

## Jacobsens: Customs Watch



### Tariff Amendments: 25 May 2018

Please note that *Government Gazette* and *Government Notice* numbers were not available at the time of publication.

#### Tariff Amendment 1

In terms of 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.

**By the substitution of the following:**

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
1001.91	3	-- Seed	kg	43,72c/kg	43,72c/kg	43,72c/kg	free	43,72c/kg
1001.99	0	-- Other	kg	43,72c/kg	43,72c/kg	43,72c/kg	free	43,72c/kg
1101.00.10	1	- Brown wheaten meal produced by the milling of whole grains (the bran, germ and endosperm) (excluding separated wheat bran, separated wheat germ or separated wheat semolina or endosperm)	kg	65,59c/kg	65,59c/kg	65,59c/kg	free	65,59c/kg
1101.00.90	5	- Other	kg	65,59c/kg	65,59c/kg	65,59c/kg	free	65,59c/kg

#### Tariff Amendment 2

In terms of 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.

**By the insertion of Additional Note(s) after Subheading Note(s) in Chapter 12 of Part 1 to Schedule No. 1 with the following:**

ADDITIONAL NOTE:	
1. For the purposes of subheading 1205.10, seeds of a kind used for sowing, covers only rape or colza seeds regarded by the competent national authorities as being for sowing.	

**By the insertion of the following:**

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
1205.10.20	3	-- Seeds of a kind used for sowing	kg	free	free	free	free	free
1205.10.90	0	-- Other	kg	10%	free	10%	free	7,5%

**By the substitution of the following:**

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
<b>1205.10</b>		<b>- Low erucic acid rape or colza seeds:</b>						

#### Tariff Amendment 3

In terms of section 75 of the Customs and Excise Act, 1964, Part 1D of Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**By the insertion of the following:**

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.08	104.23.04	03.01	73	Undenatured spirits	Full duty	
621.08	104.23.04	03.02	70	Partially denatured spirits	Full duty	
621.08	104.23.04	03.03	78	Fully denatured spirits	Full duty	
621.08	104.23.28	04.01	71	Undenatured spirits	Full duty	
621.08	104.23.28	04.02	79	Partially undenatured	Full duty	
621.08	104.23.28	04.03	76	Fully denatured spirits	Full duty	

#### Tariff Amendment 4

In terms of section 60 of the Customs and Excise Act, 1964, Schedule No. 8 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**By the substitution of the following items:**

Item	Licence	Licence Fee	Period of validity
820.05	To own, possess or keep an imported or locally manufactured still	free	Three years subject to conditions or such lesser period as the Commissioner may impose in each case
820.10	To manufacture or import for sale or to repair for reward	free	Three years subject to conditions or such lesser period as the Commissioner may impose in each case