

**PAGE 1 OF 11**  
**UNIVERSITY OF SWAZILAND**  
**DEPARTMENT OF ACCOUNTING**  
**MAIN EXAMINATION PAPER MAY, 2010**

**DEGREE/DIPLOMA AND YEAR STUDY** :B COMM V/IDE B COMM LEVEL 7

**TITLE OF PAPER** :ADVANCED TAXATION  
**COURSE CODE** :AC 405 (M) 2010/IDE AC405(M)2010

**TIME ALLOWED** :THREE (3) HOURS

- INSTRUCTIONS**
1. TOTAL NUMBER OF QUESTIONS ON THIS PAPER: THREE (3)
  2. ANSWER ALL QUESTIONS
  3. THE MARKS AWARDED FOR A QUESTION/PART ARE INDICATED AT THE END OF EACH QUESTION/PART OF QUESTION.
  4. WHERE APPLICABLE, SUBMIT ALL WORKINGS AND CALCULATIONS.

**NOTE:** YOU ARE REMINDED THAT IN ASSESSING YOUR WORK, ACCOUNT WILL BE TAKEN OF ACCURACY OF THE LANGUAGE AND THE GENERAL QUALITY OF EXPRESSION, TOGETHER WITH THE LAYOUT AND PRESENTATION OF YOUR FINAL ANSWER.

**SPECIAL REQUIREMENTS:**1.STANDARD VALUES OF ANIMALS ATTACHED  
2.A SAMPLE OF CUSTOMS RATES IS ATTACHED

**THIS PAPER IS NOT BE OPENED UNTIL PERMISSION HAS BEEN GRANTED BY THE INVIGILATOR.**

## GAME STATIONS LIMITED'S FINANCIAL YEAR ENDED ON 31ST MARCH 2010

The company manufactures computer games for children. Game Stations Limited has *an assessed tax loss brought forward from its 2009 year of assessment of E290,000*. Set out below is the statement of Game Stations Limited for its financial year ended 31<sup>st</sup> March 2010.

## GAME STATIONS LIMITED

## PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2010

	E	E
SALES		3,161,000
Less cost of sales (Note 7)		<u>-1,897,000</u>
Gross profit		1,264,000
OTHER INCOME		
Income from dividends (Note 1)	11,000	
Interest income	6,000	
Profit from sale of plant and machinery (Note 2)	<u>12,500</u>	
		<u>29,500</u>
		1,293,500
LESS MANUFACTURING OVERHEADS AND ADMINISTRATIVE EXPENSES		
Bad debt expenses (Note 3)	27,000	
Provision for doubtful debts (Note 4)	10,000	
Insurance premiums (Note 5)	47,000	
Leave pay expense and provision (Note 6)	35,000	
Pension fund employer contributions	63,000	
Swazi Medical Aid contributions (Note 8)	27,000	
Depreciation (Note 9)	153,000	
Fines (Note 11)	1,000	
Warranty expenses (Note 10)	129,000	
Other tax deductible expenses	<u>242,000</u>	
TOTAL EXPENSES		-734,000
Net profit before interest and tax		559,500
Less interest incurred: On long term loan (Note 12)	85,000	
On bank overdraft	69,000	-154,000
NET PROFIT BEFORE TAX		<u>405,500</u>

## NOTES TO THE ACCOUNTS

Note 1	The following local Swazi dividends accrued to Game Stations Ltd	E
	Lap Top Investment Ltd (see further Note 12 below)	4,500
	Listed companies	3,500
	Unlisted companies	<u>3,000</u>
		<u>11,000</u>
Note 2	The profit on sale of plant and machinery of E12,500 arose from the sale of a machine for E28,100. At the date of the sale of this machine had a book value of E15,600, an original cost of E22,500, and a tax written down value of E4,500	
Note 3	Bad debts of E27,000 is made up as follows:	
	Trade debtors written off	10,000
	Loan to employee written off	5,000
	Trade debtors (originally acquired when purchasing the assets of a similar business in 2007), now written off	<u>12,000</u>
		<u>27,000</u>
Note 4	The increase in the general doubtful debt provision debited to the profit and loss statement was E10,000	
Note 5	Game Stations Ltd pays its insurance premiums annually in advance on the last day of 30 <sup>th</sup> September of each year. An insurance prepaid account is debited. At the year end, the relevant insurance expense is debited after a portion of the prepaid insurance is credited. The remaining prepaid insurance balance is reflected in the balance sheet. At 31 <sup>st</sup> March 2009 the insurance prepaid balance was E47,000. At the beginning of each year (say 1.4.2009 the prepaid balance is expensed) as was E47,000 on 1.4.2009. On 1.10.2009 another prepaid insurance of E88,000 was paid.	
Note 6	The leave pay expense of E35,000 includes leave pay actually paid to employees during the year, and amounts credited to the leave pay provision so as to provide for accumulated leave due to employees but not yet taken at year end. The leave pay provision is based on accurate calculations of the leave entitlement of each employee multiplies by his current salary rate.	
Note 7	Game Stations Limited paid E30,000 to a wife of a deceased ex employee who required urgent treatment for a disease she got from her dead husband. The expense is included in the cost of sales.	
Note 8	Game Stations Ltd contributes 100% of the cost of providing medical aid cover for its employees.	

Note 9:			
Depreciation of E153,000 has been determined as follows:	Cost	Current Depreciation	Book value 31.3.2010
Land	150,000		150,000
Factory building	620,000	26,000	594,000
Office building	622,000	34,700	587,300
Plant and machinery	860,000	86,000	774,000
Furniture	<u>63,000</u>	<u>6,300</u>	<u>56,700</u>
	<u>2,315,000</u>	<u>153,000</u>	<u>2,162,000</u>
The construction of factory and office building commenced on 1 <sup>st</sup> July 2008. Both buildings were completed on 31.12.2009 and were occupied for purpose of trade on 1.4.2009. The plant and machinery were newly acquired and were commissioned on 1.4.2009. The furniture were acquired in April 2009. The relevant allowances are as per section 14 of the 1975 Income Tax Order.			
Note 10	<p>Game Stations Ltd offers a two year warranty on all products. Based upon historical data it raises a warranty provision at the end of its financial year to reflect its potential future liability for warranty expenses on products that have been sold and are still covered by the warranty period. When incurred, warranty expenses are debited to the warranty provision account. A reconciliation of this warranty provision is as follows:</p> <p>Balance as at 1.4.2009</p> <p>Less warranty expenditure actually incurred</p> <p>Add increase in provision</p> <p>Balance as at 31.3.2010</p>		<p>E</p> <p>+158,070</p> <p><u>-60,000</u></p> <p>98,070</p> <p><u>+129,000</u></p> <p><u>227,710</u></p>
Note 11	The fines were incurred for various infringements of the local by laws applicable to manufactures operating in the area		
Note 12	The long term loan was entered into to fund the purchase of shares in Lap Top Investments Ltd. The only amount Game Stations Ltd earns from Lap Top Investment Ltd is a dividend (see Note 1).		

**REQUIRED:**

Compute the corporation tax payable of GAME STATIONS LIMITED for the year ended 31<sup>st</sup> March 2010. (40 marks)

Mrs Dolly Mamba had the following income particulars for the year ended 30.6.2010.

## A. INCOME

		E
1.	Accounting fees and Audit fees from SMEs	150,000
2.	Rent income from renting residential flats in Maputo, Mozambique	60,000
3.	Dividend from Esibayeni Hotels Ltd	20,000
4.	Interest income from a savings account with Standard Bank, Manzini	35,000
5.	Sold 10 bulls to Manzini meat at E5,000 per a bull	50,000
6.	Sold 20 fully grown goats to a Matsapha butchery at E500 per a goat	10,000
7.	Sold 30 fully grown goats to World Vision International at E600 per a goat	18,000
8.	Sold 50 matured pigs at E600 per a pig	30,000
9.	Sold 300 tons of maize at E2,000 per a ton	600,000
10.	Sold 200 tons of ordinary beans at E3,000 per a ton	600,000
11.	Sold 200 tons of soya beans at E6,000 per a ton	1,200,000
12.	Sold 20,000 broiler chicken at E40 each (broiler chicken are chicken kept for meat slaughter rather than for eggs (which are called broilers)	800,000
13.	Sold teak timber products and other forest products worth	700,000
14.	The sales price of a cow was E4,000	
15.	The sales price of a fully grown pig was E600	

## B. OTHER DISPOSALS

1	Mrs. Mamba likes meat products. She and her family consumed 5 bulls, 10 fully grown goats, and 5 fully grown pigs.	
2.	Mrs. Mamba slaughtered and distributed as rations to her farm employees 5 bulls, 10 fully grown goats, and 10 fully grown pigs	
3.	Mrs. Mamba distributed as farm rations to his employees 10 tons of maize, 5 tons of ordinary beans and 5 tons of soya beans.	
4.	5 tons of soya bean were used as animal feed stuff, so were 20 tons of maize, and 10 tons of ordinary beans.	
5.	500 matured chicken were eaten as farm rations	

## C. OPENING STOCK OF ANIMALS

1	50 Bulls valued at a standard price of a bull
2.	60 Oxen valued at the standard price of an ox
3.	100 Tollies and heifers 2 years old valued at the standard price of a 2 year old heifer
4.	100 Cows at a standard price of a cow
5.	200 fully grown goats at the standard price of a goat .
6.	100 kids of a goat at the standard price of a goat
7.	100 pigs under 12 months at the standard price of a pig

## D. DONATIONS IN

Mrs Mamba was donated by her grandmother the following animals

1.	5 bulls
2.	10 cows
3.	10 fully grown goats
4.	5 oxen

## E. DONATIONS OUT

Mrs Mamba donated out (as a lobola for her brother)

1.	25 cows to a certain Dlamini family
----	-------------------------------------

## F. PURCHASE OF ANIMALS,CHICKS,AND CHICKEN FEEDS

		E
1.	30 Bulls at E 4000 per a bull	120,000
2.	40 Oxen at E2,000 per an oxen	80,000
3.	30 Tollies and Heifers 1 year old at E2,000	60,000
4.	50 cows at E3,000 per a cow	<u>150,000</u>
	<b>TOTAL PURCHASE OF ANIMALS</b>	<b><u>410,000</u></b>
5.	Purchase of 1000 bags (50 kg each) of chicken feed at E200 per a bag from Karafa Ltd.All bags were used as chicken feed	200,000
6.	Purchased 25,000 chicks from Karafa Ltd at E5 per a chick.It take 6 weeks for a chick to mature into a fully grown broiler.The normal mortality (death rate) for such chicks is 10%.About 2,500 chicks died,20,000 matured and were sold,500 matured chicken were consumed as farm rations,and 2,000 growing chicken were not ready for sale as at the end of the year.	125,000
7.	The cost price of a fully grown pig was E400	
8.	The cost of a fully grown goat was E400	
9.	The cost price of a broiler was E25	

## G. FARM BIRTHS AND GROWTH WITH OTHER FARM PRODUCTS

1.	100	Calves under 1 year old were born
2.	300	Kids of goat were born
3.	500	Pigs under 12 months were born
4.	100	Tollies and heifers 2 year old became fully grown cows
5.	100	Kids of goat became fully grown goats
6.	100	Pigs under 12 months became over 12 months
7.		Estimated 500 tons of maize were produced. Estimated 150 tons of this maize was still on the maize cobs in the farm. Tons 350 of maize out of the 500 tons was ready for marketing. Out of the 350 tons 300 tons were sold, 10 tons was used as employee rations, and 20 tons were used as animal feed..
8.		Estimated 300 tons of ordinary beans were produced. Tons 50 of ordinary beans was still in the farm and tons 250 (out of the 300 tons) of ordinary beans was ready for marketing. Out of 250 tons, 200 tons were sold, 5 tons were used as employee rations, and 10 tons were used as animal rations.
9.		230 tons of soya beans were produced. Out of 230 tons, 200 tons were sold, and 5 tons were used as animal rations.
		The average cost (fair value) was agreed by the commissioner to be: E1,400 per ton for maize, E2,000 per ton for ordinary beans, and E4,000 per ton for soya beans.

H. DEVELOPMENT EXPENDITURE AC405(M)2008 IDE AC405(M)2008 Page 8 of 11

		E
1.	Unrecovered teak forest development expenditure b/f	300,000
	OTHER DEVELOPMENT EXPENDITURE	
1	Eradication of noxious plants ( <i>e.g. sandanezwa</i> )	150,000
2	Soil prevention works	200,000
3	Dipping tanks	300,000
4	Dams, irrigation channels etc	300,000
5	1 house for a foreman in the farm	100,000
6	2 houses for employees each E90,000	180,000
7	Roads and bridges	300,000
8.	Transmission lines of electricity	<u>200,000</u>
		<u>1,730,000</u>

G. PURCHASE OF CAPITAL EQUIPMENT

1	3 tractors at E200,000 each to work at 2 shifts per day	E600,000
2	Purchase of agricultural implements to work for 2 shifts per day	300,000
3	Purchase of residential furniture	200,000
4.	Purchase of a sedan car for official duties	200,000
5.	Purchase of a 10 ton lorry for haulage purpose	<u>500,000</u>
		<u>1,800,000</u>



H

## EXPENSES OF THE FARM AC405(M)2010 /IDE AC405(M)2010 Page 9 of 11

	E	E
Maintenance of grazing pasture		40,000
General office expense (all allowable)		20,000
Depreciation expenses		
Tractors at 30%*E600,000	180,000	
Agricultural implements at 30%*E300,000	90,000	
Residential furniture at 20%*E200,000	40,000	
Sedan (saloon) car at 20%*200,000	40,000	
A 10 ton lorry at 20%*E500,000	<u>100,000</u>	
		450,000
Bush clearing expenses		90,000
Fertilizer		100,000
Farming Director's fees paid to Mrs Mamba		100,000
Provisional tax payments in respect of the director's fees		10,000
Maintenance and repair of equipment, vehicles, furniture, houses, etc		50,000
Purchase of livestock (refer to F)		410,000
Purchase of chicks (refer to F)		125,000
Purchase of chicken feed (F)		200,000
Purchase of seeds		100,000
Fuel for tractors and vehicles		100,000
Transport inwards and outwards		100,000
Staff rations other than the animals, chicken, and crop rationed		90,000
Veterinary costs		80,000
Wages of employees		200,000
Staff medical fees		50,000
SNPF contributions paid on behalf of employees		40,000
Funeral expenses in respect of a relative of one of the employee of the farm		<u>20,000</u>
<b>TOTAL EXPENSES</b>		<b>2,375,000</b>

**RATES OF NORMAL TAX FOR INDIVIDUAL PERSONS OTHER THAN COMPANIES OR TRUSTS (WITH EFFECT ON JULY 2008)**

TAXABLE INCOME E	RATES OF INCOME E
0 to 60,000	0+20% of the excess over 0
60,001 to 80,000	12,000+25% of excess over 60,000
80,001 to 100,000	17,000+30% of the excess over 80,000
Over 100,000	23,000+33% of the excess over 100,000
2008/2009 the tax shall be reduced by a general tax rebate of E7,200. There should be an additional amount not exceeding E2,000 if the person is over the age of 60 years on the last day of the year of assessment. The total rebate for a person who is over 60 is E9,200	

**REQUIRED :**

- A. Utilising the standard values compute the livestock opening stock in monetary values. ( 2 marks)
- B. Compute the ending stock of animal livestock and chicken, and produce in physical quantities. And utilising the standard values for animals and chicken, or the fair values for animals compute the ending livestock, chicken, and produce in monetary values. ( 8 marks)
- C. Determine the taxable income of Mrs Mamba for the year ended 30<sup>th</sup> June 2010. By this date Mrs Mamba would be over 62 years.. (30 marks)
- Total for the question (40 marks)

**QUESTION 3:**

**REQUIRED :**

- A. In Swaziland how is the residence of a company defined? ( 4 marks)
- B. Who are members of the Southern Africa Customs Union (SACU). What are the objectives of the Southern Africa Custom Union? ( 4 marks)
- C. What is the approximate percentage of the Swaziland tax collections that is obtained from SACU? ( 2 marks)
- D. With SACU in mind calculate the Emalangen Exercise Duties, and Custom Duties that would be collected from the following transactions.

1	Importation of a motor vehicle capable of transporting 12 people that would have the recommended retail price (exclusive of sales tax) of E300,000. The value for Ad Valorem custom duty purpose would be E250,000.
2	Importation of Charlie perfume valuing for a total value of E500,000.
3	Importation of 25 air conditioning machines of the wall type-split systems valued at a total value of E100,000.
4	Importation of 2,000,000 Marlboro cigarettes (individual cigarette sticks) valued at a total value of E8,000,000.
5	Importation of Sweet nut pipe tobacco packets valued at a total value of E50,000 and a total weight of 500 kilos.
6	Importation of 200 litres of champagne sparkling wine valued at a total value of E1,000,000.
7	Importation of 100 litres of Konyagi spirit from cane sugar. The litres of spirit had absolute alcohol. It was valued at a total value of E10,000.
8	Importation of 100 Soviet brand shirts valued at a total value of E20,000.
9	Importation of 10 Nokia cell phones valued at a total value of E30,000
10	Importation of 30,000 litres of Bio Diesel valued at a total value of E120,000.

(10 marks)

Total for the question

(20 marks)

TOTAL FOR THE PAPER

(100 marks)

**EXHIBIT 3.2: THE STANDARD VALUES OF LIVESTOCK**

Description of livestock		Standard value Emalangeni
<b>Cattle</b>	Bulls (uncastrated male cow)	720
	Oxen (castrated male cow used for draught)	440
	Cows (fully grown female of a bovine animal)	440
	Tollies and Heifers 2 years (heifer a young cow especially one that has not had more than one calf)	280
	Tollies and Heifers 1 year	200
	Calves under 1 year	120
<b>Sheep</b>	Wether (castrated ram-old English)	60
	Rams (uncastrated male sheep)	100
	Ewes (female sheep-old English)	40
	Lambs (young sheep)	10
<b>Goats</b>	Fully grown	40
	Kids under 1 year	10
<b>Horses</b>	Stallion 4 years and over (uncastrated adult male horse)	600
	Mares 4 years and over (female horse)	400
	Gelding 3 years and over (castrated horse)	300
	Colts and fillies 3 years (colt-young male horse, filly young female horse)	300
	Colts and fillies 2 years	200
	Colts and fillies 1 year	150
	Foals under 1 year ( young male horse)	60
<b>Donkeys</b>	Jacks over 3 years (Jack ass-male donkey)	15
	Jacks under 3 years	10
	Jennies over 3 years (jennies-female donkeys)	15
	Jennies under 3 years	10
	Foals under 1 year (foal-young of a horse or related animal)	5

**Standard values continued**

Description of livestock		Standard value Emalangeni
<b>Mules</b>	Over 4 years (mule-generally offspring of a female donkey and male horse, but could be offspring of male donkey and female horse)	300
	3 years to 4 years	200
	2 years to 3 years	150
	Under 2 years	60
<b>Pigs</b>	Over 12 months	250
	Under 12 months	50
<b>Poultry</b>	Over 9 months	5

AC405:ADVANCED TAXATION,A SAMPLE OF CUSTOMS AND EXERCISE TARRIF (TAX RATES)  
**SCHEDULE 1/PART 1**

**SPECIFIC EXERCISE DUTIES,AND SPECIFIC CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND**

Tariff Item	Tariff heading	Article Description	Rate of Duty	
			Excise	Customs
<b>104</b>		PREPARED FOODSTUFFS;BEVERAGES,SPIRITS AND VINEGAR; AND TOBACCO		
<b>104.01</b>				
<b>104.01</b>	19.01	Malt extract;food preparations of floor,groats, meal,starch or malt extract		
<b>104.1</b>	22.03	Beer made from malt		
	0.1	Traditional African beer (such as Chibuku or mkhombzi)	7.82c/li	7.82c/li
	0.2	Other such as the Nubian gin (burn with blue flame)	3667.82c/li	3667.82c/li
<b>104.15</b>	22.04	Wine of fresh grapes,including fortified wines		
	22.05	Vermouths and other wine of fresh grapes flavoured with plants or aromatic substances		
	0.02	Sparkling (appear to emit sparks) wine such as the champagne wine	465.58c/li	465.58c/li
	0.04	Unfortified wine	158.09c/li	158.09c/li
	0.06	Fortified wine (increase the strength/wine value by vitamins etc)	287.88c/li	287.88c/li
<b>104.17</b>	22.06	Other fermented beverages (for example,cider,perry, mead);mixtures of fermented beverages and non alcoholic beverages		
	0.15	Other fermented beverages,unfortified	183.38c/li	183.38c/li
	0.17	Other fermented beverages,fortified	365.35c/li	365.35c/li
	0.22	Mixtures of fermented beverages and non alcoholic beverages	183.38c/li	183.38c/li
<b>104.2</b>	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volume or higher;ethyl alcohol and other spirits,denatured,of any strength: (Natured adj.(in comb.) having a specified disposition (good-natured)		
	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume;spirits,liquers and other spirituous beverages:		
	0.1	Wine spirits,manufactured by distillation of wine eg. the French brandy of Cavoiseur (favoured by Napoleon)	5521.00c/li	5521.00c/li
	0.15	Spiritis,manufactured by distillation of any sugar cane product eg.Konyagi of Tanzania,a corruption from the French brandy name of Cognac.It has a lucrative export potential even in SD.	5521.00c/li	5521.00c/li
	0.25	Spiritis,manufactured by distillation of any grain product	5521.00c/li	5521.00c/li
	0.29	other spirits	5521.00c/li	5521.00c/li
	0.4	Liquers and other spirituous beverages	5521.00c/li	5521.00c/li
<b>104.3</b>	24.02	Cigars,cheroots,cigarillos and cigarettes,of tobacco or tobacco substitutes:		
	0.1	Cigars,cheroots and cigarillos,of tobacco etc	148515.70c/kg net	148515.70c/kg net
	0.2	Cigarettes,of tobacco substitutes	278.04c/for 10 cigarettes	278.04c/for 10 cigarettes
<b>104.35</b>	24.03	Other manufactured tobacco and tobacco substitutes, reconstructed tobacco,tobacco extracts and essences:		
	0.1	Cigarette tobacco and substitutes	15649.41c/kg	15649.41c/kg
	0.2	Pipe tobacco and substitutes etc	8261c/kg net	8261c/kg net

<b>105</b>		<b>MINERAL PRODUCTS</b>		
<b>105.1</b>	27.1	<b>Petroleum oils and oils obtained from bituminous minerals, other than crude</b>		
	0.03	Petrol, as defined in Additional Note 1(b) to chapter 27	3.909c/li	3.909c/li
	0.09	Aviation kerosene (for aircraft), as defined in Additional Note 1(d) to chapter 27	free	free
	0.13	Illuminating kerosine, as defined in Additional Note 1(f) to chapter 27, marked	free	free
	0.15	Illuminating kerosine, as defined in Additional Note 1(f) to chapter 27, unmarked	3.817c/li	3.817c/li
<b>106</b>				
<b>106.1</b>	29.03	<b>Halogenated derivatives of hydrocarbons:</b>		
	0.03	Carbon tetrachloride	500c/kg	500c/kg
	0.05	1,1,1-Trichloroethane (methyl chloroform)	500c/kg	500c/kg
<b>106.2</b>	38.24	<b>Prepared binders of foundry moulds or cores; chemical products and preparations of the chemical or allied industries not elsewhere specified or included</b>		
	0.1	Mixtures containing acyclic hydrocarbons	500c/kg	500c/kg
	0.2	Mixtures containing dichlorodifluoromethane	500c/kg	500c/kg
	0.4	38.24 Biodiesel as defined in Additional note 1(a) to chapter 38	3.817c/li	3.817c/li
	0.5	38.24 Other biodiesel	3.817c/li	3.817c/li

**SCHEDULE 1/PART 2/SECTION B  
AD VALOREM EXERCISE DUTIES, AND AD VALOREM CUSTOMS DUTIES ON IMPORTED GOODS OF THE  
SAME CLASS OR KIND**

Tariff item	Tariff Heading	Sub Heading	Article description	Rate of duty	Rate of duty
118.15	33.03	3303	Perfumes and toilet water	7%	7%
118.2	33.04		Beauty or made up preparations for the care of the skin(excluding medicaments),including usunscreen or surtan preparations;manicure or pedicure preparations		
		3304.1	Lip make up	5%	5%
		3304.2	Eye make up	5%	5%
		3304.3	Manicure or pedicure	5%	5%
118.33	36.04		Fireworks,signalling flares,rain rockets,fog signals and other pyrotechnic articles		
		3604.1	Fireworks	7%	7%
120.1	43.03		Articles of apparel,clothing accessories and other articles of furakin		
		4303.1	Articles of apparel and clothing asesories	7%	7%
120.15	43.04		Artificial fur and articles thereof	7%	7%
		4304	Articles of apparel and clothing asesories	7%	7%
124.05	84.15		Air conditioning machines of a kind used in buildings,comprising a motor driven fan and elements for changing the temperature and humidity		
		8415.1	Window or wall types,self contained or "split systems",having a rated cooling capacity not exceeding 8.8 kW	7%	7%
		8415.8	Other,having a rated cooling capacity not exceeding 8.8 kW	7%	7%
124.07	84.17		Refrigerators,freezers and other refrigerating or freezing equipment,electric or other;heat pumps other than air conditioning machines		
		8418.6	Other refrigerating or freezing equipment and heat pumps	7%	7%
124.37	85.17		Telephone sets,including telephones for for cellular networks or for other wireless networks		
		8517.11	Line telephone sets with cordless hand sets	7%	7%
		8517.12	Telephones for cellular networks or for for other wireless networks	7%	7%
124.4	85.18		Microphones and stands therefor,loud-speakers;headphones and earphones		
		8518.2	Loudspeakers	7%	7%
		8518.4	Audio-frequency electric amplifiers	7%	7%
		8518.5	Electric sound amplifiers sets	7%	7%
126.02	87.02	8702	Motor vehicles for transport of 10 or more persons including the driver	((0.00003*A)-0.75) % with a maximum of 20%	((0.00003*B)-0.75) % with a maximum of 20%
			"A" means the recommended retail price, exclusive of value added tax,less 20%. "B" means the value of the ad valorem custom duty purposes as prescribed in section 65(8)(a).		
126.1	87.11		Motorcycles (including mopeds)and cycles fitted with auxliarry motor		
		8711.20.90	With reciprocating internal combustion piston engine of capacity 200cc or more	5%	5%
		8711.5	With reciprocating internal combustion piston engine of capacity 800cc or more	7%	7%
		8711.90.30	other,of a cylinder capacity of 200cc or more but nit exceeding 800cc	5%	5%
129.1	93.02	9302	Revolvers,pistols and firearms	7%	7%



130.1	95.04	Articles for funfair,table or parlor games, including pinball,table, billiards, special tables for games and automatic bowling equipment		
	9504.1	Video games of a kind used with a television receiver	7%	7%
	9504.3	Other games of chance, operated by means of coin, encoded magnetic strip, smart cards or other tokens		
	9504.9	Video games with self contained screen and games of skill or chance with an electronic display	7%	7%
130.15	95.06	Articles and equipment for general physical exercise, gymnastic, other sports		
	9506.32	Golf balls	7%	7%