

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

**30 JANUARY 2002**

**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>
Notes to Chapters 1 to 97 and Chapters 1 to 97	The effect of this amendment is that the amendments to the Harmonized System Nomenclature, as recommended by the World Customs Organization, <b>are implemented with effect from 1 January 2002.</b>
48.01 4802.5 4802.6 48.04 48.05 48.07 48.08 4809.10 48.10 48.11 48.17 48.18 4823.12 4823.5	The effect of this amendment is that the general and EU rate of duty on certain paper products is reduced from 8% to 7% and also to incorporate the amendments to the Harmonised System Nomenclature recommended by the World Customs Organisation.

**CUSTOMS AND EXCISE ACT, 1964.-  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1137)**

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 2002**, to the extent set out in the Schedule hereto.

**M MPAHLWA  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.01			By the substitution for heading 48.01 of the following:				
<b>“48.01</b>	4801.00		<b>Newsprint, in rolls or sheets:</b>				
	.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 150 g/m <sup>2</sup>	kg	7%	7%	free
	.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	7%	7%	free
	.90	7	- Other	kg	free	free	free”
48.02			By the substitution for the heading to heading 48.02 of the following:				
<b>“48.02</b>			<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size (excluding paper of heading 48.01 or 48.03); hand-made paper and paperboard:”</b>				

Head= ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.02			By the substitution for subheadings 4802.5 and 4802.60 of the following:				
	“4802.5		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of s Lucy fibres:				
	4802.54	3	-- Of a mass of less than 40 g/m <sup>2</sup>	kg	7%	7%	free
	4802.55	6	-- Of a mass of 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	kg	7%	7%	free
	4802.56	6	-- Of a mass of 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	7%	7%	free
	4802.57	2	-- Other, of a mass of 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	kg	7%	7%	free
	4802.58	9	-- Of a mass of more than 150 g/m <sup>2</sup>	kg	7%	7%	free
	4802.6		- 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 or chemi-mechanical process:				
	4802.61	9	-- In rolls	kg	7%	7%	free
	4802.62	5	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	7%	7%	free
	4802.69	4	-- Other	kg	7%	7%	free”

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.04 and 48.05			By the substitution for headings 48.04 and 48.05 of the following:				
			<b>Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading 48.02 or 48.03):</b>				
	4804.1		- Kraftliner:				
	4804.11	3	-- Unbleached	kg	7%	7%	free
	4804.19	4	-- Other	kg	7%	7%	free
	4804.2		- Sack kraft paper:				
	4804.21	8	-- Unbleached	kg	7%	7%	free
	4804.29	9	-- Other	kg	7%	7%	free
	4804.3		- Other kraft paper and paperboard of a mass of 150 g/m <sup>2</sup> or less:				
	4804.31	2	-- Unbleached	kg	7%	7%	free
	4804.39	3	-- Other	kg	free	free	free
	4804.4		- Other kraft paper and paperboard of a mass of more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :				
	4804.41	7	-- Unbleached	kg	7%	7%	free
	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	7%	7%	free
	4804.49	8	-- Other	kg	7%	7%	free
	4804.5		- Other kraft paper and paperboard of a mass of 225 g/m <sup>2</sup> or more:				
	4804.51	1	-- Unbleached	kg	7%	7%	free

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.05	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	7%	7%	free
	4804.59	2	-- Other	kg	7%	7%	free
			<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter:</b>				
	4805.1		- Fluting paper:				
	4805.11	7	-- Semi-chemical fluting paper	kg	7%	7%	free
	4805.12	3	-- Straw fluting paper	kg	7%	7%	free
	4805.19	8	-- Other	kg	7%	7%	free
	4805.2		- Testliner (recycled liner board):				
	4805.24	0	-- Of a mass of 150 g/m <sup>2</sup> or less	kg	7%	7%	free
	4805.25	7	-- Of a mass of more than 150 g/m <sup>2</sup>	kg	7%	7%	free
	4805.30	7	-- Sulphite wrapping paper	kg	free	free	free
	4805.40	4	-- Filter paper and paperboard	kg	free	free	free
	4805.50	9	-- Felt paper and paperboard	kg	7%	7%	free
	4805.9		- Other:				
	4805.91		-- Of a mass of 150 g/m <sup>2</sup> or less:				
		.10	0	--- Blotting paper, including stereo blotting paper	kg	free	free
	.90	9	--- Other	kg	7%	7%	free

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	4805.92		-- Of a mass of more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :				
	.10	3	--- Blotting paper, including stereo blotting paper	kg	free	free	free
	.90	3	--- Other	kg	7%	7%	free
	4805.93		-- Of a mass of 225 g/m <sup>2</sup> or more:				
	.10	3	--- Blotting paper, including stereo blotting paper	kg	free	free	free
	.90	1	--- Other	kg	7%	7%	free”
48.07 and 48.08			By the substitution for headings 48.07 and 48.08 of the following:				
“48.07	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	7%	7%	free
<b>48.08</b>			<b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets (excluding that of heading 48.03):</b>				
	4808.10	1	- Corrugated paper and paperboard, whether or not perforated	kg	7%	7%	free
	4808.20	6	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	7%	7%	free
	4808.30	0	- Other kraft paper, creped or crinkled whether or not embossed or perforated	kg	7%	7%	free
	4808.90	8	- Other	kg	7%	7%	free”

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.09			By the substitution for subheading 4809.10 of the following:				
	“4809.10	5	- Carbon or similar copying papers	kg	7%	7%	free”
48.10 en 48.11			By the substitution for headings 48.10 and 48.11 of the following:				
“48.10			<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:</b>				
	4810.1		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consist of such fibres:				
	4810.13		-- In rolls:				
	.10	1	--- Thermocopy paper	kg	free	free	free
	.90	7	--- Other	kg	7%	7%	free
	4810.14	0	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	7%	7%	free
	4810.19	2	-- Other	kg	7%	7%	free
	4810.2		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
	4810.22	2	-- Light-mass coated paper	kg	7%	7%	free

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	SADC	
48.11	4810.29	7	-- Other	kg	7%	7%	free	
	4810.3		- Kraft paper and paperboard (excluding that of a kind used for writing, printing or other graphic purposes):					
	4810.31	0	-- 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, and of a mass of 150 g/m <sup>2</sup> or less	kg	7%	7%	free	
	4810.32	7	-- 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, and of a mass of more than 150 g/m <sup>2</sup>	kg	7%	7%	free	
	4810.39	1	-- Other	kg	7%	7%	free	
	4810.9		- Other paper and paperboard:					
	4810.92	4	-- Multi-ply	kg	7%	7%	free	
	4810.99	9	-- Other	kg	7%	7%	free	
				<b>Paper and paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (excluding goods of heading 48.03, 48.09 or 48.10):</b>				
	4811.10	9	- Tarred, bituminised or asphalted paper and paperboard	kg	5%	5%	free	
	4811.4		- Gummed or adhesive paper and paperboard:					
	4811.41	9	-- Self-adhesive	kg	20%	20%	free	
	4811.49	5	-- Other	kg	5%	5%	free	



Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	SADC	
48.17 and 48.18  “48.17	4811.5		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):					
	4811.51	3	-- Bleached, of a mass of more than 150 g/m <sup>2</sup>	kg	7%	7%	free	
	4811.59	4	-- Other	kg	7%	7%	free	
	4811.60	1	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	5%	5%	free	
	4811.90	5	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	kg	5%	5%	free”	
			By the substitution for headings 48.17 and 48.18 of the following:					
			<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:</b>					
		4817.10	0	Envelopes	kg	20%	20%	free
		4817.20	5	Letter cards, plain postcards and correspondence cards	kg	20%	20%	free
		4817.30	5	Boxes, pouches, wallets and writing compendiums of paper or paperboard, containing an assortment of paper stationery	kg	20%	20%	free

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
48.18			<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:</b>				
	4818.10	4	- Toilet paper	kg	20%	20%	free
	4818.20	9	- Handkerchiefs, cleansing or facial tissues and towels	kg	20%	20%	free
	4818.30	3	- Tablecloths and serviettes	kg	20%	20%	free
	4818.40	8	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	kg	20%	20%	free
	4818.50	2	- Articles of apparel and clothing accessories	kg	20%	20%	free
	4818.90	0	- Other	kg	20%	20%	free”
48.23			By the substitution for subheading 4823.11 of the following:				
	“4823.12	1	- - Self-adhesive	kg	20%	20%	free”
			By the deletion of subheading 4823.5.				