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CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (No. 1/2A/152)

In terms of section 48 of the Customs and Excise Act, 1964, Section A in Part 2 of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 January 2011**, to the extent set out in the Schedule hereto.

N NENE
 DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for the Notes in Part 2 of Section A to Schedule No. 1 of the following:

SECTION A	
SPECIFIC EXCISE DUTIES, AND SPECIFIC CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND	
NOTES:	
1. Any duty specified in this part in respect of any goods as a suspended duty shall be payable on entry for home consumption of such goods to the extent specified to be in operation in respect of such goods. 2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse. 3. If duty should become payable on any beer which is in a process of manufacture such duty shall be calculated according to the registered strength and quantity of the final product.	

By the substitution of tariff items 104.01, 104.10, 104.17, 104.30, 104.35, 105.10, 106.10 and 106.20 in Part 2 of Section A to Schedule No. 1 of the following:

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
104.01	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg	34,7c/kg
104.10	22.03	Beer made from malt:		
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li
104.10.20	2203.00.90	Other	R50.20/li aa	R50.20/li aa

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
104.17	22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
104.17.03	2206.00.05	Sparkling beverages	R5.15/li	R5.15/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li
104.17.15	2206.00.81	Other fermented beverages, unfortified	R2.52/li	R2.52/li
104.17.17	2206.00.83	Other fermented beverages, fortified	R5.15/li	R5.15/li
104.17.22	2206.00.85	Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	R2.52/li	R2.52/li
104.17.90	2206.00.90	Other	R5.15/li	R5.15/li
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:		
	2402.10	Cigars, cheroots and cigarillos, containing tobacco:		
104.30.01	2402.10.10	Imported from Switzerland	N/A	R2 072.31/kg net
104.30.03	2402.10.90	Other	R2 072.31/kg net	R2 072.31/kg net
	2402.20	Cigarettes containing tobacco:		
104.30.05	2402.20.10	Imported from Switzerland	N/A	R4.47/10 cigarettes
104.30.07	2402.20.90	Other	R4.47/10 cigarettes	R4.47/10 cigarettes
	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:		
104.30.09	2402.90.12	Imported from Switzerland	N/A	R2 072.31/kg net
104.30.11	2402.90.14	Other	R2 072.31/kg net	R2 072.31/kg net
	2402.90.2	Cigarettes of tobacco substitutes:		
104.30.13	2402.90.22	Imported from Switzerland	N/A	R4.47/10 cigarettes
104.30.15	2402.90.24	Other	R4.47/10 cigarettes	R4.47/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:		
	2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:		
104.35.01	2403.10.10	Pipe tobacco, in immediate packings of a content of less than 5 kg	R108.08/kg net	R108.08/kg net
104.35.03	2403.10.20	Other pipe tobacco	R108.08/kg net	R108.08/kg net
104.35.05	2403.10.30	Cigarette tobacco	R194.60/kg	R194.60/kg
	2403.99	Other:		
104.35.07	2403.99.30	Other cigarette tobacco substitutes	R194.60/kg	R194.60/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	R108.08/kg net	R108.08/kg net
105.10	27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		
	2710.11	Light oils and preparations:		
105.10.03	2710.11.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	3,909c/li	3,909c/li
105.10.09	2710.11.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free	free

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
105.10.13	2710.11.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free	free
105.10.15	2710.11.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	3,817c/li	3,817c/li
105.10.17	2710.11.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	3,817c/li	3,817c/li
105.10.19	2710.11.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free	free
105.10.21	2710.11.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	3,817c/li	3,817c/li
106.10	29.03	Halogenated derivatives of hydrocarbons:		
106.10.02	2903.14	Carbon tetrachloride	500c/kg	500c/kg
106.10.04	2903.19.10	1,1,1-Trichloroethane (methyl chloroform)	500c/kg	500c/kg
106.10.06	2903.41	Trichlorofluoromethane	500c/kg	500c/kg
106.10.08	2903.42	Dichlorodifluoromethane	500c/kg	500c/kg
106.10.10	2903.43	Trichlorotrifluoroethanes	500c/kg	500c/kg
106.10.12	2903.44	Dichlorotetrafluoroethanes and chloropentafluoroethanes	500c/kg	500c/kg
106.10.14	2903.45.05	Chlorotrifluoromethane	500c/kg	500c/kg
106.10.16	2903.45.10	Pentachlorofluoroethane	500c/kg	500c/kg
106.10.18	2903.45.15	Tetrachlorodifluoroethanes	500c/kg	500c/kg
106.10.20	2903.45.20	Heptachlorofluoropropanes	500c/kg	500c/kg
106.10.22	2903.45.25	Hexachlorodifluoropropanes	500c/kg	500c/kg
106.10.24	2903.45.30	Pentachlorotrifluoropropanes	500c/kg	500c/kg
106.10.26	2903.45.35	Tetrachlorotetrafluoropropanes	500c/kg	500c/kg
106.10.28	2903.45.40	Trichloropentafluoropropanes	500c/kg	500c/kg
106.10.30	2903.45.45	Dichlorohexafluoropropanes	500c/kg	500c/kg
106.10.32	2903.45.50	Chloroheptafluoropropanes	500c/kg	500c/kg
106.10.34	2903.46	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500c/kg	500c/kg
106.20	38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	3824.7	Mixtures containing halogenated derivatives of methane, ethane or propane:		
	3824.71	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):		
106.20.03	3824.71.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg
106.20.05	3824.71.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.20.07	3824.71.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
	3824.72	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes:		
106.20.09	3824.72.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg
106.20.11	3824.72.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.20.13	3824.72.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
	3824.73	Containing hydrobromofluorocarbons (HBFCs):		
106.20.15	3824.73.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg
106.20.17	3824.73.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.20.19	3824.73.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
	3824.74	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):		
106.20.21	3824.74.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg
106.20.23	3824.74.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.20.25	3824.74.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
	3824.77	Containing bromomethane (methyl bromide) or bromochloromethane:		
106.20.27	3824.77.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg
106.20.29	3824.77.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.20.31	3824.77.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
	3824.79	Other:		
106.20.33	3824.79.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg
106.20.35	3824.79.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
106.20.37	3824.79.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
	3824.90	Other:		
106.20.40	3824.90.03	Biodiesel as defined in Additional Note 1(a) to Chapter 38	3,817c/li	3,817c/li
106.20.50	3824.90.05	Other biodiesel	3,817c/li	3,817c/li