73.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.17	3824.73.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.19	3824.73.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.20	3824.74	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
106.20.21	3824.74.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.23	3824.74.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.25	3824.74.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.20	3824.77	Containing bromomethane (methyl bromide) or bromochloromethane:	
106.20.27	3824.77.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.29	3824.77.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.31	3824.77.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.20	3824.79	Other:	
106.20.33	3824.79.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.35	3824.79.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.37	3824.79.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
108.20	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:	
108.20.40	3826.00.10	Biodiesel as defined in Additional Note 1(a) to Chapter 38	3,817c/li
108.20.50	3826.00.90	Other	3,817c/li

**DOEANE- EN AKSYNSWET, 1964  
WYSIGING VAN BYLAE NO. 1 (NO.1/2A/154)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 April 2012, in die mate in die Bylae hierby aangetoon.



**N NENE  
ADJUNKMINISTER VAN FINANSIES**

**BYLAE**

Deur die vervanging van die Opmerkings in Afdeling A tot Deel 2 van Bylae No. 1 van die volgende:

**AFDELING A**

**SPESIFIEKE AKSYNSREGTE OP INGEVOERDE OF PLAASLIK VERVAARDIGDE GOEDERE VAN DIESELFDE KLAS OF SOORT**

**OPMERKINGS:**

1. Enige skaal van spesifieke aksynsreg ten opsigte van enige goedere in hierdie Afdeling vermeld sal op enige sodanige goedere wat in die Republiek vervaardig is of goedere van dieselfde klas of soort wat in die Republiek ingevoer is van toepassing wees.
2. Bier in kleinhandelverpakkings mag nie van een vervaardigingspakhuis na 'n ander sodanige pakhuis verwyder word nie.
3. Indien reg in berekening gebring moet word op enige bier wat in 'n proses van vervaardiging is, moet sodanige reg bereken word op die geregistreerde sterkte en hoeveelheid van die eindprodukt.
4. Die goedere in item nos. 104.30.01, 104.30.05, 104.30.09 en 104.30.13 vermeld is slegs aan spesifieke aksynsreg op ingevoegde goedere van dieselfde klas of soort onderhewig.

Deur die vervanging van tariefitems in Afdeling A tot Deel 2 van Bylae No. 1 van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksyns Reg
104.00		<b>BEREIDE VOEDSELS; DRANKE, SPIRITUS EN ASYN; TABAK</b>	
104.01	19.01	Mout ekstrak; voedselbereidinge van meelblom, gort, meel, stysel of moutekstrak, wat nie kakao bevat nie of wat minder as 40 persent volgens massa van kakao bevat, bereken op 'n totale ontvette basis, nie elders vermeld of ingesluit nie; voedselbereidinge van goedere van poste 04.01 tot 04.04, wat nie kakao bevat nie of wat minder as 5 persent volgens massa bereken op 'n totale ontvette basis bevat, nie elders vermeld of ingesluit nie;	
104.01.10	1901.90.20	Tradisionele Afrikaan bierpoer soos omskryf in Addisionele Opmerking 1 by Hoofstuk 19	34,7c/kg
104.10	22.03	<b>Bier van mout gemaak</b>	
104.10.10	2203.00.05	Tradisionele Afrikaan bier soos omskryf in Addisionele Opmerking 1 by Hoofstuk 22	7,82c/li
104.10.20	2203.00.90	Ander	R59,36/li aa

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksyns Reg
<b>104.15</b>	<b>22.04</b>	<b>Wyn van vars druiwe, met inbegrip van gefortifiseerde wyne; druiewemos (uitgesonderd dié van pos 20.09):</b>	
104.15.01	2204.10	Vonkelwyn	R7.53/li
<b>104.15</b>	<b>2204.21</b>	<b>In houers wat hoogstens 2 li bevat:</b>	
<b>104.15</b>	<b>2204.21.4</b>	<b>Ongefortifiseerde wyn:</b>	
104.15.03	2204.21.41	Met 'n alkoholsterkte volgens volume van meer as 6,5 persent vol. maar hoogstens 16,5 persent vol.	R2.50/li
104.15.04	2204.21.42	Ander	R111.64/li aa
<b>104.15</b>	<b>2204.21.5</b>	<b>Gefortifiseerde wyn:</b>	
104.15.05	2204.21.51	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 22 persent vol.	R4.59/li
104.15.06	2204.21.52	Ander	R111.64/li aa
<b>104.15</b>	<b>2204.29</b>	<b>Ander:</b>	
<b>104.15</b>	<b>2204.29.4</b>	<b>Ongefortifiseerde wyn:</b>	
104.15.07	2204.29.41	Met 'n alkoholsterkte volgens volume van meer as 6,5 persent vol. maar hoogstens 16,5 persent vol.	R2.50/li
104.15.08	2204.29.42	Ander	R111.64/li aa
<b>104.15</b>	<b>2204.29.5</b>	<b>Gefortifiseerde wyn:</b>	
104.15.09	2204.29.51	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 22 persent vol.	R4.59/li
104.15.10	2204.29.52	Ander	R111.64/li aa
<b>104.16</b>	<b>22.05</b>	<b>Vermoet en ander wyn van vars druiwe met plante of ander aromatisiese stowwe gegeur:</b>	
<b>104.16</b>	<b>2205.10</b>	<b>In houers wat hoogstens 2 li bevat:</b>	
104.16.01	2205.10.10	Vonkel	R7.53/li
<b>104.16</b>	<b>2205.10.2</b>	<b>Ongefortifiseerd:</b>	
104.16.03	2205.10.21	Met 'n alkoholsterkte volgens volume van meer as 6,5 persent vol. maar hoogstens 15 persent vol.	R2.50/li
104.16.04	2205.10.22	Ander	R111.64/li aa
<b>104.16</b>	<b>2205.10.3</b>	<b>Gefortifiseerd:</b>	
104.16.05	2205.10.31	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 22 persent vol.	R4.59/li
104.16.06	2205.10.32	Ander	R111.64/li aa
<b>104.16</b>	<b>2205.90</b>	<b>Ander:</b>	
<b>104.16</b>	<b>2205.90.2</b>	<b>Ongefortifiseerd:</b>	
104.16.09	2205.90.21	Met 'n alkoholsterkte volgens volume van meer as 6,5 persent vol. maar hoogstens 15 persent vol.	R2.50/li
104.16.10	2205.90.22	Ander	R111.64/li aa
<b>104.16</b>	<b>2205.90.3</b>	<b>Gefortifiseerd:</b>	
104.16.11	2205.90.31	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 22 persent vol.	R4.59/li
104.16.12	2205.90.32	Ander	R111.64/li aa

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksyns Reg
104.17	22.06	<b>Ander gegiste dranke (byvoorbeeld, appelsider, peersider, mee); mengsels van gegiste dranke en mengsels van gegiste dranke en nie-alkoholiese dranke, nie elders vermeld of ingesluit nie:</b>	
104.17.03	2206.00.05	Vonkeldranke	R7.53/li
104.17.05	2206.00.15	Tradisionele Afrikaan bier soos omskryf in Addisionele Opmerking 1 by Hoofstuk 22	7,82c/li
104.17.15	2206.00.81	Ander gegiste dranke, ongefortifiseerd	R2.97/li
104.17.16	2206.00.82	Ander gegiste dranke, ongefortifiseerd, met 'n alkoholsterkte volgens volume van meer as 9 persent vol. maar hoogstens 15 persent vol.	R2.97/li
104.17.17	2206.00.83	Ander gegiste dranke, gefortifiseerd, met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	R45.60/li aa
104.17.22	2206.00.85	Ander, mengsels van gegiste dranke en mengsels van gegiste dranke en nie-alkoholiese dranke, met 'n alkoholsterkte volgens volume van hoogstens 9 persent vol.	R2.97/li
104.17.25	2206.00.87	Ander, mengsels van gegiste dranke en mengsels van gegiste dranke en nie-alkoholiese dranke, met 'n alkoholsterkte volgens volume van meer as 9 persent vol. maar hoogstens 15 persent vol.	R2.97/li
104.17.90	2206.00.90	Ander	R111.64/li aa
<b>104.21</b>	<b>22.07</b>	<b>Ongedenatureerde etielalkohol met 'n alkoholsterkte volgens volume van minstens 80 persent vol.; etielalkohol en ander spiritus, gedenatureer, van enige sterkte:</b>	
104.21.01	2207.10	Ongedenatureerde etielalkohol met 'n alkoholiese sterkte volgens volume van minstens 80 persent vol.	R111.64/li aa
104.21.03	2207.20	Etielalkohol en ander spiritus, gedenatureer, van enige sterkte	R111.64/li aa
<b>104.23</b>	<b>22.08</b>	<b>Ongedenatureerde etielalkohol met 'n alkoholsterkte volgens volume van minder as 80 persent vol.; spiritus, likeure en ander spiritusdranke:</b>	
<b>104.23</b>	<b>2208.20</b>	<b>Spiritus verkry deur die distilleering van drywewyn of drywemoer:</b>	
104.23.01	2208.20.10	In hours wat hoogstens 2 li bevat	R111.64/li aa
104.23.03	2208.20.90	Ander	R111.64/li aa
<b>104.23</b>	<b>2208.30</b>	<b>Whisky:</b>	
104.23.05	2208.30.10	In hours wat hoogstens 2 li bevat	R111.64/li aa
104.23.07	2208.30.90	Ander	R111.64/li aa
<b>104.23</b>	<b>2208.40</b>	<b>Rum en ander spiritus verkry deur die disillering van gegiste suikerrietprodukte:</b>	
104.23.09	2208.40.10	In hours wat hoogstens 2 li bevat	R111.64/li aa
104.23.11	2208.40.90	Ander	R111.64/li aa
<b>104.23</b>	<b>2208.50</b>	<b>Jenewer en Geneva:</b>	
104.23.13	2208.50.10	In hours wat hoogstens 2 li bevat	R111.64/li aa
104.23.15	2208.50.90	Ander	R111.64/li aa
<b>104.23</b>	<b>2208.60</b>	<b>Vodka:</b>	
104.23.17	2208.60.10	In hours wat hoogstens 2 li bevat	R111.64/li aa
104.23.19	2208.60.90	Ander	R111.64/li aa
<b>104.23</b>	<b>2208.70</b>	<b>Likeure en soetdranke:</b>	
<b>104.23</b>	<b>2208.70.2</b>	<b>In hours wat hoogstens 2 li bevat:</b>	
104.23.21	2208.70.21	Met 'n alkoholiese sterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	R45.60/li aa
104.23.22	2208.70.22	Ander	R111.64/li aa

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksyns Reg
<b>104.23</b>	<b>2208.70.9</b>	<b>Ander:</b>	
104.23.23	2208.70.91	Met 'n alkoholie se sterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	R45.60/li aa
104.23.24	2208.70.92	Ander	R111.64/li aa
<b>104.23</b>	<b>2208.90</b>	<b>Ander:</b>	
<b>104.23</b>	<b>2208.90.2</b>	<b>In houers wat hoogstens 2 li bevat:</b>	
104.23.25	2208.90.21	Met 'n alkoholie se sterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	R45.60/li aa
104.23.26	2208.90.22	Ander	R111.64/li aa
<b>104.23</b>	<b>2208.90.9</b>	<b>Ander:</b>	
104.23.27	2208.90.91	Met 'n alkoholie se sterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	R45.60/li aa
104.23.28	2208.90.92	Ander	R111.64/li aa
<b>104.30</b>	<b>24.02</b>	<b>Sigare, seroete, sigaartjies en sigarette, van tabak of van tabaksurrogate:</b>	
<b>104.30</b>	<b>2402.10</b>	<b>Sigare, seroete en sigaartjies, wat tabak bevat:</b>	
104.30.01	2402.10.10	Vanaf Switserland ingevoer	R2 306.48/kg net
104.30.03	2402.10.90	Ander	R2 306.48/kg net
<b>104.30</b>	<b>2402.20</b>	<b>Sigarette wat tabak bevat:</b>	
104.30.05	2402.20.10	Vanaf Switserland ingevoer	R5.16/10 sigarette
104.30.07	2402.20.90	Ander	R5.16/10 sigarette
<b>104.30</b>	<b>2402.90.1</b>	<b>Sigare, seroete en sigaartjies van tabaksurrogate:</b>	
104.30.09	2402.90.12	Vanaf Switserland ingevoer	R2 306.48/kg net
104.30.11	2402.90.14	Ander	R2 306.48/kg net
<b>104.30</b>	<b>2402.90.2</b>	<b>Sigarette van tabaksurrogate:</b>	
104.30.13	2402.90.22	Vanaf Switserland ingevoer	R5.16/10 sigarette
104.30.15	2402.90.24	Ander	R5.16/10 sigarette
<b>104.35</b>	<b>24.03</b>	<b>Ander bewerkte tabak en bewerkte tabaksurrogate; "gehomogeniseerde" of "hersaamgestelde" tabak; tabakekstrakte en essence:</b>	
<b>104.35</b>	<b>2403.1</b>	<b>Rooktabak, hetsy dit tabaksurrogate in enige verhouding bevat al dan nie:</b>	
104.35.01	2403.11	Waterpytabak soos omskryf in Subpos Opmerking 1 by Hoofstuk 24	R128.69/kg net
<b>104.35</b>	<b>2403.19</b>	<b>Ander:</b>	
104.35.02	2403.19.10	Pytabak, in onmiddellike verpakings met 'n inhoud van minder as 5 kg	R128.69/kg net
104.35.03	2403.19.20	Ander pytabak	R128.69/kg net
104.35.05	2403.19.30	Sigarettabak	R221.04/kg
<b>104.35</b>	<b>2403.99</b>	<b>Ander:</b>	
104.35.07	2403.99.30	Ander sigarettabaksurrogate	R221.04/kg
104.35.09	2403.99.40	Ander pytabaksurrogate	R128.69/kg net
<b>105.00</b>		<b>MINERAALPRODUKTE</b>	
<b>105.10</b>	<b>27.10</b>	<b>Petroleumolies en olies van bitumineuse minerale verkry, (uitgesonderd ru); preparate nie elders vermeld of ingesluit nie, wat minstens 70 persent petroleumolies of olies van bitumineuse minerale verkry, volgens massa bevat, indien hierdie olies die basiese bestanddele van die preparate is:</b>	

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksyns Reg
<b>105.10</b>	<b>2710.12</b>	<b>Ligte olies en voorbereidings:</b>	
105.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	3,909c/li
105.10.09	2710.12.07	Vliegtuigeroseen, soos omskryf in Addisionele Opmerking 1(d) by Hoofstuk 27	free
105.10.13	2710.12.15	Verhittingskerosen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, gemerk	free
105.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	3,817c/li
105.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	3,817c/li
105.10.19	2710.12.37	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(j) by Hoofstuk 27, gemerk	free
105.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(j) by Hoofstuk 27, ongemerk	3,817c/li
<b>106.00</b>		<b>PRODUKTE VAN DIE CHEMIESE OF VERWANTE NYWERHEDE</b>	
<b>106.10</b>	<b>29.03</b>	<b>Gehalogeneerde derivate van koolwaterstowwe:</b>	
106.10.02	2903.14	Koolstofetetrachloried	500c/kg
106.10.04	2903.19.10	1,1,1-Trichlooretaan (metielchloroform)	500c/kg
106.10.05	2903.76	Broomchloordifluoormetaan, broomtrifluoormetaan en dibroomtetrafluooretane	500c/kg
106.10.06	2903.77.05	Trichloorfluoormetaan	500c/kg
106.10.08	2903.77.10	Dichloordifluoormetaan	500c/kg
106.10.10	2903.77.15	Trichloortrifluooretane	500c/kg
106.10.12	2903.77.20	Dichloortetrafluooretane en chloorpentafluooretane	500c/kg
106.10.14	2903.77.25	Chloortrifluoormetaan	500c/kg
106.10.16	2903.77.30	Pentachloordifluooretaan	500c/kg
106.10.18	2903.77.35	Tetrachloordifluooretane	500c/kg
106.10.20	2903.77.40	Heptachloorfluoropropane	500c/kg
106.10.22	2903.77.45	Heksachloordifluoropropane	500c/kg
106.10.24	2903.77.50	Pentachloortrifluoropropane	500c/kg
106.10.26	2903.77.55	Tetrachloortetrafluoropropane	500c/kg
106.10.28	2903.77.60	Trichloorpentafluoropropane	500c/kg
106.10.30	2903.77.65	Dichloorheksafluoropropane	500c/kg
106.10.32	2903.77.70	Chloorheptafluoropropane	500c/kg
<b>106.20</b>	<b>38.24</b>	<b>Bereide bindmiddels vir gietvorms of -kerns; chemiese produkte en preparate van die chemiese of verwante nywerhe (met inbegrip van dié van mengsels van natuurlike produkte), nie elders vermeld of ingesluit nie; oorbyseel-produkte van die chemiese of verwante nywerhe, nie elders vermeld of ingesluit nie:</b>	
<b>106.20</b>	<b>3824.7</b>	<b>Mengsels wat halogeneerde derivate van metaan, etaan of propaan bevat:</b>	
<b>106.20</b>	<b>3824.71</b>	<b>Wat chloorfluorokoolstowwe (CFCs), hetsy al dan nie hidrokloorfluorokoolstowwe (HCFCs), perfluorokoolstowwe (PFs) of hidrofluorokoolstowwe (HFCs) bevat nie:</b>	
106.20.03	3824.71.05	Wat asikliese koolwaterstowwe bevat, slegs met fluor en chloor geperhalogeneer (uitgesonderd dié wat chloordifluoormetaan, dichloordifluoormetaan of trichloorfluoormetaan bevat)	500c/kg
106.20.05	3824.71.20	Wat dichloordifluoormetaan of trichloorfluoormetaan bevat	500c/kg
106.20.07	3824.71.30	Ander, wat geperhalogeneerde derivate bevat van asikliese waterstowwe wat twee of meer verskillende halogene bevat	500c/kg

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksyns Reg
<b>106.20</b>	<b>3824.72</b>	<b>Wat broomchloorfluormetaan, broomtrifluormetaan of dibroomtetrafluoretane bevat:</b>	
106.20.09	3824.72.05	Wat asikliese koolwaterstowwe bevat, slegs met fluoor en chloor geperhalogeneer (uitgesonderd dié wat chloordifluormetaan, dichloordifluormetaan of trichloordifluormetaan bevat)	500c/kg
106.20.11	3824.72.20	Wat dichloordifluormetaan of trichloordifluormetaan bevat	500c/kg
106.20.13	3824.72.30	Ander, wat geperhalogeneerde derivate bevat van asikliese waterstowwe wat twee of meer verskillende halogene bevat	500c/kg
<b>106.20</b>	<b>3824.73</b>	<b>Wat hidrobroomfluorkoolstowwe (HBFCs) bevat:</b>	
106.20.15	3824.73.05	Wat asikliese koolwaterstowwe bevat, slegs met fluoor en chloor geperhalogeneer (uitgesonderd dié wat chloordifluormetaan, dichloordifluormetaan of trichloordifluormetaan bevat)	500c/kg
106.20.17	3824.73.20	Wat dichloordifluormetaan of trichloordifluormetaan bevat	500c/kg
106.20.19	3824.73.30	Ander, wat geperhalogeneerde derivate bevat van asikliese waterstowwe wat twee of meer verskillende halogene bevat	500c/kg
<b>106.20</b>	<b>3824.74</b>	<b>Wat hidrohloofluorkoolstowwe (HFCs) bevat, hetsy al dan nie perfluorkoolstowwe (PFCs) of hidrofluorkoolstowwe (HFCs) bevat nie, maar wat nie chloorfluorkoolstowwe (CFCs) bevat nie:</b>	
106.20.21	3824.74.05	Wat asikliese koolwaterstowwe bevat, slegs met fluoor en chloor geperhalogeneer (uitgesonderd dié wat chloordifluormetaan, dichloordifluormetaan of trichloordifluormetaan bevat)	500c/kg
106.20.23	3824.74.20	Wat dichloordifluormetaan of trichloordifluormetaan bevat	500c/kg
106.20.25	3824.74.30	Ander, wat geperhalogeneerde derivate bevat van asikliese waterstowwe wat twee of meer verskillende halogene bevat	500c/kg
<b>106.20</b>	<b>3824.77</b>	<b>Wat broommetaan (metielbromied) of broomchloormetaan bevat:</b>	
106.20.27	3824.77.05	Wat asikliese koolwaterstowwe bevat, slegs met fluoor en chloor geperhalogeneer (uitgesonderd dié wat chloordifluormetaan, dichloordifluormetaan of trichloordifluormetaan bevat)	500c/kg
106.20.29	3824.77.20	Wat dichloordifluormetaan of trichloordifluormetaan bevat	500c/kg
106.20.31	3824.77.30	Ander, wat geperhalogeneerde derivate bevat van asikliese waterstowwe wat twee of meer verskillende halogene bevat	500c/kg
<b>106.20</b>	<b>3824.79</b>	<b>Ander:</b>	
106.20.33	3824.79.05	Wat asikliese koolwaterstowwe bevat, slegs met fluoor en chloor geperhalogeneer (uitgesonderd dié wat chloordifluormetaan, dichloordifluormetaan of trichloordifluormetaan bevat)	500c/kg
106.20.35	3824.79.20	Wat dichloordifluormetaan of trichloordifluormetaan bevat	500c/kg
106.20.37	3824.79.30	Ander, wat geperhalogeneerde derivate bevat van asikliese waterstowwe wat twee of meer verskillende halogene bevat	500c/kg
<b>108.20</b>	<b>3826.00</b>	<b>Biodiesel en mengsels daarvan, wat nie bevat nie, volgens massa, minder as 70 persent, van petroleumlies of olies verkry van bitumineuse minerale bevat:</b>	
108.20.40	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	3,817c/li
108.20.50	3826.00.90	Ander	3,817c/li

No. R. 607

3 August 2012

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (1/2B/156)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 April 2012, to the extent set out in the Schedule hereto.



N NENE  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

By the substitution of Notes in Section B to Part 2 of Schedule No. 1 of the following:

**SECTION B**

**AD VALOREM EXCISE DUTIES ON LOCALLY MANUFACTURED GOODS OR IMPORTED GOODS OF THE SAME CLASS OR KIND**

**NOTES:**

1. Any rate of ad valorem excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.
2. For the purposes of items 126.02 to 126.05 the rate of excise duty on:
  - (a) Vehicles manufactured in the Republic shall be -
    - (i)  $((0,00003 \times A) - 0,75)\%$  with a maximum of 25%; and
    - (ii) "A" means the recommended retail price, exclusive of value-added tax, less 20%.
  - (b) Vehicles imported into the Republic shall be -
    - (i)  $((0,00003 \times B) - 0,75)\%$  with a maximum of 25%; and
    - (ii) "B" means the value for the ad valorem excise duty on imported goods as prescribed in section 65(8)(a) of the Act.
  - (c) The result of the calculations  $0,00003 \times A$  and  $0,00003 \times B$  shall be rounded-off to the third decimal comma.
3. For the purposes of items 126.02 to 126.05 the following motor vehicles are deemed not to be excisable:
  - (i) motor vehicles manufactured by enthusiasts solely from second hand parts or from second hand and new parts for own use, as the Commissioner may decide; and
  - (ii) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles.
4. For the purposes of items 126.02, 126.04 and 126.05 the expression "vehicle mass" shall not include the mass of any fuel or water, but shall include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.



By the substitution of the following:			Article Description	Rate of Excise Duty
Tariff Item	Tariff Subheading			
118.15	33.03		Perfumes and toilet waters:	
118.15.01	3303.00.90		Other	7%
118.20	33.04		Beauty or make-up preparations and preparations for the care of the skin (excluding medicaments), including sunscreen or sun tan preparations; manucure or pedicure preparations:	
118.20	3304.10		Lip make-up preparations:	
118.20.01	3304.10.90		Other	5%
118.20	3304.20		Eye make-up preparations:	
118.20.03	3304.20.90		Other	5%
118.20	3304.30		Manicure or pedicure preparations:	
118.20.05	3304.30.90		Other	5%
118.20	3304.91		Powders, whether or not compressed:	
118.20.07	3304.91.90		Other	5%
118.20	3304.99		Other:	
118.20.09	3304.99.90		Other	5%
118.33	36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:	
118.33.01	3604.10		Fireworks	7%
120.10	43.03		Articles of apparel, clothing accessories and other articles of fur skin:	
120.10.01	4303.10		Articles of apparel and clothing accessories	7%
120.15	43.04		Artificial fur and articles thereof:	
120.15.01	4304.00.10		Articles of apparel and clothing accessories	7%
124.05	84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:	
124.05	8415.10		Window or wall types, self-contained or "split-system":	
124.05.01	8415.10.10		Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8kW	7%
124.05.03	8415.10.20		Of a kind used for buildings, not compressor operated, having a rated cooling capacity not exceeding 8,8kW	7%
124.05	8415.81		Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):	
124.05.05	8415.81.10		Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	7%
124.05	8415.82		Other, incorporating a refrigerating unit:	
124.05.07	8415.82.10		Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	7%
124.05	8415.83		Not incorporating a refrigerating unit:	
124.05.09	8415.83.10		Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	7%
124.05	8415.90		Parts:	
124.05.11	8415.90.05		Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	7%

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.37	85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28):	
124.37.01	8517.11	Line telephone sets with cordless handsets	7%
124.37	8517.12	Telephones for cellular networks or for other wireless networks:	
124.37.03	8517.12.10	Designed for use when carried in the hand or on the person	7%
124.40	85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:	
124.40.01	8518.21	Single loudspeakers, mounted in their enclosures	7%
124.40.03	8518.22	Multiple loudspeakers, mounted in the same enclosure	7%
124.40.05	8518.29	Other	7%
124.40.07	8518.40	Audio-frequency electric amplifiers	7%
124.40.09	8518.50	Electric sound amplifiers sets	7%
124.45	85.19	Sound recording or reproducing apparatus:	
124.45	8519.81	Using magnetic, optical or semiconductor media:	
124.45.01	8519.81.90	Other	7%
124.45	8519.89	Other:	
124.45.03	8519.89.90	Other	7%
124.55	85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner:	
124.55.01	8521.90	Other	7%
124.66	85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders:	
124.66	8525.80	Television cameras, digital cameras and video camera recorders:	
124.66.01	8525.80.90	Other	7%
124.70	85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:	
124.70	8527.13	Other apparatus combined with sound recording or reproducing apparatus:	
124.70.01	8527.13.10	Domestic apparatus	7%
124.70	8527.19	Other:	
124.70.03	8527.19.10	Domestic apparatus	7%
124.70	8527.2	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	
124.70.05	8527.21	Combined with sound recording or reproducing apparatus	7%
124.70.07	8527.29	Other	7%

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.70.09	8527.91	<b>Combined with sound recording or reproducing apparatus:</b>	
124.70.10	8527.91.10	Domestic apparatus	7%
124.70.11	8527.92	<b>Not combined with sound recording or reproducing apparatus but combined with a clock:</b>	
124.70.12	8527.92.10	Domestic apparatus	7%
124.70.13	8527.99	<b>Other:</b>	
124.70.14	8527.99.10	Domestic apparatus	7%
124.75	85.28	<b>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:</b>	
124.75.1	8528.4	<b>Cathode-ray tube monitors:</b>	
124.75.2	8528.49	<b>Other:</b>	
124.75.25	8528.49.10	Colour, with a screen size not exceeding 3 m x 4 m	7%
124.75.27	8528.49.90	Other	7%
124.75.28	8528.5	<b>Other monitors:</b>	
124.75.29	8528.51.20	Colour, with a screen size exceeding 3 m x 4 m	7%
124.75.31	8528.51.90	Other	7%
124.75.32	8528.59	<b>Other:</b>	
124.75.33	8528.59.15	Colour, with a screen size exceeding 3 m x 4 m	7%
124.75.35	8528.59.90	Other	7%
124.75.36	8528.6	<b>Projectors:</b>	
124.75.37	8528.69	Other	7%
124.75.38	8528.7	<b>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</b>	
124.75.39	8528.71	Not designed to incorporate a video display or screen	7%
124.75.40	8528.72	<b>Other, colour:</b>	
124.75.41	8528.72.20	Incorporating a cathode-ray tube (CRT)	7%
124.75.43	8528.72.50	Other, with a screen size exceeding 3 m x 4 m	7%
124.75.45	8528.72.90	Other	7%
124.75.46	8528.73	<b>Other, black and white or other monochrome:</b>	
124.75.47	8528.73.20	Incorporating a cathode-ray tube (CRT)	7%
124.75.49	8528.73.50	Other, with a screen size exceeding 3 m x 4 m	7%
124.75.51	8528.73.90	Other	7%

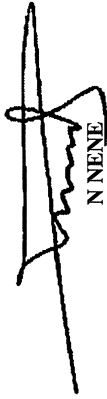
Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
126.02	87.02	Motor vehicles for the transport of ten or more persons, including the driver:	
126.02	8702.10	With compression-ignition internal combustion piston engines (diesel or semi-diesel):	
126.02.01	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg	(See Note 2 to this Part)
126.02.03	8702.10.90	Other	(See Note 2 to this Part)
126.02	8702.90	Other:	
126.02.05	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	(See Note 2 to this Part)
126.02.07	8702.90.90	Other	(See Note 2 to this Part)
126.03	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:	
126.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	(See Note 2 to this Part)
126.03	8703.2	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
126.03	8703.21	Of a cylinder capacity not exceeding 1 000 cm <sup>3</sup> :	
126.03.03	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm <sup>3</sup> and a vehicle mass not exceeding 250 kg	See Note 2 to this Part
126.03.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	(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	(See Note 2 to this Part)
126.03.09	8703.21.90	Other	(See Note 2 to this Part)
126.03	8703.22	Of a cylinder capacity exceeding 1 000 cm <sup>3</sup> but not exceeding 1 500 cm <sup>3</sup> :	
126.03.11	8703.22.90	Other	(See Note 2 to this Part)
126.03	8703.23	Of a cylinder capacity exceeding 1 500 cm <sup>3</sup> but not exceeding 3 000 cm <sup>3</sup> :	
126.03.13	8703.23.90	Other	(See Note 2 to this Part)
126.03	8703.24	Of a cylinder capacity exceeding 3 000 cm <sup>3</sup> :	
126.03.15	8703.24.90	Other	(See Note 2 to this Part)
126.03	8703.3	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
126.03	8703.31	Of a cylinder capacity not exceeding 1 500 cm <sup>3</sup> :	
126.03.17	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	(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 1 000 cm <sup>3</sup>	(See Note 2 to this Part)
126.03.21	8703.31.90	Other	(See Note 2 to this Part)
126.03	8703.32	Of a cylinder capacity exceeding 1 500 cm <sup>3</sup> but not exceeding 2 500 cm <sup>3</sup> :	
126.03.23	8703.32.90	Other	(See Note 2 to this Part)
126.03	8703.33	Of a cylinder capacity exceeding 2 500 cm <sup>3</sup> :	
126.03.25	8703.33.90	Other	(See Note 2 to this Part)
126.03	8703.90	Other:	
126.03.26	8703.90.29	Electric vehicles	(See Note 2 to this Part)
126.03.27	8703.90.90	Other	(See Note 2 to this Part)
126.04	87.04	Motor vehicles for the transport of goods:	
126.04	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
126.04	8704.21	G.V.M. not exceeding 5 t:	

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
126.04.01	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	(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	(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	(See Note 2 to this Part)
<b>126.04</b>	<b>8704.3</b>	<b>Other, with spark-ignition internal combustion piston engine:</b>	
<b>126.04</b>	<b>8704.31</b>	<b>G.V.M. not exceeding 5 t:</b>	
126.04.07	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm <sup>3</sup> , and equipped with motor vehicle type differentials and reverse gears	(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	(See Note 2 to this Part)
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	(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	(See Note 2 to this Part)
<b>126.04</b>	<b>8704.90</b>	<b>Other:</b>	
126.04.15	8704.90.05	Golf carts, pedestrian type	(See Note 2 to this Part)
126.04.16	8704.90.40	Electric vehicles, of a 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	(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	(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	(See Note 2 to this Part)
<b>126.05</b>	<b>87.06</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:</b>	
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	(See Note 2 to this Part)
<b>126.10</b>	<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:</b>	
<b>126.10</b>	<b>8711.20</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm<sup>3</sup> but not exceeding 250 cm<sup>3</sup>:</b>	
126.10.01	8711.20.90	Other	5%
126.10.03	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup>	5%
126.10.05	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm <sup>3</sup> but not exceeding 800 cm <sup>3</sup>	5%
126.10.07	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm <sup>3</sup>	7%
<b>126.10</b>	<b>87.11.90</b>	<b>Other:</b>	
126.10.09	8711.90.20	Other, of a cylinder capacity of 200 cm <sup>3</sup> or more but not exceeding 800 cm <sup>3</sup>	5%
126.10.11	8711.90.30	Other, of a cylinder capacity exceeding 800 cm <sup>3</sup>	7%
<b>126.20</b>	<b>89.03</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes:</b>	
<b>126.20</b>	<b>8903.99</b>	<b>Other:</b>	
126.20.01	8903.99.10	Water scooters and the like	7%

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>129.10</b>	<b>93.02</b>	<b>Revolvers and pistols (excluding those of heading 93.03 or 93.04):</b>	
129.10.01	9302.00.10	Revolvers	7%
<b>129.10</b>	<b>9302.00.2</b>	<b>Pistols, single barrel:</b>	
129.10.03	9302.00.25	Other, semi-automatic	7%
129.10.05	9302.00.29	Other	7%
<b>129.10</b>	<b>9302.00.3</b>	<b>Pistols, multiple barrel:</b>	
129.10.07	9302.00.39	Other	7%
<b>129.15</b>	<b>93.03</b>	<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):</b>	
129.15.01	9303.10	Muzzle-loading firearms	7%
<b>129.15</b>	<b>9303.20</b>	<b>Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:</b>	
<b>129.15</b>	<b>9303.20.1</b>	<b>Shotguns, single barrel:</b>	
129.15.03	9303.20.11	Pump-action	7%
129.15.05	9303.20.12	Semi-automatic	7%
129.15.07	9303.20.13	Other	7%
129.15.09	9303.20.20	Shotguns, multiple barrel, including combination guns	7%
<b>129.15</b>	<b>9303.30</b>	<b>Other sporting, hunting or target-shooting rifles:</b>	
129.15.11	9303.30.10	Single-shot	7%
129.15.13	9303.30.20	Semi-automatic	7%
129.15.15	9303.30.90	Other	7%
<b>129.20</b>	<b>93.04</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons) (excluding those of heading 93.07):</b>	
129.20.01	9304.00.20	Other spring, air or gas guns or pistols	7%
<b>130.10</b>	<b>95.04</b>	<b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:</b>	
<b>130.10</b>	<b>9504.30</b>	<b>Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excluding bowling alley equipment):</b>	
130.10.03	9504.30.10	Games of skill or chance	7%
<b>130.10</b>	<b>9504.50</b>	<b>Video game consoles and machines, other than those of subheading 9504.30:</b>	
130.10.05	9504.50.10	Of a kind used with television receivers	7%
<b>130.15</b>	<b>95.06</b>	<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:</b>	
<b>130.15</b>	<b>9506.3</b>	<b>Golf clubs and other golf equipment:</b>	
130.15.01	9506.32	Balls	7%

**DOEANE- EN AKSYNSWET, 1964  
WYSIGING VAN BYLAE NO. 1 (NO.1/2B/156)**

Kragens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 April 2012, in die mate in die Bylae hierby aangetoon.



N NENE

ADJUNKMINISTER VAN FINANSIES

BYLAE

**Deur die vervanging van die Opmerkings in Afdeling B tot Deel 2 van Bylae No. 1 van die volgende:**

**AFDELING B**

**AD VALOREM AKSYNSREGTE, PLAASLIK VERVAARDIG OF INGEVOERDE GOEDERE VAN DIESELFDE KLAS OF SOORT**

**OPMERKINGS:**

1. Enige skaal van ad valorem aksynsreg ten opsigte van enige goedere van hierdie Afdeling vermeld sal op enige sodanige goedere wat in die Republiek vervaardig is of op goedere van dieselfde klas of soort wat ingevoerde is van toepassing wees.
2. Vir die doeleindes van items 126.02 tot 126.05 die berekening van die skaal van aksynreg op:
  - (a) Voertuie wat in die Republiek vervaardig is sal wees -
    - (i)  $(0,00003 \times A) - 0,75\%$  met 'n maksimum van 25%; en
    - (ii) "A" beteken die aanbevole kleinhandelprys, uitgesonderd die belasting op toegevoegde waarde min 20%.
  - (b) Voertuie wat in die Republiek ingevoer is sal wees -
    - (i)  $(0,00003 \times B) - 0,75\%$  met 'n maksimum van 25%, en
    - (ii) "B" beteken die waarde vir ad valorem doeanereg doeleindes soos voorgeskryf in artikel 65(8)(a) van die Wet.
  - (c) Die resultaat van die berekeninge  $0,00003 \times A$  en  $0,00003 \times B$  sal tot die derde desimale komma afgerond word.
3. Vir die doeleindes van items 126.02 tot 126.05 word die volgende motorvoertuie geag nie sinsbaar te wees nie:
  - (i) motorvoertuie vervaardig deur entoesiaste uitsluitlik van tweedehandse onderdele of van tweedehandse en nuwe onderdele vir eie gebruik, soos die Kommissaris mag besluit; en
  - (ii) motorvoertuie wat vervaardig word deur die omskepping van sinsbare of nie-synsbare motorvoertuie.
4. Vir die doeleindes van items 126.02, 126.04 en 126.05 word die uitdrukking "voertuigmassa" nie geag die massa van enige brandstof of water in te sluit nie, maar sal die massa van enige smeermiddels, noodwiel en gereedskap wat as standaard toerusting verskaf word, insluit.

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksyns Reg
<b>118.15</b>	33.03	Parfume en toiletwaters;	
118.15.01	3303.00.90	Ander	7%
<b>118.20</b>	33.04	Skoonheids- of grimeerpreparate en preparate vir die versorging van die vel (uitgesonderd geneesmiddels), met inbegrip van sonskerm- of sonbrandpreparate; manikuur- of pedikuurpreparate;	
<b>118.20</b>	<b>3304.10</b>	Lipgrimeerpreparate;	5%
118.20.01	3304.10.90	Ander	
<b>118.20</b>	<b>3304.20</b>	Ooggrimeerpreparate;	5%
118.20.03	3304.20.90	Ander	
<b>118.20</b>	<b>3304.30</b>	Manikuur- of pedikuurpreparate;	5%
118.20.05	3304.30.90	Ander	
<b>118.20</b>	<b>3304.91</b>	Poeiers, hetsy saamgepers al dan nie;	5%
118.20.07	3304.91.90	Ander	
<b>118.20</b>	<b>3304.99</b>	Ander;	5%
118.20.09	3304.99.90	Ander	
<b>118.33</b>	<b>36.04</b>	Vuurwerke, seinfakkels, reënvuurpyle, misseine en ander pirotegniese artikels;	7%
118.33.01	3604.10	Vuurwerke	
<b>120.10</b>	<b>43.03</b>	Kledingstukke, klerasiëbykomstighede en ander artikels van pelsvel;	7%
120.10.01	4303.10	Kledingstukke en klerasiëbykomstighede	
<b>120.15</b>	<b>43.04</b>	Nagmaakte pels en artikels daarvan;	7%
120.15.01	4304.00.10	Kledingstukke en klerasiëbykomstighede	
<b>124.05</b>	<b>84.15</b>	Lugreëlmasjiene, wat bestaan uit 'n motoraangedrewe waater en elemente om die temperatuur en vogtigheid te verander, met inbegrip van die masjiene waarin die vogtigheid nie afsonderlik reguleer kan word nie;	
<b>124.05</b>	<b>8415.10</b>	Venster- of muurtipes, kompleet of "gesplete-stelsels";	
124.05.01	8415.10.10	Van die soort gebruik in geboue, kompressor aangedrewe, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW	7%
124.05.03	8415.10.20	Van die soort gebruik in geboue, nie kompressor aangedrewe nie, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW	7%
<b>124.05</b>	<b>8415.81</b>	Wat 'n verkoelingsseenheid en 'n klep vir die omkering van die verkoeling-/verhittingsiklus inkorporeer (omkeerbare hittepompe);	
124.05.05	8415.81.10	Van die soort gebruik in geboue, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW	7%
<b>124.05</b>	<b>8415.82</b>	Ander, wat 'n verkoelingsseenheid inkorporeer;	
124.05.07	8415.82.10	Van die soort gebruik in geboue, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW	7%
<b>124.05</b>	<b>8415.83</b>	Wat nie 'n verkoelingsseenheid inkorporeer nie;	
124.05.09	8415.83.10	Van die soort gebruik in geboue, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW	7%
<b>124.05</b>	<b>8415.90</b>	Onderdele;	
124.05.11	8415.90.05	Binnenshuise eenhede en buitelig eenhede vir masjiene van subposte 8415.10.10 en 8415.10.20	7%



Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksyns Reg
124.37	85.17	Telefoonstelsel, met inbegrip van telefoon vir sellulêre netwerke of vir ander draadlose netwerke; ander apparate vir die transmissie of ontvangs van stem, beeld of ander data, met inbegrip van apparate vir kommunikasie in 'n bedrade of draadlose netwerk (soos 'n plaaslike of wye omgewing netwerk) (uitgesonderd transmissie- of ontvangsapparate van pos 84.43, 85.25, 85.27 of 85.28):	
124.37.01	8517.11	Lyn telefoonstelsel met koordlose handstelsel	7%
124.37	8517.12	Telefoon vir sellulêre netwerke of vir ander draadlose netwerke:	
124.37.03	8517.12.10	Ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word	7%
124.40	85.18	Mikrofone en staanders daarvoor; luidsprekers, hetsy in hulle omhulsels gemonteer al dan nie; koptelefoon en oorfone, hetsy met 'n mikrofoon gekombineer al dan nie, en stelsel bestaande uit 'n mikrofoon en een of meer luidsprekers; elektriese oudiofretkwensieversterkers; elektriese klankversterkerstelsel:	
124.40.01	8518.21	Enkel luidsprekers, in hulle omhulsels gemonteer	7%
124.40.03	8518.22	Veelvoudige luidsprekers, in dieselfde omhulsels gemonteer	7%
124.40.05	8518.29	Ander	7%
124.40.07	8518.40	Oudiofretkwensieversterkers	7%
124.40.09	8518.50	Elektriese klankversterkerstelsel	7%
124.45	85.19	Klankopneem- of -weergee apparate:	
124.45	8519.81	Wat meganiese, optiese of halfgeleier media gebruik:	
124.45.01	8519.81.90	Ander	7%
124.45	8519.89	Ander:	
124.45.03	8519.89.90	Ander	7%
124.55	85.21	Video-opneem- of weergee-apparate, hetsy dit 'n video-instemmer inkorporeer al dan nie:	
124.55.01	8521.90	Ander	7%
124.66	85.25	Transmissie-apparate vir radio-uitsending of televisie, hetsy dit ontvangsapparate of klank-opname of weergee-apparate inkorporeer, al dan nie; televisiekameras, digitale kameras en videokamera-opneemapparate:	
124.66	8525.80	Telesiekameras, digitale kameras en videokamera-opneemapparate:	
124.66.01	8525.80.90	Ander	7%
124.70	85.27	Ontvangsapparate vir radio-uitsending, hetsy in dieselfde omhulsel met klankopneem- of weergee-apparate of 'n uurwerk gekombineer al dan nie:	
124.70	8527.13	Ander apparate met klankopneem- of -weergee-apparate gekombineer:	
124.70.01	8527.13.10	Huishoudelike apparate	7%
124.70	8527.19	Ander:	
124.70.03	8527.19.10	Huishoudelike apparate	7%
124.70	8527.2	Radio-uitsendingontvangers wat nie in staat is om sonder 'n eksterne kragbron te funksioneer nie, van 'n soort in motorvoertuie gebruik:	
124.70.05	8527.21	Met klankopneem- of -weergee-apparate gekombineer	7%
124.70.07	8527.29	Ander	7%
124.70	8527.91	Met klankopneem- of -weergee-apparate gekombineer:	
124.70.09	8527.91.10	Huishoudelike apparate	7%
124.70	8527.92	Nie met klankopneem- of -weergee-apparate gekombineer nie, maar met 'n uurwerk gekombineer:	
124.70.11	8527.92.10	Huishoudelike apparate	7%

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksyns Reg
124.70	8527.99	Ander:	
124.70.13	8527.99.10	Huishoudelike aparate	
124.75	85.28	Monitors en projektors, wat nie televisie-ontvangsapparate inkorporeer nie; ontvangsapparate vir televisie, hetsy dit radio-uitsendingontvangers of klank of video opneem of weergee-apparate inkorporeer, al dan nie:	
124.75	8528.4	Katodestraalbuismonitors:	
124.75	8528.49	Ander:	
124.75.25	8528.49.10	Kleur, met 'n skermgrootte van hoogstens 3 m x 4 m	7%
124.75.27	8528.49.90	Ander	7%
124.75	8528.5	Ander monitors:	
124.75.29	8528.51.20	Kleur, met 'n skermgrootte van meer as 3 m x 4 m	7%
124.75.31	8528.51.90	Ander	7%
124.75	8528.59	Ander:	
124.75.33	8528.59.15	Kleur, met 'n skermgrootte van meer as 3 m x 4 m	7%
124.75.35	8528.59.90	Ander	7%
124.75	8528.6	Projektor:	
124.75.37	8528.69	Ander	7%
124.75	8528.7	Ontvangsapparate vir televisie, hetsy dit radio-uitsendingontvangers of klank of video opneem of weergee-apparate inkorporeer, al dan nie:	
124.75.39	8528.71	Nie ontwerp om 'n video vertoon of skerm te inkorporeer nie	7%
124.75	8528.72	Ander, kleur:	
124.75.41	8528.72.20	Wat 'n katodestraalbuiss inkorporeer (KSB)	7%
124.75.43	8528.72.50	Ander, met 'n skermgrootte van meer as 3 m x 4 m	7%
124.75.45	8528.72.90	Ander	7%
124.75	8528.73	Ander, swart en wit of ander monochroom:	
124.75.47	8528.73.20	Wat 'n katodestraalbuiss inkorporeer (KSB)	7%
124.75.49	8528.73.50	Ander, met 'n skermgrootte van meer as 3 m x 4 m	7%
124.75.51	8528.73.90	Ander	7%
126.02	87.02	Motorvoertuie vir die vervoer van minstens tien persone, met inbegrip van die bestuurder:	
126.02	8702.10	Met kompressie-ontstekingsbinnebrandsilindere (diesel of halfdiesel):	
126.02.01	8702.10.85	Ander, met 'n voertuigmassa van hoogstens 2 000 kg	Sien Opmerking 2 van hierdie Deel
126.02.03	8702.10.90	Ander	Sien Opmerking 2 van hierdie Deel
126.02	8702.90	Ander:	
126.02.05	8702.90.85	Met 'n voertuigmassa van hoogstens 2 000 kg	Sien Opmerking 2 van hierdie Deel
126.02.07	8702.90.90	Ander	Sien Opmerking 2 van hierdie Deel

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksyns Reg
<b>126.03</b>	<b>87.03</b>	<b>Motorkarre en ander motorvoertuie hoofsaaklik vir die vervoer van persone ontwerp (uitgesonderd dié van pos 87.02), met inbegrip van stasiewaens en renmotors:</b>	
126.03.01	8703.10	Voertuie wat spesiaal ontwerp is om op sneeu te beweeg; gholfkarre en dergelike voertuie	Sien Opmerking 2 van hierdie Deel
<b>126.03</b>	<b>8703.2</b>	<b>Ander voertuie, met vonkinstekingbinnebrandwederkerige suierenjins:</b>	
<b>126.03</b>	<b>8703.21</b>	<b>Met 'n silinderkapasiteit van hoogstens 1 000 cm<sup>3</sup>:</b>	
126.03.03	8703.21.23	Voertuie van die oop bak buisraam tipe, met 'n enjin kapasiteit van hoogstens 250 cm <sup>3</sup> en 'n voertuigmassa van hoogstens 250 kg	Sien Opmerking 2 van hierdie Deel
126.03.05	8703.21.60	Voertuie met motorfiets-tipe stuurmechanismes and handkontrolle	Sien Opmerking 2 van hierdie Deel
126.03.07	8703.21.70	Ses- of agtwielvoertuie, kettingaangedrewe en handkontrolle wat deur middel van integrale ratkas- en -ewenaareenheid werk	Sien Opmerking 2 van hierdie Deel
126.03.09	8703.21.90	Ander	Sien Opmerking 2 van hierdie Deel
<b>126.03</b>	<b>8703.22</b>	<b>Met 'n silinderkapasiteit van meer as 1 000 cm<sup>3</sup> maar hoogstens 1 500 cm<sup>3</sup>:</b>	
126.03.11	8703.22.90	Ander	Sien Opmerking 2 van hierdie Deel
<b>126.03</b>	<b>8703.23</b>	<b>Met 'n silinderkapasiteit van meer as 1 500 cm<sup>3</sup> maar hoogstens 3 000 cm<sup>3</sup>:</b>	
126.03.13	8703.23.90	Ander	Sien Opmerking 2 van hierdie Deel
<b>126.03</b>	<b>8703.24</b>	<b>Met 'n silinderkapasiteit van meer as 3 000 cm<sup>3</sup>:</b>	
126.03.15	8703.24.90	Ander	Sien Opmerking 2 van hierdie Deel
<b>126.03</b>	<b>8703.3</b>	<b>Ander voertuie met kompressie-ontstekingsbinnebrandsuierenjins (diesel of halfdiesel):</b>	
<b>126.03</b>	<b>8703.31</b>	<b>Met 'n silinderkapasiteit van hoogstens 1 500 cm<sup>3</sup>:</b>	
126.03.17	8703.31.70	Met 'n voertuigmassa van hoogstens 600 kg (uitgesonderd lykwaens)	Sien Opmerking 2 van hierdie Deel
126.03.19	8703.31.80	Ses- of agtwielvoertuie, met glystuurstelsels, kettingaangedrewe en wat deur middel van 'n integrale ratkas-ewenaareenheid, met 'n voertuigmassa van meer as 600 kg en 'n silinderkapasiteit van hoogstens 1 000 cm <sup>3</sup> werk	Sien Opmerking 2 van hierdie Deel
126.03.21	8703.31.90	Ander	Sien Opmerking 2 van hierdie Deel
<b>126.03</b>	<b>8703.32</b>	<b>Met 'n silinderkapasiteit van meer as 1 500 cm<sup>3</sup> maar hoogstens 2 500 cm<sup>3</sup>:</b>	
126.03.23	8703.32.90	Ander	Sien Opmerking 2 van hierdie Deel
<b>126.03</b>	<b>8703.33</b>	<b>Met 'n silinderkapasiteit van meer as 2 500 cm<sup>3</sup>:</b>	
126.03.25	8703.33.90	Ander	Sien Opmerking 2 van hierdie Deel
<b>126.03</b>	<b>8703.90</b>	<b>Ander:</b>	
126.03.26	8703.90.29	Elektriese voertuie	Sien Opmerking 2 van hierdie Deel
126.03.27	8703.90.90	Ander	Sien Opmerking 2 van hierdie Deel
<b>126.04</b>	<b>87.04</b>	<b>Motorvoertuie vir die vervoer van goedere:</b>	
<b>126.04</b>	<b>8704.2</b>	<b>Ander, met kompressie-ontstekingsbinnebrandsuierinjin (diesel of halfdiesel):</b>	
<b>126.04</b>	<b>8704.21</b>	<b>B.V.M. van hoogstens 5 t:</b>	
126.04.01	8704.21.70	Ander, met 'n voertuigmassa van hoogstens 600 kg	Sien Opmerking 2 van hierdie Deel
126.04.03	8704.21.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	Sien Opmerking 2 van hierdie Deel
126.04.05	8704.21.83	Ander (uitgesonderd dubbelkajuit), met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg of, met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	Sien Opmerking 2 van hierdie Deel

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksyns Reg
126.04	8704.3	<b>Ander, met vonkonstekingsbinnebrandsuierenjins:</b>	
126.04	8704.31	<b>B.V.M. van hoogstens 5 t:</b>	
126.04.07	8704.31.50	Driewielvoertuie met motorfiets tipe stuurstelsels en enjins met 'n silinderkapasiteit van hoogstens 550 cm <sup>3</sup> , en met motorvoertuig tipe ewenaars en truraite toegerus	Sien Opmerking 2 van hierdie Deel
126.04.09	8704.31.70	Ander (uitgesonderd veldboslokvragmotors en driewielvoertuie) met 'n voertuigmassa van hoogstens 600 kg	Sien Opmerking 2 van hierdie Deel
126.04.11	8704.31.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of met 'n B.V.M. van hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	Sien Opmerking 2 van hierdie Deel
126.04.13	8704.31.83	Ander (uitgesonderd dubbelkajuit), met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	Sien Opmerking 2 van hierdie Deel
126.04	8704.90	<b>Ander:</b>	
126.04.15	8704.90.05	Gholffkaarre, voegangertipe	Sien Opmerking 2 van hierdie Deel
126.04.16	8704.90.40	Elektriese voertuie, met 'n massa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg vir 'n onderstel toegerus met 'n kajuit	Sien Opmerking 2 van hierdie Deel
126.04.17	8704.90.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	Sien Opmerking 2 van hierdie Deel
126.04.19	8704.90.83	Ander (uitgesonderd dubbelkajuit), met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	Sien Opmerking 2 van hierdie Deel
126.05	87.06	<b>Onderstelle met enjins toegerus, vir die motorvoertuie van poste 87.01 tot 87.05:</b>	
126.05.01	8706.00.15	Ander, met 'n voertuigmassa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg	Sien Opmerking 2 van hierdie Deel
126.10	87.11	<b>Motorfiets (met inbegrip van kragtrapfiets) en fiets met 'n hulpmotor toegerus, met of sonder sypspanne;</b>	
126.10	8711.20	<b>Met wederkerige binnebrandsuierenjins met 'n silinderkapasiteit van meer as 50 cm<sup>3</sup> maar hoogstens 250 cm<sup>3</sup>:</b>	
126.10.01	8711.20.90	Ander	5%
126.10.03	8711.30	Met wederkerige binnebrandsuierenjins met 'n silinderkapasiteit van meer as 250 cm <sup>3</sup> maar hoogstens 500 cm <sup>3</sup>	5%
126.10.05	8711.40	Met wederkerige binnebrandsuierenjins met 'n silinderkapasiteit van meer as 500 cm <sup>3</sup> maar hoogstens 800 cm <sup>3</sup>	5%
126.10.07	8711.50	Met wederkerige binnebrandsuierenjins met 'n silinderkapasiteit van meer as 800 cm <sup>3</sup>	7%
126.10	8711.90	<b>Ander:</b>	
126.10.09	8711.90.20	Ander, met 'n silinderkapasiteit van minstens 200 cm <sup>3</sup> maar hoogstens 800 cm <sup>3</sup>	5%
126.10.11	8711.90.30	Ander, met 'n silinderkapasiteit van meer as 800 cm <sup>3</sup>	7%
126.20	89.03	<b>Jagte en ander bote vir plesier of sport; roeibote en kano's:</b>	
126.20	8903.99	<b>Ander:</b>	
126.20.01	8903.99.10	Waterponies en soortgelyke	7%
129.10	93.02	<b>Rawolwers en pistole (uitgesonderd dié van pos 93.03 of 93.04):</b>	
129.10.01	9302.00.10	Rawolwers	7%
129.10	9302.00.2	<b>Pistole, enkeleloop:</b>	
129.10.03	9302.00.25	Ander, semi-automaties	7%
129.10.05	9302.00.29	Ander	7%

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksyns Reg
129.10	9302.00.3	Pistole, veelvuldige loop:	
129.10.07	9302.00.39	Ander	7%
129.15	93.03	Ander vuurwapens en dergelike toestelle wat werk deur die ontsteking van 'n ontplofbare lading (byvoorbeeld, sporthaegewere en -gewere, voorlaaivuurwapens, very-pistole en ander toestelle ontwerp om slegs seinfakkels te werp, pistole en rewolwers wat loskruitammunisie afvuur, pynlose skuifboutdoders, lynwerpgewere):	
129.15.01	9303.10	Voorlaaiers	7%
129.15	9303.20	Ander sport-, jag- of skyfskiethaegewere, met inbegrip van gekombineerde haegewere en gewere:	
129.15	9303.20.1	Haegewere, enkelloop:	
129.15.03	9303.20.11	Pomp-aksie	7%
129.15.05	9303.20.12	Semi-outomatics	7%
129.15.07	9303.20.13	Ander	7%
129.15.09	9303.20.20	Haegewere, meervoudige loop, met inbegrip van kombinasie gewere	7%
129.15	9303.30	Ander sport-, jag- of skyfskietgewere:	
129.15.11	9303.30.10	Enkel skoot	7%
129.15.13	9303.30.20	Semi-outomatics	7%
129.15.15	9303.30.90	Ander	7%
129.20	93.04	Ander wapens (byvoorbeeld, veer-, lug- of gasgewere en -pistole, knuppels) (uitgesonderd dié van pos 93.07):	
129.20.01	9304.00.20	Ander veer-, lug- of gasgewere of -pistole	7%
130.10	95.04	Artikels vir kermis-, tafel- of geselskapspele, met inbegrip van spykertafels, biljart, spesiale tafels vir kassinospele en outomatiese kegelbaantoerusting:	
130.10	9504.30	Ander spele, wat met munte, banknote, bank kaarte, tekenmunte of deur ander middel van betaling (uitgesonderd kegelbaantoerusting) in werking gestel word:	
130.10.03	9504.30.10	Behendigheid- en gelukspele	7%
130.10	9504.50	Videospeletjieskonsole en masjiene (uitgesonderd dié van subpos 9504.30):	
130.10.05	9504.50.10	Van dié tipe wat met televisie ontvangstoestelle gebruik word	7%
130.15	95.06	Artikels en toerusting vir algemene liggaamlike oefeninge, gimnastiek, atletiek, ander sportsoorte (met inbegrip van tafeltennis) of buitemuurse spele, nie elders in hierdie Hoofstuk vermeld of ingesluit nie; swembaddens en plasdamme:	
130.15	9506.3	Gholfstokke en ander gholftoerusting:	
130.15.01	9506.32	Balle	7%

No. R. 608

3 August 2012

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/683)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended, with retrospective effect from 1 April 2012, to the extent set out in the Schedule hereto.

  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

**By the substitution of Note 3(b) in Schedule No. 3 of the following:**

- (b) Any customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any excise duty specified in and payable under any tariff item or subitem in Part 2 of Schedule No. 1 in respect of such goods.

No. R. 608

3 Augustus 2012

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 3 (NO. 3/1/683)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 April 2012, in die mate in die Bylae hierby aangetoon.

  
ADJUNKMINISTER VAN FINANSIES

**BYLAE**

**Deur die vervanging van Opmerking 3(b) in Bylae No 3 deur die volgende:**

- (b) Enige doeanereg ten opsigte van enige in paragraaf (a) bedoelde goedere sluit, in elke geval, enige aksynsreg vermeld in en betaalbaar volgens enige tariefitem of subitem in Deel 2 van Bylae No. 1 ten opsigte van sodanige goedere in, en het betrekking op die doeanereg wat in Bylae No. 1 ten opsigte van sodanige goedere.

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/684)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

  
 DEPUTY MINISTER OF FINANCE

**SCHEDULE**

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
<b>307.06</b>	<b>INDUSTRY: BINDERS (LOOSE-LEAF OR OTHER), FILE COVERS AND FILES, OF PLASTICS</b>				
307.06	83.05	01.04	47	Lever arch binding mechanisms, for the manufacture of lever arch files by means of permanently riveting the mechanism to the file form; compression bars with a length of 122 mm or more designed for use with lever arch mechanisms and slotted fittings for lever arch files with an opening of 41.5 mm or more designed to hook onto the arch of the mechanism slotted through the file form	Full duty
307.06	83.05	02.04	41	Ring binding mechanisms with a diameter of 25 mm or more, for the manufacture of ring-binder files by means of permanently riveting the mechanism to the file form	Full duty
307.06	83.05	03.04	46	Clip mechanisms with a length of 110 mm or more, for the manufacture of clipboard files or binders by means of permanently riveting the mechanism to the file or binder form	Full duty
<b>310.06</b>	<b>INDUSTRY: BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS AND FILES, OF PAPER OR PAPERBOARD</b>				
310.06	83.05	01.04	42	Lever arch binding mechanisms, for the manufacture of lever arch files by means of permanently riveting the mechanism to the file form; compression bars with a length of 122 mm or more designed for use with lever arch mechanisms and slotted fittings for lever arch files with an opening of 41.5 mm or more designed to hook onto the arch of the mechanism slotted through the file form	Full duty
310.06	83.05	02.04	47	Ring binding mechanisms with a diameter of 25 mm or more, for the manufacture of ring-binder files by means of permanently riveting the mechanism to the file form	Full duty
310.06	83.05	03.04	41	Clip mechanisms with a length of 110 mm or more, for the manufacture of clipboard files or binders by means of permanently riveting the mechanism to the file or binder form	Full duty

**DOEANE- EN AKSYNSWET, 1964.**  
**WYSIGING VAN BYLAE NO. 3 (NO. 3/1/684)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

  
**N NENE**  
**ADJUNKMINISTER VAN FINANSIES**

**BYLAE**

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
<b>307.06</b>	<b>NYWERHEID: BINDERS (LOSBLAD OF ANDER), VOUEERS, LÆRSOMSLAE EN LÆRS, VAN PLASTIEKE</b>				
307.06	83.05	01.04	47	Drukboogbindingsmeganismes, vir die vervaardiging van drukbooglêers deur die meganisme permanent aan die lêervorm te klink; drukstawe met 'n lengte van 122 mm of meer ontwerp vir die gebruik van drukboogmeganismes en gegleufde toebehore vir drukbooglêers met 'n opening van 41.5 mm of meer ontwerp om aan die boog van die meganisme wat deur die lêervorm gegleuf is te haak	Volle reg
307.06	83.05	02.04	41	Ringbindingmeganismes met 'n deursnee van 25 mm of meer, vir die vervaardiging van ringbinderlêers deur die meganisme aan die lêervorm te klink	Volle reg
307.06	83.05	03.04	46	Knipmeganismes met 'n lengte van 110 mm of meer, vir die vervaardiging van knipbordlêers of -binders deur die meganisme permanent aan die lêer- of bindervorm te klink	Volle reg
<b>310.06</b>	<b>NYWERHEID: BINDERS (LOSBLAD OF ANDER), VOUEERS, LÆEROMSLAE EN LÆRS, VAN PAPIER OF PAPIERBORD</b>				
310.06	83.05	01.04	42	Drukboogbindingsmeganismes, vir die vervaardiging van drukbooglêers deur die meganisme permanent aan die lêervorm te klink; drukstawe met 'n lengte van 122 mm of meer ontwerp vir die gebruik van drukboogmeganismes en gegleufde toebehore vir drukbooglêers met 'n opening van 41.5 mm of meer ontwerp om aan die boog van die meganisme wat deur die lêervorm gegleuf is te haak	Volle reg
310.06	83.05	02.04	47	Ringbindingmeganismes met 'n deursnee van 25 mm of meer, vir die vervaardiging van ringbinderlêers deur die meganisme aan die lêervorm te klink	Volle reg
310.06	83.05	03.04	41	Knipmeganismes met 'n lengte van 110 mm of meer, vir die vervaardiging van knipbordlêers of -binders deur die meganisme permanent aan die lêer- of bindervorm te klink	Volle reg

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