

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

**1 APRIL 2005**

**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>   |
|---|---|
| Part 2A/105.10.50<br>607.05 and 609.05  | The effect of this amendment is that base oils for prepared lubricating oils and base oils in prepared lubricating oils manufactured in the Republic (excluding such oils obtained from refining of used lubricating oil or other used oil in the Republic) is abolished, <b>with effect from 1 April 2005.</b> |
| Part 2B<br>118.20/3304.10;<br>118.20/3304.91;<br>118.20/3304.99                     | The effect of this amendment is that <i>ad valorem</i> excise duty on cosmetic sun protection products with a SPF factor of 15 or more has been abolished, <b>with effect from 1 April 2005.</b>  |
| Part2B<br>124.66/8525.40  | The effect of this amendment is that <i>ad valorem</i> excise duty has been abolished on digital video cameras with a fob value in excess of R15 000, <b>with effect from 1 April 2005.</b>   |
| Part 5/195.10.05;<br>195.10.06; 195.10.07;<br>195.10.15; 195.10.17 and<br>195.10.21 | The effect of this amendment is that the fuel levy on petrol and diesel has been increased from 111c/li to 116c/li and from 95c/li to 100c/li, <b>with effect from 6 April 2005.</b>  |
| 640.03/Notes 1(a), (b), (bA),<br>(c) and 4(d)                                       | The extent of the concession/refund percentage for primary producers in agriculture, mining and forestry is increased from 36,86c/li to 40c/li and the Road Accident Fund levy is increased from 26,5c/li to 31,5c/li, <b>with effect from 6 April 2005.</b>  |

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (No. 1/2/143)**

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 2005**, to the extent set out in the Schedule hereto.

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for the particulars appearing in the columns opposite the stated subheadings of the following:**

| Item   | Heading | Sub Heading | Description   | Rate of Duty |         |
|--------|---------|-------------|---|--------------|---------|
|        |         |             |   | Excise       | Customs |
| 118.20 | 33.04   | 3304.10     | Lip make-up preparations (excluding pastes and other intermediate products not put up for sale by retail and any preparations having a Sun Protection Factor (SPF) of 15 or more)   | 5%           | 5%      |
| 118.20 | 33.04   | 3304.91     | Powders, whether or not compressed (excluding pastes and other intermediate products not put up for sale by retail and baby powders and any preparations having a Sun Protection Factor (SPF) of 15 or more)  | 5%           | 5%      |
| 118.20 | 33.04   | 3304.99     | Other (excluding pastes and other intermediate products not put up for sale by retail and barrier cream in packings of 5 kg or more and any preparations having a Sun Protection Factor (SPF) of 15 or more)  | 5%           | 5%      |
| 124.66 | 85.25   | 8525.40     | Still image video cameras and other video camera recorders (excluding digital camcorders with a value for duty purposes exceeding R15 000 for the basic camera unit exclusive of any peripherals e.g. memory stick, battery, additional lenses, etc.) | 7%           | 7%      |