

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

26 MARCH 2004

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>
118.25/33.05 118.25/3305.10 118.25/3305.20 118.25/3305.30 118.25/3305.90 118.30/33.07 118.30/3307.10 118.30/3307.20 118.30/3307.30 118.30/3307.49 118.30/3307.90 118.35/37.01 118.35/3701.00 118.35/3701.20 118.40/37.02 118.40/3702.00 118.40/3702.20 124.06/8422.11 124.10/84.43 124.10/8443.00 124.60/85.23 124.65/85.24 124.65/8524.10 124.65/8524.3 124.65/8524.31 124.65/8524.32 124.65/8524.39 124.65/8524.40 124.65/8524.5 124.65/8524.9 128.40/90.09 128.40/9009.1 128.40/9009.2 128.40/9009.9 128.55/91.03/9103.00 128.60/91.05/9105.00	The effect of this amendment is that the relevant items in in Section B of Part 2 of Schedule No. 1 to the Customs and Excise Act, 91 of 1964, are deleted with effect from 1 April 2004.
124.05/84.15 and 124.07/8418.6	The effect of this amendment is that specific anti avoidance techniques have been introduced to prevent attempts to reduce the <i>ad valorem</i> excise duty on air conditioners by artificially dividing the machine into two parts, with effect from 1 April 2004.
124.08/84.22	The effect of this amendment is that dish washing machines have now been inserted under item 124.08.

<i>Provision</i>	<i>Note</i>
126.02/87.02	The effect of this amendment is that the description has been amended to read "Motor vehicles for the transport of ten or more persons, including the driver (excluding such vehicles of a value for <i>ad valorem</i> excise duty purposes or a value for <i>ad valorem</i> customs duty purposes of less than R130 000 and vehicles for the transport of 15 or more persons, including the driver)", with effect from 1 April 2004.
195.10.05 195.10.06 195.10.07 195.10.15 195.10.17 195.10.21	The effect of this amendment is that the fuel levy on petrol and diesel is increased by 10 cents a liter that is from 101c/li to 111c/li and 85c/li to 95c/li respectively, with effect from 7 April 2004.
640.03/Notes 1(a), (a)(i), (a)(ii), 1 (b)(vii), 1 (bA)(ii), 1 (c) and 4 (d)(i) Road Accident Fund Levy	The effect of this amendment is that the diesel rebate for primary producers is increased by 10c/li and the Road Accident Fund Levy is increased by 5c/li, with effect from 7 April 2004.

Government Gazette No. 26190**No.R.402****2004-03-26****CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 PART 2B (NO. 1/2/139)**

Under section 48 of the Customs and Excise Act, 1964, of Part 2B of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2004**, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE****SCHEDULE****By the deletion of the following items:**

Item	Heading	Sub-heading	Description	Rate of Duty	
				Excise	Customs
118.25	33.05				
118.30	33.07				
118.35	37.01				
118.40	37.02				
124.06	84.22				
124.10	84.43				
124.60	85.23				
124.65	85.24				
128.40	90.09				
118.25	33.05	3305.10			
118.25	33.05	3305.20			
118.25	33.05	3305.30			
118.25	33.05	3305.90			
118.30	33.07	3307.10			
118.30	33.07	3307.20			
118.30	33.07	3307.30			
118.30	33.07	3307.49			
118.30	33.07	3307.90			
118.35	37.01	3701.00			
118.35	37.01	3701.20			
118.40	37.02	3702.00			
118.40	37.02	3702.20			
124.06	84.22	8422.11			
124.10	84.43	8443.00			
124.65	85.24	8524.10			

Item	Heading	Sub-heading	Description	Rate of Duty	
				Excise	Customs
124.65	85.24	8524.31			
124.65	85.24	8524.32			
124.65	85.24	8524.39			
124.65	85.24	8524.40			
124.65	85.24	8524.5			
124.65	85.24	8524.9			
128.40	90.09	9009.1			
128.40	90.09	9009.2			
128.40	90.09	9009.9			
128.55	91.03	9103.00			
128.60	91.05	9105.00			

By the insertion after item 124.05 of the following items:

Item	Heading	Sub-heading	Description	Rate of Duty	
				Excise	Customs
124.07	84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15		
		8418.6	Other refrigerating or freezing equipment and heat pumps for air conditioning machines of heading 84.15, having a rated cooling capacity not exceeding 8,8 kW	7%	7%
124.08	84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heatshrink wrapping machinery); machinery for aerating beverages		
		8422.11	Dish washing machines, of the household type	7%	7%

By the substitution for item 124.05 of the following:

Item	Heading	Sub-heading	Description	Rate of Duty	
				Excise	Customs
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		
		8415.10	Window or wall types, self-contained or "split-systems", having a rated cooling capacity not exceeding 8,8 kW	7%	7%
		8415.20	Of a kind used for persons, in motor vehicles	7%	7%
		8415.8	Other, having a rated cooling capacity not exceeding 8,8 kW	7%	7%