

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

**31 MARCH 2006**

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.

FILE NO.: 6/5/2006/4

INTERNAL

<i>Provision</i>	<i>Note</i>
Schedule 1 Part 2B 118.10/33.01; 118.10/3301.90.10; 124.35/8476.00; 124.37/8517.21; 124.37/8517.90, 126.01/87.01; and 126.01/8701.20	The effect of this amendment is that aqueous distillates and aqueous solutions of essential oils put up for sale by retail, automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines (excluding parts thereof), facsimile machines, parts of facsimile transmission apparatus and road tractors for semi-trailers, of a mass not exceeding 1 600 kg have been deleted, <b>with effect from 1 April 2006.</b>

CUSTOMS AND EXCISE ACT, 1964.  
AMENMENT OF SCHEDULE NO. 1 PART 2B (No. 1/2/147))

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 2006**, to the extent set out in the Schedule hereto.

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

SCHEDULE

By the deletion of the following subheadings:

Item	Heading	Sub Heading	Description	Rate of Duty	
				Excise	Customs
<b>118.10</b>	33.01		<b>Essential oils (terpeneless or not), including concrete and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils</b>		
118.10	33.01	3301.90.10	Aqueous distillates and aqueous solutions of essential oils put up for sale by retail	7%	7%
124.35	84.76	8476.00	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines (excluding parts thereof)	7%	7%
124.37	85.17	8517.21	Facsimile machines	5%	5%
124.37	85.17	8517.90	Parts of facsimile transmission apparatus	5%	5%
<b>126.01</b>	87.01		<b>Tractors (excluding tractors of heading 87.09)</b>		
126.01	87.01	8701.20	Road tractors for semi-trailers, of a vehicle mass not exceeding 1 600 kg	{{(0,00003 x A) - 0,75} % with a maximum of 20% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75} % with a maximum of 20% (See Note 2 to this Part)