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GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 809

14 June 2002

CUSTOMS AND EXCISE ACT, 1964.- AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1144)

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.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

Head- ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
02.01, 02.02, 02.03, 02.04, 02.05 and 02.06			By the substitution for headings 02.01, 02.02, 02.03, 02.04, 02.05 and 02.06 of the following:				
"02.01			Meat of bovine animals, fresh or chilled:				
	0201.10	2	- Carcasses and half-carcasses	kg	40% or 240c/kg	40% or 240c/kg	16%
	0201.20	7	- Other cuts with bone in	kg	40% or 240c/kg	40% or 240c/kg	16%
	0201.30	1	- Boneless	kg	40% or 240c/kg	40% or 240c/kg	16%
02.02			Meat of bovine animals, frozen:				
	0202.10	6	- Carcasses and half-carcasses	kg	40% or 240c/kg	40% or 240c/kg	16%
	0202.20	0	- Other cuts with bone in	kg	40% or 240c/kg	40% or 240c/kg	16%
	0202.30	5	- Boneless	kg	40% or 240c/kg	40% or 240c/kg	16%

Head= ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
02.03			Meat of swine, fresh, chilled or frozen:				
	0203.1		- Fresh or chilled:				
	0203.11	6	-- Carcasses and half-carcasses	kg	15% or 130c/kg	15% or 130c/kg	free
	0203.12	2	-- Hams, shoulders and cuts thereof, with bone in	kg	15% or 130c/kg	15% or 130c/kg	free
	0203.19		-- Other:				
	.10	4	--- Rib	kg	free	free	free
	.90	2	--- Other	kg	15% or 130c/kg	15% or 130c/kg	free
	0203.2		- Frozen:				
	0203.21	0	-- Carcasses and half-carcasses	kg	15% or 130c/kg	15% or 130c/kg	free
	0203.22	7	-- Hams, shoulders and cuts thereof, with bone in	kg	15% or 130c/kg	15% or 130c/kg	free
	0203.29		-- Other:				
	.10	9	--- Rib	kg	free	free	free
	.90	7	--- Other	kg	15% or 130c/kg	15% or 130c/kg	free
02.04			Meat of sheep or goats, fresh, chilled or frozen:				
	0204.10	3	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	40% or 200c/kg	40% or 200c/kg	16%
	0204.2		- Other meat of sheep, fresh or chilled:				
	0204.21	4	-- Carcasses and half-carcasses	kg	40% or 200c/kg	40% or 200c/kg	16%
	0204.22	0	-- Other cuts with bone in	kg	40% or 200c/kg	40% or 200c/kg	16%
	0204.23	7	-- Boneless	kg	40% or 200c/kg	40% or 200c/kg	16%
	0204.30	2	- Carcasses and half-carcasses of lamb, frozen	kg	40% or 200c/kg	40% or 200c/kg	16%

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
02.05 02.06	0204.4		- Other meat of sheep, frozen:				
	0204.41	3	-- Carcasses and half-carcasses	kg	40% or 200c/kg	40% or 200c/kg	16%
	0204.42	2	-- Other cuts with bone in	kg	40% or 200c/kg	40% or 200c/kg	16%
	0204.43	6	-- Boneless	kg	40% or 200c/kg	40% or 200c/kg	16%
	0204.50	1	- Meat of goats	kg	40% or 200c/kg	40% or 200c/kg	16%
	0205.00	2	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	kg	free	free	free
			Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:				
	0206.10		- Of bovine animals, fresh or chilled:				
	.10	8	-- Liver	kg	22% or 240c/kg	22% or 240c/kg	12%
	.90	6	-- Other	kg	free	free	free
	0206.2		- Of bovine animals, frozen:				
	0206.21	1	-- Tongues	kg	free	free	free
	0206.22	8	-- Livers	kg	30% or 130c/kg	30% or 130c/kg	12%
	0206.29	2	-- Other	kg	free	free	free
	0206.30	2	- Of swine, fresh or chilled	kg	free	free	free
	0206.4		- Of swine, frozen:				
	0206.41	0	-- Livers	kg	30% or 130c/kg	30% or 130c/kg	12%
	0206.49	1	-- Other	kg	free	free	free
	0206.80	2	- Other, fresh or chilled	kg	free	free	free
	0206.90	7	- Other, frozen	kg	free	free	free"

Head= ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
02.08			By the substitution for heading 02.08 of the following:				
"02.08			Other meat and edible meat offal, fresh, chilled or frozen:				
	0208.10	8	- Of rabbits or hares	kg	free	free	free
	0208.20	2	- Frogs' legs	kg	free	free	free
	0208.90	4	- Other	kg	free	free	free"
02.10			By the substitution for heading 02.10 of the following:				
"02.10			Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:				
	0210.1		- Meat of swine:				
	0210.11	8	-- Hams, shoulders and cuts thereof, with bone in	kg	15% or 130c/kg	15% or 130c/kg	15%
	0210.12	4	-- Bellies (streaky) and cuts thereof	kg	15% or 130c/kg	15% or 130c/kg	15%
	0210.19	9	-- Other	kg	15% or 130c/kg	15% or 130c/kg	15%
	0210.20	6	- Meat of bovine animals	kg	40% or 240c/kg	40% or 240c/kg	16%
	0210.90	8	- Other, including edible flours and meals of meat or meat offal	kg	40% or 240c/kg	40% or 240c/kg	16%"
16.01			By the substitution for heading 16.01 of the following:				
"16.01	1601.00		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:				
	.10	0	- Paté de foie gras and foie gras (goose liver paste)	kg	free	free	free
	.90	9	- Other	kg	40% or 240c/kg	40% or 240c/kg	16%"

Head= ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
16.02			By the substitution for subheading 1602.20 of the following:				
	"1602.20		- Of liver of any animal:				
	.10	3	-- Paté de foie gras and foie gras (goose liver paste)	kg	free	free	free
	.90	1	-- Other	kg	37% or 240c/kg	37% or 240c/kg	20%"
			By the substitution for subheading 1602.4 of the following:				
	"1602.4		- Of swine:				
	1602.41	1	-- Hams and cuts thereof	kg	15% or 130c/kg	15% or 130c/kg	15%
	1602.42	8	-- Shoulders and cuts thereof	kg	15% or 130c/kg	15% or 130c/kg	15%
	1602.49		-- Other, including mixtures:				
	.30	4	--- Cooked rib, frozen, not marinated, in immediate packings of a content of 10 kg or more	kg	free	free	free
	.90	8	-- Other	kg	15% or 130c/kg	15% or 130c/kg	15%"
			By the substitution for subheading 1602.50.90 of the following:				
	"90	5	-- Other	kg	40% or 240c/kg	40% or 240c/kg	16%"
			By the substitution for subheading 1602.90.90 of the following:				
	"90	3	-- Other	kg	40% or 240c/kg	40% or 240c/kg	16%"

No. R. 809

14 Junie 2002

**DOEANE EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1144)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by genoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

M MPAHLWA
ADJUNKMINISTER VAN FINANSIES

BYLAE

Pos	Subpos	T S	Artikel Beskrywing	Statis= tiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
02.01, 02.02, 02.03, 02.04, 02.05 en 02.06			Deur poste 02.01, 02.02, 02.03, 02.04, 02.05 en 02.06 deur die volgende te vervang:				
"02.01			Vleis van beesrasdiere, vars of verkoel:				
	0201.10	2	- Karkasse en halfkarkasse	kg	40% of 240c/kg	40% of 240c/kg	16%
	0201.20	7	- Ander snitte met been in	kg	40% of 240c/kg	40% of 240c/kg	16%
	0201.30	1	- Ontbeen	kg	40% of 240c/kg	40% of 240c/kg	16%
02.02			Vleis van beesrasdiere, bevrore:				
	0202.10	6	- Karkasse en halfkarkasse	kg	40% of 240c/kg	40% of 240c/kg	16%
	0202.20	0	- Ander snitte met been in	kg	40% of 240c/kg	40% of 240c/kg	16%
	0202.30	5	- Ontbeen	kg	40% of 240c/kg	40% of 240c/kg	16%

Pos	Subpos	T S	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
02.03			Vleis van varke, verkoel of bevrore:				
	0203.1		- Vars of verkoel:				
	0203.11	6	-- Karkasse en halfkarkasse	kg	15% of 130c/kg	15% of 130c/kg	vry
	0203.12	2	-- Hamme, blaai en snitte daarvan, met been in	kg	15% of 130c/kg	15% of 130c/kg	vry
	0203.19		-- Ander:				
	.10	4	--- Rib	kg	vry	vry	vry
	.90	2	--- Ander	kg	15% of 130c/kg	15% of 130c/kg	vry
	0203.2		- Bevrore:				
	0203.21	0	-- Karkasse en halfkarkasse	kg	15% of 130c/kg	15% of 130c/kg	vry
	0203.22	7	-- Hamme, blaai en snitte daarvan, met been in	kg	15% of 130c/kg	15% of 130c/kg	vry
	0203.29		-- Ander:				
	.10	9	--- Rib	kg	vry	vry	vry
	.90	7	--- Ander	kg	15% of 130c/kg	15% of 130c/kg	vry
02.04			Vleis van skape of bokke, vars, verkoel of bevrore:				
	0204.10	3	- Karkasse en halfkarkasse van skaaplammers, vars of verkoel	kg	40% of 200c/kg	40% of 200c/kg	16%
	0204.2		- Ander vleis van skape, vars of verkoel:				
	0204.21	4	-- Karkasse en halfkarkasse	kg	40% of 200c/kg	40% of 200c/kg	16%
	0204.22	0	-- Ander snitte met been in	kg	40% of 200c/kg	40% of 200c/kg	16%
	0204.23	7	-- Boneless	kg	40% of 200c/kg	40% of 200c/kg	16%
	0204.30	2	- Karkasse en halfkarkasse van skaaplammers, bevrore	kg	40% of 200c/kg	40% of 200c/kg	16%

Pos	Subpos	T S	Artikel Beskrywing	Statis= tiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
	0204.4		- Ander vleis van skape, bevrore:				
	0204.41	3	-- Karkasse en halfkarkasse	kg	40% of 200c/kg	40% of 200c/kg	16%
	0204.42	2	-- Ander snitte met been in	kg	40% of 200c/kg	40% of 200c/kg	16%
	0204.43	6	-- Ontbeen	kg	40% of 200c/kg	40% of 200c/kg	16%
	0204.50	1	- Vleis van bokke	kg	40% of 200c/kg	40% of 200c/kg	16%
02.05	0205.00	2	Vleis van perde, donkies, muile of muilesels, vars, verkoel of bevrore	kg	vry	vry	vry
02.06			Eetbare afval van beesrasdiere, varke, skape, bokke, perde, donkies, muile of muilesels, vars, verkoel of bevrore:				
	0206.10		- Van beesrasdiere, vars of verkoel:				
	.10	8	-- Lewer	kg	22% of 240c/kg	22% of 240c/kg	12%
	.90	6	-- Ander	kg	vry	vry	vry
	0206.2		- Van beesrasdiere, bevrore:				
	0206.21	1	-- Tonge	kg	vry	vry	vry
	0206.22	8	-- Lewers	kg	30% of 130c/kg	30% of 130c/kg	12%
	0206.29	2	-- Ander	kg	vry	vry	vry
	0206.30	2	- Van varke, vars of verkoel	kg	vry	vry	vry
	0206.4		- Van varke, bevrore:				
	0206.41	0	-- Lewers	kg	30% of 130c/kg	30% of 130c/kg	12%
	0206.49	1	-- Ander	kg	vry	vry	vry
	0206.80	2	- Ander, vars of verkoel	kg	vry	vry	vry
	0206.90	7	- Ander, bevrore	kg	vry	vry	vry"

Pos	Subpos	T S	Artikel Beskrywing	Statis= tiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
02.08			Deur pos 02.08 deur die volgende te vervang:				
"02.08			Ander vleis en eetbare vleisafval, vars, verkoel of bevrore:				
	0208.10	8	Van konyne of hase	kg	vry	vry	vry
	0208.20	2	Paddaboudjies	kg	vry	vry	vry
	0208.90	4	Ander	kg	vry	vry	vry"
02.10			Deur pos 02.10 deur die volgende te vervang:				
"02.10			Vleis en eetbare vleisafval, gesout, in pekel, gedroog of gerook; eetbare meelblom en meel van vleis of vleisafval:				
	0210.1		- Vleis van varke:				
	0210.11	8	-- Hamme, blaai en snitte daarvan, met been in	kg	15% of 130c/kg	15% of 130c/kg	15%
	0210.12	4	-- Lieste (deurwaste) en snitte daarvan	kg	15% of 130c/kg	15% of 130c/kg	15%
	0210.19	9	-- Ander	kg	15% of 130c/kg	15% of 130c/kg	15%
	0210.20	6	- Vleis van beesrasdiere	kg	40% of 240c/kg	40% of 240c/kg	16%
	0210.90	8	- Ander, met inbegrip van eetbare meelblom en meel van vleis of vleisafval	kg	40% of 240c/kg	40% of 240c/kg	16%"
16.01			Deur subpos 16.01 deur die volgende te vervang:				
"16.01	1601.00		Wors en dergelike produkte, van vleis, vleisafval of bloed; voedselbereidinge wat op hierdie produkte gebaseer is:				
	.10	0	- "Paté de foie gras" en "foie gras" (ganslewerpasta)	kg	vry	vry	vry
	.90	9	- Ander	kg	40% of 240c/kg	40% of 240c/kg	16%"

Pos	Subpos	T S	Artikel Beskrywing	Statis- tiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
16.02			Deur subpos 1602.20 deur die volgende te vervang:				
	"1602.20		- Van lewer van enige dier:				
	.10	3	-- "Paté de foie gras" en "foie gras" (ganslewerpasta)	kg	vry	vry	vry
	.90	1	-- Ander	kg	37% of 240c/kg	37% of 240c/kg	20%"
			Deur subpos 1602.4 deur die volgende te vervang:				
	"1602.4		- Van varke:				
	1602.41	1	-- Hamme en snitte daarvan	kg	15% of 130c/kg	15% of 130c/kg	15%
	1602.42	8	-- Blaaië en snitte daarvan	kg	15% of 130c/kg	15% of 130c/kg	15%
	1602.49		-- Ander, met inbegrip van mengsels:				
	.30	4	--- Gekookte rib, bevrore, nie gemarineer nie, in onmiddellike verpakings met 'n inhoud van minstens 10 kg	kg	vry	vry	vry
	.90	8	--- Ander	kg	15% of 130c/kg	15% of 130c/kg	15%"
			Deur subpos 1602.50.90 deur die volgende te vervang:				
	"90	5	-- Ander	kg	40% of 240c/kg	40% of 240c/kg	16%"
			Deur subpos 1602.90.90 deur die volgende te vervang:				
	"90	3	-- Ander	kg	40% of 240c/kg	40% of 240c/kg	16%"

No. R. 810

14 June 2002

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1145)**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No.1 to the said Act is hereby amended, with retrospective effect to 1 January 2002, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

Head- ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
19.01			By the substitution for heading 19.01 of the following:				
"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:				
	1901.10	3	- Preparations for infant use, put up for retail sale	kg	20%	20%	13%
	1901.20	8	- Mixes and doughs for the preparation of baker's wares of heading 19.05	kg	20%	20%	13%
	1901.90		- Other:				
	.10	7	-- Cornflour	kg	10% or 55c/kg less 90%	10% or 55c/kg less 90%	free
	.90	5	-- Other	kg	20%	20%	13%"

No. R. 810

14 Junie 2002

**DOEANE EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 1 (NO. 1/1145)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No.1 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Januarie 2002, in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Pos	Subpos	T S	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
19.01			Deur pos 19.01 deur die volgende te vervang:				
"19.01			Moutekstrak; voedselbereidinge van meelblom, gort, meel, stysel of moutekstrak, wat nie kakao bevat nie of wat kakao bereken op 'n geheel ontvette basis met 'n verhouding volgens massa van minder as 40 persent bevat, nie elders vermeld of ingesluit nie; voedselbereidinge van goedere van poste 04.01 tot 04.04, wat nie kakao bevat nie of wat kakao met 'n verhouding bereken volgens massa op 'n geheel ontvette basis, van minder as 5 persent bevat, nie elders vermeld of ingesluit nie:				
	1901.10	3	- Bereidinge vir gebruik deur babas, in kleinhandelsverpakkings bemark	kg	20%	20%	13%
	1901.20	8	- Mengsels en deeg, vir die bereiding van gebak van pos 19.05	kg	20%	20%	13%
	1901.90		- Ander:				
	.10	7	-- Mielieblom	kg	10% of 55c/kg min 90%	10% of 55c/kg min 90%	vry
	.90	5	-- Ander	kg	20%	20%	13%"

No. R. 811

14 June 2002

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/521)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, **with retrospective effect to 1 January 2002**, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

Rebate Item	Tariff Heading	Rebate Code	C. D.	Description	Extent of Rebate	Anno=tations
307.01	"3920.49	01.06	67	By the substitution for tariff heading 3920.42 of the following: Plates, sheets, film, foil and strip of polymers of vinyl chloride, non-cellular, of a thickness not exceeding 0,125 mm, containing by mass less than 6 per cent of plasticisers, for the manufacture of self-adhesive tape of subheading 3919.10	Full duty"	

No. R. 811

14 Junie 2002

**DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 3 (No. 3/521)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 3 by genoemde Wet hiermee gewysig, **met terugwerkende krag tot 1 Januarie 2002**, in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Korting= item	Tarief= pos	Korting= kode	T. S.	Beskrywing	Mate van korting	Anno=tasies
307.01	"3920.49	01.06	67	Deur tariefpos 3920.42 deur die volgende te vervang: Plate, velle, film, foelie en reep van polimere van vinielchloried, nie-sellulêr, met 'n dikte van hoogstens 0,125 mm, bevattende volgens massa minder as 6 persent plastieke vir die vervaardig=ing van selfkleefband van pos 3919.10	Volle reg"	

No. R. 812

14 June 2002

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 4 (No. 4/263)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, with retrospective effect to 1 January 2002, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

I Rebate Item	II				III Extent of Rebate	Anno= tations
	Tariff Heading	Rebate Code	C. D.	Description		
460.25	"19.01	01.04	40	By the substitution for tariff heading 19.01 of the following: Malt extract; food preparations of flour, groats, meal, starch or malt containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included (excluding preparations for infant use, put up for retail sale, gluten-free bread and cake mixtures, cornflour and pudding powders); 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 (excluding preparations for infant use, put up for retail sale, and pudding powders)	Full duty less 19,8%"	

No. R. 812

14 Junie 2002

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/263)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Januarie 2002, in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

I Korting= Item	II				III Mate van korting	Anno= taties
	Tarief= pos	Korting = kode	T. S.	Beskrywing		
460.25	"19.01	01.04	40	Deur tariefpos 19.01 deur die volgende te vervang: Moutekstrak; voedselbereidings van meelblom, gort, meel, stysel of moutekstrak wat nie kakao bevat nie of wat kakao bereken op met 'n verhouding volgens massa van minder as 40 persent bevat, op 'n totale vetvrye basis bereken, nie elders vermeld of ingesluit nie (uitgesonderd bereidings vir gebruik deur babas, in kleinhandelsverpakkings bemark, gluten vry brood- en koekmengsels, mielieblom en poedingpoeiers); voedselbereidings van goedere van poste 04.01 tot 04.04, wat nie kakao bevat nie of wat kakao met 'n verhouding volgens massa, van minder as 5 persent bevat op 'n totale vetvrye basis bereken, nie elders vermeld of ingesluit nie (uitgesonderd bereidings vir gebruik deur babas, in kleinhandelsverpakkings bemark, en poedingpoeiers)	Volle reg min 19,8%"	