

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

**19 DECEMBER 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>
4101.20 and 4101.50.10	The effect of this amendment is that skins of bovine animals, of a unit surface area exceeding 2,15 m <sup>2</sup> which have undergone a tanning process (including a pre-tanning process) which is reversible has been included in Chapter 41 with effect from the date of publication.
4101.20.10, 4101.20.90, 4104.1, 4104.11, 4104.11.10, 4104.11.90, 4104.19, 4104.19.10, 4104.19.90, 4104.4, 4104.41.10, 4104.41.90, 4104.49, 4104.49.10, 4104.49.90, 4107.1, 4107.11, 4107.11.10, 4107.11.90, 4107.12, 4107.12.10, 4107.12.90, 4107.19, 4107.19.10 and 4107.19.90	The effect of this amendment is that certain headings and subheadings in Chapter 41 has been amended to create provisions for whole bovine skin leather of a unit surface area not exceeding 2,15 m <sup>2</sup> at a free rate of duty, <b>with retrospective effect to 1 January 2002.</b>
520.05/41.07	The effect of this amendment is that a provision has been created for the insertion of tariff heading 41.07 in drawback item 520.05, <b>with retrospective effect to 1 January 2002.</b>

**CUSTOMS AND EXCISE ACT, 1964.**  
**AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1301)**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**J MOLEKETI**  
**DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**With effect from the date of publication.**

**By the substitution for subheading 4101.20 of the following:**

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
41.01	4101.20		- Whole hides and skins, of a mass per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:				
41.01	4101.20.10	5	-- Of bovine animals, of a unit surface area exceeding 2,15 m <sup>2</sup> which have undergone a tanning process (including a pre-tanning process) which is reversible	kg	10%	free	free
41.01	4101.20.90	3	-- Other	kg	free	free	free

With effect from 1 January 2002 to 31 December 2002

By the substitution for subheadings 4104.1, 4104.4 and 4107.1 of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
<b>41.04</b>			<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:</b>				
41.04	4104.1		- In the wet state (including wet-blue):				
41.04	4104.11		-- Full grains, unsplit; grain splits:				
41.04	4104.11.10	8	--- Whole bovine hides and skins, of a unit surface area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.04	4104.11.90	6	--- Other	kg	10%	9%	free
41.04	4104.19		-- Other:				
41.04	4104.19.10	9	--- Whole bovine hides and skins of a unit surface area of less than 2,15 m <sup>2</sup> (excluding flesh splits)	kg	free	free	free
41.04	4104.19.90	7	--- Other	kg	10%	9%	free
41.04	4104.4		- In the dry state (crust):				
41.04	4104.41		-- Full grains, unsplit; grain splits:				
41.04	4104.41.10	1	--- Whole bovine hides and skins of a surface unit area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.04	4104.41.90	0	--- Other	kg	10%	9%	free
41.04	4104.49		-- Other:				
41.04	4104.49.10	2	--- Whole bovine hides and skins, of a unit surface area of less than 2,15 m <sup>2</sup> (excluding flesh splits)	kg	free	free	free
41.04	4104.49.90	0	--- Other	kg	10%	9%	free
<b>41.07</b>			<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split (excluding leather of heading 41.14)</b>				
41.07	4107.1		- Whole hides and skins:				
41.07	4107.11		-- Full grains, unsplit:				
41.07	4107.11.10	9	--- Of bovine animals, of a unit surface area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.07	4107.11.90	7	--- Other	kg	10%	9%	free
41.07	4107.12		-- Grain splits:				
41.07	4107.12.10	5	--- Of bovine animals, of a unit surface area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.07	4107.12.90	3	--- Other	kg	10%	9%	free
41.07	4107.19		--- Other:				
41.07	4107.19.10	9	--- Of bovine animals, of a unit surface area of less than 2,15 m <sup>2</sup> (excluding flesh splits)	kg	free	free	free
41.07	4107.19.90	8	--- Other	kg	10%	9%	free

With effect from 1 January 2003 to 31 December 2003

By the substitution for subheadings 4104.1, 4104.4 and 4107.1 of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
<b>41.04</b>			<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:</b>				
41.04	4104.1		- In the wet state (including wet-blue):				
41.04	4104.11		-- Full grains, unsplit; grain splits:				
41.04	4104.11.10	8	--- Whole bovine hides and skins, of a unit surface area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.04	4104.11.90	6	--- Other	kg	10%	8%	free
41.04	4104.19		-- Other:				
41.04	4104.19.10	9	--- Whole bovine hides and skins of a unit surface area of less than 2,15 m <sup>2</sup> (excluding flesh splits)	kg	free	free	free
41.04	4104.19.90	7	--- Other	kg	10%	8%	free
41.04	4104.4		- In the dry state (crust):				
41.04	4104.41		-- Full grains, unsplit; grain splits:				
41.04	4104.41.10	1	--- Whole bovine hides and skins of a surface unit area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.04	4104.41.90	0	--- Other	kg	10%	8%	free
41.04	4104.49		-- Other:				
41.04	4104.49.10	2	--- Whole bovine hides and skins, of a unit surface area of less than 2,15 m <sup>2</sup> (excluding flesh splits)	kg	free	free	free
41.04	4104.49.90	0	--- Other	kg	10%	8%	free
<b>41.07</b>			<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split (excluding leather of heading 41.14)</b>				
41.07	4107.1		- Whole hides and skins:				
41.07	4107.11		-- Full grains, unsplit:				
41.07	4107.11.10	9	--- Of bovine animals, of a unit surface area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.07	4107.11.90	7	--- Other	kg	10%	8%	free
41.07	4107.12		-- Grain splits:				
41.07	4107.12.10	5	--- Of bovine animals, of a unit surface area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.07	4107.12.90	3	--- Other	kg	10%	8%	free
41.07	4107.19		--- Other:				
41.07	4107.19.10	9	--- Of bovine animals, of a unit surface area of less than 2,15 m <sup>2</sup> (excluding flesh splits)	kg	free	free	free
41.07	4107.19.90	8	--- Other	kg	10%	8%	free

With effect from 1 January 2004 to 31 December 2004

By the substitution for subheadings 4104.1, 4104.4 and 4107.1 of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
<b>41.04</b>			<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:</b>				
41.04	4104.1		- In the wet state (including wet-blue):				
41.04	4104.11		-- Full grains, unsplit; grain splits:				
41.04	4104.11.10	8	--- Whole bovine hides and skins, of a unit surface area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.04	4104.11.90	6	--- Other	kg	10%	7%	free
41.04	4104.19		-- Other:				
41.04	4104.19.10	9	--- Whole bovine hides and skins of a unit surface area of less than 2,15 m <sup>2</sup> (excluding flesh splits)	kg	free	free	free
41.04	4104.19.90	7	--- Other	kg	10%	7%	free
41.04	4104.4		- In the dry state (crust):				
41.04	4104.41		-- Full grains, unsplit; grain splits:				
41.04	4104.41.10	1	--- Whole bovine hides and skins of a surface unit area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.04	4104.41.90	0	--- Other	kg	10%	7%	free
41.04	4104.49		-- Other:				
41.04	4104.49.10	2	--- Whole bovine hides and skins, of a unit surface area of less than 2,15 m <sup>2</sup> (excluding flesh splits)	kg	free	free	free
41.04	4104.49.90	0	--- Other	kg	10%	7%	free
<b>41.07</b>			<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split (excluding leather of heading 41.14)</b>				
41.07	4107.1		- Whole hides and skins:				
41.07	4107.11		-- Full grains, unsplit:				
41.07	4107.11.10	9	--- Of bovine animals, of a unit surface area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.07	4107.11.90	7	--- Other	kg	10%	7%	free
41.07	4107.12		-- Grain splits:				
41.07	4107.12.10	5	--- Of bovine animals, of a unit surface area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.07	4107.12.90	3	--- Other	kg	10%	7%	free
41.07	4107.19		--- Other:				
41.07	4107.19.10	9	--- Of bovine animals, of a unit surface area of less than 2,15 m <sup>2</sup> (excluding flesh splits)	kg	free	free	free
41.07	4107.19.90	8	--- Other	kg	10%	7%	free

With effect from 1 January 2005

By the substitution for subheadings 4104.1, 4104.4 and 4107.1 of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
<b>41.04</b>			<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:</b>				
41.04	4104.1		- In the wet state (including wet-blue):				
41.04	4104.11		-- Full grains, unsplit; grain splits:				
41.04	4104.11.10	8	--- Whole bovine hides and skins, of a unit surface area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.04	4104.11.90	6	--- Other	kg	10%	6%	free
41.04	4104.19		-- Other:				
41.04	4104.19.10	9	--- Whole bovine hides and skins of a unit surface area of less than 2,15 m <sup>2</sup> (excluding flesh splits)	kg	free	free	free
41.04	4104.19.90	7	--- Other	kg	10%	6%	free
41.04	4104.4		- In the dry state (crust):				
41.04	4104.41		-- Full grains, unsplit; grain splits:				
41.04	4104.41.10	1	--- Whole bovine hides and skins of a surface unit area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.04	4104.41.90	0	--- Other	kg	10%	6%	free
41.04	4104.49		-- Other:				
41.04	4104.49.10	2	--- Whole bovine hides and skins, of a unit surface area of less than 2,15 m <sup>2</sup> (excluding flesh splits)	kg	free	free	free
41.04	4104.49.90	0	--- Other	kg	10%	6%	free
<b>41.07</b>			<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split (excluding leather of heading 41.14)</b>				
41.07	4107.1		- Whole hides and skins:				
41.07	4107.11		-- Full grains, unsplit:				
41.07	4107.11.10	9	--- Of bovine animals, of a unit surface area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.07	4107.11.90	7	--- Other	kg	10%	6%	free
41.07	4107.12		-- Grain splits:				
41.07	4107.12.10	5	--- Of bovine animals, of a unit surface area of less than 2,15 m <sup>2</sup>	kg	free	free	free
41.07	4107.12.90	3	--- Other	kg	10%	6%	free
41.07	4107.19		--- Other:				
41.07	4107.19.10	9	--- Of bovine animals, of a unit surface area of less than 2,15 m <sup>2</sup> (excluding flesh splits)	kg	free	free	free
41.07	4107.19.90	8	--- Other	kg	10%	6%	free