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 CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered	Proposed maximum offering price per share (1)	Proposed maximum aggregate offering price
Ordinary Shares	3,000,000	\$13.56	\$40,671,316.48

(1) Pursuant to Rule 457(c) under the Securities Act of 1933, as amended, the registration fee for the 3,000,000 ordinary shares registered hereunder is based upon the average of the high and low prices of Sappi Limited's ordinary shares reported on the Johannesburg Stock Exchange on December 14, 2004 of R77.75 per ordinary share translated into US dollars at the noon buying rate in New York City for cable transfers in Rand as certified for customs purposes by the Federal Reserve Bank of New York on December 14, 2004 of R5.735 per \$1.00.

PART II

INFORMATION REQUIRED IN REGISTRATION STATEMENT

This registration statement on Form S-8 is being filed solely to register additional securities of the same class as other securities for which a registration statement filed on Form S-8 with the United States Securities and Exchange Commission on December 23, 1999 (File No. 333-11304) and relating to the Sappi Limited Share Incentive Scheme is effective (the "Original Registration Statement"). In accordance with General Instruction E to Form S-8, Sappi Limited hereby incorporates by reference the contents of Sappi Limited's Original Registration Statement to the extent not replaced herein.

ITEM 8. EXHIBITS

Exhibit Number	Description
4.1	Second Deed of Amendment to The Sappi Limited Share Incentive Scheme between Sappi Limited and David Charles Brink and Thomas Louw de Beer.
4.2	Third Deed of Amendment to the Sappi Limited Share Incentive Scheme between Sappi Limited and David Charles Brink and Meyer Feldberg.
4.3	Resolution Passed by the Directors of Sappi Limited Regarding Conditions of Employment.

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- 4.4 Resolution Passed by the Members of the Human Resources Committee of Sappi Limited Regarding Vesting Periods.
- 5 Opinion of Werksmans Inc. as to the legality of the Ordinary Shares.
- 23.1 Consent of Werksmans Inc. (included in Exhibit 5).
- 23.2 Consent of Deloitte & Touche.
- 24 Powers of Attorney (included on the signature pages hereof).

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SIGNATURES

The Registrant. Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Johannesburg, South Africa, on December 15, 2004.

SAPPI LIMITED

By

/s/ Donald Gert Wilson

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Name: Donald Gert Wilson  
Title: Executive Director - Finance  
Date: December 15, 2004

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POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each of the undersigned directors and officers and the authorized representative in the United States of the registrant hereby severally constitutes and appoints Donald Gert Wilson and John Leonard Job, and each of them, as attorneys-in-fact for the undersigned, in any and all capacities, with full power of substitution and resubstitution, to sign any or all amendments to this Registration Statement (including post-effective amendments), and any or all amendments to such Registration Statement (including post-effective amendments), and to file the same with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that each said attorney-in-fact, or any of them, or his or her or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

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Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
/s/ Jonathan Charles Alexander Leslie ----- Jonathan Charles Alexander Leslie	Chief Executive Officer and Director (Principal Executive Officer)	July 13, 2004
/s/ Donald Gert Wilson ----- Donald Gert Wilson	Executive Director - Finance and Director (Principal Financial Officer and Principal Accounting Officer)	July 13, 2004
/s/ Eugene van As ----- Eugene van As	Chairman of the Board of Directors	July 13, 2004
/s/ David Charles Brink ----- David Charles Brink	Director	July 13, 2004
/s/ Meyer Feldberg ----- Meyer Feldberg	Director	July 13, 2004
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/s/ Monte Roy Haymon ----- Monte Roy Haymon	Director	July 13, 2004
/s/ James E. Healey ----- James E. Healey	Director	July 15, 2004
/s/ John Leonard Job ----- John Leonard Job	Director	July 15, 2004
/s/ Klaas de Kluis ----- Klaas de Kluis	Director	July 16, 2004
/s/ Deenadayalen Konar ----- Deenadayalen Konar	Director	July 16, 2004
/s/ Helmut Mamsch ----- Helmut Mamsch	Director	July 13, 2004

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Helmut Mamsch  
/s/ Wolfgang Pfarl Director July 16, 2004  
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Wolfgang Pfarl  
/s/ Bridgette Radebe Director July 19, 2004  
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Bridgette Radebe  
/s/ Franklin Abraham Sonn Director July 13, 2004  
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Franklin Abraham Sonn  
/s/ Sarah Manchester Authorized Representative in the United States November 19, 2004  
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Sarah Manchester

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