

Jacobsens

Harmonized Customs Tariff

Supplement 1132
25 April 2022

Dear Subscriber

We have pleasure in forwarding to you Supplement 1132.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising from amendments which were published in the following *Government Gazettes*:

- *Government Gazette* No. 45817 dated 28 January 2022 (Notice Nos. R. 1703 to R. 1707);
- *Government Gazette* No. 45900 dated 11 February 2022 (Notice No. R. 1748);
- *Government Gazette* No. 46001 dated 4 March 2022 (Notice No. R. 1846);
- *Government Gazette* No. 46054 dated 17 March 2022 (Notice No. R. 1888);
- *Government Gazette* No. 46056 dated 18 March 2022 (Notice Nos. R. 1893 and R. 1894);
- *Government Gazette* No. 46165 dated 1 April 2022 (Notice No. R. 1980);
- *Government Gazette* No. 46230 dated 6 April 2022 (Notice Nos. R. 1993 to R. 1997);
- *Government Gazette* No. 46224 dated 14 April 2022 (Notice Nos. R. 2010 to R. 2012); and
- *Government Gazette* No. 46248 dated 19 April 2022 (Notice No. R. 2030).

See below for more information:

1. In terms of section 48 of the Customs and Excise Act, 1964, Table No. 1 in paragraph 3.1 in General Note IJ in Schedule No. 1 in respect of the revised Tariff Rate Quota in terms of the Economic Partnership Agreement (SADC-EU EPA) is amended, **with retrospective effect from 1 January 2022**.

See Government Notice R. 1706 published in *Government Gazette* 45817 of 28 January 2022 in respect of the TRQs from **1 September 2021 to 31 December 2021**.

- *Government Gazette* 45817, R.1705, 28.01.2022 A1/1682

2. In terms of section 48 of the Customs and Excise Act, 1964, Table No. 1 in paragraph 3.1 in General Note N in Schedule No. 1 in respect of the revised Tariff Rate Quota in terms of the Economic Partnership Agreement (SACUM-UK EPA) is amended, **with retrospective effect from 1 January 2022**.

See Government Notice R. 1704 published in *Government Gazette* 45817 of 28 January 2022 in respect of the TRQs from **1 September 2021 to 31 December 2021**.

- *Government Gazette* 45817, R.1703, 28.01.2022 A1/1684

Correction Notice

3. In terms of section 57A of the Customs and Excise Act, 1964, provisional payments in relation to anti-dumping duties against the alleged dumping of frozen bone-in portions of fowls of the species *Gallus Domesticus*, classifiable under tariff subheading 0207.14.9, originating in or imported from Brazil, Denmark, Poland and Spain as recommended in ITAC Report 678 through Notice R. 1631 of *Government Gazette* 45668 dated **17 December 2021 is amended, with retrospective effect from 17 December 2021 up to and including 14 June 2022**.

- *Government Gazette* 45900, R. 1748, 11.02.2022 PP/160
4. In terms of section 57A of the Customs and Excise Act, 1964, the provisional payment in relation to anti-dumping duty imposed against the alleged dumping of frozen bone-in portions of fowls of the species *Gallus Domesticus*, classifiable in tariff heading 0207.14.9, originating in or imported from Brazil, Denmark, Ireland, Poland and Spain as recommended in ITAC Report 678 through Notice R. 1631 of *Government Gazette* 45668 dated **17 December 2021 is amended, with retrospective effect from 17 December 2021 up to and including 14 June 2022.**
- *Government Gazette* 46001, R. 1846, 04.03.2022 PP/161
5. In terms of section 57A of the Customs and Excise Act, 1964, provisional payments are imposed in relation to anti-dumping duty against the alleged dumping of laminated safety glass, classifiable under tariff subheading 7007.29, originating in or imported from the People's Republic of China, **up to and including 17 September 2022**, as recommended in ITAC Report 687.
- *Government Gazette* 46056, R. 1894, 18.03.2022 PP/162
6. In terms of section 57A of the Customs and Excise Act, 1964, provisional payments are imposed in relation to anti-dumping duty against the alleged dumping of non-articulated welded link chains, which are manufactured from round section of iron or steel wire, bars or rods of a diameter of 4 mm or more, but not exceeding 20 mm, originating in or imported from the People's Republic of China **up to and including 16 September 2022** as recommended in ITAC Report 686.
- *Government Gazette* 46165, R. 1980, 04.01.2022 PP/163
 - *KINDLY NOTE: The SARS and official Government Notice Number differ. The SARS number is incorrectly indicated as R.180.*
7. In terms of section 48 of the Customs and Excise Act, 1964, Section A of Part 2 of Schedule No. 1 to the said Act is amended by the Taxation Proposals as tabled by the Minister of Finance in his Budget Review 2022 at 14:42.
- *Taxation Proposals 23 February 2022*
8. In terms of section 48 of the Customs and Excise Act, 1964, Part 3A of Schedule No. 1 to the said Act is amended, by an increase of 3c/bag in the rate of environmental levy on plastic bags from 25c/bag to 28c/bag, to give effect to the Budget proposals announced by the Minister of Finance on 23 February 2022.
- *Government Gazette* 46203, R. 1995, 06.04.2022 A1/3A/27
9. In terms of section 48 of the Customs and Excise Act, 1964, Part 3C of Schedule No. 1 to the said Act is amended, by an increase of R5/lamp in the rate of environmental levy on light bulbs from R10/lamp to R15/lamp, to give effect to the Budget proposals announced by the Minister of Finance on 23 February 2022.
- *Government Gazette* 46203, R. 1996, 06.04.2022 A1/3C/28
10. In terms of section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 to the said Act is amended, by an increase of R12 per g//km CO₂ on carbon dioxide emissions tax from R120 to R132, on new passenger vehicles with emissions exceeding 95g/km and by R16g/km CO₂ from R160 to R176, on new double cab vehicles with emissions exceeding 175g/km, to give effect to the Budget proposals announced by the Minister of Finance on 23 February 2022.
- *Government Gazette* 46203, R. 1997, 06.04.2022 A1/3D/29

11. In terms of section 48 of the Customs and Excise Act, 1964, Part 3F of Schedule No. 1 to the said Act is amended, **with retrospective effect from 1 January 2022**, by an increase of 7,5 per cent in the rate of environmental levy on carbon dioxide equivalent from R134 to R144 per tonne, to give effect to the Budget proposals announced by the Minister of Finance on 23 February 2022.

- *Government Gazette* 46224, R. 2010, 14.04.2022 A1/3F/4

12. In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is amended, **with effect from 6 April 2022 up to and including 31 May 2022**, by the substitution of Note 8 to increase the carbon fuel levy from 8c/li to 9c/li for petrol and from 9c/li to 10c/li for diesel, respectively to give effect to the Budget proposals announced by the Minister of Finance on 23 February 2022. Additionally, the general rate of fuel levy is amended through the reduction of R1.50 per litre of the general fuel levy for petrol from R3.85/l to R2.35/l and for diesel from R3.70/l to R2.20/l as announced by the Minister of Finance on 31 March 2022.

- *Government Gazette* 46203, R. 1993, 06.04.2022 A1/5A/170

It should be noted that the general rate of fuel levy on petrol will be increased **with effect from 1 June 2022** by R1,50: from R2,35/l to R3,85/l, and from R2.20/l to R3.70/l on diesel as announced by the Minister of Finance on 31 March 2022. (See Notice No. R. 2011 of *Government Gazette* 46224 dated 14 April 2022). Schedule 1 Part 5A of the *Jacobsens* Harmonized Customs Tariff will be updated again with effect from 1 June 2022.

13. In terms of section 56 of the Customs and Excise Act, 1964, anti-dumping duties are imposed on pasta, classifiable under tariff subheadings 1902.11 and 1902.19, originating in or imported from Egypt, Latvia, Lithuania and Turkey as recommended in ITAC Report 669.

- *Government Gazette* 46054, R. 1888, 17.03.2022 A2/1/59

14. In terms of section 56 of the Customs and Excise Act, 1964, Pluimveeslachterij C van Miert BV, Pluimveeslachterij Mieki Hunsel BV and Frisia Foods BV are exempted from payment of anti-dumping duties imposed on frozen meat of the species *Gallus Domesticus*, classifiable in tariff subheading 0207.14.9, originating in or imported from the Netherlands as recommended in ITAC Minute 13/2022 addendum to ITAC Report 666.

- *Government Gazette* 46248, R. 2030, 19.04.2022 A2/1/60

15. In terms of section 75 of the Customs and Excise Act, 1964, Rebate item 460.03/0207.14.9/01.07 is amended in order to increase the annual quota for frozen bone-in cuts of the species *Gallus Domesticus* originating in or imported from the United States of America from 69 972 tonnes to 71 290 tonnes as recommended in ITAC Minute M04/2021.

- *Government Gazette* 45817, R. 1707, 28.01.2022 A4/2/381

16. In terms of section 75 to the Customs and Excise Act, 1964, Note(s) 6(b) in Part 3 of Schedule No. 6 is amended, **with effect from 6 April 2022 up to and including 31 May 2022**, to adjust the diesel refund provisions resulting from the reduction in the general fuel levy.

- *Government Gazette* 46203, R. 1994, 06.04.2022 A6/3/57 (duplicated by SARS)

17. In terms of section 75 to the Customs and Excise Act, 1964, Note(s) 6(b) in Part 3 of Schedule No. 6 is amended, **with effect from 1 June 2022**, to adjust the diesel refund provisions resulting from the reduction in the general fuel levy.

- *Government Gazette* 46224, R. 2012, 14.04.2022 A6/3/58

Notice No. R. 2012 of *Government Gazette* 46224 dated 14 April 2022 will be implemented in the *Jacobsens* Harmonized Customs Tariff with effect from 1 June 2022.

Please note that we offer the following free e-mail services to our subscribers:

- Jacobsens Customs Watch: This includes the latest amendments to the Jacobsens Harmonized Customs Tariff as well as the Customs and Excise Act and Rules.
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Havandren Nadasan
Major Works Editor: Jacobsens
031 268 3510

INSTRUCTION SHEET

Jacobsens
Harmonized Customs Tariff

Supplement 1132

25 April 2022

This instruction sheet should be retained in the front of the binder until the next service issue is published.

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(291)/(292)	(18306)	94.01/blank	(18452)	221/222	(18077)
(293)/(294)	(18307)	95/96	(18453)	223/224	(18078)
(295)/(296)	(18308)	97/98	(18015)	225/226	(18494)
(297)/(298)	(18309)	99/100	(18016)	227/228	(18495)
(299)/(300)	(18310)	101/102	(18454)	229/230	(18496)
(301)/(302)	(18311)	103/104	(18018)	231/232	(18082)
(303)/(304)	(18312)	105/106	(18455)	233/234	(18083)
(305)/(306)	(18313)	107/108	(18456)	235/236	(18084)
(307)/(308)	(18314)	109/110	(18457)	237/238	(18085)
(309)/(310)	(18315)	111/112	(18458)	239/240	(18086)
(311)/(312)	(18316)	112.01/blank	(18459)	241/242	(18087)
(313)/(314)	(18317)	113/114	(18460)	243/244	(18088)

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259/260	(18502)	393/394	(18544)	706.01/706.02	(18628)
261/262	(18503)	395/396	(18545)	706.03/706.04	(18675)
263/264	(18098)	397/398	(18546)	SCHEDULE 1: Part 4	
265/266	(18504)	399/400	(18547)	707/708	(4907)
267/268	(18100)	401/402	(18548)	709/716	not issued
269/270	(18101)	403/404	(18549)	SCHEDULE 1: Part 5	
271/272	(18505)	405/406	(18550)	716.01/716.02	(18676)
273/274	(18506)	407/408	(18551)	716.02A/716.02B	(18389)
275/276	(18507)	408.01/blank	(18552)	SCHEDULE 1: Part 7	
277/278	(18508)	409/410	(18553)	716.02C/716.02D	(17688)
279/280	(18106)	411/412	(18554)	SCHEDULE 1: Part 8	
281/282	(18107)	413/414	(18555)	716.03/716.04	(7758)
283/284	(18509)	415/416	(18556)	SCHEDULE 2: Part 1	
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287/288	(18110)	419/420	(18558)	718.01/718.02	(18677)
289/290	(18331)	421/422	(18559)	718.02C/blank	(18339)
291/292	(18510)	423/424	(18560)	718.02E/718.02F	(18678)
293/294	(18113)	425/426	(18561)	718.02G/blank	(18679)
295/296	(18511)	427/428	(18562)	718.03/718.04	(17953)
297/298	(18512)	429/430	(18563)	718.04A/blank	(17766)
299/300	(18608)	430.01/430.02	(18564)	718.04C/blank	(18391)
301/302	(18609)	431/432	(18183)	718.04E/blank	(18680)
303/304	(18515)	433/434	(18565)	718.04G/blank	(18681)
305/306	(18516)	435/436	(18566)	718.05/718.06	(17954)
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309/310	(18518)	439/440	(18568)	718.07/718.08	(18632)
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314.01/blank	(18521)	443/444	(18570)	718.11/718.12	(17432)
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327/328	(18611)	455/456	(18577)	718.22A/718.22B	(17728)
329/330	(18612)	457/458	(18578)	718.22C/718.22D	(17768)
331/332	(18613)	459/460	(18579)	718.22E/blank	(17769)
333/334	(18614)	461/462	(18198)	718.23/718.24	(17956)
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335/336	(18411)	465/466	(18580)	718.27/718.28	(17958)
337/338	(18522)	467/468	(18581)	718.29/718.30	(17959)
339/340	(18523)	469/470	(18582)	718.31/718.32	(18211)
341/342	(18524)	471/472	(18583)	718.33/718.34	(17961)
343/344	(18525)	472.01/blank	(18584)	718.35/718.36	(18633)
345/346	(18526)	473/474	(18585)	718.37/718.38	(18634)
347/348	(18527)	475/476	(18586)	718.39/718.40	(18635)
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359/360	(18533)	487/672	not issued	723/724	(15620)
361/362	(18147)	SCHEDULE 1: Part 2: Section A		725/726	(18340)
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769/770	(13841)	848.01/848.02	(14977)	884.07/884.08	(17170)
771/772	(18342)			884.09/884.10	(17171)
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777/778	(16955)	850.01/850.02	(17146)	886.02A/886.02B	(18655)
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787/788	(15017)	SCHEDULE 4: Part 5		887/888	(17883)
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801/802	(18344)	853/854	(17861)	896.01/896.02	falls away
803/804	(18396)	855/856	(15063)	897/898	(18688)
805/806	not issued	857/858	(15064)	898.01/898.02	(18689)
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809/810	(18397)	861/862	(15066)	899/900	(18371)
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837/838	(15044)	880.03/880.04	(17153)	927/928	(7460)
838.01/838.02	(17878)			928.01/928.02	(7461)
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A1/3/3	R. 293	31.03.06	936	A1/3/78	R.			A1/3A/15	R. 837	12.10.12	1014
A1/3/4	R. 292	31.03.06	936	A1/3/79	R.			A1/3A/16	R. 838	12.10.12	1014
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A1/3/7	R. 670	09.06.09	975	A1/3/82	R.			A1/3A/18	R. 923	24.11.14	1040
A1/3/8	R. 1000	31.10.09	981	A1/3/83	R.			A1/3A/19	R. 392	31.03.16	1069
A1/3/9	R. 772	31.08.10	991	A1/3/84	R.			A1/3A/20	R. 346	23.03.18	1102
A1/3/10	R. 773	31.08.10	998	A1/3/85	R.			A1/3A/21	R. 405	26.03.20	1122
A1/3/11	R.			A1/3/86	R.			A1/3A/22	R.		
A1/3/12	R.			A1/3/87	R.			A1/3A/23	R.		
A1/3/13	R.			A1/3/88	R.			A1/3A/24	R.		
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A1/3/15	R.			A1/3/90	R.			A1/3A/26	R.		
A1/3/16	R.			A1/3/91	R.			A1/3A/27	R. 1995	06.04.22	1132
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A1/3/18	R.			A1/3/93	R.			A1/3A/29	R.		
A1/3/19	R.			A1/3/94	R.			A1/3A/30	R.		
A1/3/20	R.			A1/3/95	R.			A1/3A/31	R.		
A1/3/21	R.			A1/3/96	R.			A1/3A/32	R.		
A1/3/22	R.			A1/3/97	R.			A1/3A/33	R.		
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A1/3/24	R.			A1/3/99	R.			A1/3A/35	R.		
A1/3/25	R.			A1/3/100	R.			A1/3A/36	R.		
A1/3/26	R.			A1/3/101	R.			A1/3A/37	R.		
A1/3/27	R.			A1/3/102	R.			A1/3A/38	R.		
A1/3/28	R.			A1/3/103	R.			A1/3A/39	R.		
A1/3/29	R.			A1/3/104	R.			A1/3A/40	R.		
A1/3/30	R.			A1/3/105	R.			A1/3A/41	R.		
A1/3/31	R.			A1/3/106	R.			A1/3A/42	R.		
A1/3/32	R.			A1/3/107	R.			A1/3A/43	R.		
A1/3/33	R.			A1/3/108	R.			A1/3A/44	R.		
A1/3/34	R.			A1/3/109	R.			A1/3A/45	R.		
A1/3/35	R.			A1/3/110	R.			A1/3A/46	R.		
A1/3/36	R.			A1/3/111	R.			A1/3A/47	R.		
A1/3/37	R.			A1/3/112	R.			A1/3A/48	R.		
A1/3/38	R.			A1/3/113	R.			A1/3A/49	R.		
A1/3/39	R.			A1/3/114	R.			A1/3A/50	R.		
A1/3/40	R.			A1/3/115	R.			A1/3A/51	R.		
A1/3/41	R.			A1/3/116	R.			A1/3A/52	R.		
A1/3/42	R.			A1/3/117	R.			A1/3A/53	R.		
A1/3/43	R.			A1/3/118	R.			A1/3A/54	R.		
A1/3/44	R.			A1/3/119	R.			A1/3A/56	R.		
A1/3/45	R.			A1/3/120	R.			A1/3A/57	R.		
A1/3/46	R.			A1/3/121	R.			A1/3A/58	R.		
A1/3/47	R.			A1/3/122	R.			A1/3A/59	R.		
A1/3/48	R.			A1/3/123	R.			A1/3A/60	R.		
A1/3/49	R.			A1/3/124	R.			A1/3A/61	R.		
A1/3/50	R.			A1/3/125	R.			A1/3A/62	R.		
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A1/3/52	R.			A1/3/127	R.			A1/3A/64	R.		
A1/3/53	R.			A1/3/128	R.			A1/3A/65	R.		
A1/3/54	R.			A1/3/129	R.			A1/3A/66	R.		
A1/3/55	R.			A1/3/130	R.			A1/3A/67	R.		
A1/3/56	R.			A1/3/131	R.			A1/3A/68	R.		
A1/3/57	R.			A1/3/132	R.			A1/3A/69	R.		
A1/3/58	R.			A1/3/133	R.			A1/3A/70	R.		
A1/3/59	R.			A1/3/134	R.			A1/3A/71	R.		
A1/3/60	R.			A1/3/135	R.			A1/3A/72	R.		
A1/3/61	R.			A1/3/136	R.			A1/3A/73	R.		
A1/3/62	R.			A1/3/137	R.			A1/3A/86	R.		
A1/3/63	R.			A1/3/138	R.			A1/3A/87	R.		
A1/3/64	R.			A1/3/139	R.			A1/3A/88	R.		
A1/3/65	R.			A1/3/140	R.			A1/3A/89	R.		
A1/3/66	R.			A1/3/141	R.			A1/3A/90	R.		
A1/3/67	R.			A1/3/142	R.			A1/3A/91	R.		
A1/3/68	R.			A1/3/143	R.			A1/3A/92	R.		
A1/3/69	R.			A1/3/144	R.			A1/3A/93	R.		
A1/3/70	R.			A1/3/145	R.			A1/3A/94	R.		
A1/3/71	R.			A1/3/146	R.			A1/3A/95	R.		
A1/3/72	R.			A1/3/147	R.			A1/3A/96	R.		
A1/3/73	R.			A1/3/148	R.			A1/3A/97	R.		
A1/3/74	R.			A1/3/149	R.			A1/3A/98	R.		
A1/3/75	R.			A1/3/150	R.			A1/3A/99	R.		

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A1/3A/101	R.			A1/3B/14	R. 256	28.03.11	997	A1/3B/89	R.		
A1/3A/102	R.			A1/3B/15	R. 1040	15.12.11	1006	A1/3B/90	R.		
A1/3A/103	R.			A1/3B/16	R. 237	30.03.12	1009	A1/3B/91	R.		
A1/3A/104	R.			A1/3B/17	R.			A1/3B/92	R.		
A1/3A/105	R.			A1/3B/18	R.			A1/3B/93	R.		
A1/3A/106	R.			A1/3B/19	R.			A1/3B/94	R.		
A1/3A/107	R.			A1/3B/20	R.			A1/3B/95	R.		
A1/3A/108	R.			A1/3B/21	R.			A1/3B/96	R.		
A1/3A/109	R.			A1/3B/22	R.			A1/3B/97	R.		
A1/3A/110	R.			A1/3B/23	R.			A1/3B/98	R.		
A1/3A/111	R.			A1/3B/24	R.			A1/3B/99	R.		
A1/3A/112	R.			A1/3B/25	R.			A1/3B/100	R.		
A1/3A/113	R.			A1/3B/26	R.			A1/3B/101	R.		
A1/3A/114	R.			A1/3B/27	R.			A1/3B/102	R.		
A1/3A/115	R.			A1/3B/28	R.			A1/3B/103	R.		
A1/3A/116	R.			A1/3B/29	R.			A1/3B/104	R.		
A1/3A/117	R.			A1/3B/30	R.			A1/3B/105	R.		
A1/3A/118	R.			A1/3B/31	R.			A1/3B/106	R.		
A1/3A/119	R.			A1/3B/32	R.			A1/3B/107	R.		
A1/3A/120	R.			A1/3B/33	R.			A1/3B/108	R.		
A1/3A/121	R.			A1/3B/34	R.			A1/3B/109	R.		
A1/3A/122	R.			A1/3B/35	R.			A1/3B/110	R.		
A1/3A/123	R.			A1/3B/36	R.			A1/3B/111	R.		
A1/3A/124	R.			A1/3B/37	R.			A1/3B/112	R.		
A1/3A/125	R.			A1/3B/38	R.			A1/3B/113	R.		
A1/3A/126	R.			A1/3B/39	R.			A1/3B/114	R.		
A1/3A/127	R.			A1/3B/40	R.			A1/3B/115	R.		
A1/3A/128	R.			A1/3B/41	R.			A1/3B/116	R.		
A1/3A/129	R.			A1/3B/42	R.			A1/3B/117	R.		
A1/3A/130	R.			A1/3B/43	R.			A1/3B/118	R.		
A1/3A/131	R.			A1/3B/44	R.			A1/3B/119	R.		
A1/3A/132	R.			A1/3B/45	R.			A1/3B/120	R.		
A1/3A/133	R.			A1/3B/46	R.			A1/3B/121	R.		
A1/3A/134	R.			A1/3B/47	R.			A1/3B/122	R.		
A1/3A/135	R.			A1/3B/48	R.			A1/3B/123	R.		
A1/3A/136	R.			A1/3B/49	R.			A1/3B/124	R.		
A1/3A/137	R.			A1/3B/50	R.			A1/3B/125	R.		
A1/3A/138	R.			A1/3B/51	R.			A1/3B/126	R.		
A1/3A/139	R.			A1/3B/52	R.			A1/3B/127	R.		
A1/3A/140	R.			A1/3B/53	R.			A1/3B/128	R.		
A1/3A/141	R.			A1/3B/54	R.			A1/3B/129	R.		
A1/3A/142	R.			A1/3B/55	R.			A1/3B/130	R.		
A1/3A/143	R.			A1/3B/56	R.			A1/3B/131	R.		
A1/3A/144	R.			A1/3B/57	R.			A1/3B/132	R.		
A1/3A/145	R.			A1/3B/58	R.			A1/3B/133	R.		
A1/3A/146	R.			A1/3B/59	R.			A1/3B/134	R.		
A1/3A/147	R.			A1/3B/60	R.			A1/3B/135	R.		
A1/3A/148	R.			A1/3B/61	R.			A1/3B/136	R.		
A1/3A/149	R.			A1/3B/62	R.			A1/3B/137	R.		
A1/3A/150	R.			A1/3B/63	R.			A1/3B/138	R.		
A1/3A/151	R.			A1/3B/64	R.			A1/3B/139	R.		
A1/3A/152	R.			A1/3B/65	R.			A1/3B/140	R.		
A1/3A/153	R.			A1/3B/66	R.			A1/3B/141	R.		
A1/3A/154	R.			A1/3B/67	R.			A1/3B/142	R.		
A1/3A/155	R.			A1/3B/68	R.			A1/3B/143	R.		
A1/3A/156	R.			A1/3B/69	R.			A1/3B/144	R.		
A1/3A/157	R.			A1/3B/70	R.			A1/3B/145	R.		
A1/3A/158	R.			A1/3B/71	R.			A1/3B/146	R.		
A1/3A/159	R.			A1/3B/72	R.			A1/3B/147	R.		
A1/3A/160	R.			A1/3B/73	R.			A1/3B/148	R.		
A1/3A/161	R.			A1/3B/74	R.			A1/3B/149	R.		
A1/3A/162	R.			A1/3B/75	R.			A1/3B/150	R.		
A1/3A/163	R.			A1/3B/76	R.			A1/3B/151	R.		
A1/3A/164	R.			A1/3B/77	R.			A1/3B/152	R.		
A1/3A/165	R.			A1/3B/78	R.			A1/3B/153	R.		
A1/3A/166	R.			A1/3B/79	R.			A1/3B/154	R.		
A1/3A/167	R.			A1/3B/80	R.			A1/3B/155	R.		
A1/3A/168	R.			A1/3B/81	R.			A1/3B/156	R.		
A1/3A/169	R.			A1/3B/82	R.			A1/3B/157	R.		
A1/3A/170	R.			A1/3B/83	R.			A1/3B/158	R.		
A1/3A/171	R.			A1/3B/84	R.			A1/3B/159	R.		
A1/3A/172	R.			A1/3B/85	R.			A1/3B/160	R.		
A1/3A/173	R.			A1/3B/86	R.			A1/3B/161	R.		
A1/3A/174	R.			A1/3B/87	R.			A1/3B/162	R.		

SCHEDULE 1: PART 3 (ENVIRONMENTAL LEVIES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A1/3C/19	R. 230	28.03.13	1019	A1/3C/94	R.			A1/3D/11	R. 1071	19.11.10	998
A1/3C/20	R. 400	31.03.16	1069	A1/3C/95	R.			A1/3D/19	R. 231	28.03.13	1019
A1/3C/21	R. 345	23.03.18	1102	A1/3C/96	R.			A1/3D/20	R.		
A1/3C/22	R. 409	26.03.20	1122	A1/3C/97	R.			A1/3D/21	R. 401	31.03.16	1069
A1/3C/23	R.			A1/3C/98	R.			A1/3D/22	R. 70	27.01.17	1082
A1/3C/24	R.			A1/3C/99	R.			A1/3D/23	R. 344	23.03.18	1102
A1/3C/25	R.			A1/3C/100	R.			A1/3D/24	R. 408	26.03.20	1122
A1/3C/26	R.			A1/3C/101	R.			A1/3D/25	R. 1085	22.10.21	1131
A1/3C/27	R.			A1/3C/102	R.			A1/3D/26	R.		
A1/3C/28	R. 1996	06.04.22	1132	A1/3C/103	R.			A1/3D/27	R.		
A1/3C/29	R.			A1/3C/104	R.			A1/3D/28	R.		
A1/3C/30	R.			A1/3C/105	R.			A1/3D/29	R. 1997	06.04.22	1132
A1/3C/31	R.			A1/3C/106	R.			A1/3D/30	R.		
A1/3C/32	R.			A1/3C/107	R.			A1/3D/31	R.		
A1/3C/33	R.			A1/3C/108	R.			A1/3D/32	R.		
A1/3C/34	R.			A1/3C/109	R.			A1/3D/33	R.		
A1/3C/35	R.			A1/3C/110	R.			A1/3D/34	R.		
A1/3C/36	R.			A1/3C/111	R.			A1/3D/35	R.		
A1/3C/37	R.			A1/3C/112	R.			A1/3D/36	R.		
A1/3C/38	R.			A1/3C/113	R.			A1/3D/37	R.		
A1/3C/39	R.			A1/3C/114	R.			A1/3D/38	R.		
A1/3C/40	R.			A1/3C/115	R.			A1/3D/39	R.		
A1/3C/41	R.			A1/3C/116	R.			A1/3D/40	R.		
A1/3C/42	R.			A1/3C/117	R.			A1/3D/41	R.		
A1/3C/43	R.			A1/3C/118	R.			A1/3D/42	R.		
A1/3C/44	R.			A1/3C/119	R.			A1/3D/43	R.		
A1/3C/45	R.			A1/3C/120	R.			A1/3D/44	R.		
A1/3C/46	R.			A1/3C/121	R.			A1/3D/45	R.		
A1/3C/47	R.			A1/3C/122	R.			A1/3D/46	R.		
A1/3C/48	R.			A1/3C/123	R.			A1/3D/47	R.		
A1/3C/49	R.			A1/3C/124	R.			A1/3D/48	R.		
A1/3C/50	R.			A1/3C/125	R.			A1/3D/49	R.		
A1/3C/51	R.			A1/3C/126	R.			A1/3D/50	R.		
A1/3C/52	R.			A1/3C/127	R.			A1/3D/51	R.		
A1/3C/53	R.			A1/3C/128	R.			A1/3D/52	R.		
A1/3C/54	R.			A1/3C/129	R.			A1/3D/53	R.		
A1/3C/55	R.			A1/3C/130	R.			A1/3D/54	R.		
A1/3C/56	R.			A1/3C/131	R.			A1/3D/55	R.		
A1/3C/57	R.			A1/3C/132	R.			A1/3D/56	R.		
A1/3C/58	R.			A1/3C/133	R.			A1/3D/57	R.		
A1/3C/59	R.			A1/3C/134	R.			A1/3D/58	R.		
A1/3C/60	R.			A1/3C/135	R.			A1/3D/59	R.		
A1/3C/61	R.			A1/3C/136	R.			A1/3D/60	R.		
A1/3C/62	R.			A1/3C/137	R.			A1/3D/61	R.		
A1/3C/63	R.			A1/3C/138	R.			A1/3D/62	R.		
A1/3C/64	R.			A1/3C/139	R.			A1/3D/63	R.		
A1/3C/65	R.			A1/3C/140	R.			A1/3D/64	R.		
A1/3C/66	R.			A1/3C/141	R.			A1/3D/65	R.		
A1/3C/67	R.			A1/3C/142	R.			A1/3D/66	R.		
A1/3C/68	R.			A1/3C/143	R.			A1/3D/67	R.		
A1/3C/69	R.			A1/3C/144	R.			A1/3D/68	R.		
A1/3C/70	R.			A1/3C/145	R.			A1/3D/69	R.		
A1/3C/71	R.			A1/3C/146	R.			A1/3D/70	R.		
A1/3C/72	R.			A1/3C/147	R.			A1/3D/71	R.		
A1/3C/73	R.			A1/3C/148	R.			A1/3D/72	R.		
A1/3C/74	R.			A1/3C/149	R.			A1/3D/73	R.		
A1/3C/75	R.			A1/3C/150	R.			A1/3D/74	R.		
A1/3C/76	R.			A1/3C/151	R.			A1/3D/75	R.		
A1/3C/77	R.			A1/3C/152	R.			A1/3D/76	R.		
A1/3C/78	R.			A1/3C/153	R.			A1/3D/77	R.		
A1/3C/79	R.			A1/3C/154	R.			A1/3D/78	R.		
A1/3C/80	R.			A1/3C/155	R.			A1/3D/79	R.		
A1/3C/81	R.			A1/3C/156	R.			A1/3D/80	R.		
A1/3C/82	R.			A1/3C/157	R.			A1/3D/81	R.		
A1/3C/83	R.			A1/3C/158	R.			A1/3D/82	R.		
A1/3C/84	R.			A1/3C/159	R.			A1/3D/83	R.		
A1/3C/85	R.			A1/3C/160	R.			A1/3D/84	R.		
A1/3C/86	R.			A1/3C/161	R.			A1/3D/85	R.		
A1/3C/87	R.			A1/3C/162	R.			A1/3D/86	R.		
A1/3C/88	R.			A1/3C/163	R.			A1/3D/87	R.		
A1/3C/89	R.			A1/3C/164	R.			A1/3D/88	R.		
A1/3C/90	R.			A1/3C/165	R.			A1/3D/89	R.		
A1/3C/91	R.			A1/3C/166	R.			A1/3D/90	R.		
A1/3C/92	R.			A1/3C/167	R.			A1/3D/91	R.		
A1/3C/93	R.			A1/3C/168	R.			A1/3D/92	R.		

SCHEDULE 1: PART 3 (ENVIRONMENTAL LEVIES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A1/3D/93	R.			A1/3E/1	R.			A1/3F/1	R. 860	07.08.20	1124
A1/3D/94	R.			A1/3E/2	R. 71	27.01.17	1082	A1/3F/2	R. 861	07.08.20	1124
A1/3D/95	R.			A1/3E/3	R. 904	25.08.17	1092	A1/3F/3	R. 308	01.04.21	1127
A1/3D/96	R.			A1/3E/4	R.1279	17.11.17	1097	A1/3F/4	R. 2010	14.04.22	1132
A1/3D/97	R.			A1/3E/5	R.			A1/3F/5	R.		
A1/3D/98	R.			A1/3E/6	R.			A1/3F/6	R.		
A1/3D/99	R.			A1/3E/7	R.			A1/3F/7	R.		
A1/3D/100	R.			A1/3E/8	R.			A1/3F/8	R.		
A1/3D/101	R.			A1/3E/9	R.			A1/3F/9	R.		
A1/3D/102	R.			A1/3E/10	R.			A1/3F/10	R.		
A1/3D/103	R.			A1/3E/11	R.			A1/3F/11	R.		
A1/3D/104	R.			A1/3E/12	R.			A1/3F/12	R.		
A1/3D/105	R.			A1/3E/13	R.			A1/3F/13	R.		
A1/3D/106	R.			A1/3E/14	R.			A1/3F/14	R.		
A1/3D/107	R.			A1/3E/15	R.			A1/3F/15	R.		
A1/3D/108	R.			A1/3E/16	R.			A1/3F/16	R.		
A1/3D/109	R.			A1/3E/17	R.			A1/3F/17	R.		
A1/3D/110	R.			A1/3E/18	R.			A1/3F/18	R.		
A1/3D/111	R.			A1/3E/19	R.			A1/3F/19	R.		
A1/3D/112	R.			A1/3E/20	R.			A1/3F/20	R.		
A1/3D/113	R.			A1/3E/21	R.			A1/3F/21	R.		
A1/3D/114	R.			A1/3E/22	R.			A1/3F/22	R.		
A1/3D/115	R.			A1/3E/23	R.			A1/3F/23	R.		
A1/3D/116	R.			A1/3E/24	R.			A1/3F/24	R.		
A1/3D/117	R.			A1/3E/25	R.			A1/3F/25	R.		
A1/3D/118	R.			A1/3E/26	R. 1082	22.10.21	1131	A1/3F/26	R.		
A1/3D/119	R.			A1/3E/27	R. 1609	17.12.21	1131	A1/3F/27	R.		
A1/3D/120	R.			A1/3E/28	R.			A1/3F/28	R.		
A1/3D/121	R.			A1/3E/29	R.			A1/3F/29	R.		
A1/3D/122	R.			A1/3E/30	R.			A1/3F/30	R.		
A1/3D/123	R.			A1/3E/31	R.			A1/3F/31	R.		
A1/3D/124	R.			A1/3E/32	R.			A1/3F/32	R.		
A1/3D/125	R.			A1/3E/33	R.			A1/3F/33	R.		
A1/3D/126	R.			A1/3E/34	R.			A1/3F/34	R.		
A1/3D/127	R.			A1/3E/35	R.			A1/3F/35	R.		
A1/3D/128	R.			A1/3E/36	R.			A1/3F/36	R.		
A1/3D/129	R.			A1/3E/37	R.			A1/3F/37	R.		
A1/3D/130	R.			A1/3E/38	R.			A1/3F/38	R.		
A1/3D/131	R.			A1/3E/39	R.			A1/3F/39	R.		
A1/3D/132	R.			A1/3E/40	R.			A1/3F/40	R.		
A1/3D/133	R.			A1/3E/41	R.			A1/3F/41	R.		
A1/3D/134	R.			A1/3E/42	R.			A1/3F/42	R.		
A1/3D/135	R.			A1/3E/43	R.			A1/3F/43	R.		
A1/3D/136	R.			A1/3E/44	R.			A1/3F/44	R.		
A1/3D/137	R.			A1/3E/45	R.			A1/3F/45	R.		
A1/3D/138	R.			A1/3E/46	R.			A1/3F/46	R.		
A1/3D/139	R.			A1/3E/47	R.			A1/3F/47	R.		
A1/3D/140	R.			A1/3E/48	R.			A1/3F/48	R.		
A1/3D/141	R.			A1/3E/49	R.			A1/3F/49	R.		
A1/3D/142	R.			A1/3E/50	R.			A1/3F/50	R.		
A1/3D/143	R.			A1/3E/51	R.			A1/3F/51	R.		
A1/3D/144	R.			A1/3E/52	R.			A1/3F/52	R.		
A1/3D/145	R.			A1/3E/53	R.			A1/3F/53	R.		
A1/3D/146	R.			A1/3E/54	R.			A1/3F/54	R.		
A1/3D/147	R.			A1/3E/55	R.			A1/3F/55	R.		
A1/3D/148	R.			A1/3E/56	R.			A1/3F/56	R.		
A1/3D/149	R.			A1/3E/57	R.			A1/3F/57	R.		
A1/3D/150	R.			A1/3E/58	R.			A1/3F/58	R.		
A1/3D/151	R.			A1/3E/59	R.			A1/3F/59	R.		
A1/3D/152	R.			A1/3E/60	R.			A1/3F/60	R.		
A1/3D/153	R.			A1/3E/61	R.			A1/3F/61	R.		
A1/3D/154	R.			A1/3E/62	R.			A1/3F/62	R.		
A1/3D/155	R.			A1/3E/63	R.			A1/3F/63	R.		
A1/3D/156	R.			A1/3E/64	R.			A1/3F/64	R.		
A1/3D/157	R.			A1/3E/65	R.			A1/3F/65	R.		
A1/3D/158	R.			A1/3E/66	R.			A1/3F/66	R.		
A1/3D/159	R.			A1/3E/67	R.			A1/3F/67	R.		
A1/3D/160	R.			A1/3E/68	R.			A1/3F/68	R.		
A1/3D/161	R.			A1/3E/69	R.			A1/3F/69	R.		
A1/3D/162	R.			A1/3E/70	R.			A1/3F/70	R.		
A1/3D/163	R.			A1/3E/71	R.			A1/3F/71	R.		
A1/3D/164	R.			A1/3E/72	R.			A1/3F/72	R.		
A1/3D/165	R.			A1/3E/73	R.			A1/3F/73	R.		
A1/3D/166	R.			A1/3E/74	R.			A1/3F/74	R.		
A1/3D/167	R.			A1/3E/75	R.			A1/3F/75	R.		

SCHEDULE 1: PART 4 (SURCHARGE)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A1/4/1	R. 2869	01.01.88	1	A1/4/77	R. 2851	29.12.89	115	A1/4/153	R. 269	18.02.94	342
A1/4/2	R. 644	08.04.88	20	A1/4/78	R. 213	09.02.90	119	A1/4/154	R. 628	08.04.94	350
A1/4/3	R. 780	22.04.88	21	A1/4/79	R. 1535	14.03.90	123	A1/4/155	R. 629	08.04.94	350
A1/4/4	R. 809	29.04.88	22	A1/4/80	R. 513	09.03.90	122	A1/4/156	R. 805	29.04.94	354
A1/4/5	R. 806	29.04.88	22	A1/4/81	R. 514	09.03.90	122	A1/4/157	R. 954	20.05.94	357
A1/4/6	R. 818	29.04.88	22	A1/4/82	R. 607	16.03.90	123	A1/4/158	R. 1130	23.06.94	363
A1/4/7	R. 827	29.04.88	22	A1/4/83	R. 857	20.04.90	128	A1/4/159	R. 1483	02.09.94	372
A1/4/8	R. 822	29.05.88	22	A1/4/84	R. 999	11.05.90	131	A1/4/160	R. 1481	02.09.94	372
A1/4/9	R. 820	29.04.88	22	A1/4/85	R. 1234	08.06.90	135	A1/4/161	R. 1581	23.09.94	376
A1/4/10	R. 1127	17.06.88	27	A1/4/86	R. 1503	06.07.90	140	A1/4/162	R. 2224	23.12.94	388
A1/4/11	R. 1635	15.08.88	37	A1/4/87	R. 1565	13.07.90	142	A1/4/163	R. 626	12.05.95	416
A1/4/12	R. 1725	22.08.88	38	A1/4/88	R. 1566	13.07.90	142	A1/4/164	R. 1316	01.09.95	440
A1/4/13	R. 1761	26.08.88	39	A1/4/89	R. 1761	27.07.90	144	A1/4/165	R. 1161	04.08.95	427
A1/4/14	R. 1796	31.08.88	40	A1/4/90	R. 1837	10.08.90	146	A1/4/166	R. 1373	01.09.95	435
A1/4/15	R. 1862	09.09.88	41	A1/4/91	R. 1988	17.08.90	147	A1/4/167	R. 433	22.09.95	439
A1/4/16	R. 1950	20.09.88	43	A1/4/92	R. 1989	20.08.90	147	A1/4/168	R.		
A1/4/17	R. 2018	30.09.88	44	A1/4/93	R. 2017	31.08.90	149	A1/4/169	R.		
A1/4/18	R. 2020	30.09.88	44	A1/4/94	R. 2139	14.09.90	151	A1/4/170	R.		
A1/4/19	R. 2049	05.10.88	45	A1/4/95	R. 2322	05.10.90	153	A1/4/171	R.		
A1/4/20	R. 2050	05.10.88	45	A1/4/96	R. 2559	09.11.90	158	A1/4/172	R.		
A1/4/21	R. 2063	06.10.88	45	A1/4/97	R. 192	08.02.91	170	A1/4/173	R.		
A1/4/22	R. 2229	04.11.88	49	A1/4/98	R. 224	15.02.91	172	A1/4/174	R.		
A1/4/23	R. 2239	28.10.88	49	A1/4/99	R. 296	22.02.91	173	A1/4/175	R.		
A1/4/24	R. 2380	25.11.88	51	A1/4/100	R. 447	01.03.91	175	A1/4/176	R.		
A1/4/25	R. 2499	09.12.88	53	A1/4/101	R. 511	15.03.91	177	A1/4/177	R.		
A1/4/26	R. 2570	15.12.88	54	A1/4/102	R. 534	22.03.91	179	A1/4/178	R.		
A1/4/27	R. 2656	30.12.88		A1/4/103	R. 616	21.03.91	178	A1/4/179	R.		
A1/4/28	R. 83	20.01.89	58	A1/4/104	R. 601	28.03.91	180	A1/4/180	R.		
A1/4/29	R. 133	03.02.89	60	A1/4/105	R. 702	05.04.91	181	A1/4/181	R.		
A1/4/30	R. 138	03.02.89	60	A1/4/106	R. 853	26.04.91	184	A1/4/182	R.		
A1/4/31	R. 142	03.02.89	60	A1/4/107	R. 840	10.04.91	183	A1/4/183	R.		
A1/4/32	R. 193	10.02.89		A1/4/108	R. 907	03.05.91	185	A1/4/184	R.		
A1/4/33	R. 365	01.03.89	64	A1/4/109	R. 1293	14.06.91	190	A1/4/185	R.		
A1/4/34	R. 378	03.03.89	65	A1/4/110	R. 1428	28.06.91	192	A1/4/186	R.		
A1/4/35	R. 408	10.03.89	66	A1/4/111	R. 1741	02.08.91	197	A1/4/187	R.		
A1/4/36	R. 441	17.03.89	68	A1/4/112	R. 2244	12.09.91	203	A1/4/188	R.		
A1/4/37	R. 489	17.03.89	68	A1/4/113	R. 2292	27.09.91	205	A1/4/189	R.		
A1/4/38	R. 500	23.03.89	69	A1/4/114	R. 2719	22.11.91	214	A1/4/190	R.		
A1/4/39	R. 541	23.03.89	69	A1/4/115	R. 2799	29.11.91	215	A1/4/191	R.		
A1/4/40	R. 538	23.03.89	69	A1/4/116	R. 149	01.01.92	220	A1/4/192	R.		
A1/4/41	R. 536	23.03.89	69	A1/4/117	R. 698	06.03.92	909	A1/4/193	R.		
A1/4/42	R. 590	31.03.89	70	A1/4/118	R. 697	06.03.92	230	A1/4/194	R.		
A1/4/43	R. 591	31.03.89	70	A1/4/119	R. 1011	10.04.92	237	A1/4/195	R.		
A1/4/44	R. 640	07.04.89	71	A1/4/120	R. 1303	15.05.92	245	A1/4/196	R.		
A1/4/45	R. 789	21.04.89	75	A1/4/121	R. 1371	22.05.92	246	A1/4/197	R.		
A1/4/46	R. 837	28.04.89	76	A1/4/122	R. 1552	12.06.92	249	A1/4/198	R.		
A1/4/47	R. 836	28.04.89	76	A1/4/123	R. 1556	12.06.92	249	A1/4/199	R.		
A1/4/48	R. 833	28.04.89	76	A1/4/124	R. 1553	12.06.92	249	A1/4/200	R.		
A1/4/49	R. 850	28.04.89	76	A1/4/125	R. 1645	19.06.92	251	A1/4/201	R.		
A1/4/50	R. 876	05.05.89	78	A1/4/126	R. 1700	26.06.92	252	A1/4/202	R.		
A1/4/51	R. 877	05.05.89	78	A1/4/127	R. 1800	03.07.92	253	A1/4/203	R.		
A1/4/52	R. 948	10.05.89	79	A1/4/128	R. 2578	07.09.92	262	A1/4/204	R.		
A1/4/53	R. 1087	26.05.89	83	A1/4/129	R. 2642	18.09.92	268	A1/4/205	R.		
A1/4/54	R. 1171	09.06.89	84	A1/4/130	R. 2778	02.10.92	268	A1/4/206	R.		
A1/4/55	R. 1331	30.06.89	85	A1/4/131	R. 2910	23.10.92	271	A1/4/207	R.		
A1/4/56	R. 1332	30.06.89	85	A1/4/132	R. 3051	06.11.92	273	A1/4/208	R.		
A1/4/57	R. 1408	07.07.89	87	A1/4/133	R. 3050	06.11.92	273	A1/4/209	R.		
A1/4/58	R. 1653	04.08.89	92	A1/4/134	R. 3134	20.11.92	279	A1/4/210	R.		
A1/4/59	R. 1652	04.08.89	92	A1/4/135	R. 315	05.03.93	293	A1/4/211	R.		
A1/4/60	R. 1691	11.08.89	94	A1/4/136	R. 314	05.03.93	293	A1/4/212	R.		
A1/4/61	R. 1686	11.08.89	94	A1/4/137	R. 680	30.04.93	300	A1/4/213	R.		
A1/4/62	R. 1766	18.08.89	96	A1/4/138	R. 724	90.04.93	300	A1/4/214	R.		
A1/4/63	R. 1924	08.09.89	100	A1/4/139	R. 759	07.05.93	301	A1/4/215	R.		
A1/4/64	R. 1963	08.09.89	100	A1/4/140	R. 808	14.05.93	302	A1/4/216	R.		
A1/4/65	R. 1964	15.09.89	101	A1/4/141	R. 901	21.05.93	303	A1/4/217	R.		
A1/4/66	R. 1966	15.09.89	101	A1/4/142	R. 1226	09.07.93	310	A1/4/218	R.		
A1/4/67	R. 1965	15.09.89	101	A1/4/143	R. 1576	27.05.93	317	A1/4/219	R.		
A1/4/68	R. 2058	29.09.89	104	A1/4/144	R. 1691	10.09.93	319	A1/4/220	R.		
A1/4/69	R. 2061	29.09.89	104	A1/4/145	R. 2018	22.10.93	325	A1/4/221	R.		
A1/4/70	R. 2225	20.10.89	106	A1/4/146	R. 2276	03.12.93	331	A1/4/222	R.		
A1/4/71	R. 2226	20.10.89	106	A1/4/147	R. 2394	17.12.93	333	A1/4/223	R.		
A1/4/72	R. 2337	03.11.89	108	A1/4/148	R. 2389	17.12.93	333	A1/4/224	R.		
A1/4/73	R. 2406	10.11.89	109	A1/4/149	R. 168	28.10.94	339	A1/4/225	R.		
A1/4/74	R. 2539	15.11.89	111	A1/4/150	R. 177	04.02.94	340	A1/4/226	R.		
A1/4/75	R. 2572	01.12.89	113	A1/4/151	R. 178	04.02.94	340	A1/4/227	R.		
A1/4/76	R. 2650	08.12.89	114	A1/4/152	R. 267	18.02.94	342	A1/4/228	R.		

SCHEDULE 1: PART 5 (FUEL LEVY & ROAD ACCIDENT FUND (RAF) LEVY)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A1/5/1	R. 2870	01.01.88	1	A1/5/177	R.			A1/5A/149	R.1069	19.11.10	993
A1/5/2	R. 653	01.04.88	19	A1/5/178	R.			A1/5A/150	R.1124	01.12.10	993
A1/5/3	R. 1128	17.06.88	27	A1/5/179	R.			A1/5A/152	R. 257	28.03.11	997
A1/5/4	R. 1762	26.08.88	39	A1/5/180	R.			A1/5A/153	R. 970	02.12.11	1005
A1/5/5	R. 737	14.04.89	72	A1/5/181	R.			A1/5A/155	R. 238	30.03.12	1009
A1/5/6	R. 737	14.04.89	72	A1/5/182	R.			A1/5A/157	R. 232	28.03.13	1019
A1/5/7	R. 617	25.03.91	184	A1/5/183	R.			A1/5A/159	R.195	28.03.14	1031
A1/5/8	R. 2107	23.08.91	201	A1/5/184	R.			A1/5A/160	R. 254	27.03.15	1046
A1/5/9	R. 919	20.03.92	234	A1/5/185	R.			A1/5A/161	R. 397	31.03.16	1069
A1/5/10	R. 506	26.03.93	296	A1/5/186	R.			A1/5A/162	R. 293	31.03.17	1088
A1/5/11	R. 360	19.02.94	344	A1/5/187	R.			A1/5A/163	R. 343	23.03.17	1102
A1/5/12	R. 464	31.03.95	411	A1/5/188	R.			A1/5A/164	R.		
A1/5/13	R. 592	28.04.95	414	A1/5/189	R.			A1/5A/165	R.		
A1/5/14	R. 147	01.02.96	458	A1/5/190	R.			A1/5A/166	R. 1489	15.11.19	1119
A1/5/15	R. 534	29.03.96	469	A1/5/191	R.			A1/5A/167	R. 406	26.03.20	1122
A1/5/16	R. 540	01.04.96	470	A1/5/192	R.			A1/5A/168	R. 311	01.04.21	1127
A1/5/17	R. 1093	28.06.96	480	A1/5/193	R.			A1/5A/169	R.		
A1/5/18	R. 1282	05.08.96	484	A1/5/194	R.			A1/5A/170	R. 1993	06.04.22	1132
A1/5/19	R. 1304	05.08.96	484	A1/5/195	R.			A1/5A/171	R. 2011	14.04.22	1132
A1/5/20	R. 141	03.02.97	513	A1/5/196	R.			A1/5A/172	R.		
A1/5/21	R. 452	02.04.97	523	A1/5/197	R.			A1/5A/173	R.		
A1/5/22	R. 1480	07.11.97	555	A1/5/198	R.			A1/5A/174	R.		
A1/5/23	R. 375	12.03.98	576	A1/5/199	R.			A1/5A/175	R.		
A1/5/24	R. 238	26.02.99	643	A1/5/200	R.			A1/5A/176	R.		
A1/5/25	R. 418	01.04.99	648	A1/5/201	R.			A1/5A/177	R.		
A1/5/26	R. 766	25.06.99	662	A1/5/202	R.			A1/5A/178	R.		
A1/5/27	R. 796	25.06.99	662	A1/5/203	R.			A1/5A/179	R.		
A1/5/28	R. 319	31.03.00	710	A1/5/204	R.			A1/5A/180	R.		
A1/5/29	R. 321	03.04.00	712	A1/5/205	R.			A1/5A/181	R.		
A1/5/30	R. 337	07.04.00	713	A1/5/206	R.			A1/5A/182	R.		
A1/5/31	R. 199	23.02.01	770	A1/5/207	R.			A1/5A/183	R.		
A1/5/32	R. 243	16.03.01	771	A1/5/208	R.			A1/5A/184	R.		
A1/5/33	R. 332	04.04.01	774	A1/5/209	R.			A1/5A/185	R.		
A1/5/34	R. 480	02.04.03	875	A1/5/210	R.			A1/5A/186	R.		
A1/5/35	R. 404	26.03.04	901	A1/5/211	R.			A1/5A/187	R.		
A1/5/36	R. 312	01.04.05	918	A1/5/212	R.			A1/5A/188	R.		
A1/5/37	R. 297	31.03.06	936	A1/5/213	R.			A1/5A/189	R.		
A1/5/38	R. 298	31.03.06	936	A1/5/214	R.			A1/5A/190	R.		
A1/5/39	R. 284	30.03.07	954	A1/5/215	R.			A1/5A/191	R.		
A1/5/40	R. 286	30.03.07	954	A1/5/216	R.			A1/5A/191	R.		
A1/5/41	R. 283	30.03.07	954	A1/5/217	R.			A1/5A/192	R.		
A1/5/42	R. 285	30.03.07	954	A1/5/218	R.			A1/5A/193	R.		
A1/5/143	R. 243	27.02.08	965	A1/5/219	R.			A1/5A/194	R.		
A1/5/144	R. 244	27.02.08	965	A1/5/220	R.			A1/5A/195	R.		
A1/5/145	R. 322	20.03.09	973	A1/5/221	R.			A1/5A/196	R.		
A1/5/146	R. 323	20.03.09	973	A1/5/222	R.			A1/5A/197	R.		
A1/5/147	R. 256	31.03.10	985	A1/5/223	R.			A1/5A/198	R.		
A1/5/148	R. 257	31.03.10	985	A1/5/224	R.			A1/5A/199	R.		
A1/5/149	R.			A1/5/225	R.			A1/5A/200	R.		
A1/5/150	R.			A1/5/226	R.			A1/5A/201	R.		
A1/5/151	R.			A1/5/227	R.			A1/5A/202	R.		
A1/5/152	R.			A1/5/228	R.			A1/5A/203	R.		
A1/5/153	R.			A1/5/229	R.			A1/5A/204	R.		
A1/5/154	R.			A1/5/230	R.			A1/5A/205	R.		
A1/5/155	R.			A1/5/231	R.			A1/5A/206	R.		
A1/5/156	R.			A1/5/232	R.			A1/5A/207	R.		
A1/5/157	R.			A1/5/233	R.			A1/5A/208	R.		
A1/5/158	R.			A1/5/234	R.			A1/5A/209	R.		
A1/5/159	R.			A1/5/235	R.			A1/5A/210	R.		
A1/5/160	R.			A1/5/236	R.			A1/5A/211	R.		
A1/5/161	R.			A1/5/237	R.			A1/5A/212	R.		
A1/5/162	R.			A1/5/238	R.			A1/5A/213	R.		
A1/5/163	R.			A1/5/239	R.			A1/5A/214	R.		
A1/5/164	R.			A1/5/240	R.			A1/5A/215	R.		
A1/5/165	R.			A1/5/241	R.			A1/5A/216	R.		
A1/5/166	R.			A1/5/242	R.			A1/5A/217	R.		
A1/5/167	R.			A1/5/243	R.			A1/5A/218	R.		
A1/5/168	R.			A1/5/244	R.			A1/5A/219	R.		
A1/5/169	R.			A1/5/245	R.			A1/5A/220	R.		
A1/5/170	R.			A1/5/246	R.			A1/5A/221	R.		
A1/5/171	R.			A1/5/247	R.			A1/5A/222	R.		
A1/5/172	R.			A1/5/248	R.			A1/5A/223	R.		
A1/5/173	R.			A1/5/249	R.			A1/5A/224	R.		
A1/5/174	R.			A1/5/250	R.			A1/5A/225	R.		
A1/5/175	R.			A1/5/251	R.			A1/5A/226	R.		
A1/5/176	R.			A1/5/252	R.			A1/5A/227	R.		

SCHEDULE 2 (ANTI-DUMPING DUTIES, COUNTERVAILING DUTIES & SAFEGUARD DUTIES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A2/1	R. 2863	01.01.88	1	A2/78	R. 958	22.09.00	738	A2/253	R. 31	14.01.05	914
A2/2	R. 770	15.04.88	21	A2/79	R. 1008	20.10.00	746	A2/254	R. 32	14.01.05	914
A2/3	R. 2381	25.11.88	51	A2/80	R. 13	05.01.01	761	A2/255	R. 126	08.02.05	915
A2/4	R. 2440	11.10.91	207	A2/81	R. 1427	27.12.00	759	A2/256	R. 164	25.02.05	916
A2/5	R. 2763	15.11.91	213	A2/82	R. 36	12.01.01	762	A2/257	R. 181	02.03.05	916
A2/6	R. 645	28.02.92	229	A2/83	R. 244	16.03.01	771	A2/258	R. 236	31.03.05	918
A2/7	R. 696	06.03.92	230	A2/84	R. 476	30.05.01	780	A2/259	R. 361	15.04.05	919
A2/8	R. 1060	16.04.92	238	A2/85	R. 546	15.06.01	783	A2/260	R. 349	17.05.05	921
A2/9	R. 1554	12.06.92	249	A2/86	R. 547	15.06.01	783	A2/261	R. 578	15.06.05	923
A2/10	R. 2418	28.08.92	260	A2/87	R. 567	22.06.01	784	A2/262	R. 620	28.06.05	923
A2/11	R. 2917	23.10.92	271	A2/88	R. 583	27.06.01	786	A2/263	R. 745	19.07.05	924
A2/12	R. 49	15.01.93	285	A2/89	R. 644	13.07.01	789	A2/264	R. 770	05.08.05	925
A2/13	R. 86	18.01.93	286	A2/90	R. 671	20.07.01	790	A2/265	R. 771	05.08.05	925
A2/14	R. 956	28.05.93	304	A2/91	R. 699	27.07.01	791	A2/266	R. 992	13.10.05	929
A2/15	R. 1531	20.08.93	316	A2/92	R. 833	07.09.01	801	A2/267	R. 1043	21.10.05	929
A2/16	R. 2131	12.11.93	329	A2/93	R. 834	07.09.01	801	A2/268	R 1108	11.11.05	930
A2/17	R. 2278	03.12.93	331	A2/94	R. 1024	12.10.01	805	A2/269	R. 222	10.03.06	934
A2/18	R. 2279	03.12.93	331	A2/95	R. 1023	12.10.01	805	A2/270	R. 243	16.03.06	935
A2/19	R. 412	04.03.94	344	A2/96	R. 1426	28.12.01	818	A2/271	R. 495	30.05.06	938
A2/20	R. 1175	08.07.94	365	A2/97	R. 55	25.01.02	822	A2/272	R. 496	30.05.06	938
A2/21	R. 1328	22.07.94	367	A2/98	R. 56	25.01.02	822	A2/273	R. 683	14.07.06	940
A2/22	R. 1894	11.11.94	382	A2/99	R. 83	25.01.02	822	A2/274	R. 948	22.09.06	943
A2/23	R. 2049	02.12.94	384	A2/99A	R. 139	08.02.02	825	A2/275	R. 985	03.10.06	944
A2/24	R. 2108	02.12.94	384	A2/100	R. 140	08.02.02	825	A2/276	R. 1070	25.10.06	945
A2/25	R. 892	23.06.95	420	A2/101	R.	Not allocated		A2/277	R. 1071	25.10.06	945
A2/26	R. 1677	27.10.95	446	A2/102	R. 221	22.02.02	826	A2/278	R. 1094	03.11.06	946
A2/27	R. 1032	05.07.96	481	A2/103	R. 318	15.03.02	832	A2/279	R. 1095	03.11.06	946
A2/28	R. 1132	05.07.96	482	A2/104	R. 301	15.03.02	832	A2/280	R. 1237	08.12.06	947
A2/29	R. 1467	13.09.96	488	A2/105	R. 365	28.03.02	832	A2/281	R. 1259	01.01.07	949
A2/30	R. 1579	11.10.96	490	A2/106	R. 751	31.05.02	842	A2/282	R. 1314	22.12.06	949
A2/31	R. 1648	18.10.96	492	A2/107	R. 774	07.06.02	843	A2/283	R. 196	09.03.07	953
A2/32	R. 42	10.01.97	508	A2/108	R. 821	14.06.02	844	A2/284	R. 251	23.03.07	953
A2/33	R. 144	24.01.97	509	A2/109	R. 826	14.06.02	844	A2/285	R. 314	13.04.07	955
A2/34	R. 227	05.02.97	514	A2/110	R. 827	14.06.02	844	A2/286	R. 315	13.04.07	955
A2/35	R. 234	07.02.97	514	A2/111	R. 989	19.07.02	848	A2/287	R. 365	26.04.07	957
A2/36	R. 496	27.03.97	522	A2/112	R. 997	19.07.02	849	A2/288	R. 289	04.05.07	957
A2/37	R. 600	18.04.97	525	A2/113	R. 998	19.07.02	849	A2/289	R. 290	04.05.07	957
A2/38	R. 599	18.04.97	525	A2/114	R. 999	19.07.02	849	A2/290	R. 503	14.06.07	959
A2/39	R. 699	16.05.97	528	A2/115	R. 1040	02.08.02	851	A2/291	R. 621	13.07.07	960
A2/40	R. 825	20.06.97	532	A2/116	R. 1075	16.08.02	853	A2/292	R. 622	13.07.07	960
A2/41	R. 1083	08.08.97	539	A2/117	R. 1131	28.08.02	854	A2/293	R. 657	26.07.07	960
A2/42	R. 1188	05.09.97	547	A2/118	R. 1132	28.08.02	854	A2/294	R. 1197	14.12.07	964
A2/43	R. 1288	26.09.97	550	A2/119	R. 1133	30.08.02	854	A2/295	R. 1211	21.12.07	964
A2/44	R. 1311	10.10.97	551	A2/120	R. 1393	08.11.02	863	A2/296	R. 1212	21.12.07	964
A2/45	R. 1541	21.11.97	556	A2/121	R. 1461	22.11.02	864	A2/297	R. 1252	21.12.07	964
A2/46	R. 1745	24.12.97	562	A2/122	R. 1476	22.11.02	864	A2/298	R. 492	25.04.08	966
A2/47	R. 254	13.02.98	571	A2/123	R. 155	27.01.03	869	A2/299	R. 528	09.05.08	966
A2/48	R. 319	27.02.98	573	A2/124	R. 261	17.02.03	873	A2/300	R. 630	04.06.08	966
A2/49	R. 49	30.04.98	586	A2/125	R. 777	13.06.03	880	A2/301	R. 631	04.06.08	966
A2/50	R. 780	05.06.98	590	A2/126	R. 870	20.06.03	882	A2/302	R. 680	20.06.08	967
A2/51	R. 1049	21.08.98	605	A2/127	R. 973	04.07.03	882	A2/303	R. 681	20.06.08	967
A2/52	R. 1196	18.09.98	614	A2/128	R. 974	04.07.03	882	A2/304	R. 682	20.06.08	967
A2/53	R. 1358	21.10.98	619	A2/129	R. 1106	01.08.03	885	A2/305	R. 881	22.08.08	968
A2/54	R. 332	12.03.99	645	A2/130	R. 1203	22.08.03	886	A2/306	R. 145	13.02.09	971
A2/55	R. 435	09.04.99	649	A2/131 – A2/230		Not issued		A2/307	R. 146	13.02.09	971
A2/56	R. 436	09.04.99	649	A2/231	R. 1433	10.10.03	890	A2/308	R. 229	06.03.09	973
A2/57	R. 685	28.05.99	658	A2/232	R. 1459	10.10.03	890	A2/309	R. 340	27.03.09	973
A2/58	R. 686	28.05.99	658	A2/233	R. 1503	17.10.03	891	A2/310	R. 341	27.03.09	973
A2/59	R. 687	28.05.99	658	A2/234	R. 1508	17.10.03	891	A2/311	R. 365	27.03.09	973
A2/60	R. 792	18.06.99	661	A2/235	R. 1534	24.10.03	892	A2/312	R. 471	08.05.09	974
A2/61	R. 791	18.06.99	661	A2/236	R. 1643	07.11.03	893	A2/313	R. 521	08.05.09	974
A2/62	R. 790	18.06.99	661	A2/237	R. 1799	12.12.03	897	A2/314	R. 522	08.05.09	974
A2/63	R. 789	18.06.99	661	A2/238	R. 1800	19.12.03	897	A2/315	R. 643	05.06.09	975
A2/64	R. 968	06.08.99	666	A2/239	R. 1826	19.12.03	897	A2/316	R. 647	12.06.09	975
A2/65	R. 1088	10.09.99	671	A2/240	R. 178	13.02.04	898	A2/317	R. 648	12.06.09	975
A2/66	R. 1338	05.11.99	683	A2/241	R. 237	20.02.04	899	A2/318	R. 749	15.07.09	977
A2/67	R. 1518	17.12.99	692	A2/242	R. 440	02.04.04	901	A2/319	R. 795	31.07.09	978
A2/68	R. 209	03.03.00	707	A2/243	R. 475	08.04.04	902	A2/320	R. 951	09.10.09	980
A2/69	R. 302	31.03.00	710	A2/244	R. 799	02.07.04	907	A2/321	R. 1049	06.11.09	981
A2/70	R. 316	31.03.00	710	A2/245	R. 848	16.07.04	908	A2/322	R. 1061	13.11.09	981
A2/71	R. 315	31.03.00	710	A2/246	R. 909	30.07.04	909	A2/323	R. 1090	27.11.09	981
A2/72	R. 484	12.05.00	716	A2/247	R. 1101	17.09.04	911	A2/324	R. 218	26.03.10	985
A2/73	R. 501	19.05.00	717	A2/248	R. 1118	28.09.04	912	A2/325	R. 219	26.03.10	985
A2/74	R. 879	08.09.00	734	A2/249	R. 1209	15.10.04	913	A2/325	R. 440	28.05.10	987
A2/75	R. 930	15.09.00	738	A2/250	R. 1326	10.11.04	913	A2/326	R. 623	14.07.10	988
A2/76	R. 931	15.09.00	738	A2/251	R. 1336	12.11.04	913	A2/327	R. 616	16.07.10	988
A2/77	R. 940	22.09.00	738	A2/252	R. 1384	26.11.04	913	A2/328	R. 638	23.07.10	989

SCHEDULE 2 (ANTI-DUMPING DUTY, COUNTERVAILING DUTY & SAFEGUARD DUTY)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A2/329	R. 655	30.07.10	990	A2/427	R.			A2/505	R.		
A2/330	R. 656	30.07.10	990	A2/428	R.			A2/506	R.		
A2/331	R. 762	03.09.10	991	A2/429	R.			A2/507	R.		
A2/332	R. 1126	01.12.10	993	A2/430	R.			A2/508	R.		
A2/333	R. 75	04.02.11	994	A2/431	R.			A2/509	R.		
A2/334	R. 393	06.05.11	998	A2/432	R.			A2/510	R.		
A2/335	R. 394	06.05.11	998	A2/433	R.			A2/511	R.		
A2/336	R. 507	17.06.11	1000	A2/434	R.			A2/512	R.		
A2/337	R. 510	17.06.11	1000	A2/435	R.			A2/513	R.		
A2/338	Not allocated			A2/436	R.			A2/514	R.		
A2/339	R. 972	02.12.11	1005	A2/437	R.			A2/515	R.		
A2/340	R. 1058	21.12.11	1006	A2/438	R.			A2/516	R.		
A2/341	R. 1068	23.12.11	1006	A2/439	R.			A2/517	R.		
A2/342	R. 236	30.03.12	1009	A2/440	R.			A2/518	R.		
A2/343	R. 292	05.04.12	1010	A2/441	R.			A2/519	R.		
A2/344	R. 566	27.07.12	1012	A2/442	R.			A2/520	R.		
A2/345	R. 690	31.08.12	1013	A2/443	R.			A2/521	R.		
A2/366	R.126	27.02.15	1044	A2/444	R.			A2/522	R.		
A2/367	R. 567.	03.07.15	1052	A2/445	R.			A2/523	R.		
A2/368	R.			A2/446	R.			A2/524	R.		
A2/269	R.			A2/447	R.			A2/525	R.		
A2/370	R.			A2/448	R.			A2/526	R.		
A2/371	R.			A2/449	R.			A2/527	R.		
A2/372	R.			A2/450	R.			A2/528	R.		
A2/373	R.			A2/451	R.			A2/529	R.		
A2/374	R.			A2/452	R.			A2/530	R.		
A2/375	R.			A2/453	R.			A2/531	R.		
A2/376	R.			A2/454	R.			A2/532	R.		
A2/377	R.			A2/455	R.			A2/533	R.		
A2/378	R.			A2/456	R.			A2/534	R.		
A2/379	R.			A2/457	R.			A2/535	R.		
A2/380	R.			A2/458	R.			A2/536	R.		
A2/381	R.			A2/459	R.			A2/537	R.		
A2/382	R.			A2/460	R.			A2/538	R.		
A2/383	R.			A2/461	R.			A2/539	R.		
A2/384	R.			A2/462	R.			A2/540	R.		
A2/1/385	R. 986	12.07.19	1116	A2/463	R.			A2/541	R.		
A2/1/386	R. 1261	27.09.19	1118	A2/464	R.			A2/542	R.		
A2/1/387	R. 1289	04.10.19	1118	A2/465	R.			A2/543	R.		
A2/1/388	R. 110	01.02.20	1120	A2/466	R.			A2/544	R.		
A2/1/389	R. 177	18.02.20	1120	A2/467	R.			A2/545	R.		
A2/1/390	R. 427	30.03.20	1122	A2/468	R.			A2/546	R.		
A2/1/391	R. 528	15.05.20	1123	A2/469	R.			A2/547	R.		
A2/1/392	R. 543	19.05.20	1123	A2/470	R.			A2/548	R.		
A2/1/44	R. 888	14.08.20	1124	A2/471	R.			A2/549	R.		
A2/1/45	R. 887	14.08.20	1124	A2/472	R.			A2/550	R.		
A2/1/48	R. 597	09.07.21	1128	A2/473	R.			A2/551	R.		
A2/1/52	R. 752	23.08.21	1128	A2/474	R.			A2/552	R.		
A2/1/53	R. 1564	03.12.21	1131	A2/475	R.			A2/553	R.		
A2/1/54	R. 1561	03.12.21	1131	A2/476	R.			A2/554	R.		
A2/1/59	R. 1888	17.03.22	1132	A2/477	R.			A2/555	R.		
A2/1/60	R. 2030	19.04.22	1132	A2/478	R.			A2/556	R.		
A2/401	R.			A2/479	R.			A2/557	R.		
A2/402	R.			A2/480	R.			A2/558	R.		
A2/403	R.			A2/481	R.			A2/559	R.		
A2/404	R.			A2/482	R.			A2/560	R.		
A2/405	R.			A2/483	R.			A2/561	R.		
A2/406	R.			A2/484	R.			A2/562	R.		
A2/407	R.			A2/485	R.			A2/563	R.		
A2/408	R.			A2/486	R.			A2/564	R.		
A2/409	R.			A2/487	R.			A2/565	R.		
A2/410	R.			A2/488	R.			A2/566	R.		
A2/411	R.			A2/489	R.			A2/567	R.		
A2/412	R.			A2/490	R.			A2/568	R.		
A2/413	R.			A2/491	R.			A2/569	R.		
A2/414	R.			A2/492	R.			A2/570	R.		
A2/415	R.			A2/493	R.			A2/571	R.		
A2/416	R.			A2/494	R.			A2/572	R.		
A2/417	R.			A2/495	R.			A2/573	R.		
A2/418	R.			A2/496	R.			A2/574	R.		
A2/419	R.			A2/497	R.			A2/575	R.		
A2/420	R.			A2/498	R.			A2/576	R.		
A2/421	R.			A2/499	R.			A2/577	R.		
A2/422	R.			A2/500	R.			A2/578	R.		
A2/423	R.			A2/501	R.			A2/579	R.		
A2/424	R.			A2/502	R.			A2/580	R.		
A2/425	R.			A2/503	R.			A2/581	R.		
A2/426	R.			A2/504	R.			A2/582	R.		

SCHEDULE 4 (GENERAL REBATES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A4/1/351	R. 982	30.11.12	1015	A4/1/443	R.			A4/2/352	R. 983	30.11.12	1015
A4/1/354	R. 1011	07.12.12	1016	A4/1/444	R.			A4/2/353	R. 984	30.11.12	1015
A4/1/360	R. 1071	14.12.12	1016	A4/1/445	R.			A4/2/355	R. 1012	07.12.12	1016
A4/1/361	R. 1087	21.12.12	1016	A4/1/446	R.			A4/2/362	R. 1112	28.12.12	1016
A4/1/367	R. 1009	20.12.13	1030	A4/1/447	R.			A4/2/363	R. 133	28.02.13	
A4/1/373	R. 557	20.05.16	1072	A4/1/448	R.			A4/2/364	R. 178	15.03.13	
A4/1/374	R. 1473	02.12.16	1081	A4/1/449	R.			A4/2/365	R. 248	05.04.13	1019
A4/1/375	R.1281	17.11.17	1097	A4/1/450	R.			A4/2/368	R. 1010	20.12.13	1030
A4/1/376	R. 368	23.04.21	1127	A4/1/451	R.			A4/2/369	R. 289	17.04.14	1033
A4/1/001	R. 351	23.03.18	1102	A4/1/452	R.			A4/2/370	R. 426	22.05.15	1049
A4/1/377	R. 556	01.06.18		A4/1/453	R.			A4/2/371	R. 1214	11.12.15	1065
A4/1/378	R. 550	25.06.21	1127	A4/1/454	R.			A4/2/372	R. 1245	18.12.15	1064
A4/1/379	R. 729	13.08.21	1128	A4/1/455	R.			A4/2/373	R. 1408	24.12.20	1126
A4/1/370	R. 1068	09.10.20	1126	A4/1/456	R.			A4/2/374	R. 6	08.01.21	1127
A4/1/372	R. 1402	24.12.20	1126	A4/1/457	R.			A4/2/375	R. 98	05.02.21	1127
A4/1/382	R.			A4/1/458	R.			A4/2/376	R. 1223	02.11.17	1096
A4/1/383	R.			A4/1/459	R.			A4/2/377	R. 553	25.06.21	1127
A4/1/384	R.			A4/1/460	R.			A4/2/378	R. 1475	22.12.17	1099
A4/1/385	R.			A4/1/461	R.			A4/2/378	R. 1516	29.12.17	1099
A4/1/386	R.			A4/1/462	R.			A4/2/379	R. 1514	29.12.17	1099
A4/1/387	R.			A4/1/463	R.			A4/2/380	R. 1081	22.10.21	1131
A4/1/388	R.			A4/1/464	R.			A4/2/381	R. 1707	28.01.22	1132
A4/1/389	R.			A4/1/465	R.			A4/2/383	R. 509	18.05.18	1104
A4/1/390	R.			A4/1/466	R.			A4/2/383	R. 605	15.06.18	1105
A4/1/391	R.			A4/1/467	R.			A4/2/384	R. 653	29.06.18	1106
A4/1/392	R.			A4/1/468	R.			A4/2/385	R. 775	27.07.18	1107
A4/1/393	R.			A4/1/469	R.			A4/2/386	R. 793	03.08.18	1107
A4/1/394	R.			A4/1/470	R.			A4/2/387	R. 814	10.08.18	1107
A4/1/395	R.			A4/1/471	R.			A4/2/388	R. 818	10.08.18	1107
A4/1/396	R.			A4/1/472	R.			A4/2/389	R. 822	10.01.18	1107
A4/1/397	R.			A4/1/473	R.			A4/2/390	R. 915	31.08.18	1108
A4/1/398	R.			A4/1/474	R.			A4/2/391	R. 916	31.08.18	1108
A4/1/399	R.			A4/1/475	R.			A4/2/392	R. 1233	16.11.18	1110
A4/1/400	R.			A4/1/476	R.			A4/2/393	R. 1325	30.11.18	1111
A4/1/401	R.			A4/1/477	R.			A4/2/394	R.		
A4/1/402	R.			A4/1/478	R.			A4/2/395	R.		
A4/1/403	R.			A4/1/479	R.			A4/2/396	R.		
A4/1/404	R.			A4/1/480	R.			A4/2/397	R.		
A4/1/405	R.			A4/1/481	R.			A4/2/398	R. 1522	22.11.19	1119
A4/1/406	R.			A4/1/482	R.			A4/2/399	R.		
A4/1/407	R.			A4/1/483	R.			A4/2/400	R.		
A4/1/408	R.			A4/1/484	R.			A4/2/401	R.		
A4/1/409	R.			A4/1/485	R.			A4/2/402	R.		
A4/1/410	R.			A4/1/486	R.			A4/2/403	R.		
A4/1/411	R.			A4/1/487	R.			A4/2/404	R.		
A4/1/412	R.			A4/1/488	R.			A4/2/405	R.		
A4/1/413	R.			A4/1/489	R.			A4/2/406	R.		
A4/1/414	R.			A4/1/490	R.			A4/2/407	R.		
A4/1/415	R.			A4/1/491	R.			A4/2/408	R.		
A4/1/416	R.			A4/1/492	R.			A4/2/409	R.		
A4/1/417	R.			A4/1/493	R.			A4/2/410	R.		
A4/1/418	R.			A4/1/494	R.			A4/2/411	R.		
A4/1/419	R.			A4/1/495	R.			A4/2/412	R.		
A4/1/420	R.			A4/1/496	R.			A4/2/413	R.		
A4/1/421	R.			A4/1/497	R.			A4/2/414	R.		
A4/1/422	R.			A4/1/498	R.			A4/2/415	R.		
A4/1/423	R.			A4/1/499	R.			A4/2/416	R.		
A4/1/424	R.			A4/1/500	R.			A4/2/417	R.		
A4/1/425	R.			A4/1/501	R.			A4/2/418	R.		
A4/1/426	R.			A4/1/502	R.			A4/2/419	R.		
A4/1/427	R.			A4/1/503	R.			A4/2/420	R.		
A4/1/428	R.			A4/1/504	R.			A4/2/421	R.		
A4/1/429	R.			A4/1/505	R.			A4/2/422	R.		
A4/1/430	R.			A4/1/506	R.			A4/2/423	R.		
A4/1/431	R.			A4/1/507	R.			A4/2/424	R.		
A4/1/432	R.			A4/1/508	R.			A4/2/425	R.		
A4/1/433	R.			A4/1/509	R.			A4/2/426	R.		
A4/1/434	R.			A4/1/510	R.			A4/2/427	R.		
A4/1/435	R.			A4/1/511	R.			A4/2/428	R.		
A4/1/436	R.			A4/1/512	R.			A4/2/429	R.		
A4/1/437	R.			A4/1/513	R.			A4/2/430	R.		
A4/1/438	R.			A4/1/514	R.			A4/2/431	R.		
A4/1/439	R.			A4/1/515	R.			A4/2/432	R.		
A4/1/440	R.			A4/1/516	R.			A4/2/433	R.		
A4/1/441	R.			A4/1/517	R.			A4/2/434	R.		
A4/1/442	R.			A4/1/518	R.			A4/2/435	R.		

SCHEDULE 4 (GENERAL REBATES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A4/2/436	R.			A4/3/356	R. 1013	07.12.12	1016	A4/3/434	R.		
A4/2/437	R.			A4/3/359	R. 996	07.12.12	1016	A4/3/435	R.		
A4/2/438	R.			A4/3/360	R.			A4/3/436	R.		
A4/2/439	R.			A4/3/361	R.			A4/3/437	R.		
A4/2/440	R.			A4/3/362	R.			A4/3/438	R.		
A4/2/441	R.			A4/3/363	R.			A4/3/439	R.		
A4/2/442	R.			A4/3/364	R.			A4/3/440	R.		
A4/2/443	R.			A4/3/365	R.			A4/3/441	R.		
A4/2/444	R.			A4/3/366	R.			A4/3/442	R.		
A4/2/445	R.			A4/3/367	R.			A4/3/443	R.		
A4/2/446	R.			A4/3/368	R.			A4/3/444	R.		
A4/2/447	R.			A4/3/369	R.			A4/3/445	R.		
A4/2/448	R.			A4/3/370	R.			A4/3/446	R.		
A4/2/449	R.			A4/3/371	R.			A4/3/447	R.		
A4/2/450	R.			A4/3/372	R.			A4/3/448	R.		
A4/2/451	R.			A4/3/373	R.			A4/3/449	R.		
A4/2/452	R.			A4/3/374	R.			A4/3/450	R.		
A4/2/453	R.			A4/3/375	R.			A4/3/451	R.		
A4/2/454	R.			A4/3/376	R.			A4/3/452	R.		
A4/2/455	R.			A4/3/377	R.			A4/3/453	R.		
A4/2/456	R.			A4/3/378	R.			A4/3/454	R.		
A4/2/457	R.			A4/3/379	R.			A4/3/455	R.		
A4/2/458	R.			A4/3/380	R.			A4/3/456	R.		
A4/2/459	R.			A4/3/381	R.			A4/3/457	R.		
A4/2/460	R.			A4/3/382	R.			A4/3/458	R.		
A4/2/461	R.			A4/3/383	R.			A4/3/459	R.		
A4/2/462	R.			A4/3/384	R.			A4/3/460	R.		
A4/2/463	R.			A4/3/385	R.			A4/3/461	R.		
A4/2/464	R.			A4/3/386	R.			A4/3/462	R.		
A4/2/465	R.			A4/3/387	R.			A4/3/463	R.		
A4/2/467	R.			A4/3/388	R.			A4/3/464	R.		
A4/2/468	R.			A4/3/389	R.			A4/3/464	R.		
A4/2/469	R.			A4/3/390	R.			A4/3/465	R.		
A4/2/470	R.			A4/3/391	R.			A4/3/466	R.		
A4/2/471	R.			A4/3/392	R.			A4/3/467	R.		
A4/2/472	R.			A4/3/393	R.			A4/3/468	R.		
A4/2/473	R.			A4/3/394	R.			A4/3/469	R.		
A4/2/474	R.			A4/3/395	R.			A4/3/470	R.		
A4/2/475	R.			A4/3/396	R.			A4/3/471	R.		
A4/2/476	R.			A4/3/397	R.			A4/3/472	R.		
A4/2/477	R.			A4/3/398	R.			A4/3/473	R.		
A4/2/478	R.			A4/3/399	R.			A4/3/474	R.		
A4/2/479	R.			A4/3/400	R.			A4/3/475	R.		
A4/2/480	R.			A4/3/401	R.			A4/3/476	R.		
A4/2/481	R.			A4/3/402	R.			A4/3/477	R.		
A4/2/482	R.			A4/3/403	R.			A4/3/478	R.		
A4/2/483	R.			A4/3/404	R.			A4/3/479	R.		
A4/2/484	R.			A4/3/405	R.			A4/3/480	R.		
A4/2/485	R.			A4/3/406	R.			A4/3/481	R.		
A4/2/486	R.			A4/3/407	R.			A4/3/482	R.		
A4/2/487	R.			A4/3/408	R.			A4/3/483	R.		
A4/2/488	R.			A4/3/409	R.			A4/3/484	R.		
A4/2/489	R.			A4/3/410	R.			A4/3/485	R.		
A4/2/490	R.			A4/3/411	R.			A4/3/486	R.		
A4/2/491	R.			A4/3/412	R.			A4/3/487	R.		
A4/2/492	R.			A4/3/413	R.			A4/3/488	R.		
A4/2/493	R.			A4/3/414	R.			A4/3/489	R.		
A4/2/494	R.			A4/3/415	R.			A4/3/490	R.		
A4/2/495	R.			A4/3/416	R.			A4/3/491	R.		
A4/2/496	R.			A4/3/417	R.			A4/3/492	R.		
A4/2/497	R.			A4/3/418	R.			A4/3/493	R.		
A4/2/498	R.			A4/3/419	R.			A4/3/494	R.		
A4/2/499	R.			A4/3/420	R.			A4/3/495	R.		
A4/2/500	R.			A4/3/421	R.			A4/3/496	R.		
A4/2/501	R.			A4/3/422	R.			A4/3/497	R.		
A4/2/502	R.			A4/3/423	R.			A4/3/498	R.		
A4/2/503	R.			A4/3/424	R.			A4/3/499	R.		
A4/2/504	R.			A4/3/425	R.			A4/3/500	R.		
A4/2/505	R.			A4/3/426	R.			A4/3/501	R.		
A4/2/506	R.			A4/3/427	R.			A4/3/502	R.		
A4/2/507	R.			A4/3/428	R.			A4/3/503	R.		
A4/2/508	R.			A4/3/429	R.			A4/3/504	R.		
A4/2/509	R.			A4/3/430	R.			A4/3/505	R.		
A4/2/510	R.			A4/3/431	R.			A4/3/506	R.		
A4/2/511	R.			A4/3/432	R.			A4/3/507	R.		
A4/2/512	R.			A4/3/433	R.			A4/3/508	R.		

SCHEDULE 6 (REBATES & REFUNDS OF EXCISE DUTIES AND FUEL, RAF & ENVIRONMENTAL LEVY)											
Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/1F/77	R.			A6/2/1	R. 963	26.08.16		A6/2/76	R.		
A6/1F/78	R.			A6/2/2	R. 1476	02.12.16	1081	A6/2/77	R.		
A6/1F/79	R.			A6/2/623	R. 102	09.02.18	1100	A6/2/78	R.		
A6/1F/80	R.			A6/2/3	R.			A6/2/79	R.		
A6/1F/81	R.			A6/2/4	R. 227	28.02.20	1121	A6/2/80	R.		
A6/1F/82	R.			A6/2/5	R. 361	23.04.21	1127	A6/2/81	R.		
A6/1F/83	R.			A6/2/6	R.			A6/2/82	R.		
A6/1F/84	R.			A6/2/7	R.			A6/2/83	R.		
A6/1F/85	R.			A6/2/8	R.			A6/2/84	R.		
A6/1F/86	R.			A6/2/9	R.			A6/2/85	R.		
A6/1F/87	R.			A6/2/10	R.			A6/2/86	R.		
A6/1F/88	R.			A6/2/11	R.			A6/2/87	R.		
A6/1F/89	R.			A6/2/12	R.			A6/2/88	R.		
A6/1F/90	R.			A6/2/13	R.			A6/2/89	R.		
A6/1F/91	R.			A6/2/14	R.			A6/2/90	R.		
A6/1F/92	R.			A6/2/15	R.			A6/2/91	R.		
A6/1F/93	R.			A6/2/16	R.			A6/2/92	R.		
A6/1F/94	R.			A6/2/17	R.			A6/2/93	R.		
A6/1F/95	R.			A6/2/18	R.			A6/2/94	R.		
A6/1F/96	R.			A6/2/19	R.			A6/2/95	R.		
A6/1F/97	R.			A6/2/20	R.			A6/2/96	R.		
A6/1F/98	R.			A6/2/21	R.			A6/2/97	R.		
A6/1F/99	R.			A6/2/22	R.			A6/2/98	R.		
A6/1F/100	R.			A6/2/23	R.			A6/2/99	R.		
A6/1F/101	R.			A6/2/24	R.			A6/2/100	R.		
A6/1F/102	R.			A6/2/25	R.			A6/2/101	R.		
A6/1F/103	R.			A6/2/26	R.			A6/2/102	R.		
A6/1F/104	R.			A6/2/27	R.			A6/2/103	R.		
A6/1F/105	R.			A6/2/28	R.			A6/2/104	R.		
A6/1F/106	R.			A6/2/29	R.			A6/2/105	R.		
A6/1F/107	R.			A6/2/30	R.			A6/2/106	R.		
A6/1F/108	R.			A6/2/31	R.			A6/2/107	R.		
A6/1F/109	R.			A6/2/32	R.			A6/2/108	R.		
A6/1F/110	R.			A6/2/33	R.			A6/2/109	R.		
A6/1F/111	R.			A6/2/34	R.			A6/2/110	R.		
A6/1F/112	R.			A6/2/35	R.			A6/2/111	R.		
A6/1F/113	R.			A6/2/36	R.			A6/2/112	R.		
A6/1F/114	R.			A6/2/37	R.			A6/2/113	R.		
A6/1F/115	R.			A6/2/38	R.			A6/2/114	R.		
A6/1F/116	R.			A6/2/39	R.			A6/2/115	R.		
A6/1F/117	R.			A6/2/40	R.			A6/2/116	R.		
A6/1F/118	R.			A6/2/41	R.			A6/2/117	R.		
A6/1F/119	R.			A6/2/42	R.			A6/2/118	R.		
A6/1F/120	R.			A6/2/43	R.			A6/2/119	R.		
A6/1F/121	R.			A6/2/44	R.			A6/2/120	R.		
A6/1F/122	R.			A6/2/45	R.			A6/2/121	R.		
A6/1F/123	R.			A6/2/46	R.			A6/2/122	R.		
A6/1F/124	R.			A6/2/47	R.			A6/2/123	R.		
A6/1F/125	R.			A6/2/48	R.			A6/2/124	R.		
A6/1F/126	R.			A6/2/49	R.			A6/2/125	R.		
A6/1F/127	R.			A6/2/50	R.			A6/2/126	R.		
A6/1F/128	R.			A6/2/51	R.			A6/2/127	R.		
A6/1F/129	R.			A6/2/52	R.			A6/2/128	R.		
A6/1F/130	R.			A6/2/53	R.			A6/2/129	R.		
A6/1F/131	R.			A6/2/54	R.			A6/2/130	R.		
A6/1F/132	R.			A6/2/55	R.			A6/2/131	R.		
A6/1F/133	R.			A6/2/56	R.			A6/2/132	R.		
A6/1F/134	R.			A6/2/57	R.			A6/2/133	R.		
A6/1F/135	R.			A6/2/58	R.			A6/2/134	R.		
A6/1F/136	R.			A6/2/59	R.			A6/2/135	R.		
A6/1F/137	R.			A6/2/60	R.			A6/2/136	R.		
A6/1F/138	R.			A6/2/61	R.			A6/2/137	R.		
A6/1F/139	R.			A6/2/62	R.			A6/2/138	R.		
A6/1F/140	R.			A6/2/63	R.			A6/2/139	R.		
A6/1F/141	R.			A6/2/64	R.			A6/2/140	R.		
A6/1F/142	R.			A6/2/65	R.			A6/2/141	R.		
A6/1F/143	R.			A6/2/66	R.			A6/2/142	R.		
A6/1F/144	R.			A6/2/67	R.			A6/2/143	R.		
A6/1F/145	R.			A6/2/68	R.			A6/2/144	R.		
A6/1F/146	R.			A6/2/69	R.			A6/2/145	R.		
A6/1F/147	R.			A6/2/70	R.			A6/2/146	R.		
A6/1F/148	R.			A6/2/71	R.			A6/2/147	R.		
A6/1F/149	R.			A6/2/72	R.			A6/2/148	R.		
A6/1F/150	R.			A6/2/73	R.			A6/2/149	R.		
A6/1F/151	R.			A6/2/74	R.			A6/2/150	R.		
A6/1G/1	R. 231	28.02.20	1121	A6/2/75	R.			A6/2/151	R.		

SCHEDULE 6 (REBATES & REFUNDS OF EXCISE DUTIES AND FUEL, RAF & ENVIRONMENTAL LEVY)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/3/21	R. 260	28.03.11	997	A6/3/105	R.			A6/4/1	R. 74	27.01.17	1082
A6/3/26	R. 240	30.03.12	1009	A6/3/106	R.			A6/4/2	R. 233	28.02.20	1121
A6/3/33	R. 986	30.11.12	1015	A6/3/107	R.			A6/4/3	R. 1400	24.12.20	1126
A6/3/33	R. 427	22.05.15	427	A6/3/108	R.			A6/4/4	R.		
A6/3/35	R. 235	28.03.13	1019	A6/3/109	R.			A6/4/5	R.		
A6/3/36	R. 743	11.10.13	1026	A6/3/110	R.			A6/4/6	R.		
A6/3/37	R. 812	25.10.13	1027	A6/3/111	R.			A6/4/7	R.		
A6/3/38	R. 998	13.12.13	1029	A6/3/112	R.			A6/4/8	R.		
A6/3/39	R. 999	13.12.13	1029	A6/3/113	R.			A6/4/9	R.		
A6/3/40	R. 1000	13.12.13	1029	A6/3/114	R.			A6/4/10	R.		
A6/3/41	R.196	28.03.14	1031	A6/3/115	R.			A6/4/11	R.		
A6/3/42	R. 256	27.03.15	1046	A6/3/116	R.			A6/4/12	R.		
A6/3/43	R. 403	31.03.16	1069	A6/3/117	R.			A6/4/13	R.		
A6/3/43	R. 679	03/06.16	1073	A6/3/118	R.			A6/4/14	R.		
A6/3/44	R. 402	31.03.16	1069	A6/3/119	R.			A6/4/15	R.		
A6/3/44	R. 591	27.05.16	1073	A6/3/120	R.			A6/4/16	R.		
A6/3/45	R. 292	31.03.17	1088	A6/3/121	R.			A6/4/17	R.		
A6/3/46	R. 1419	15.12.17	1098	A6/3/122	R.			A6/4/18	R.		
A6/3/47	R. 349	23.03.18	1102	A6/3/123	R.			A6/4/19	R.		
A6/3/48	R.			A6/3/124	R.			A6/4/20	R.		
A6/3/49	R.			A6/3/125	R.			A6/4/21	R.		
A6/3/50	R. 1521	22.11.19	1119	A6/3/126	R.			A6/4/22	R.		
A6/3/51	R. 231	28.02.20	1121	A6/3/127	R.			A6/4/23	R.		
A6/3/52	R. 410	26.03.20	1122	A6/3/128	R.			A6/4/24	R.		
A6/3/53	R. 312	01.04.21	1127	A6/3/129	R.			A6/4/25	R.		
A6/3/54	R. 360	23.04.21	1127	A6/3/130	R.			A6/4/26	R.		
A6/3/55	R.			A6/3/131	R.			A6/4/27	R.		
A6/3/56	R.			A6/3/132	R.			A6/4/28	R.		
A6/3/57	R. 1994	06.04.22	1132	A6/3/133	R.			A6/4/29	R.		
A6/3/58	R. 2012	14.04.22	1132	A6/3/134	R.			A6/4/30	R.		
A6/3/59	R.			A6/3/135	R.			A6/4/31	R.		
A6/3/60	R.			A6/3/136	R.			A6/4/32	R.		
A6/3/61	R.			A6/3/137	R.			A6/4/33	R.		
A6/3/62	R.			A6/3/138	R.			A6/4/34	R.		
A6/3/63	R.			A6/3/139	R.			A6/4/35	R.		
A6/3/64	R.			A6/3/140	R.			A6/4/36	R.		
A6/3/65	R.			A6/3/141	R.			A6/4/37	R.		
A6/3/66	R.			A6/3/142	R.			A6/4/38	R.		
A6/3/67	R.			A6/3/143	R.			A6/4/39	R.		
A6/3/68	R.			A6/3/144	R.			A6/4/40	R.		
A6/3/69	R.			A6/3/145	R.			A6/4/41	R.		
A6/3/70	R.			A6/3/146	R.			A6/4/42	R.		
A6/3/71	R.			A6/3/147	R.			A6/4/43	R.		
A6/3/72	R.			A6/3/148	R.			A6/4/44	R.		
A6/3/73	R.			A6/3/149	R.			A6/4/45	R.		
A6/3/74	R.			A6/3/150	R.			A6/4/46	R.		
A6/3/75	R.			A6/3/151	R.			A6/4/47	R.		
A6/3/76	R.			A6/3/152	R.			A6/4/48	R.		
A6/3/77	R.			A6/3/153	R.			A6/4/49	R.		
A6/3/78	R.			A6/3/154	R.			A6/4/50	R.		
A6/3/79	R.			A6/3/155	R.			A6/4/51	R.		
A6/3/80	R.			A6/3/156	R.			A6/4/52	R.		
A6/3/81	R.			A6/3/157	R.			A6/4/53	R.		
A6/3/82	R.			A6/3/158	R.			A6/4/54	R.		
A6/3/83	R.			A6/3/159	R.			A6/4/55	R. 727	13.08.21	1128
A6/3/84	R.			A6/3/160	R.			A6/4/56	R.		
A6/3/85	R.			A6/3/161	R.			A6/4/57	R.		
A6/3/86	R.			A6/3/162	R.			A6/4/58	R.		
A6/3/87	R.			A6/3/163	R.			A6/4/59	R.		
A6/3/88	R.			A6/3/164	R.			A6/4/60	R.		
A6/3/89	R.			A6/3/165	R.			A6/4/61	R.		
A6/3/90	R.			A6/3/166	R.			A6/4/62	R.		
A6/3/91	R.			A6/3/167	R.			A6/4/63	R.		
A6/3/92	R.			A6/3/168	R.			A6/4/64	R.		
A6/3/93	R.			A6/3/169	R.			A6/4/65	R.		
A6/3/94	R.			A6/3/170	R.			A6/4/66	R.		
A6/3/95	R.			A6/3/171	R.			A6/4/67	R.		
A6/3/96	R.			A6/3/172	R.			A6/4/68	R.		
A6/3/97	R.			A6/3/173	R.			A6/4/69	R.		
A6/3/98	R.			A6/3/174	R.			A6/4/70	R.		
A6/3/99	R.			A6/3/175	R.			A6/4/71	R.		
A6/3/100	R.			A6/3/176	R.			A6/4/72	R.		
A6/3/101	R.			A6/3/177	R.			A6/4/73	R.		
A6/3/102	R.			A6/3/178	R.			A6/4/74	R.		
A6/3/103	R.			A6/3/178	R.			A6/4/75	R.		
A6/3/104	R.			A6/3/180	R.			A6/4/76	R.		

SCHEDULE 10 (AGREEMENTS OR PROTOCOLS)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A10/1	R. 531	15.05.20	1123	A10/74	R.			A10/148	R.		
A10/2	R.	12.09.00	742	A10/75	R.			A10/149	R.		
A10/3	R. 961	22.09.00	742	A10/76	R.			A10/151	R.		
A10/4	R. 1427	28.12.01	818	A10/77	R.			A10/151	R.		
A10/5	R. 800	02.07.04	908	A10/78	R.			A10/152	R.		
A10/5	R. 479	30.01.05	915	A10/79	R.			A10/153	R.		
A10/6	R. 42	16.01.06	934	A10/80	R.			A10/154	R.		
A10/7	R. 972	29.09.06	944	A10/81	R.			A10/155	R.		
A10/8	R. 1238	08.12.06	947	A10/82	R.			A10/156	R.		
A10/9	R. 1255	09.02.07	950	A10/83	R.			A10/157	R.		
A10/10	R. 1285	14.12.06	949	A10/84	R.			A10/158	R.		
A10/11	R. 1231	21.12.07	964	A10/85	R.			A10/159	R.		
A10/12	R. 157	20.02.09	973	A10/86	R.			A10/160	R.		
A10/13	R. 267	01.04.10	986	A10/87	R.			A10/161	R.		
A10/14	R. 1286	21.10.16	1080	A10/88	R.			A10/162	R.		
A10/15	R. 1290	21.10.16	1080	A10/89	R.			A10/163	R.		
A10/16	R.			A10/90	R.			A10/164	R.		
A10/17	R.			A10/91	R.			A10/165	R.		
A10/18	R.			A10/92	R.			A10/166	R.		
A10/19	R.			A10/93	R.			A10/167	R.		
A10/20	R.			A10/94	R.			A10/168	R.		
A10/21	R.			A10/95	R.			A10/169	R.		
A10/22	R.			A10/96	R.			A10/170	R.		
A10/23	R.			A10/97	R.			A10/171	R.		
A10/24	R.			A10/98	R.			A10/172	R.		
A10/25	R.			A10/99	R.			A10/173	R.		
A10/26	R.			A10/100	R.			A10/174	R.		
A10/27	R.			A10/101	R.			A10/175	R.		
A10/28	R.			A10/102	R.			A10/176	R.		
A10/29	R.			A10/103	R.			A10/177	R.		
A10/30	R.			A10/104	R.			A10/178	R.		
A10/31	R.			A10/105	R.			A10/179	R.		
A10/32	R.			A10/106	R.			A10/180	R.		
A10/33	R.			A10/107	R.			A10/181	R.		
A10/34	R.			A10/108	R.			A10/182	R.		
A10/35	R.			A10/109	R.			A10/183	R.		
A10/36	R.			A10/110	R.			A10/184	R.		
A10/37	R.			A10/111	R.			A10/185	R.		
A10/38	R.			A10/112	R.			A10/186	R.		
A10/39	R.			A10/113	R.			A10/187	R.		
A10/40	R.			A10/114	R.			A10/188	R.		
A10/41	R.			A10/115	R.			A10/189	R.		
A10/42	R.			A10/116	R.			A10/190	R.		
A10/43	R.			A10/117	R.			A10/191	R.		
A10/44	R.			A10/118	R.			A10/192	R.		
A10/45	R.			A10/119	R.			A10/193	R.		
A10/46	R.			A10/120	R.			A10/194	R.		
A10/47	R.			A10/121	R.			A10/195	R.		
A10/48	R.			A10/122	R.			A10/196	R.		
A10/49	R.			A10/123	R.			A10/197	R.		
A10/50	R.			A10/124	R.			A10/198	R.		
A10/51	R.			A10/125	R.			A10/199	R.		
A10/52	R.			A10/126	R.			A10/200	R.		
A10/53	R.			A10/127	R.			A10/201	R.		
A10/54	R.			A10/128	R.			A10/202	R.		
A10/55	R.			A10/129	R.			A10/203	R.		
A10/56	R.			A10/130	R.			A10/204	R.		
A10/57	R.			A10/131	R.			A10/205	R.		
A10/58	R.			A10/132	R.			A10/206	R.		
A10/59	R.			A10/133	R.			A10/207	R.		
A10/60	R.			A10/134	R.			A10/208	R.		
A10/61	R.			A10/135	R.			A10/209	R.		
A10/62	R.			A10/136	R.			A10/210	R.		
A10/63	R.			A10/137	R.			A10/211	R.		
A10/64	R.			A10/138	R.			A10/212	R.		
A10/65	R.			A10/139	R.			A10/213	R.		
A10/66	R.			A10/140	R.			A10/214	R.		
A10/67	R.			A10/141	R.			A10/215	R.		
A10/68	R.			A10/142	R.			A10/216	R.		
A10/69	R.			A10/143	R.			A10/217	R.		
A10/70	R.			A10/144	R.			A10/218	R.		
A10/71	R.			A10/145	R.			A10/219	R.		
A10/72	R.			A10/146	R.			A10/220	R.		
A10/73	R.			A10/147	R.			A10/221	R.		

IMPOSITION OF PROVISIONAL PAYMENTS (VB/PP)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
VB/1	R. 2055	24.07.92	255	VB/75	R. 75	06.08.99	666	PP/144	R. 706	27.09.13	1025
VB/2	R. 3216	20.11.92	279	VB/76	R. 1045	03.09.99	670	PP/145	R. 1024	20.12.13	1030
VB/3	R. 3282	04.12.92	282	VB/77	R. 1312	05.11.99	682	PP/146	R. 165	07.03.14	1031
VB/4	R. 3281	04.12.92	282	VB/78	R. 1395	26.11.99	686	PP/147	R. 532	04.07.14	1035
VB/5	R. 160	03.02.93	288	VB/79	R. 1396	26.11.99	686	PP/147	R. 532	04.07.14	1036
VB/6	R. 301	26.02.93	292	VB/80	R. 231	17.03.00	708	PP/147	R. 532	04.07.14	1038
VB/7	R. 580	02.04.93	297	VB/81	R. 269	24.03.00	709	PP/148	R. 185	06.03.15	1043
VB/8	R. 581	02.04.93	297	VB/82	R. 379	14.04.00	714	PP/149	R. 391	15.05.15	1048
VB/9	R. 980	04.06.93	305	VB/83	R. 453	05.05.00	716	PP/150	R. 1568	15.12.16	1081
VB/10	R. 981	04.06.93	305	VB/84	R. 455	05.05.00	716	PP/151	R. 792	03.08.18	1107
VB/11	R. 1023	11.06.93	306	VB/85	R. 689	05.07.00	724	PP/152	R.		
VB/12	R. 1059	25.06.93	308	VB/86	R. 778	04.08.00	728	PP/153	R. 1012	26.07.19	1116
VB/13	R. 1655	03.09.93	318	VB/87	R. 969	22.09.00	738	PP/154	R. 1034	02.08.19	1116
VB/14	R. 1879	08.10.93	323	VB/88	R. 1120	10.11.00	753	PP/155	R. 1371	18.12.20	1126
VB/15	R. 94	21.01.94	338	VB/89	R. 1205	24.11.00	754	PP/156	R. 304	01.04.21	1127
VB/16	R. 392	04.03.94	344	VB/90	R. 1378	01.12.00	757	PP/157	R. 740	20.08.21	1128
VB/17	R. 532	18.03.94	346	VB/91	R. 1379	01.12.00	757	PP/158	R. 1631	17.12.21	1131
VB/18	R. 982	20.05.94	357	VB/92	R. 374	04.05.01		PP/159	R. 1649	31.12.21	1131
VB/19	R. 1478	02.09.94	372	VB/93	R. 406	11.05.01		PP/160	R. 1748	11.02.22	1132
VB/20	R. 212	17.02.95	407	VB/94	R. 621	06.07.01	787	PP/161	R. 1846	04.03.22	1132
VB/21	R. 1575	13.10.95	442	VB/95	R. 622	06.07.01	787	PP/162	R. 1894	18.03.22	1132
VB/22	R. 1576	13.10.95	442	VB/96	R. 715	30.07.01		PP/163	R. 180	01.04.22	1132
VB/23	R. 5	05.01.96	456	VB/97	R. 716	30.07.01		PP/164	R.		
VB/24	R. 71	26.01.96	457	VB/98	R. 795	24.08.01	795	PP/165	R.		
VB/25	R. 524	04.04.96	471	VB/99	R. 841	31.08.01		PP/166	R.		
VB/26	R. 560	12.04.96	473	VB/100	R. 1049	18.10.01		PP/167	R.		
VB/27	R. 596	12.04.96	473	VB/101	R. 1135	09.11.01		PP/168	R.		
VB/28	R. 629	26.04.96	475	VB/102	R. 1370	13.12.01	821	PP/169	R.		
VB/29	R. 698	26.04.96	475	VB/103	R. 49	18.01.02		PP/170	R.		
VB/30	R. 872	24.05.96	477	VB/104	R. 50	18.01.02		PP/171	R.		
VB/31	R. 1073	28.06.96	479	VB/105	R. 157	08.02.02		PP/172	R.		
VB/32	R. 1074	28.06.96	479	VB/106	R. 158	08.02.02		PP/173	R.		
VB/33	R. 1209	26.07.96	482	VB/107	R. 159	08.02.02		PP/174	R.		
VB/34	R. 1517	13.09.96	488	VB/108	R. 160	08.02.02		PP/175	R.		
VB/35	R. 1840	08.11.96	494	VB/109	R. 280	03.02.02		PP/176	R.		
VB/36	R. 1994	06.12.96	498	VB/110	R. 340	28.03.02	832	PP/177	R.		
VB/37	R.			VB/111	R. 341	28.03.02	832	PP/178	R.		
VB/38	R. 2138	27.12.96	504		R. 846	21.06.02	845	PP/179	R.		
VB/39	R. 209	03.02.97	511	VB/112	R. 986	19.07.02	848	PP/180	R.		
VB/40	R. 255	07.02.97	514	VB/113	R. 1175	13.09.02	856	PP/181	R.		
VB/41	R. 451	19.03.97	521	VB/114	R.			PP/182	R.		
VB/42	R. 506	27.03.97	522	VB/115	R. 1207	22.08.03	886	PP/183	R.		
VB/43	R. 579	11.04.97	524	VB/116	R. 1377	10.10.03	890	PP/184	R.		
VB/44	R. 708	23.05.97	529	VB/117	R. 1824	19.12.03	897	PP/185	R.		
VB/45	R. 731	23.05.97	529	PP/118	R. 936	23.09.05	927	PP/186	R.		
VB/46	R. 730	30.05.97	530	PP/119	R. 636	21.05.04	904	PP/187	R.		
VB/46	R. 807	06.06.97	531	VB/120	R. 993	23.06.04	929	PP/188	R.		
VB/47	R. 892	27.06.97	534	PP/120	R. 753	07.10.05	906	PP/189	R.		
VB/48	R. 892	27.06.97	534	VB/121	R. 1230	14.12.05	932	PP/190	R.		
VB/49	R. 994	18.07.97	536	PP/121	R. 765	25.06.04	906	PP/191	R.		
VB/50	R. 1035	01.08.97	538	VB/122	R. 405	25.04.06	937	PP/192	R.		
VB/51	R. 1091	15.08.97	540	PP/122	R. 793	02.07.04	907	PP/193	R.		
VB/52	R. 1092	15.08.97	540	VB/123	R. 979	16.08.04	910	PP/194	R.		
VB/53	R. 1151	29.08.97	542	VB/124	R. 141	11.02.05	915	PP/195	R.		
VB/54	R. 1481	07.11.97	557	PP/124	R. 765	28.07.06	943	PP/196	R.		
VB/55	R. 1667	03.12.97	558	VB/125	R. 142	11.02.05	916	PP/197	R.		
VB/56	R.			PP/125	R. 1053	20.10.06	945	PP/198	R.		
VB/57	R. 413	20.03.98	578	VB/126	R. 439	10.05.05	920	PP/199	R.		
VB/58	R. 610	22.04.98	584	PP/127	R. 445	11.05.07	957	PP/200	R.		
VB/59	R. 969	24.07.98	601	PP/128	R. 866	13.09.07	961	PP/201	R.		
VB/60	R. 991	31.07.98	603	PP/129	R. 879	21.09.07	961	PP/202	R.		
VB/61	R. 1561	27.11.98	625	PP/130	R. 1023	26.10.07	982	PP/203	R.		
VB/62	R. 1564	27.11.98	625	PP/131	R. 1371	12.12.08	970	PP/204	R.		
VB/63	R. 1565	27.11.98	625	PP/132	R. 414	09.04.09	974	PP/205	R.		
VB/64	R. 1670	18.12.98	627	PP/133	R. 523	08.05.09	974	PP/206	R.		
VB/65	R. 1680	18.12.98	627	PP/134	R. 1047	06.11.09	981	PP/207	R.		
VB/66	R. 1679	18.12.98	627	PP/135	R. 1085	21.11.09	981	PP/208	R.		
VB/67	R. 93	22.01.98	633	PP/136	R. 105	01.02.12	1007	PP/209	R.		
VB/68	R. 122	29.01.99	636	PP/137	R. 350	04.05.12	1010	PP/210	R.		
VB/69	R. 145	05.02.99	637	PP/138	R. 534	13.07.12	1012	PP/211	R.		
VB/70	R. 146	05.02.99	637	PP/139	R. 689	31.08.12	1013	PP/212	R.		
VB/71	R. 225	19.02.99	642	PP/140	R. 106	15.02.13	1017	PP/213	R.		
VB/72	R. 437	09.04.99	649	PP/141	R. 163	08.03.13	1018	PP/214	R.		
VB/73	R. 597	05.05.99	654	PP/142	R. 468	05.07.13	1022	PP/215	R.		
VB/74	R. 786	18.05.99	661	PP/143	R. 667	06.09.13	1024	PP/216	R.		

RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2022.04.01	2022.04.02	2022.04.03	2022.04.04	2022.04.05	2022.04.06	2022.04.07	2022.04.08
AUSTRALIA	DOLLAR	0.089403	0.089403	0.089403	0.089100	0.088675	0.087945	0.089050	0.088750
BOTSWANA	PULA	0.748290	0.748290	0.748290	0.749300	0.751244	0.748010	0.750200	0.749600
BRAZIL	REAL	0.319924	0.319924	0.319924	0.314156	0.311091	0.312721	0.316921	0.318429
CANADA	DOLLAR	0.083892	0.083892	0.083892	0.083850	0.084105	0.083599	0.084000	0.083850
CHINA	YUAN	0.429261	0.429261	0.429261	0.429097	0.430801	0.428081	0.427444	0.426234
DENMARK	KRONER	0.451481	0.451481	0.451481	0.451350	0.456777	0.456413	0.455700	0.456250
EUROPEAN COMMUNITY	EURO	0.060875	0.060875	0.060875	0.060862	0.061595	0.061545	0.061454	0.061522
HONG KONG	DOLLAR	0.525388	0.525388	0.525388	0.524900	0.527096	0.523593	0.523400	0.521700
INDIA	RUPEE	5.126139	5.126139	5.126139	5.092983	5.105962	5.082614	5.094613	5.084386
JAPAN	YEN	8.229708	8.229708	8.229708	8.226200	8.250757	8.282255	8.262650	8.262750
MALAWI	KWACHA	54.533960	54.533960	54.533960	54.479850	54.297914	53.989478	54.104950	53.606450
NEW ZEALAND	DOLLAR	0.096283	0.096283	0.096283	0.096050	0.096022	0.095566	0.096200	0.096100
NORWAY	KRONE	0.589118	0.589118	0.589118	0.586800	0.585865	0.584159	0.587000	0.585450
RUSSIAN	ROUBLE	5.518837	5.518837	5.518837	5.573706	5.535240	5.647110	5.503859	5.278208
SWEDEN	KRONA	0.631407	0.631407	0.631407	0.629800	0.635474	0.631566	0.634650	0.629800
SWITZERLAND	FRANC	0.061915	0.061915	0.061915	0.061900	0.062218	0.062090	0.062150	0.062150
THAILAND	THAI BHAT	2.256141	2.256141	2.256141	2.258617	2.261492	2.257446	2.243799	2.253102
UNITED KINGDOM	POUND ST.	0.051324	0.051324	0.051324	0.051305	0.051538	0.051352	0.051299	0.051189
U.S.A.	DOLLAR	0.067503	0.067503	0.067503	0.067437	0.067704	0.067221	0.067195	0.066992
ZIMBABWE	DOLLAR	25.720817	25.720817	25.720817	25.695226	25.797263	25.613066	25.603095	25.525777

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2022.04.09	2022.04.10	2022.04.11	2022.04.12	2022.04.13	2022.04.14	2022.04.15	2022.04.16
AUSTRALIA	DOLLAR	0.088750	0.088750	0.089651	0.090178	0.090557	0.090271	0.090271	0.090271
BOTSWANA	PULA	0.749600	0.749600	0.751349	0.752430	0.756038	0.757666	0.757666	0.757666
BRAZIL	REAL	0.318429	0.318429	0.316233	0.317099	0.318442	0.318635	0.318635	0.318635
CANADA	DOLLAR	0.083850	0.083850	0.084420	0.084988	0.085548	0.084826	0.084826	0.084826
CHINA	YUAN	0.426234	0.426234	0.429150	0.430148	0.433793	0.432484	0.432484	0.432484
DENMARK	KRONER	0.456250	0.456250	0.457822	0.459534	0.465139	0.460869	0.460869	0.460869
EUROPEAN COMMUNITY	EURO	0.061522	0.061522	0.061735	0.061972	0.062739	0.062137	0.062137	0.062137
HONG KONG	DOLLAR	0.521700	0.521700	0.524586	0.526118	0.530640	0.529259	0.529259	0.529259
INDIA	RUPEE	5.084386	5.084386	5.113359	5.140024	5.193640	5.169343	5.169343	5.169343
JAPAN	YEN	8.262750	8.262750	8.362442	8.421474	8.506265	8.462162	8.462162	8.462162
MALAWI	KWACHA	53.606450	53.606450	53.947155	54.110254	54.578859	54.420999	54.420999	54.420999
NEW ZEALAND	DOLLAR	0.096100	0.096100	0.097289	0.097651	0.098406	0.098255	0.098255	0.098255
NORWAY	KRONE	0.585450	0.585450	0.582449	0.590467	0.592625	0.588704	0.588704	0.588704
RUSSIAN	ROUBLE	5.278208	5.278208	5.364439	5.572941	5.650130	5.433564	5.433564	5.433564
SWEDEN	KRONA	0.629800	0.629800	0.633426	0.639447	0.645050	0.639574	0.639574	0.639574
SWITZERLAND	FRANC	0.062150	0.062150	0.062495	0.062392	0.063018	0.062844	0.062844	0.062844
THAILAND	THAI BHAT	2.253102	2.253102	2.263999	2.275704	2.282619	2.281452	2.281452	2.281452
UNITED KINGDOM	POUND ST.	0.051189	0.051189	0.051657	0.051777	0.052300	0.051632	0.051632	0.051632
U.S.A.	DOLLAR	0.066992	0.066992	0.067335	0.067539	0.068133	0.067935	0.067935	0.067935
ZIMBABWE	DOLLAR	25.525777	25.525777	25.656862	25.735921	25.960537	25.885440	25.885440	25.885440

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2022.04.17	2022.04.18	2022.04.19	2022.04.20	2022.04.21	2022.04.22	2022.04.23	2022.04.24
AUSTRALIA	DOLLAR	0.090271	0.090271	0.090371	0.088150	0.087352	0.086300	0.086300	0.086300
BOTSWANA	PULA	0.757666	0.757666	0.754366	0.744150	0.743516	0.730350	0.730350	0.730350
BRAZIL	REAL	0.318635	0.318635	0.314548	0.307868	0.302663	0.295951	0.295951	0.295951
CANADA	DOLLAR	0.084826	0.084826	0.084526	0.082650	0.081412	0.080250	0.080250	0.080250
CHINA	YUAN	0.432484	0.432484	0.430807	0.423406	0.422009	0.414018	0.414018	0.414018
DENMARK	KRONER	0.460869	0.460869	0.461419	0.451450	0.447611	0.437200	0.437200	0.437200
EUROPEAN COMMUNITY	EURO	0.062137	0.062137	0.062205	0.060856	0.060343	0.058928	0.058928	0.058928
HONG KONG	DOLLAR	0.529259	0.529259	0.526809	0.514250	0.510422	0.499150	0.499150	0.499150
INDIA	RUPEE	5.169343	5.169343	5.155488	5.047115	4.986649	4.880600	4.880600	4.880600
JAPAN	YEN	8.462162	8.462162	8.511762	8.439150	8.363366	8.184600	8.184600	8.184600
MALAWI	KWACHA	54.420999	54.420999	54.208349	52.946200	52.679454	51.715350	51.715350	51.715350
NEW ZEALAND	DOLLAR	0.098255	0.098255	0.098405	0.096350	0.095326	0.094200	0.094200	0.094200
NORWAY	KRONE	0.588704	0.588704	0.589804	0.576600	0.573293	0.564800	0.564800	0.564800
RUSSIAN	ROUBLE	5.433564	5.433564	5.410558	5.301945	5.246820	5.085339	5.085339	5.085339
SWEDEN	KRONA	0.639574	0.639574	0.641274	0.624250	0.616463	0.605600	0.605600	0.605600
SWITZERLAND	FRANC	0.062844	0.062844	0.062994	0.062250	0.061769	0.060650	0.060650	0.060650
THAILAND	THAI BHAT	2.281452	2.281452	2.277582	2.232898	2.215343	2.168088	2.168088	2.168088
UNITED KINGDOM	POUND ST.	0.051632	0.051632	0.051628	0.050528	0.050114	0.049097	0.049097	0.049097
U.S.A.	DOLLAR	0.067935	0.067935	0.067591	0.065978	0.065479	0.064026	0.064026	0.064026
ZIMBABWE	DOLLAR	25.885440	25.885440	25.757157	25.139899	24.949618	24.395798	24.395798	24.395798

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Reference

G. Abbreviations and symbols

"A"	means	ampere;
"AC"	means	alternating current;
"ASTM"	means	American Society for Testing Materials;
"Bq"	means	becquerel(s);
"c"	means	cent;
"°C"	means	degree Celsius;
"cN"	means	centinewton;
"cg"	means	centigram;
"cm"	means	centimetre;
"cm ² "	means	square centimetre;
"cm ³ "	means	cubic centimetre;
"CO ₂ e"	means	carbon dioxide equivalent;
"DC"	means	direct current;
"dtex"	means	decitex;
"g"	means	gram;
"GVM"	means	gross vehicle mass;
"GW.h"	means	gigawatt hour;
"Hz"	means	hertz;
"INN"	means	International Nonproprietary Name;
"int. unit"	means	international unit;
"ISO"	means	International Organization for Standardization;
"kA"	means	kilo-ampere;
"kcal"	means	kilocalorie(s);
"kg"	means	kilogram;
"kN"	means	kilonewton;
"kPa"	means	kilopascal;
"kV"	means	kilovolt;
"kVA"	means	kilovolt-ampere;
"kVar"	means	Kilovolt-ampere reactive;
"kW"	means	kilowatt;
"l"	means	litre;
"m"	means	metre;
"m ² "	means	square metre;
"µCi"	means	microcurie;
"m ³ "	means	cubic metre;
"mA"	means	milliampere;
"mg"	means	milligram;
"ml"	means	millilitre;
"mm"	means	millimetre;
"mm ² "	means	square millimetre;
"N"	means	newton(s);
"nM"	means	millinewton(s);
"Mpa"	means	megapascal;
"u"	means	number of units;
"pr."	means	pair;
"R"	means	rand;
"t"	means	ton/tonne;
"UV"	means	ultra-violet;
"V"	means	volt;
"V.A."	means	volt ampere;
"vol."	means	volume;
"W"	means	watt;
"%"	means	per cent <i>ad valorem</i> ;
"/"	means	unless the context otherwise indicates, per.

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H. Additional Note in respect of Part 8

Notwithstanding anything to the contrary contained in this Act, any rate of duty or surcharge specified in Part 1, 2 or 4 shall not apply to any goods subject to the ordinary levy specified in Part 8. Any goods to which the levy specified in Part 8 is applicable shall be entered in terms thereof and in accordance with the purposes codes specified in the regulations.

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IJ. Goods imported from the EU

1. (a) In this Note the expressions "Agreement", "EU" and "Protocol" relates the Economic Partnership Agreement between the European Union and its Member States, of the one part, and the SADC EPA on the other part and Protocol 1 thereof for which meanings are assigned in the definitions contained in the Notes to Part A of the Schedule to the General Notes to Schedule No. 1.
- (b) "Annex II" means Annex II to the Agreement.
2. (a) This Agreement provisionally enters into force on 10 October 2016.

Reference

3. (a)

(i) Paragraph 13 of Section B of Part 1 of Annex II states the quantities, dates and other qualifying requirements in staging categories for the application of a TRQ to goods therein specified instead of the rate specified in the EU/UK column of Part 1 of Schedule No. 1; and

(ii) Table 1 below states the tariff subheadings for the goods and the allocation for each SACU State.

(b) The TRQs are required to be managed as provided in paragraph 9 of Section B of Part 1 of Annex II.

(c) Any TRQ made available to South Africa in terms of paragraph 9(b)(ii) of Section B shall be administered as if it was part of the original allocation.

3.1 SACU TRQs Allocation:

Table 1 below states the quantities allocated for each SACU Member State as contemplated in paragraph 9(b)(i) of Section B for the year 2016. For year 2016 the quota allocation for goods listed in Table 1 will be on a pro-rata basis. The quota allocation for the subsequent years will depend on quota utilization for the previous year.

Table 1:

Table 1: SACU TRQ Allocation							
			Botswana	Eswatini	Lesotho	Namibia	South Africa
HS Code	Description	Quota (ton)	TRQ Allocation in ton				
02032200	Hams, shoulders and cuts thereof, with bone in	1 500	60	25	25	140	1 250
02032990	Other						
02091000	Pig fat	200	18	15	3	24	140
04051010	Butter, in immediate packaging of a content of 20 kg or more	500	43	17	10	80	350
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	8 300	746.17	415.83	257.30	1 078	5 810
04062000	Grated or powdered cheese, of all kinds						
04063000	Processed cheese, not grated or powdered						
04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>						
04069012	Other						
04069022	Other						
04069099	Other						
10019	Other	300 000	13 300	1 025	10 000	24 180	251 495
100300	Barley	10 000	10	5	15	1 000	8 970
16010020	Mortadella bologna	100	2	3	2	23	70
19019040	Other, in immediate packaging of a content of 5 kg or more	2 300	296	265	43	86	1 610
2105000	Ice Cream						

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1/1/22

- (ii) The table below states the tariff subheadings for the goods and the allocation for each SACU State and Mozambique respectively.
- (b) The TRQs are required to be managed as provided in paragraph 9 of Section B of Part 1 of Annex II.
- (c) Any TRQ made available to South Africa in terms of paragraph 9(b)(ii) of Section B shall be administered as if it was part of the original allocation.
- 3.1 SACU- M TRQs Allocation:

Table 1:

SACUM-UK EPA TRQ Allocation for 2021							
			Botswana	Eswatini	Lesotho	Namibia	South Africa
HS Code	Description	Quota (ton)	TRQ Allocation in ton				
02032200	Hams, shoulders and cuts thereof, with bone in	150	6	2.50	2.50	14	125
02032990	Other						
02091000	Pig fat	20	2	2	2	2	12
04051010	Butter, in immediate packaging of a content of 20 kg or more	94	8.08	7.05	7.05	7.05	65.80
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd						
04062000	Grated or powdered cheese, of all kinds						
04063000	Processed cheese, not grated or powdered	1,444	130.10	72.29	43.41	187.81	1 010.80
04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>						
04069012	Other						
04069022	Other						
04069099	Other						
10019	Other	30 090	1 203.60	502.50	4 000	4 000	20 383.90
100300	Barley	1 003	50.15	50.15	50.15	50.15	802.40
19019040	Other, in immediate packaging of a content of 5 kg or more	796	102.44	91.71	14.88	29.76	557.20
210500	Ice Cream	24	2	2	2	2	16

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	Reference						
<p>3.2 For the purpose of Table 1, aggregate quantity of goods specified in the subparagraphs of paragraph 12 of Section B of Part 1 of Annex II, means in each case the total quantity in metric tons of the TRQ for those goods classified under the subheadings of the HS Code in the first column of Table 1.</p> <p>3.3 Paragraph 12 of Section B of Part 1 of Annex II provides as follows:</p> <p>"12. The following staging categories shall apply to TRQs granted by SACU pursuant to Article 25(1)-</p> <p>(a) [wheat and meslin] the aggregate quantity of originating goods in staging category "D*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p style="padding-left: 40px;"><u>Quantity</u></p> <p style="padding-left: 40px;">30 090 metric tons</p> <p style="padding-left: 40px;">If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.</p> <p style="padding-left: 40px;">Products under this TRQ may only be imported through the ports of Walvis Bay in Namibia, and Durban and Richards Bay in South Africa.</p> <p style="padding-left: 40px;">Products imported under this TRQ and destined for final consumption in South Africa shall only be allowed to enter from 1 February to 31 October.</p> <p style="padding-left: 40px;">Products imported under this TRQ and destined for final consumption in Namibia shall only be allowed to enter from 1 March to 30 November.</p> <p>(b) [barley] the aggregate quantity of originating goods in staging category "E*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p style="padding-left: 40px;"><u>Quantity</u></p> <p style="padding-left: 40px;">1 003 metric tons</p> <p style="padding-left: 40px;">If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.</p> <p>(c) [cheese] the aggregate quantity of originating goods in staging category "F*" that shall be permitted to enter each calendar year into South Africa duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <table border="0" style="margin-left: 40px;"> <thead> <tr> <th style="text-decoration: underline;">Year</th> <th style="text-decoration: underline;">Quantity</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>1 390 metric tons</td> </tr> <tr> <td>2020</td> <td>1 417 metric tons</td> </tr> </tbody> </table> <p style="padding-left: 40px;">After 2020, the quantity shall increase by 27 metric tons per annum.</p> <p style="padding-left: 40px;">If the date referred to in paragraph 1 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro-rata to the remaining number of days of that calendar year.</p> <p>(d) [pig fat] the aggregate quantity of originating goods in staging category "G*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p style="padding-left: 40px;"><u>Quantity</u></p> <p style="padding-left: 40px;">20 metric tons</p> <p style="padding-left: 40px;">If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.</p> <p>(e) [cereal based food preparations] the aggregate quantity of originating goods in staging category "H*" that shall be permitted to enter each calendar year at a customs duty of 25 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p style="padding-left: 40px;"><u>Quantity</u></p> <p style="padding-left: 40px;">796 metric tons</p> <p style="padding-left: 40px;">If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.</p> <p style="padding-left: 40px;">This TRQ is only applicable to products imported in packaging of 5kg or more.</p>	Year	Quantity	2019	1 390 metric tons	2020	1 417 metric tons	
Year	Quantity						
2019	1 390 metric tons						
2020	1 417 metric tons						

	Reference
<p>Originating goods in staging category "H*" shall only be sold for use in a manufacturing process. The manufacturing enterprise shall be identified on the commercial documents by the consignee or the purchaser in a SACU Member State.</p> <p>(f) [pork] the aggregate quantity of originating goods in staging category "I*" that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p><u>Quantity</u></p> <p>150 metric tons</p> <p>This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:</p> <ul style="list-style-type: none"> (i) on 1 November 2016, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate; (ii) on 1 January 2017, each customs duty shall be further reduced to 75 per cent of the MFN applied rate; (iii) on 1 January 2018, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate; (iv) on 1 January 2019, each customs duty shall be further reduced to 50 per cent of the MFN applied rate; (v) on 1 January 2020, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and (vi) on 1 January 2021, each customs duty shall be further reduced to 25 per cent of the MFN applied rate. <p>If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.</p> <p>(g) [butter and other dairy fats] the aggregate quantity of originating goods in staging category "J*" that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p><u>Quantity</u></p> <p>94 metric tons</p> <p>This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:</p> <ul style="list-style-type: none"> (i) on 1 November 2016, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate; (ii) on 1 January 2017, each customs duty shall be further reduced to 75 per cent of the MFN applied rate; (iii) on 1 January 2018, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate; (iv) on 1 January 2019, each customs duty shall be further reduced to 50 per cent of the MFN applied rate; (v) on 1 January 2020, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and (vi) on 1 January 2021, each customs duty shall be further reduced to 25 per cent of the MFN applied rate. <p>If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.</p> <p>(h) [ice cream] the aggregate quantity of originating goods in staging category "K*" that shall be permitted to enter each calendar year at a customs duty of 50 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p><u>Quantity</u></p> <p>24 metric tons</p> <p>If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year."</p> <p>3.4 Such lower rate of duty only applies in respect of the goods concerned if during the specified period –</p> <ul style="list-style-type: none"> (a) the goods have been imported and entered for home consumption; (b) a tariff quota is available and is allocated at the time of entry for home consumption; and (c) where the goods are subject to a permit issued by the National Department of Agriculture, a valid permit is produced at the time of entry for home consumption. 	

	Reference									
<p>3.5 Any tariff quota is allocated for such goods on first-come-first-served basis at the time of presentation of a valid Bill of Entry for home consumption supported by –</p> <p>(a) all documents required to be produced in terms of section 39 including valid proof of origin documents contemplated in the Protocol;</p> <p>(b) an application for such quota; and</p> <p>(c) a valid permit from the National Department of Agriculture, if applicable.</p> <p>3.6 The procedures relating to the application for and allocation of tariff quotas are prescribed in the rules of section 49.</p> <p>3.7 Any balances of a tariff quota remaining at the end of any stated period is not carried over to the next period.</p> <p>3.8 When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the EU column shall be payable.</p> <p>4. (a) For the purposes of entry of any imported goods at the lower rate of duty specified in the EU/UK column the importer shall at the time of entry for home consumption of any consignment –</p> <p>(i) produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with provisions of Part E of the Schedule to the General Notes to Schedule No. 1;</p> <p>(ii) only be entitled to payment of such lower rate of duty in respect of goods subject to a TRQ, if such quota is allocated in accordance with the provisions of the rules for section 49 relating to tariff quotas.</p>	<p>A1/1669</p>									
<p>O. Duties on goods to which the African Continental Free Trade Area relates</p> <p>1. In this Note and for the purposes of Schedule No. 1, the expression “AfCFTA”, or “State Parties” shall refer to the following non-SADC Member States unless otherwise specified in the General Notes in Part 1 of Schedule No. 1:</p> <table border="1" data-bbox="132 958 1310 1124"> <thead> <tr> <th>Country</th> <th>Date of implementation</th> <th>Phase down period</th> </tr> </thead> <tbody> <tr> <td>Arab Republic of Egypt</td> <td>1 January 2021</td> <td>5 years</td> </tr> <tr> <td>Democratic Republic of Sao Tome and Principe</td> <td>1 January 2021</td> <td>5 years</td> </tr> </tbody> </table> <p>2. The expression “AfCFTA Agreement” or “Agreement” shall refer to the Agreement establishing the African Continental Free Trade Area and its Protocols, Annexes and Appendices which shall form an integral part thereof.</p> <p>3. This Agreement enters into force on 1 January 2021.</p> <p>4. Any rate of duty specified in the AfCFTA column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the General column applies to imported goods to which such heading or subheading relates if such goods originate in the AfCFTA States or a specified AfCFTA State and comply with the other requirements of the AfCFTA Agreement.</p> <p>5. For the purposes of entry of any imported goods at the lower rate of duty specified in the AfCFTA column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part F of the Schedule to the General Notes to Schedule No. 1.</p> <p>6. The duties specified in the column headed “AfCFTA rate” shall be suspended if the following conditions to the SACU offer are not met –</p> <p>(i) Reciprocity from partners on overall tariff coverage and phase-down periods;</p> <p>(ii) The five-year phase down period to Developing Countries is reciprocated;</p> <p>(iii) LDCs have a phase-down period not exceeding ten years;</p> <p>(iv) The phase down proposed by Customs Unions that include developing country members in their Membership, is reciprocated;</p> <p>(v) Where offers are not made effective on 1 January 2021, including by retrospective application, the opening of the SACU market will be aligned to the implementation date of the trading partner, subject to technical scrutiny of that offer.</p> <p>7. The suspension in terms of paragraph 6 will be the Minister of Trade, Industry and Competition submits written confirmation to the Minister of Finance that benefits of State Parties have been suspended.</p>	Country	Date of implementation	Phase down period	Arab Republic of Egypt	1 January 2021	5 years	Democratic Republic of Sao Tome and Principe	1 January 2021	5 years	<p>A1/1656 w.e.f. 1/1/21</p>
Country	Date of implementation	Phase down period								
Arab Republic of Egypt	1 January 2021	5 years								
Democratic Republic of Sao Tome and Principe	1 January 2021	5 years								
<p>P. Rates of duty specified in the six columns; General, EU/UK, EFTA, SADC, MERCOSUR and AfCFTA of Part 1 of Schedule No. 1</p> <p>(a) The general rate of duty specified in the General column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the EU/UK, EFTA, SADC, MERCOSUR, or AfCFTA column.</p> <p>(b) Where the rate of duty in the EU/UK, EFTA, SADC, MERCOSUR or AfCFTA column is the same as the rate in the General column no preferential rate of duty is in operation in respect of the said EU/UK, EFTA, SADC, MERCOSUR or AfCFTA column, as the case may be.</p> <p>Q. Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018.</p>	<p>A1/1669</p> <p>A1/1652 w.e.f. 1/1/21</p>									

PART 2				Reference
SECTION A				
SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND				
Section Notes:				
1. Any rate of specific excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.				A1/2A/154
2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.				A1/2A/154
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.				A1/2A/154
4. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific excise duty on imported goods of the same class or kind.				A1/12A/154
Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		Tax Prop 2022
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:		
	.10 1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg	
104.10	22.03	Beer made from malt:		
	.10 2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	
	.20 2203.00.90	Other	R121.41/li aa	
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):		
	.01 2204.10	Sparkling wine.....	R16.52/li	
		2204.21 In containers holding 2 li or less:		
		2204.21.4 Unfortified wine:		
	.03 2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R4.96/li	
	.04 2204.21.42	Other	R245.15/li aa	
		2204.21.5 Fortified wine:		
	.05 2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R8.36/li	
	.06 2204.21.52	Other	R245.15/li aa	
104.15	2204.22	In containers holding more than 2 li but not more than 10 li:		
		2204.22.4 Unfortified wine:		
	.13 2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R4.96/li	
	.15 2204.22.42	Other	R245.15/li aa	
		2204.22.5 Fortified wine:		
	.17 2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R8.36/li	
	.19 2204.22.52	Other	R245.15/li aa	

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
104.15 (Cont.)	2204.29	Other:		Tax Prop 2022
	2204.29.4	Unfortified wine:		
.21	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.....	R4.96/li	
.23	2204.29.42	Other	R245.15/li aa	
	2204.29.5	Fortified wine:		
.25	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R8.36/li	
.27	2204.29.52	Other	R245.15/li aa	
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
	2205.10	In containers holding 2 li or less:		
.01	2205.10.10	Sparkling	R16.52/li	
	2205.10.2	Unfortified:		
.03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.....	R4.96/li	
.04	2205.10.22	Other	R245.15/li aa	
	2205.10.3	Fortified:		
.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R8.36/li	
.06	2205.10.32	Other	R245.15/li aa	
	2205.90	Other:		
	2205.90.2	Unfortified:		
.09	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.....	R4.96/li	
.10	2205.90.22	Other	R245.15/li aa	
	2205.90.3	Fortified:		
.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R8.36/li	
.12	2205.90.32	Other	R245.15/li aa	
104.17	22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
.03	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages	R16.52/li	
.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22.....	7,82c/li	
.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume.....	R121.41/li aa	
.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	R121.41/li aa	
.11	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	R121.41/li aa	
.15	2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.....	R121.41/li aa	
.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.....	R121.41/li aa	
.17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	R98.06/li aa	
.21	2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	R98.06/li aa	
.22	2206.00.85	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.....	R121.41/li aa	
.25	2206.00.87	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	R98.06/li aa	

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
104.17 (Cont.)	22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		Tax Prop 2022
.90	2206.00.90	Other	R245.15/li aa	
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:		
.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher.....	R245.15/li aa	
.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength.....	R245.15/li aa	
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:		
	2208.20	Spirits obtained by distilling grape wine or grape marc:		
	2208.20.1	In containers holding 2 li or less:		
.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22.....	R220.63/li aa	
.02	2208.20.19	Other	R245.15/li aa	
	2208.20.9	Other:		
.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22.....	R220.63/li aa	
.04	2208.20.99	Other	R245.15/li aa	
	2208.30	Whiskies:		
.05	2208.30.10	In containers holding 2 li or less.....	R245.15/li aa	
.07	2208.30.90	Other	R245.15/li aa	
	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:		
.09	2208.40.10	In containers holding 2 li or less.....	R245.15/li aa	
.11	2208.40.90	Other	R245.15/li aa	
	2208.50	Gin and Geneva:		
.13	2208.50.10	In containers holding 2 li or less.....	R245.15/li aa	
.15	2208.50.90	Other	R245.15/li aa	
	2208.60	Vodka:		
.17	2208.60.10	In containers holding 2 li or less.....	R245.15/li aa	
.19	2208.60.90	Other	R245.15/li aa	
	2208.70	Liqueurs and cordials:		
	2208.70.2	In containers holding 2 li or less:		
.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent by vol.	R98.06/li aa	
.22	2208.70.22	Other	R245.15/li aa	
	2208.70.9	Other:		
.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R98.06/li aa	
.24	2208.70.92	Other	R245.15/li aa	
	2208.90	Other:		
	2208.90.2	In containers holding 2 li or less:		
.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R98.06/li aa	
.26	2208.90.22	Other	R245.15/li aa	
	2208.90.9	Other:		
.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R98.06/li aa	
.28	2208.90.92	Other	R245.15/li aa	
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
	2402.10	Cigars, cheroots and cigarillos containing tobacco:		
.01	2402.10.10	Imported from Switzerland	R4 823.22/kg net	
.03	2402.10.90	Other	R4 823.22/kg net	
	2402.20	Cigarettes containing tobacco:		
.05	2402.20.10	Imported from Switzerland	R9.91/10 cigarettes	
.07	2402.20.90	Other	R9.91/10 cigarettes	

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise		
104.30 (Cont.)	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:			Tax Prop 2022
.09	2402.90.12	Imported from Switzerland	R4 823.22/kg net		
.11	2402.90.14	Other	R4 823.22/kg net		
	2402.90.2	Cigarettes of tobacco substitutes:			
.13	2402.90.22	Imported from Switzerland	R9.91/10 cigarettes		
.15	2402.90.24	Other	R9.91/10 cigarettes		
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:			
	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:			
.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R265.24/kg net		
	2403.19	Other:			
.02	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5 kg	R265.24/kg net		
.03	2403.19.20	Other pipe tobacco	R265.24/kg net		
.05	2403.19.30	Cigarette tobacco	R445.57/kg		
	2403.91	"Homogenised" or "reconstituted" tobacco:			
.07	2403.91.20	Imported from Switzerland	R929.33/kg		
.09	2403.91.80	Other	R929.33/kg		
	2403.99	Other:			
.15	2403.99.30	Other cigarette tobacco substitutes	R445.57/kg		
.17	2403.99.40	Other pipe tobacco substitutes	R265.24/kg net		
.19	2403.99.90	Other	R929.33/kg		
104.37	24.04	Other:			
	2404.1	Products intended for inhalation without combustion:			
	2404.11	Containing tobacco or reconstituted tobacco:			
	2404.11.1	Containing reconstituted tobacco:			
.01	2404.11.11	Imported from Switzerland, put up for retail sale in the form of sticks	R7.43/10 sticks		
.03	2404.11.13	Imported from Switzerland, other	R929.33/kg		
.05	2404.11.15	Other, put up for retail sale in the form of sticks	R7.43/10 sticks		
.07	2404.11.19	Other	R929.33/kg		
	2404.11.9	Other:			
.11	2404.11.91	Put up for retail sale in the form of sticks	R7.43/10 sticks		
.13	2404.11.99	Other	R929.33/kg		
	2404.19	Other:			
.15	2404.19.20	Other, put up for retail sale in the form of sticks	R7.43/10 sticks		
.17	2404.19.90	Other	R929.33/kg		
105.00		MINERAL PRODUCTS			A1/2A/154
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:			A1/2A/154
	2710.12	Light oils and preparations:			A1/2B/154
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	3,909c/li		A1/2A/154
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free		A1/2A/154
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked ..	free		A1/2A/154
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	3,817c/li		A1/2A/154
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	3,817c/li		A1/2A/154
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free		A1/2A/154
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	3,817c/li		A1/2A/154

Reference

PART 3
ENVIRONMENTAL LEVY

Notes:

1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any environmental levy item of this Part in which such goods are specified, the goods so specified in such environmental levy item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.
2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any environmental levy in accordance with the provisions of this Act.

A1/3/7 w.e.f.
1/7/2009

A1/3/7 w.e.f.
1/7/2009

SECTION A ENVIRONMENTAL LEVY ON PLASTIC BAGS				Reference
Section Notes:				
1. Any rate of environmental levy specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.				A1/3A/12
2. Any environmental levy payable in terms of this Section in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No.1.				A1/3A/12
3. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.				A1/3A/12
4. Deleted				A1/3A/14 w.e.f. 1/7/2009
Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	
147.00		ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, CAPS, LIDS AND OTHER CLOSURES, OF PLASTICS		A1/3A/12
147.01	3923.2	Sacks and bags (including cones):		A1/3A/12
	3923.21	Of polymers of ethylene:		A1/3A/12
.01	3923.21.07	Carrier bags, with a thickness of 24 microns or more	28c/bag	A1/3A/27
.03	3923.21.17	Flat bags, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners).....	28c/bag	A1/3A/27
	3923.29	Of other plastics:		A1/3A/12
.05	3923.29.40	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more	28c/bag	A1/3A/27
.07	3923.29.50	Flat bags, of other thermoplastic materials, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners).....	28c/bag	A1/3A/27

Reference

SECTION B

ENVIRONMENTAL LEVY ON ELECTRICITY GENERATED IN THE REPUBLIC

Section Notes:

1. Any rate of environmental levy specified in item 148.01.01 shall, subject to Note 2, apply to electricity generated in the Republic.
2. For the purposes of item 148.01.01 electricity generated under the following circumstances will not be liable for the payment of environmental levy:
 - (a) electricity generated by electricity generation plants with an installed capacity not exceeding 5 megawatts;
 - (b) electricity generated from renewable sources;
 - (c) Subject to Note 5(a), (b) or (c) electricity generated from co-generation by using:
 - (i) waste heat or energy from waste co-generation;
 - (ii) combined heat and power co-generation; or
 - (iii) renewable co-generation;
 - (d) electricity generated from:
 - (i) concentrated solar power; and
 - (ii) non-renewable sources of which the energy input does not exceed 15 percent of the total energy input, over a calendar year.
3. Electricity generated at an electricity generation plant is liable for the environmental levy calculated on the quantity generated at the time such generation of electricity takes place and any losses incurred subsequent to the electricity generation process or electricity exported shall not be deducted or set off from the total quantity of electricity accounted for on the monthly environmental levy account.
4. For the purposes of item 148.01.01 the following expressions shall, unless the context otherwise indicates, have the meanings assigned thereto:
 - (a) "co-generation" means the generation of electricity contemplated in Note 2(c);
 - (b) "electricity generation plant" means one or more electricity generation unit on the same premises;
 - (c) "renewable sources" means:
 - (i) biomass;
 - (ii) geothermal;
 - (iii) hydro;
 - (iv) ocean currents;
 - (v) solar;
 - (vi) tidal waves; or
 - (vii) wind;
 - (d) "non-renewable sources" includes:
 - (i) coal;
 - (ii) petroleum based liquid fuels;
 - (iii) natural gas; or
 - (iv) nuclear.
5. For the purposes of Note 2(c):
 - (a) "waste heat or energy from waste co-generation" means generation utilising waste or under utilised energy in the form of waste heat or process furnace off-gas from an industrial process with a minimum of 60% of the total energy input over a calendar year for such generation to come from such waste or under utilised energy.
 - (b) "combined heat and power co-generation" means generation which produces as part of the core design other useable forms of energy in addition to electricity utilising coal or natural gas with a minimum co-production of steam or thermal energy other than electricity over a calendar year of at least 10% of total combined process energy.
 - (c) "renewable co-generation" means generation where the renewable fuel source is both a primary source of energy used for generation and a co-product of an industrial process with a minimum of 50% of the total energy input over a calendar year to come from such renewable fuel sources being sugar bagasse, woody biomass, black liquor or mill wastes such as organic soaps and methanol.
6. For the purpose of Note 2(d) and Note 5:
 - (a) "calendar year" means a period of 12 months from 1 July 2009 to 30 June 2010 and thereafter a period of 12 months from 1 July of any year to the end of June of the following year; and
 - (b) a report by an engineer must be submitted to the Commissioner in respect of the electricity generated from the sources used during each calendar year as contemplated in rule 54FA.10.
7. An electricity generation plant generating electricity liable to environmental levy in terms of item 148.01.01 must be licensed as a customs and excise manufacturing warehouse in accordance with the provisions of Chapter VA and the rules made thereunder.

A1/3B/15
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w.e.f.
01/07/2009

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	Reference
148.00		ELECTRICAL ENERGY		A1/3B/16
148.01	.01 2716.00	Electricity generated in the Republic, subject to the Notes hereto.....	3,5c/KW.h	A1/3B/16

SECTION C ENVIRONMENTAL LEVY ON ELECTRIC FILAMENT LAMPS				Reference
Section Notes:				
1. Any rate of environmental levy specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.				A1/3C/CM w.e.f. 01/01/2030
2. Any environmental levy payable in terms of this Section in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No. 1.				A1/3C/CM w.e.f. 01/01/2030
3. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.				A1/3C/CM w.e.f. 01/01/2030
Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	
149.00		ELECTRIC FILAMENT LAMPS		A1/8 w.e.f. 23/10/2009
149.01	8539.21	Tungsten Halogen:		A1/3/8 w.e.f. 23/10/2009
.05	8539.21.45	Other, of a power of 15 W or more but not exceeding 1000 W and for a voltage exceeding 100 V but not exceeding 260 V	R15.00/lamp	A1/3C/28
.10	8539.21.90	Other	R15.00/lamp	A1/3C/28
149.02	8539.22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		A1/3/8 w.e.f. 23/10/2009
.05	8539.22.45	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	R15.00/lamp	A1/3C/28
.10	8539.22.90	Other	R15.00/lamp	A1/3C/28
149.03	8539.29	Other:		A1/3/8 w.e.f. 23/10/2009
.05	8539.29.50	Other, vacuum type, of less than 15 W	R15.00/lamp	A1/3C/28
.10	8539.29.57	Other, of a power exceeding 200 W but not exceeding 1000 W and for a voltage exceeding 100 V but not exceeding 260 V	R15.00/lamp	A1/3C/28
.15	8539.29.90	Other	R15.00/lamp	A1/3C/28

SECTION D				Reference
ENVIRONMENTAL LEVY ON CARBON DIOXIDE (CO ₂) EMISSIONS OF MOTOR VEHICLES				
Section Notes:				
1. Any rate of environmental levy on carbon dioxide emissions of new motor vehicles specified in this Section shall apply to such new motor vehicles when manufactured in or imported into the Republic.				A1/3/9 w.e.f. 01/09/2010
2. Any environmental levy payable in terms of this Section in respect of any motor vehicles specified therein shall be additional to any customs or excise duty payable in terms of Part 1 of 2 of Schedule Number				A1/3/9 w.e.f. 01/09/2010
3. Imported motor vehicles shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of Schedule Number 1.				A1/3/9 w.e.f. 01/09/2010
4. For the purpose of this section, any reference to CO ₂ means carbon dioxide.				A1/3/9 w.e.f. 01/09/2010
5. The CO ₂ emissions liable to the environmental levy must be calculated:				A1/3/10 w.e.f. 31/08/2010
(a) using the CO ₂ emissions stated in the test report of the vehicle type obtained as prescribed in the rules; or				
(b) if such report has not been obtained or is not submitted upon request to the Commissioner, by application of the following methods:				
(i) motor vehicles specified in item 151.01:				
(aa) if the engine capacity does not exceed 3000 cm ³ :				
CO ₂ emissions (g/km) = 120 + (0.05 x engine capacity in cm ³)				
(bb) if the engine capacity exceeds 3000 cm ³ :				
CO ₂ emissions (g/km) = 175 + (0.05 x engine capacity in cm ³)				
(ii) motor vehicles specified in item 151.02:				
CO ₂ emissions (g/km) = 195 + (0.07 x engine capacity in cm ³)				
Environmental Levy Item	Tariff Subheading	Description	Environmental Levy	
151.00		MOTOR VEHICLES		A1/3/9 w.e.f. 01/09/2010
151.01	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:		A1/3/9 w.e.f. 01/09/2010
	8703.2	Other vehicles, with only spark-ignition internal combustion reciprocating piston engines:		A1/3D/22
	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:		A1/3/9 w.e.f. 01/09/2010
.09	8703.21.90	Other.....	R132.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/29
	8703.22	Of a cylinder exceeding 1 000 cm³ but not exceeding 1 500 cm³:		A1/3/9 w.e.f. 01/09/2010
.11	8703.22.90	Other.....	R132.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/29
	8703.23	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:		A1/3/9 w.e.f. 01/09/2010
.13	8703.23.90	Other.....	R132.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/29

Environmental Levy Item	Tariff Subheading	Description	Environmental Levy	Reference
151.01 (cont.)	8703.24	Of a cylinder capacity exceeding 3 000 cm³:		A1/3/9 w.e.f. 01/09/2010
.15	8703.24.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/29
	8703.3	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		A1/3D/22
	8703.31	Of a cylinder capacity not exceeding 1 500 cm³:		A1/3/9 w.e.f. 01/09/2010
.21	8703.31.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/29
	8703.32	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:		A1/3/9 w.e.f. 01/09/2010
.23	8703.32.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/29
	8703.33	Of a cylinder capacity exceeding 2 500 cm³:		A1/3/9 w.e.f. 01/09/2010
.25	8703.33.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/29
.29	8703.40.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/29
.31	8703.50.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/29
.33	8703.60.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/29
.35	8703.70.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/29
	8703.90	Other:		A1/3D/22
.39	8703.90.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/29
151.02	87.04	Motor vehicles for the transport of goods:		A1/3/10
	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		A1/3/10
	8704.21	G.V.M. not exceeding 5 t:		A1/3/10
.01	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R176.00 per g/km CO ₂ emissions exceeding 175 g/km	A1/3D/29
	8704.3	Other, with spark-ignition internal combustion piston engine:		A1/3/10
	8704.31	G.V.M. not exceeding 5 t:		A1/3/10
.03	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R176.00 per g/km CO ₂ emissions exceeding 175 g/km	A1/3D/29
	8704.90	Other:		A1/3/10
.07	8704.41.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R176.00 per g/km CO ₂ emissions exceeding 175 g/km	A1/3D/29
.09	8704.51.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R176.00 per g/km CO ₂ emissions exceeding 175 g/km	A1/3D/29
.11	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R176.00 per g/km CO ₂ emissions exceeding 175 g/km	A1/3D/29

Reference

**SECTION F
ENVIRONMENTAL LEVY ON CARBON EMISSIONS**

Notes:

1. The rate of environmental levy specified in this Section shall:
 - (a) be calculated as prescribed in section 5 of the Carbon Tax Act, 2019; and
 - (b) apply to carbon emissions resulting from activities conducted in the Republic.
2. Any environmental levy payable in terms of this Section in respect of carbon emissions specified therein shall be additional to any customs and excise duty payable in terms of Part 1 or 2 of Schedule No. 1 or any Section in this Part.
3. The amount of environmental levy payable on carbon emissions in terms of this Section shall be calculated as prescribed in section 6 of the Carbon Tax Act, 2019.
4. "Carbon emissions" where used in this Part means carbon emissions as defined in Additional Note 11 to Chapter 99 of Part 1 of Schedule No. 1.

A1/3F/1
w.e.f.
1/6/19

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy
157.00	9903.00	Carbon emissions, resulting from:	
.01	9903.00.10	Fuel combustion	R144.00/t CO ₂ e emissions
.03	9903.00.30	Fugitive	R144.00/t CO ₂ e emissions
.05	9903.00.50	Industrial processes	R144.00/t CO ₂ e emissions

A1/3F/4
w.e.f.
1/1/22

Reference

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(Continued on page 707)

Reference

PART 5

SECTION A

FUEL LEVY

Notes:

- | | |
|---|---------------------------------|
| <p>1. Any rate of fuel levy specified in Part 5A in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.</p> | A1/5/37 |
| <p>2. Any fuel levy payable in terms of Part 5A in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.</p> | A1/5/37 |
| <p>3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.</p> | |
| <p>4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of Part 5A in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.</p> | |
| <p>5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5A in such warehouse shall render such goods liable to payment of any fuel levy due in accordance with the provisions of this Act.</p> | |
| <p>6. Any fuel levy payable in terms of Part 5A consists of the general fuel levy and the carbon fuel levy.</p> | A1/5A/165
w.e.f.
05/06/19 |
| <p>7. (a) For the purposes of item 195.10.03 the rate of carbon fuel levy on petrol included in the rate of fuel levy, shall be –</p> <ul style="list-style-type: none"> (i) $\{[B \times (1 - F)] \times (R \times 100)\} / 1000 \times D$; (ii) "Carbon emissions" where used in this Part means carbon emissions as defined in Additional Note 11 to Chapter 99 of Part 1 of Schedule No. 1; (iii) "B" represents the carbon emissions factor per tonne of petrol determined in accordance with the formula prescribed in section 4(2)(a)(iii) of the Carbon Tax Act and using the net calorific value of the Non Stationary / Mobile Source Category in Table 1 of Schedule 1 of that Act; (iv) "F" represents the basic tax-free allowance percentage of rebate item 692.01 specified in Part 6 of Schedule No. 6 in respect of IPCC Code 1A3 Transport activities listed in Schedule 2 of the Carbon Tax Act; (v) "R" represents the rate of environmental levy specified in Section F to Part 3 of Schedule No. 1; and (vi) "D" represents the density factor of petrol of 0.75 kilogram per litre. <p>(b) For the purposes of items 195.10.15; 195.10.17; 195.10.21 and 195.20.03 the rate of carbon fuel levy on diesel included in the rate of fuel levy, shall be –</p> <ul style="list-style-type: none"> (i) $\{[B \times (1 - F)] \times (R \times 100)\} / 1000 \times D$; (ii) "Carbon emissions" where used in this Part means carbon emissions as defined in Additional Note 11 to Chapter 99 of Part 1 of Schedule No. 1; (iii) "B" represents the represents the carbon emissions factor per tonne of diesel determined in accordance with the formula prescribed in section 4(2)(a)(iii) of the Carbon Tax Act and using the net calorific value of the Non-Stationary / Mobile Source Category in Table 1 of Schedule 1 of that Act; (iv) "F" represents the basic tax-free allowance percentage of rebate item 692.01 specified in Part 6 of Schedule No. 6 in respect of IPCC Code 1A3 Transport activities listed in Schedule 2 of the Carbon Tax Act; (v) "R" represents the rate of environmental levy specified in Section F to Part 3 of Schedule No. 1; and (vi) "D" represents the density factor of diesel of 0.845 kilogram per litre. | |
| <p>8. (a) For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the –</p> <ul style="list-style-type: none"> (i) general fuel levy at a rate of 385 cents per litre; and (ii) carbon fuel levy at a rate of 9 cents per litre. <p>(b) For the purposes of items 195.10.15; 195.10.17; 195.10.21 and 195.20.03 the rate of fuel levy shall be the sum of the –</p> <ul style="list-style-type: none"> (i) general fuel levy at a rate of 370 cents per litre; and (ii) carbon fuel levy at a rate of 10 cents per litre. <p>(c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the –</p> <ul style="list-style-type: none"> (i) general fuel levy at a rate of 185 cents per litre; and (ii) carbon fuel levy at a rate of nil cents per litre. | A1/5A/171
w.e.f.
1/6/22 |

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	Reference
195.00		FUELS		A1/5A/153
195.10	27.10	Petroleum oils and oils obtained from bituminous minerals (excluding 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:		A1/5A/153
		<ul style="list-style-type: none"> Refer to <i>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes</i> 		
	2710.12	Light oils and preparations:		A1/5A/153
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	394c/li	A1/5A/171 w.e.f. 1/6/22
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free	A1/5A/153
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free	A1/5A/153
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	380c/li	A1/5A/171 w.e.f. 1/6/22
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	380c/li	A1/5A/171 w.e.f. 1/6/22
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free	A1/5A/153
.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	380c/li	A1/5A/171 w.e.f. 1/6/22
195.20	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:		A1/5A/153
		<ul style="list-style-type: none"> Refer to <i>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes</i> 		
.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	185c/li	A1/5A/171 w.e.f. 1/6/22
.03	3826.00.90	Other biodiesel.....	380c/li	A1/5A/171 w.e.f. 1/6/22

Reference

SCHEDULE NO. 2

Schedule Notes:

- Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018.

A2/391

PART 1

ANTI-DUMPING DUTIES ON IMPORTED GOODS

Part Notes:

- The goods specified in Column headed "Tariff Heading, Code and Description" of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate anti-dumping duty provided for in respect of such goods in this Part at the time of such entry or such other time as so provided, if those goods are imported from a supplier or originate in a territory mentioned in the Column headed "Imported from or Originating in" headed "Extent of Rebate" of this Part.
- Anti-dumping duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in the Column headed "Rebate Items" of this Part.
- Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the Section and Chapter Notes in the said Schedule shall *mutatis mutandis* apply to this Part.
- Whenever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed not to include goods which are not classified under the said tariff heading or subheading.

A2/339
w.e.f.
01/01/2012

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Anti-Dumping Duty	
201.00				LIVE ANIMALS; ANIMAL PRODUCTS				A2/1/375
201.02				Meat and Edible Meat Offal				A2/1/375
	0207.14.9	03.07	70	Frozen meat of fowls of the species <i>Gallus Domesticus</i> , cut in pieces with bone in	301.00 – 399.00; 401.00 – 499.00	Germany	73,33%	A2/1/52
		05.07	78	Frozen meat of fowls of the species <i>Gallus Domesticus</i> , cut in pieces with bone in, (excluding that produced by Plukon Blokker BV, Plukon Goor BV and Plukon Dedemsvaar BV, Pluimveeslachterij C van Miert BV, Pluimveeslachterij Mieki Hunsel BV and Frisia Foods BV).....	301.00 – 399.00; 401.00 – 499.00	Netherlands	22,81%	A2/1/60 w.e.f. 23/8/21
		08.07	73	Frozen meat of fowls of the species <i>Gallus Domesticus</i> , cut in pieces with bone in, (excluding that produced by Moy Park Ltd, 2 Sisters Food Group Ltd and Amber Foods Ltd)	301.00 – 399.00; 401.00 – 499.00	United Kingdom	30,99%	A2/1/52
	0207.14.91	01.08	89	Whole bird cut in half	301.00 – 399.00; 401.00 – 499.00 (excluding 460.03/0207.14. 9/01.07)	United States of America	940c/kg	A2/1/375
	0207.14.93	01.08	85	Leg quarters	301.00 – 399.00; 401.00 – 499.00 (excluding 460.03/0207.14. 9/01.07)	United States of America	940c/kg	A2/1/375
	0207.14.95	01.08	80	Wings	301.00 – 399.00; 401.00 – 499.00 (excluding 460.03/0207.14. 9/01.07)	United States of America	940c/kg	A2/1/375
	0207.14.96	01.08	83	Breasts	301.00 – 399.00; 401.00 – 499.00 (excluding 460.03/0207.14. 9/01.07)	United States of America	940c/kg	A2/1/375
	0207.14.97	01.08	86	Thighs	301.00 – 399.00; 401.00 – 499.00 (excluding 460.03/0207.14. 9/01.07)	United States of America	940c/kg	A2/1/375
	0207.14.98	01.08	89	Drumsticks	301.00 – 399.00; 401.00 – 499.00 (excluding 460.03/0207.14. 9/01.07)	United States of America	940c/kg	A2/1/375

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Anti-Dumping Duty	Reference
201.02 (Cont.)	0207.14.99	01.08	81	Other	301.00 – 399.00; 401.00 – 499.00 (excluding 460.03/0207.14. 9/01.07)	United States of America	940c/kg	A2/1/375
202.00				VEGETABLE PRODUCTS				A2/1/375
202.02				EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS				A2/1/375
	0703.20	01.06	64	Garlic, fresh or chilled	301.00 – 399.00; 401.00 – 499.00	China	1 925c/kg	A2/1/375
	0712.90.90	01.08	80	Dried garlic, in the form of bulbs or cloves	301.00 – 399.00; 401.00 – 499.00	China	1 925c/kg	A2/1/375
204.00				PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES				A2/1/378
204.04	1902.11	01.06	67	Containing eggs	301.00 – 399.00; 401.00 – 499.00	Egypt	43%	A2/1/59
204.04	1902.11	02.06	61	Containing eggs	301.00 – 399.00; 401.00 – 499.00	Turkey	367%	A2/1/59
204.04	1902.11	03.06	66	Containing eggs, produced by Dobeles Dzirnāvnieks	301.00 – 399.00; 401.00 – 499.00	Latvia	4%	A2/1/59
204.04	1902.11	04.06	60	Containing eggs, (excluding those produced by Dobeles Dzirnāvnieks)	301.00 – 399.00; 401.00 – 499.00	Latvia	4%	A2/1/59
204.04	1902.11	05.06	65	Containing eggs, produced by Amber Pasta	301.00 – 399.00; 401.00 – 499.00	Lithuania	12%	A2/1/59
204.04	1902.11	06.06	60	Containing eggs, (excluding that produced by Amber Pasta)	301.00 – 399.00; 401.00 – 499.00	Lithuania	12%	A2/1/59
204.04	1902.19	01.06	62	Other	301.00 – 399.00; 401.00 – 499.00	Egypt	43%	A2/1/59
204.04	1902.19	02.06	67	Other	301.00 – 399.00; 401.00 – 499.00	Turkey	367%	A2/1/59
204.04	1902.19	03.06	61	Other, produced by Dobeles Dzirnāvnieks	301.00 – 399.00; 401.00 – 499.00	Latvia	4%	A2/1/59
204.04	1902.19	04.06	66	Other, (excluding that produced by Dobeles Dzirnāvnieks)	301.00 – 399.00; 401.00 – 499.00	Latvia	4%	A2/1/59
204.04	1902.19	05.06	60	Other, produced by Amber Pasta	301.00 – 399.00; 401.00 – 499.00	Lithuania	12%	A2/1/59
204.04	1902.19	06.06	65	Other, (excluding that produced by Amber Pasta)	301.00 – 399.00; 401.00 – 499.00	Lithuania	12%	A2/1/59
204.05				PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS				A2/1/378
205.00				MINERAL PRODUCTS				A2/1/373
205.01				SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT				A2/1/375
	2523.29	01.06	65	Portland Cement manufactured or produced by Lucky Cement Limited	301.00 – 399.00; 401.00 – 499.00	Pakistan	14,29%	A2/1/375
		02.06	63	Portland Cement manufactured or produced by Bestway Cement Limited	301.00 – 399.00; 401.00 – 499.00	Pakistan	77,15%	A2/1/375
		03.06	64	Portland Cement manufactured or produced by D.G Khan Cement Limited	301.00 – 399.00; 401.00 – 499.00	Pakistan	68,87%	A2/1/375
		04.06	69	Portland Cement manufactured or produced by Attock Pakistan Cement Limited	301.00 – 399.00; 401.00 – 499.00	Pakistan	63,53%	A2/1/375
		05.06	63	Portland Cement (excluding that manufactured or produced by Lucky Cement Limited, Bestway Cement Limited, D.G Khan Cement Limited, Attock Pakistan Cement Limited)	301.00 – 399.00; 401.00 – 499.00	Pakistan	62,69%	A2/1/375
206.00				PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES				A2/1/375
206.01				INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIO-ACTIVE ELEMENTS OR OF ISOTOPES				A2/1/375
	2836.20	04.06	67	Disodium carbonate	301.00 – 399.00; 401.00 – 499.00	United States of America	40%	A2/1/390

Subheading	Description of Goods	Provisional Payment	Imported from or originating in
IMPOSITION OF PROVISIONAL PAYMENT (PP/161)			
Under section 57A of the Customs and Excise Act, 1964, the provisional payment in relation to anti-dumping duty imposed through Notice No. 1631 of Government Gazette No. 45668 dated 17 December 2021 is hereby amended, with retrospective effect from 17 December 2021 up to and including 14 June 2022, to the extent and on the goods set out in the Schedule hereto.			
0207.14.93	Leg quarters, produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL – Cooperativa Agroindustrial Consolata and Zanchetta Alimentos Ltda	30.5%	Brazil
0207.14.93	Leg quarters, produced by Avivar Alimentos Ltda	13%	Brazil
0207.14.93	Leg quarters, produced by C.Vale – Cooperativa Agroindustrial	22%	Brazil
0207.14.93	Leg quarters, produced by Jaguafrangos Indústria E Comércio De Alimentos Ltda	48%	Brazil
0207.14.93	Leg quarters, produced by Rio Branco Alimentos S/A	10%	Brazil
0207.14.93	Leg quarters, produced by Seara Alimentos Ltda	6%	Brazil
0207.14.93	All other producers and exporters of leg quarters, originating in or imported from Brazil (excluding that produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL – Cooperativa Agroindustrial Consolata, Zanchetta Alimentos Ltda, Avivar Alimentos Ltda., C.Vale – Cooperativa Agroindustrial, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A and Seara Alimentos Ltda)	265.1%	Brazil
0207.14.95	Wings, produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL – Cooperativa Agroindustrial Consolata, and Zanchetta Alimentos Ltda	30.5%	Brazil
0207.14.95	Wings, produced by Avivar Alimentos Ltda	13%	Brazil
0207.14.95	Wings, produced by C.Vale – Cooperativa Agroindustrial	22%	Brazil
0207.14.95	Wings, produced by Jaguafrangos Indústria E Comércio De Alimentos Ltda	48%	Brazil
0207.14.95	Wings, produced by Rio Branco Alimentos S/A	10%	Brazil
0207.14.95	Wings, produced by Seara Alimentos Ltda	6%	Brazil
0207.14.95	All other producers and exporters of wings, originating in or imported from Brazil (excluding that produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL – Cooperativa Agroindustrial Consolata, Zanchetta Alimentos Ltda, Avivar Alimentos Ltda., C.Vale – Cooperativa Agroindustrial, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A and Seara Alimentos Ltda)	265.1%	Brazil
0207.14.96	Breasts, produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL – Cooperativa Agroindustrial Consolata and Zanchetta Alimentos Ltda	30.5%	Brazil
0207.14.96	Breasts, produced by Avivar Alimentos Ltda	13%	Brazil
0207.14.96	Breasts, produced by C.Vale – Cooperativa Agroindustrial	22%	Brazil
0207.14.96	Breasts, produced by Jaguafrangos Indústria E Comércio De Alimentos Ltda	48%	Brazil
0207.14.96	Breasts, produced by Rio Branco Alimentos S/A	10%	Brazil
0207.14.96	Breasts, produced by Seara Alimentos Ltda	6%	Brazil

Subheading	Description of Goods	Provisional Payment	Imported from or originating in
0207.14.96	All other producers and exporters of breasts, originating in or imported from Brazil (excluding that produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL – Cooperativa Agroindustrial Consolata, Zanchetta Alimentos Ltda, Avivar Alimentos Ltda., C.Vale – Cooperativa Agroindustrial, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A and Seara Alimentos Ltda)	265.1%	Brazil
0207.14.99	Other, produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL – Cooperativa Agroindustrial Consolata and Zanchetta Alimentos Ltda	30.5%	Brazil
0207.14.99	Other, produced by Avivar Alimentos Ltda	13%	Brazil
0207.14.99	Other, produced by C.Vale – Cooperativa Agroindustrial	22%	Brazil
0207.14.99	Other, produced by Jaguafrangos Indústria E Comércio De Alimentos Ltda	48%	Brazil
0207.14.99	Other, produced by Rio Branco Alimentos S/A	10%	Brazil
0207.14.99	Other, produced by Seara Alimentos Ltda	6%	Brazil
0207.14.99	All other producers and exporters of other chicken cuts, originating in or imported from Brazil (excluding that produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL – Cooperativa Agroindustrial Consolata, Zanchetta Alimentos Ltda, Avivar Alimentos Ltda., C.Vale – Cooperativa Agroindustrial, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A and Seara Alimentos Ltda)	265.1%	Brazil
0207.14.93	Leg quarters, produced by HK Scan Denmark A/S	16.9%	Denmark
0207.14.93	All other producers and exporters of leg quarters, originating in or imported from Denmark (excluding that produced by HK Scan Denmark A/S)	67.4%	Denmark
0207.14.95	Wings, produced by HK Scan Denmark A/S	16.9%	Denmark
0207.14.95	All other producers and exporters of wings, originating in or imported from Denmark (excluding that produced by HK Scan Denmark A/S)	67.4%	Denmark
0207.14.97	Thighs, produced by HK Scan Denmark A/S	16.9%	Denmark
0207.14.97	All other producers and exporters of thighs, originating in or imported from Denmark (excluding that produced by HK Scan Denmark A/S)	67.4%	Denmark
0207.14.98	Drumsticks, produced by HK Scan Denmark A/S	16.9%	Denmark
0207.14.98	All other producers and exporters of drumsticks, originating in or imported from Denmark (excluding that produced by HK Scan Denmark A/S)	67.4%	Denmark
0207.14.99	Other, produced by HK Scan Denmark A/S	16.9%	Denmark
0207.14.99	All other producers and exporters of other chicken cuts, originating in or imported from Denmark (excluding that exported by HK Scan Denmark A/S)	67.4%	Denmark
0207.14.93	Leg quarters	158.42%	Ireland
0207.14.95	Wings	158.42%	Ireland
0207.14.97	Thighs	158.42%	Ireland
0207.14.98	Drumsticks	158.42%	Ireland
0207.14.93	Leg quarters, produced by Animex Foods Sp. Z.O.O.	5%	Poland
0207.14.93	Leg quarters, produced by Drobimex Sp. Z.O.O.	2%	Poland
0207.14.93	All other producers and exporters of leg quarters, originating in or imported from Poland (excluding that produced by Animex Foods Sp. Z.O.O., Drobimex Sp. Z.O.O. and Plukon Sieradz Sp. Z.O.O)	96.9%	Poland

Subheading	Description of Goods	Provisional Payment	Imported from or originating in
0207.14.95	Wings, produced by Animex Foods Sp. Z.O.O.	5%	Poland
0207.14.95	Wings, produced by Drobimex Sp. Z.O.O.	2%	Poland
0207.14.95	All other producers and exporters of wings, originating in or imported from Poland (excluding that produced by Animex Foods Sp. Z.O.O., Drobimex Sp. Z.O.O. and Plukon Sieradz Sp. Z.O.O)	96.9%	Poland
0207.14.98	Drumsticks, produced by Animex Foods Sp. Z.O.O.	5%	Poland
0207.14.98	Drumsticks, produced by Drobimex Sp. Z.O.O.	2%	Poland
0207.14.98	All other producers and exporters of drumsticks, originating in or imported from Poland (excluding that produced by Animex Foods Sp. Z.O.O., Drobimex Sp. Z.O.O. and Plukon Sieradz Sp. Z.O.O)	96.9%	Poland
0207.14.95	Wings, produced by Distribuciones Avícolas Vázquez S.A.	16%	Spain
0207.14.95	Wings, produced by An Avicola Melida S.L.	3%	Spain
0207.14.95	Wings, produced by UVE SA.	3%	Spain
0207.14.95	Wings, produced by Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia, S.A.U., Dolz España, S.L., Escorxador D'Aus Torrent I Fills S.L.	25%	Spain
0207.14.95	All other producers and exporters of wings, originating in or imported from Spain (excluding that produced by Distribuciones Avícolas Vázquez S.A., An Avicola Melida S.L., UVE SA., Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia, S.A.U., Dolz España, S.L., Escorxador D'Aus Torrent I Fills S.L.)	85.8%	Spain
0207.14.97	Thighs, produced by Distribuciones Avícolas Vázquez S.A.	16%	Spain
0207.14.97	Thighs, produced by An Avicola Melida S.L.	3%	Spain
0207.14.97	Thighs, produced by UVE SA.	3%	Spain
0207.14.97	Thighs, produced by Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia, S.A.U., Dolz España, S.L., Escorxador D'Aus Torrent I Fills S.L.	25%	Spain
0207.14.97	All other producers and exporters of thighs, originating in or imported from Spain (excluding that produced by Distribuciones Avícolas Vázquez S.A., An Avicola Melida S.L., UVE SA., Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia, S.A.U., Dolz España, S.L., Escorxador D'Aus Torrent I Fills S.L.)	85.8%	Spain
0207.14.98	Drumsticks, produced by Distribuciones Avícolas Vázquez S.A.	16%	Spain
0207.14.98	Drumsticks, produced by An Avicola Melida S.L.	3%	Spain
0207.14.98	Drumsticks, produced by UVE SA.	3%	Spain
0207.14.98	Drumsticks, produced by Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia, S.A.U., Dolz España, S.L., Escorxador D'Aus Torrent I Fills S.L.	25%	Spain
0207.14.98	All other producers and exporters of drumsticks, originating in or imported from Spain (excluding that produced by Distribuciones Avícolas Vázquez S.A., An Avicola Melida S.L., UVE SA., Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia, S.A.U., Dolz España, S.L., Escorxador D'Aus Torrent I Fills S.L.)	85.8%	Spain

Subheading	Description of Goods	Provisional Payment	Imported from or originating in
IMPOSITION OF PROVISIONAL PAYMENT (PP/162)			
7007.29	<p>In terms of section 57A of the Customs and Excise Act, 1964, a provisional payment in relation to anti-dumping duty is imposed up to and including 17 September 2022, to the extent and on the goods set out in the Schedule hereto.</p> <p>Other</p>	232,78%	China

Subheading	Description of Goods	Provisional Payment	Imported from or originating in
IMPOSITION OF PROVISIONAL PAYMENT (PP/163)			
<p style="text-align: center;">In terms of section 57A of the Customs and Excise Act, 1964, a provisional payment in relation to anti-dumping duty is imposed up to and including 16 September 2022, to the extent and on the goods set out in the Schedule hereto.</p>			
7315.82.03	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter of 4 mm or more but not exceeding 10 mm, manufactured by Rudong Chain Works	11,61%	China
7315.82.03	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter of 4 mm or more but not exceeding 10 mm, (excluding those manufactured by Rudong Chain Works)	16,13%	China
7315.82.05	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter exceeding 10 mm but not exceeding 20 mm, manufactured by Rudong Chain Works	11,61%	China
7315.82.05	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter exceeding 10 mm but not exceeding 20 mm, (excluding those manufactured by Rudong Chain Works)	16,13%	China

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference	
460.01 (Cont.)	03.04	01.04	41	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris regius), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Acanthocybium solandri), sail fish (Istiophorus platypterus), striped marlin (Tetrapturus audax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turncoat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus Leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy jobfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Agriculture, Land Reform and Rural Development may allow by specific permit	Full duty	A4/2/398 w.e.f. 1/1/20	
		03.05	01.04	48	Dried fish, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit.....	Full duty	A4/2/355
		04.00	01.02	29	Dairy produce of headings 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia.....	Full duty	A4/2/398 w.e.f. 1/1/20
		04.09	01.04	47	Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg	Full duty	A4/2/398 w.e.f. 1/1/20
					POTATOES, LEGUMINOUS VEGETABLES, CEREALS, OIL SEEDS AND SWEET CORN, IMPORTED BY SPECIFIC PERMIT		A4/2/355
460.02	00.00	01.00	05	Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Director-General: Department of Agriculture, Land Reform and Rural Development that it can only be used for planting or sowing.....	Full duty	A4/2/398 w.e.f. 1/1/20	
	0904.2	01.05	55	Dried, crushed or ground fruits of the genus Capsicum for the extraction of oleoresin of a kind used in the food industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the subject fruits are not available in the SACU region	Full duty	A4/345	
	1001.9	01.05	57	Wheat (excluding durum wheat), in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that wheat and wheaten flour obtained from such wheat cleared in terms of this rebate item, shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia	Full duty	A4/2/398 w.e.f. 1/1/20	
	12.05	01.04	49	Rape seed, whether or not broken, in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit	Full duty	A4/2/398 w.e.f. 1/1/20	

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.03	0207.14.9	01.07	73	<p>MEAT AND EDIBLE MEAT OFFAL</p> <p>Frozen meat of the species <i>Gallus domesticus</i>, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit on recommendation of the Director General: The Department of Agriculture, Land Reform and Rural Development (DALRRD), provided that –</p> <p>(a) With effect from 1 April 2016, permits may be issued by ITAC for meat imported in terms of this rebate item;</p> <p>(b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis;</p> <p>(c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 71 290 metric tonnes;</p> <p>(d) The annual quota period is 1 April to 31 March;</p> <p>(e) Prior to 1 April 2016, the quota shall be 16 250 metric tonnes;</p> <p>(f) As from 1 April 2017 a growth factor as determined by DALRRD is applied to the basic quota annually;</p> <p>(g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries;</p> <p>(h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by ITAC;</p> <p>(i) This rebate item shall be suspended if any benefits that South Africa enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and</p> <p>(j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade and Industry submits written confirmation to the Minister of Finance that South Africa's benefits under AGOA have been suspended.</p>	Full anti-dumping duty	A4/2/372 A4/2/381 with retrospective effect from 1/4/21
460.04	16.04	01.04	40	<p>FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT</p> <p>Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200 g, in such quantities and at such times as the Director-General: Agriculture, Forestry and Fisheries may allow by specific permit</p>	Full duty	A4/2/355 A4/2/370

Reference

PART 3

REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY

Part Notes:

1. Any particulars in this Part in respect of any goods relate to the fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively.
2. A rebate and refund of fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively in respect of any goods specified in this Schedule shall, subject to the provisions of section 75, be allowed to the extent stated in this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
3. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part.
4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy and Road Accident Fund levy item under which any goods are classified in Part 5A and Part 5B of Schedule No. 1 respectively, is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said heading or subheading or fuel levy item and Road Accident Fund levy item.
5. Except where the Commissioner authorizes on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to –
 - (a) the manufacturer of the goods or the person who paid the duty thereon on entry of home consumption;
 - (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or
 - (c) a user as contemplated in this Part.
6. For the purposes of item 670.04 read with the provisions of section 75(1A) and (4A):

(a) Definitions

For the purposes of this Note, except if the context otherwise indicates –

 - (i) “distillate fuel” means –
 - (aa) distillate fuel and biodiesel as contemplated in section 37B(1) in respect of which the fuel levy and the Road Accident Fund levy have been paid as prescribed in terms of Part 5A and Part 5B of Schedule No. 1 respectively and which have been duly entered for home consumption or which are deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and
 - (bb) excludes the following:
 - (A) “smokeless diesel” which is a mixture of kerosene and a lubricity agent normally used in underground mines;
 - (B) any mixture of distillate fuel with kerosene or any other substance except biodiesel; and
 - (C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or on which the levies are not paid as contemplated in paragraph (a)(i)(aa).
 - (ii) “dry contractor” means a person contracted by a user for the hiring, leasing or chartering of any asset to perform any qualifying activity or for the purpose of performing any qualifying activity in respect of which the distillate fuel is supplied from eligible purchases of the user.
 - (iii) “eligible purchases” means purchases of distillate fuel by the user –
 - (aa) from sellers of petroleum products who are listed in the registration profile of the user as sellers of eligible purchases of distillate fuel to that user; and
 - (bb) which are –
 - (A) collected by the user, delivered by such sellers, or delivered by transporters who are listed in the registration profile of the user as transporters of eligible purchases of distillate fuel for that user;
 - (B) dispensed directly for use or stored in storage facilities which are controlled by the user and listed in the registration profile of that user as storage facilities for eligible purchases of distillate fuel by such user;
 - (C) dispensed directly or from such storage facilities for use by the user or by dry contractors of the user, provided the diesel refund relationships between that user and those dry contractors are listed in the registration profile of such user; and
 - (D) used by the user or by such dry contractors of the user in the assets which are listed in the registration profile of that user as the assets powered by such eligible purchases of distillate fuel to perform the qualifying activities which are listed in the registration profile of such user and prescribed in this Note.
 - (iv) “general fuel levy” means the levy contemplated in Notes 6 and 8 of Part 5A of Schedule No. 1 at the rate specified in Note 8(b)(i) for distillate fuel and Note 8(c)(i) for biodiesel respectively of the said Part 5A.

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	Reference
<p>(v) "non-eligible purchases" means purchases of distillate fuel by the user –</p> <p>(aa) which do not comply with the requirements for eligible purchases as prescribed in this Note; or</p> <p>(bb) which are –</p> <p>(A) obtained under rebate of duty under any item of any Schedule;</p> <p>(B) disposed of in any manner; or</p> <p>(C) lost in any manner.</p> <p>(vi) "person" means a –</p> <p>(aa) natural person ordinarily resident in the Republic;</p> <p>(bb) partnership of persons ordinarily resident in the Republic;</p> <p>(cc) joint venture of persons ordinarily resident in the Republic;</p> <p>(dd) unincorporated body of persons ordinarily resident in the Republic; or</p> <p>(ee) legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic.</p> <p>(vii) "registration profile" means the electronic profile which a person must create and maintain in order to be registered as a diesel refund user as contemplated in section 75(1A)(b) and the rules thereto.</p> <p>(viii) "section", unless otherwise specified, refers to the relevant section of this Act;</p> <p>(ix) "seller" means a person, excluding a user, who –</p> <p>(aa) operates a going concern for the sale of petroleum products;</p> <p>(bb) is licensed as a wholesaler or retailer in terms of the Petroleum Products Act, 1977 (Act No. 120 of 1977);</p> <p>(cc) purchases distillate fuel from manufacturers or wholesalers who are licensed as such in terms of the Petroleum Products Act, 1977 (Act No. 120 of 1977), except in the case of the seller's importation of distillate fuel;</p> <p>(dd) is registered as a seller of eligible purchases of distillate fuel to users as prescribed in rule 75.25.02; and</p> <p>(ee) sells distillate fuel directly to users as end consumers for their own consumption.</p> <p>(x) "storage facility" means a fuel tank controlled by the user for safekeeping of eligible purchases of such user, which is limited to a –</p> <p>(aa) distillate fuel tank situated at a fixed geographical location as applicable in agriculture, mining on land, rail freight transport and electricity generation;</p> <p>(bb) distillate fuel bowser and distillate fuel truck as applicable in agriculture and mining on land; and</p> <p>(cc) distillate fuel tank which forms an integral part of the structure of a vessel in fishing, offshore mining, offshore shipping and harbour shipping or an integral part of an installation in offshore mining as applicable.</p> <p>(xi) "user" means a person registered as a diesel refund user as contemplated in section 75(1A)(b) and the rules thereto, which includes any wet contractor so registered and excludes any dry contractor.</p> <p>(xii) "wet contractor" means a person contracted by a user for the hiring, leasing or chartering of any asset to perform any qualifying activity or for the purpose of performing any qualifying activity in respect of which the distillate fuel is supplied from eligible purchases of the contractor.</p> <p>(b) The extent of refund for eligible purchases –</p>	<p>A6/3/57</p>
<p>ON LAND</p> <p>(i) Farming, forestry or mining on land is, 148,0 cents per litre fuel levy on 80 per cent of eligible purchases, plus 218,0 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 366,0 cents per litre on 80 per cent of the total eligible purchases. Mode of calculation of refund is as follows:</p> <p>(aa) For 1 000 litres eligible purchases – 1 000 x 80 per cent equals 800 litres on which a refund of 366,0 cent per litre may be claimed;</p> <p>(bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward – 1 000 litres less 300 litres equals 700 litres eligible purchases x 80 per cent equals 560 litres on which a refund of 366,0 cents per litre may be claimed;</p> <p>OFFSHORE</p> <p>(ii) Offshore vessels, including –</p> <p>(aa) commercial fishing vessels;</p> <p>(bb) coasting vessels;</p> <p>(cc) offshore mining;</p> <p>(dd) vessels owned by the National Sea Rescue Institute;</p> <p>(ff) coastal patrol vessels; or</p> <p>(gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 370,0 cents per litre fuel levy, plus 218,0 cents per litre Road Accident Fund levy equalling 588,0 cents per litre.</p>	<p>A6/3/58 w.e.f. 1/6/22</p>

	Reference
<p>HARBOUR VESSELS (iii) Harbour vessels, including – (aa) harbour vessels operated by Portnet; (bb) vessels used by in-port bunker barge operators, 218,0 cents per litre Road Accident Fund levy.</p>	
<p>RAIL (iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 218,0 cents per litre Road Accident Fund levy.</p>	
<p>ELECTRICITY GENERATION PLANTS (v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 185,0 cents per litre fuel levy, plus 218,0 cents per litre Road Accident Fund levy equalling 403,0 cents per litre.</p>	
<p>(c) Agriculture: Refund of levies on eligible purchases of distillate fuel used in agriculture (i) For the purposes of paragraph (c), unless the context otherwise indicates – (aa) “agriculture” means the realisation of any agricultural products for commercial gain on the agricultural property. (bb) “agricultural products” means any farming or forestry products or by-products in their natural state, whether or not packed for marketing, which occur naturally or are brought about for agricultural purposes on the agricultural property. (cc) “agricultural property” means any locality in the Republic where qualifying agricultural activities are undertaken. (dd) “agricultural requirements” means inputs, equipment and vehicles which are essential for the practice of agriculture and the performance of qualifying agricultural activities on the agricultural property. (ee) “crop” means any farming or forestry crop on the agricultural property for the realisation of agricultural products. (ff) “farm animal” means any domesticated or wild animal, whether vertebrate or invertebrate, on the agricultural property for the realisation of agricultural products, and includes all juvenile stages of such an animal. (gg) “heavy vehicle” means a vehicle which has a gross vehicle mass (GVM) equal to or greater than 4.5 tonnes. The GVM of a vehicle is the GVM accepted by the authority which registered the vehicle. Trailers cannot be included in the GVM of a rigid vehicle. For an articulated vehicle, the GVM is the gross combined mass of the prime mover and the semi-trailer. (hh) “qualifying agricultural activities” means those actions which are required for the realisation of any agricultural products on the agricultural property and the transportation of such agricultural products up to the delivery thereof to the nearest market, which are limited to the activities of paragraph (c)(ii) and excludes the activities of paragraph (c)(iii). (ii) “specialised haulage vehicle” means a vehicle which is customised for the exclusive transporting of agricultural products to the market and therefore incapable of carrying any commodity other than agricultural products.</p>	A6/3/57
<p>(ii) Qualifying agricultural activities are limited to – (aa) clearing, preparing and maintaining the agricultural property for use in agriculture; (bb) managing, inspecting and preserving the agricultural property for use in agriculture; (cc) developing and maintaining physical infrastructure on the agricultural property for use in agriculture; (dd) accessing and distributing water on the agricultural property for use in agriculture; (ee) generating and distributing electricity on the agricultural property for use in agriculture; (ff) environmental management of agricultural impact on the agricultural property; (gg) conserving soil, water and biodiversity on the agricultural property; (hh) developing and maintaining fire-fighting access roads and firebreaks on the agricultural property; (ii) developing and maintaining fire-fighting access roads and firebreaks on the agricultural property; (jj) transporting agricultural requirements and labourers on the agricultural property for use in agriculture; (kk) planting, cultivating, growing and conserving crops on the agricultural property; (ll) harvesting, transporting, storing and preserving crops on the agricultural property; (mm) breeding, nurturing, rearing and conserving farm animals on the agricultural property; (nn) culling, transporting, storing and preserving farm animal products on the agricultural property; (oo) preparing agricultural products for transportation from the agricultural property; (pp) transporting agricultural products from the agricultural property up to the delivery thereof to the nearest market; (qq) returning a specialised haulage vehicle to the agricultural property from the nearest market delivery of agricultural products; (rr) managing waste on the agricultural property as the result of qualifying agricultural activities. (iii) Qualifying agricultural activities exclude – (aa) transporting agricultural requirements or labourers to or from the agricultural property; (bb) transporting agricultural requirements or labourers between non-adjacent sections of the agricultural property;</p>	A6/3/57

	Reference
<p>(cc) maintaining, repairing or refitting agricultural requirements;</p> <p>(dd) trips connected with the maintenance, repair or refit of any vehicle;</p> <p>(ee) altering the natural state of agricultural products beyond the preservation thereof;</p> <p>(ff) any activities related or incidental to such alteration of agricultural products;</p> <p>(gg) transforming agricultural products through any process of manufacture;</p> <p>(hh) any activities related or incidental to such transformation of agricultural products;</p> <p>(ii) transporting of agricultural products from the agricultural property by the purchaser thereof;</p> <p>(jj) transporting of agricultural products from the agricultural property by a wet contractor in any vehicle other than a heavy vehicle;</p> <p>(kk) returning any vehicle other than a specialised haulage vehicle to the agricultural property after transporting agricultural products;</p> <p>(ll) any activities related or incidental to the rendering of housing, accommodation, schooling or education;</p> <p>(mm) any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.</p> <p>(iv) The following equipment and vehicles are regarded as dedicated for the performance of predominantly qualifying agricultural activities. When such equipment and vehicles are directly powered by distillate fuel, the logbook requirements of paragraph (c)(viii)(bb) apply.</p> <p>(aa) plough</p> <p>(bb) tiller</p> <p>(cc) harrow</p> <p>(dd) ridger</p> <p>(ee) planter</p> <p>(ff) spreader</p> <p>(gg) sprayer</p> <p>(hh) blower</p> <p>(ii) chainsaw</p> <p>(jj) cutter</p> <p>(kk) harvester</p> <p>(ll) feller</p> <p>(mm) logger</p> <p>(nn) buncher</p> <p>(oo) reaper</p> <p>(pp) slasher</p> <p>(qq) ripper</p> <p>(rr) chopper</p> <p>(ss) mulcher</p> <p>(tt) destumper</p> <p>(uu) chipper</p> <p>(vv) hammer mill</p> <p>(ww) baler</p> <p>(xx) yarder</p> <p>(yy) grapple</p> <p>(zz) grab loader</p> <p>(aaa) forwarder</p> <p>(bbb) skidder</p> <p>(ccc) feed mixer</p> <p>(v) The extent of the refund in agriculture is 32 per cent of the general fuel levy plus 80 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying agricultural activities.</p> <p>(vi) The user may apply for the refund specified in paragraph (c)(v) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying agricultural activities in –</p> <p>(aa) equipment and vehicles which are listed in the registration profile of the user for use in qualifying agricultural activities and which are used on the agricultural property listed in the registration profile of the user; and</p> <p>(bb) vehicles which are listed in the registration profile of the user for the transportation of agricultural products from the agricultural property listed in the registration profile of the user up to the delivery thereof to the nearest market.</p> <p>(vii) The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (c)(vi) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).</p> <p>(viii) The logbook obligations prescribed in paragraph (b) –</p> <p>(aa) where the volume of distillate fuel used in any vehicle for transporting agricultural products from the agricultural property and returning to the agricultural property cannot with reasonable certainty be gauged, the volume of distillate fuel so used must be determined based on the average rate of fuel consumption over the total time period or total distance travelled; and</p>	<p>A6/3/57</p>

	Reference
<p>(bb) a detailed usage logbook is not required in respect of the distillate fuel used to directly power the equipment and vehicles specified in paragraph (c)(iv) and the volume of distillate fuel so used must be substantiated through a monthly simplified usage logbook that provides at least the information prescribed in the External Policy and the Template for minimum usage logbook requirements in respect of dedicated equipment and vehicles in agriculture which are available on the SARS website at https://www.sars.gov.za/.</p> <p>(ix) Small-scale sugarcane producers with an average production not exceeding 1 800 tons of sugarcane annually and who are incapable of complying with the logbook obligations prescribed in paragraph (b) may arrange for the sugar mills to which the sugarcane of these producers is delivered to act as agents on behalf of such producers on the basis prescribed in paragraph (c)(xi).</p> <p>(x) Small-scale forestry producers with an average production not exceeding the total annual turnover threshold for a micro enterprise in the agriculture sector in terms of the National Small Enterprise Act, 1996 (Act No.102 of 1996) and who are incapable of complying with the logbook obligations prescribed in paragraph (b) may arrange for the timber mills to which the forestry products of these producers are delivered to act as agents on behalf of such producers on the basis prescribed in paragraph (c)(xi).</p> <p>(xi) Each sugar mill referred to in paragraph (c)(ix) or timber mill referred to in paragraph (c)(x) who enters into an agency relationship with any small-scale sugarcane producers or small-scale forestry producers specified in those paragraphs respectively must –</p> <p>(aa) register as a user and process collective refund applications as an agent on behalf of these producers in consultation with South African Sugar Association (SASA) or Forestry South Africa (FSA) as applicable;</p> <p>(bb) determine the collective refund applications on behalf of these producers by multiplying the tonnage of sugarcane or forestry products of such producers delivered to the mill by the average diesel usage rate specified in paragraph (c)(xi)(cc);</p> <p>(cc) apply the average diesel usage rate as calculated annually by SASA or FSA as applicable, which reflects the average volume of distillate fuel used by these producers and their dry contractors, but excludes the average volume of distillate fuel used by wet contractors of these producers, per tonnage of sugarcane or forestry products of such producers delivered to the mill; and</p> <p>(dd) periodically pass the collective refund payments that are received on behalf of these producers through as part of the price paid per tonnage of sugarcane or forestry products of such producers delivered to the mill.</p> <p>(d) Fishing: Refund of levies on eligible purchases of distillate fuel used in fishing</p> <p>(i) For the purposes of paragraph (d), unless the context otherwise indicates –</p> <p>(aa) “commercial fishing” means fishing in respect of a commercial fishing permit for any of the species, subject to the allowable commercial catch or total applied effort, or parts of both, determined in terms of the Marine Living Resources Act, 1998 (Act No.18 of 1998).</p> <p>(bb) “commercial fishing permit” means a permit issued to conduct commercial fishing in terms of the Marine Living Resources Act, 1998 (Act No.18 of 1998).</p> <p>(cc) “fish” means the marine living resources of the sea, including any aquatic plant or animal whether piscine or not, and includes their eggs, larvae and all juvenile stages, but does not include sea birds and seals.</p> <p>(dd) “fish aggregating gear” means a floating, submerged or semi-submerged device, whether anchored or not, intended to aggregate fish, including any floating object on which a device has been placed to facilitate its location.</p> <p>(ee) “fishing vessel” means any vessel normally used for fishing and any vessel dedicated to the handling, storing, preserving or processing of fish while at sea which are propelled by inboard engines of which the fuel tanks form an integral part of the structure and includes all gear, equipment, stores, cargo and fuel on board such vessel.</p> <p>(ff) “fish preserving” means the preserving by any method of fish for sale, including the salting, icing, chilling or freezing thereof.</p> <p>(gg) “fish processing” means the processing by any method of fish for sale, including the cutting, dismembering, separating, gutting, cleaning, sorting and lining thereof.</p> <p>(hh) “foreign fishing” means fishing conducted in the waters of the Republic in any fishing vessel other than a local fishing vessel.</p> <p>(ii) “local fishing vessel” means any fishing vessel having South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951) or the Ship Registration Act, 1998 (No. 58 of 1998).</p> <p>(jj) “qualifying fishing activities” means those actions which are required within the waters of the Republic for commercial fishing at sea on a local fishing vessel and the transporting of fish at sea up to the time it is first landed, which are limited to the activities of paragraph (d)(ii) and excludes the activities of paragraph (d)(iii).</p> <p>(kk) “recreational fishing” means any fishing done for leisure or sport and not for sale, barter, earnings or gain.</p>	<p>A6/3/57</p>

	Reference
<p>(ll) "sea" means the water of the sea, as well as the bed of the sea below the low-water mark as defined in the Seashore Act, 1935 (Act No. 21 of 1935), and within the outer limit of –</p> <p>(A) the territorial waters of the Republic as contemplated in section 4 of the Maritime Zones Act, 1994 (Act No. 15 of 1994), including the water and the bed of any tidal river and of any tidal lagoon; and</p> <p>(B) the continental shelf of the Republic as contemplated in section 8 of the Maritime Zones Act, 1994 (Act No. 15 of 1994)</p> <p>(mm) "seashore fishing" means any fishing done in the area of sandy, stony, or rocky land bordering and level with the sea between the high-water and low-water marks of the sea as defined in the Seashore Act, 1935 (Act No. 21 of 1935).</p> <p>(nn) "subsistence fishing" means any fishing by a natural person who regularly catches fish for consumption personally or by dependants, including the local sale or barter of excess catch from time to time on an unsubstantial scale.</p> <p>(oo) "transshipping" means transferring equipment, fuel or cargo from one vessel to another.</p> <p>(pp) "waters of the Republic" has the meaning assigned to "sea" in this paragraph.</p> <p>(ii) Qualifying fishing activities are limited to –</p> <p>(aa) searching for and locating fish at sea.</p> <p>(bb) placing, searching for and recovering fish aggregating gear at sea.</p> <p>(cc) taking, collecting and gathering a catch of fish at sea.</p> <p>(dd) transshipping a catch of fish between fishing vessels while at sea.</p> <p>(ee) handling, storing, preserving and processing fish while at sea.</p> <p>(ff) transporting fish at sea up to the time it is first landed.</p> <p>(gg) transshipping fuel between fishing vessels while at sea.</p> <p>(hh) transshipping equipment between fishing vessels while at sea.</p> <p>(ii) returning of a fishing vessel from the sea to a port in the Republic.</p> <p>(jj) managing waste on a fishing vessel as the result of qualifying fishing activities.</p> <p>(iii) Qualifying fishing activities exclude –</p> <p>(aa) foreign fishing.</p> <p>(bb) seashore fishing.</p> <p>(cc) onshore fishing.</p> <p>(dd) recreational fishing.</p> <p>(ee) subsistence fishing.</p> <p>(ff) onshore handling, storing, preserving or processing of fish.</p> <p>(gg) transporting of fish by the purchaser thereof.</p> <p>(hh) maintaining, repairing or refitting a vessel or its on-board equipment.</p> <p>(ii) trips connected with the maintenance, repair or refit of a vessel.</p> <p>(jj) trips which are wholly or partly outside the waters of the Republic.</p> <p>(kk) any activities related or incidental to the rendering of housing, accommodation, schooling or education.</p> <p>(ll) any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.</p> <p>(iv) The extent of the refund in fishing is 100 per cent of the general fuel levy plus 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying fishing activities.</p> <p>(v) The user may apply for the refund specified in paragraph (d)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying fishing activities in –</p> <p>(aa) a local fishing vessel which is nominated on a valid commercial fishing permit for use in commercial fishing and which has a transire as contemplated in the rules for section 7; and</p> <p>(bb) the operating of the equipment used on board that vessel;</p> <p>provided such local fishing vessel, the commercial fishing permit on which it is nominated, and its on-board equipment are listed in the registration profile of the user for use in qualifying fishing activities.</p> <p>(vi) The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (d)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).</p> <p>(vii) Notwithstanding the logbook obligations prescribed in paragraph (b) –</p> <p>(aa) storage logbook records are not required in respect of the storage facility comprised of the distillate fuel tank which forms an integral part of the structure of the fishing vessel, provided the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner in respect of that storage facility are reflected in the usage logbook records for the fishing vessel on board which such storage facility is located; and</p> <p>(bb) usage logbook records are not required in respect of the on-board equipment referred to in paragraph (d)(v) and the volume of distillate fuel dispensed to and used in such on-board equipment must form a constituent part of the usage logbook records for the fishing vessel on board which such equipment is located.</p>	<p>A6/3/57</p>

	Reference
<p>(e) Mining on land: Refund of levies on eligible purchases of distillate fuel used in mining on land</p> <p>(i) For the purposes of paragraph (e), unless the context otherwise indicates –</p> <p>(aa) “environmental management plan” and “environmental management programme” means the plan and programme respectively in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).</p> <p>(bb) “exploration” means the treatment of seismic data and any related activity to define an area on land to be tested with the intention of locating a mineral discovery.</p> <p>(cc) “mineral” means any inorganic substance, whether solid, liquid or gaseous, which occurs naturally in or on the earth or in or under water, which was formed by or subjected to a geological process, and includes sand, stone, rock, gravel, limestone, clay and soil, but excludes water, topsoil and peat.</p> <p>(dd) “mineral deposit” means the alluvial minerals in their raw unprocessed state retrieved after washing, screening and separation in placer mining and the run-of-mine excavated in other forms of surface mining and in underground mining.</p> <p>(ee) “mining” means the practice of locating, determining and recovering for commercial gain mineral deposits at the mining site, but excludes any subsequent processing of such mineral deposits.</p> <p>(ff) “mining authorisation” means the authorisation to mine or produce petroleum which is granted or ceded in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).</p> <p>(gg) “mining requirements” means inputs, equipment and vehicles which are essential for the performance of qualifying mining activities at the mining site.</p> <p>(hh) “mining site” means the area for which a mining authorisation is granted and any incidental surface area of land in respect of a related environmental management plan or environmental management programme.</p> <p>(ii) “overburden” means the soil and rock surrounding or containing any mineral deposit.</p> <p>(jj) “placer mining” means the recovery of mineral deposits from alluvial sediments through dredging and surface mining methods by which potentially mineral bearing material is excavated and subsequently washed, screened and separated to establish and retrieve the mineral deposit therein.</p> <p>(kk) “processing” means any treatment of a mineral deposit beyond those qualifying mining activities that are necessary to retrieve or excavate that mineral deposit from the overburden which surrounds or contains it and to subsequently transport such mineral deposit for stockpiling at the mining site.</p> <p>(ll) “prospecting” means intentionally searching for any mineral by means of any method which disturbs the earth, any residue stockpile or any residue deposit in order to trace any mineral therein and to determine the extent thereof.</p> <p>(mm) “qualifying mining activities” means those actions which are required for exploration, prospecting, and the subsequent mining and related transportation, stockpiling and rehabilitation at the mining site, which are limited to the activities of paragraph (e)(ii) and excludes the activities of paragraph (e)(iii).</p> <p>(nn) “quarry mining” means the type of surface mining by which sand, stone, rock, gravel, limestone, clay and soil (excluding topsoil and peat) is excavated from the ground, and excludes the collection of such minerals from riverbeds.</p> <p>(oo) “rehabilitation” means the reclamation at the mining site required by an environmental management plan or environmental management programme until application for a closure certificate in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).</p> <p>(pp) “run-of-mine” means the unprocessed mined material which consists of the soil and rock of overburden, minerals, middlings, contamination and impurities.</p> <p>(qq) “surface mining” means the recovery of mineral deposits which are near the surface of the earth through strip mining, open-pit mining, mountaintop removal mining and quarry mining methods by which the mineral deposit is excavated after the removal of the overlying soil and rock.</p> <p>(rr) “tailings” means the mined material left over after the separation of the valuable fraction from the uneconomic fraction of the recovered mineral deposit.</p> <p>(ss) “underground mining” means the recovery of mineral deposits which are a considerable distance beneath the surface of the earth through drift mining, slope mining, shaft mining and hard rock mining methods by which the mineral deposit is excavated through tunnels while the surface soil and rock is left in place.</p> <p>(ii) Qualifying mining activities are limited to –</p> <p>(aa) exploration and prospecting for minerals.</p> <p>(bb) clearing, preparing and maintaining the mining site for use in mining.</p> <p>(cc) conserving soil, water and biodiversity at the mining site.</p> <p>(dd) developing and maintaining physical infrastructure at the mining site for use in mining.</p> <p>(ee) accessing and distributing water at the mining site for use in mining.</p> <p>(ff) generating and distributing electricity at the mining site for use in mining.</p> <p>(gg) developing and maintaining transport networks at the mining site for use in mining.</p> <p>(hh) transporting mining requirements and labourers at the mining site for use in mining.</p>	<p>A6/3/57</p>

	Reference
<p>(ii) operations essential for the recovery of mineral deposits in placer mining, other forms of surface mining and underground mining.</p> <p>(jj) removing, transporting and stockpiling overburden in mining operations at the mining site.</p> <p>(kk) transporting, stockpiling and conserving the recovered mineral deposits at the mining site.</p> <p>(ll) loading, transporting, stockpiling and returning aggregate discard at the mining site.</p> <p>(mm) loading, transporting, storing, treating and disposing of tailings at the mining site.</p> <p>(nn) managing waste at the mining site as the result of qualifying mining activities.</p> <p>(oo) rehabilitation of mining impact at the mining site.</p> <p>(iii) Qualifying mining activities exclude –</p> <p>(aa) mining of sand, stone, rock, gravel, limestone, clay and soil (excluding topsoil and peat) through any mining method other than quarry mining.</p> <p>(bb) transporting mining requirements or labourers to or from the mining site.</p> <p>(cc) transporting mining requirements or labourers between non-adjacent sections of the mining site.</p> <p>(dd) maintaining, repairing or refitting mining requirements.</p> <p>(ee) transporting mineral deposits or minerals from the mining site.</p> <p>(ff) altering the raw natural state of mineral deposits beyond the conserving thereof.</p> <p>(gg) any activities related or incidental to such alteration of mineral deposits.</p> <p>(hh) transforming mineral deposits through any processing thereof.</p> <p>(ii) any activities related or incidental to such transformation of mineral deposits.</p> <p>(jj) enhancing or improving the quality or value of mineral deposits through –</p> <p>(A) in the case of placer mining, the sizing, sorting, classifying, polishing, reduction, concentrating, refining, calcining, smelting or gasification of the mineral content or any substance occurring therein; or</p> <p>(B) in the case of other forms of surface mining and underground mining, the winning, extracting, washing, screening, separating, crushing, sizing, sorting, classifying, polishing, reduction, concentrating, refining, calcining, smelting or gasification of the mineral content or any substance occurring therein.</p> <p>(kk) any activities related or incidental to such enhancing or improving of mineral deposits.</p> <p>(ll) transporting of mineral deposits or minerals by the purchaser thereof.</p> <p>(mm) any activities related or incidental to the rendering of housing, accommodation, schooling or education.</p> <p>(nn) any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.</p> <p>(iv) The extent of the refund in mining is 32 per cent of the general fuel levy plus 80 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying mining activities.</p> <p>(v) The user may apply for the refund specified in paragraph (e)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying mining activities in –</p> <p>(aa) respect of a mining authorisation which is listed in the registration profile of the user for mining at the mining site listed in the registration profile of the user; and</p> <p>(bb) equipment and vehicles which are listed in the registration profile of the user for use in qualifying mining activities and which are used in exploration, prospecting and in mining at the mining site listed in the registration profile of the user.</p> <p>(vi) The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (e)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).</p> <p>(vii) Notwithstanding the logbook obligations prescribed in paragraph (b), in the case of underground mining,</p> <p>(aa) where distillate fuel is dispensed from a surface storage facility to sub-surface storage facilities within the underground mine not to be returned to the surface again; and</p> <p>(bb) where all of the equipment and vehicles powered by such distillate fuel are located permanently within the underground mine for use solely within that underground mine;</p> <p>usage logbooks are not required in respect of those equipment and vehicles within that underground mine and the volume of distillate fuel used in such equipment and vehicles within that underground mine must be substantiated through the relevant dispensing entries in the storage logbook records of those sub-surface storage facilities.</p> <p>(f) Offshore mining: Refund of levies on eligible purchases of distillate fuel used in offshore mining</p> <p>(i) For the purposes of paragraph (f), unless the context otherwise indicates –</p> <p>(aa) “exploration” means the treatment of seismic data and any related activity to define an area of the sea to be tested with the intention of locating natural resources.</p> <p>(bb) “installation” means any –</p> <p>(A) structure, including any floating or submersible platform, constructed or operating upon, beneath or above the sea for the sole purpose of exploration, prospecting or offshore mining;</p> <p>(B) apparatus, including a pipeline, which is used for the sole purpose of transferring any person or substance to or from any such structure;</p> <p>(C) appliance or device which is used for the sole purpose of exploration, prospecting or offshore mining;</p>	<p>A6/3/57</p>

	Reference
<p>(D) vessel which is used for the sole purpose of exploration, prospecting or offshore mining; and</p> <p>(E) machinery and equipment which form an integral part of any such structure, apparatus, appliance, device or vessel.</p> <p>(cc) "mining authorisation" means the authorisation to mine or produce petroleum which is granted or ceded in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).</p> <p>(dd) "natural resources" means any inorganic substance, whether solid, liquid or gaseous, which occurs naturally in the bed of the sea or the subsoil thereof, which was formed by or subjected to a geological process, and includes precious stones, metals, minerals, natural oil and natural gas, but excludes water.</p> <p>(ee) "offshore mining" means the recovery for commercial gain of natural resources at its position in an area of the sea through its extraction from the bed of the sea or the subsoil thereof, but excludes any subsequent processing of such natural resources.</p> <p>(ff) "processing" means any treatment of natural resources beyond those qualifying offshore mining activities that are necessary to extract those natural resources from the bed of the sea or the subsoil thereof which surrounds or contains it and to subsequently transport such natural resources up to the time it is first landed.</p> <p>(gg) "prospecting" means intentionally searching for natural resources in an area of the sea by means of any method which disturbs the bed of the sea or the subsoil thereof in order to trace any natural resource therein and to determine the extent thereof.</p> <p>(hh) "qualifying offshore mining activities" means those actions which are required for exploration, prospecting, and the subsequent offshore mining and related transportation, which are limited to the activities of paragraph (f)(ii) and excludes the activities of paragraph (f)(iii).</p> <p>(ii) "sea" means the water of the sea, as well as the bed of the sea and the subsoil thereof below the low-water mark as defined in the Seashore Act, 1935 (Act No. 21 of 1935), and within the outer limit of –</p> <p>(A) the territorial waters of the Republic as contemplated in section 4 of the Maritime Zones Act, 1994 (Act No. 15 of 1994), including the water and the bed of any tidal river and of any tidal lagoon; and</p> <p>(B) the continental shelf of the Republic as contemplated in section 8 of the Maritime Zones Act, 1994 (Act No. 15 of 1994).</p> <p>(jj) "vessel" means any vessel which is propelled by inboard engines of which the fuel tanks form an integral part of the structure, and includes all gear, equipment, stores, cargo and fuel on board such vessel.</p> <p>(ii) Qualifying offshore mining activities are limited to –</p> <p>(aa) exploration and prospecting for natural resources at sea.</p> <p>(bb) generating and distributing electricity on an installation while at sea.</p> <p>(cc) transporting any person or substance to or from an installation while at sea.</p> <p>(dd) return trips after transporting any person or substance to or from an installation while at sea.</p> <p>(ee) operations on an installation essential for the recovery of natural resources in offshore mining.</p> <p>(ff) transferring recovered natural resources from an installation to a vessel while at sea.</p> <p>(gg) handling, storing or preserving recovered natural resources while at sea.</p> <p>(hh) transporting recovered natural resources at sea up to the time it is first landed.</p> <p>(ii) managing waste on an installation as the result of qualifying offshore mining activities.</p> <p>(iii) Qualifying offshore mining activities exclude –</p> <p>(aa) relocating an installation beyond the existing mining area.</p> <p>(bb) maintaining, repairing or refitting an installation.</p> <p>(cc) trips connected with the maintenance, repair or refit of an installation.</p> <p>(dd) altering the raw natural state of natural resources beyond the conserving thereof.</p> <p>(ee) any activities related or incidental to such alteration of natural resources.</p> <p>(ff) transforming natural resources through any processing thereof.</p> <p>(gg) any activities related or incidental to such transformation of natural resources.</p> <p>(hh) enhancing or improving the quality or value of natural resources through the crushing, sizing, sorting, classifying, polishing, reduction, concentrating, refining, calcining, smelting or gasification thereof or of any substance occurring therein.</p> <p>(ii) any activities related or incidental to such enhancing or improving of natural resources.</p> <p>(jj) onshore handling, storing or preserving of natural resources.</p> <p>(kk) transporting of natural resources by the purchaser thereof.</p> <p>(ll) any activities related or incidental to the rendering of housing, accommodation, schooling or education.</p> <p>(mm) any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.</p> <p>(iv) The extent of the refund in offshore mining is 100 per cent of the general fuel levy plus 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying offshore mining activities.</p>	<p>A6/3/57</p>

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<p>(v) The user may apply for the refund specified in paragraph (f)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying offshore mining activities in –</p> <p>(aa) respect of a mining authorisation which is listed in the registration profile of the user for offshore mining;</p> <p>(bb) an installation which is listed in the registration profile of the user for use in qualifying offshore mining activities; and</p> <p>(cc) a vessel which is listed in the registration profile of the user and which is used for the sole purpose of transporting any person or substance to or from any such installation.</p> <p>(vi) The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (f)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).</p> <p>(vii) Notwithstanding the logbook obligations prescribed in paragraph (b) –</p> <p>(aa) storage logbook records are not required in respect of the storage facility comprised of the distillate fuel tank which forms an integral part of an installation or a vessel, provided the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner in respect of that storage facility are reflected in the usage logbook records for the installation or the vessel on which such storage facility is located; and</p> <p>(bb) usage logbook records are not required in respect of the machinery and equipment referred to in paragraph (f)(i)(bb)(E) and the volume of distillate fuel dispensed to and used in such machinery and equipment must form a constituent part of the usage logbook records for the installation on which such machinery and equipment are located.</p> <p>(g) Offshore shipping: Refund of levies on eligible purchases of distillate fuel used in offshore shipping</p> <p>(i) For the purposes of paragraph (g), unless the context otherwise indicates –</p> <p>(aa) “coasting vessel” means any vessel designed and used for the conveyance of goods and which conveys goods between the ports in the Republic or between any such port and a port in the common customs area.</p> <p>(bb) “foreign offshore shipping” means offshore shipping conducted in any offshore vessel other than a local offshore vessel.</p> <p>(cc) “local offshore vessel” means any offshore vessel having South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951) or the Ship Registration Act, 1998 (No. 58 of 1998).</p> <p>(dd) “offshore shipping” means the operation for commercial gain of any coasting vessel and the operation of any other offshore vessel along the coastline of Southern Africa.</p> <p>(ee) “offshore vessel” means any –</p> <p>(A) coasting vessel;</p> <p>(B) vessel owned or chartered by the National Sea Rescue Institute;</p> <p>(C) vessel conducting coastal patrol in support of the marine industry;</p> <p>(D) vessel conducting research in support of the marine industry; and</p> <p>(E) vessel employed to service offshore fibre optic telecommunication cables.</p> <p>(ff) “qualifying offshore shipping activities” means those actions which are required for the operation of local offshore vessels in offshore shipping, which are limited to the activities of paragraph (g)(ii) and excludes the activities of paragraph (g)(iii).</p> <p>(gg) “ranshipping” means transferring equipment, fuel or cargo from one vessel to another.</p> <p>(hh) “vessel” means any vessel which is propelled by inboard engines of which the fuel tanks form an integral part of the structure, and includes all gear, equipment, stores, cargo and fuel on board such vessel.</p> <p>(ii) Qualifying offshore shipping activities are limited to –</p> <p>(aa) propulsion of an offshore vessel.</p> <p>(bb) operating any equipment on an offshore vessel.</p> <p>(cc) transshipping fuel between offshore vessels while at sea.</p> <p>(dd) transshipping equipment between offshore vessels while at sea.</p> <p>(ee) transshipping cargo between offshore vessels while at sea.</p> <p>(ff) returning of an offshore vessel to a port in the Republic.</p> <p>(gg) managing waste on an offshore vessel as the result of qualifying offshore shipping activities.</p> <p>(iii) Qualifying offshore shipping activities exclude –</p> <p>(aa) foreign offshore shipping.</p> <p>(bb) maintaining, repairing or refitting an offshore vessel or its on-board equipment.</p> <p>(cc) trips connected with the maintenance, repair or refit of an offshore vessel.</p> <p>(dd) any onshore activities, including –</p> <p>(A) off-loading or stacking cargo by equipment or cranes on land; and</p> <p>(B) operating any containers, stores or warehouses on land.</p> <p>(ee) any activities related or incidental to the rendering of housing, accommodation, schooling or education.</p> <p>(ff) any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.</p> <p>(iv) The extent of the refund in offshore shipping is 100 per cent of the general fuel levy plus 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying offshore shipping activities.</p>	<p>A6/3/57</p>

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<p>(v) The user may apply for the refund specified in paragraph (g)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying offshore shipping activities in –</p> <p>(aa) a local offshore vessel which has a transire as contemplated in the rules for section 7 and section 14; and</p> <p>(bb) the operating of the equipment used on board that vessel; provided such local offshore vessel and its on-board equipment are listed in the registration profile of the user for use in qualifying offshore shipping activities.</p> <p>(vi) The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (g)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).</p> <p>(vii) Notwithstanding the logbook obligations prescribed in paragraph (b) –</p> <p>(aa) storage logbook records are not required in respect of the storage facility comprised of the distillate fuel tank which forms an integral part of the structure of the offshore vessel, provided the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner in respect of that storage facility are reflected in the usage logbook records for the offshore vessel on board which such storage facility is located; and</p> <p>(bb) usage logbook records are not required in respect of the on-board equipment referred to in paragraph (g)(v) and the volume of distillate fuel dispensed to and used in such on-board equipment must form a constituent part of the usage logbook records for the offshore vessel on board which such equipment is located.</p> <p>(h) Harbour shipping: Refund of levies on eligible purchases of distillate fuel used in harbour shipping</p> <p>(i) For the purposes of paragraph (h), unless the context otherwise indicates –</p> <p>(aa) “foreign harbour shipping” means harbour shipping conducted in any harbour vessel other than a local harbour vessel.</p> <p>(bb) “local harbour vessel” means any harbour vessel having South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951) or the Ship Registration Act, 1998 (No. 58 of 1998).</p> <p>(cc) “harbour shipping” means the operation for commercial gain of any harbour vessel whose navigation does not extend beyond the seaward limits of the jurisdiction of the harbour authority of the port in the Republic at which such vessel is employed.</p> <p>(dd) “harbour vessel” means any type of craft or structure, however propelled or moved, which is able to float or be floated and to move or be moved as an entity from one place to another, which is navigated in, on or above water within the confines of a port, and includes all gear, equipment, stores, cargo and fuel on board such vessel. A harbour vessel includes a –</p> <p>(A) tug;</p> <p>(B) dredger;</p> <p>(C) sludge vessel;</p> <p>(D) barge;</p> <p>(E) lighter; and</p> <p>(F) pontoon.</p> <p>(ee) qualifying harbour shipping activities means those actions which are required for the operation of local harbour vessels in harbour shipping, which are limited to the activities of paragraph (h)(ii) and excludes the activities of paragraph (h)(iii).</p> <p>(ff) “transshipping” means transferring equipment, fuel or cargo from one vessel to another.</p> <p>(ii) Qualifying harbour shipping activities are limited to –</p> <p>(aa) propulsion of a harbour vessel.</p> <p>(bb) operating any equipment on a harbour vessel.</p> <p>(cc) transshipping fuel between harbour vessels.</p> <p>(dd) transshipping equipment between harbour vessels.</p> <p>(ee) managing waste on a harbour vessel as the result of qualifying harbour shipping activities.</p> <p>(iii) Qualifying harbour shipping activities exclude –</p> <p>(aa) foreign harbour shipping.</p> <p>(bb) relocating or transporting a harbour vessel between ports.</p> <p>(cc) maintaining, repairing or refitting a harbour vessel or its on-board equipment.</p> <p>(dd) trips connected with the maintenance, repair or refit of a harbour vessel.</p> <p>(ee) any onshore activities, including –</p> <p>(A) off-loading or stacking cargo by equipment or cranes on land; and</p> <p>(B) operating any containers, stores or warehouses on land.</p> <p>(ff) any activities related or incidental to the rendering of housing, accommodation, schooling or education.</p> <p>(gg) any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.</p> <p>(iv) The extent of the refund in harbour shipping is 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying harbour shipping activities.</p> <p>(v) The user may apply for the refund specified in paragraph (h)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying harbour shipping activities in –</p> <p>(aa) a local harbour vessel; and</p>	<p>A6/3/57</p>

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<p>(bb) the operating of the equipment used on board that vessel; provided such local harbour vessel and its on-board equipment are listed in the registration profile of the user for use in qualifying harbour shipping activities.</p> <p>(vi) The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (h)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).</p> <p>(vii) Notwithstanding the logbook obligations prescribed in paragraph (b) –</p> <p>(aa) storage logbook records are not required in respect of the storage facility comprised of the distillate fuel tank which forms an integral part of the structure of the harbour vessel, provided the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner in respect of that storage facility are reflected in the usage logbook records for the harbour vessel on board which such storage facility is located; and</p> <p>(bb) usage logbook records are not required in respect of the on-board equipment referred to in paragraph (h)(v) and the volume of distillate fuel dispensed to and used in such on-board equipment must form a constituent part of the usage logbook records for the harbour vessel on board which such equipment is located.</p> <p>(i) Rail freight transport: Refund of levies on eligible purchases of distillate fuel used in rail freight transport</p> <p>(i) For the purposes of paragraph (i), unless the context otherwise indicates –</p> <p>(aa) “foreign rail freight transport” means any rail freight transport conducted outside the borders of the Republic.</p> <p>(bb) “freight train” means any individual or group of freight wagons used for the purpose of transporting cargo by rail.</p> <p>(cc) “qualifying rail freight transport activities” means those actions which are required for the operation of rail freight locomotives in rail freight transport, which are limited to the activities of paragraph (i)(ii) and excludes the activities of paragraph (i)(iii).</p> <p>(dd) “rail freight locomotive” means any type of self-propelled, vehicular engine, powered by distillate fuel, which provides the motive power for pulling or pushing a freight train, but excludes any locomotive capable of carrying passengers.</p> <p>(ee) “rail freight transport” means the haulage for commercial gain of a freight train by one or more rail freight locomotives on a public railway within the borders of the Republic for the purpose of transporting cargo all or some of the way between the shipper and the intended destination as part of the logistics chain.</p> <p>(ii) Qualifying rail freight transport activities are limited to –</p> <p>(aa) propulsion of a rail freight locomotive.</p> <p>(bb) operating any equipment on a rail freight locomotive.</p> <p>(cc) relocating a rail freight locomotive by rail without a freight train.</p> <p>(dd) relocating an empty or partially empty freight train by rail after the delivery of its cargo.</p> <p>(ee) shunting of a rail freight locomotive or a freight wagon to assemble or disassemble a freight train.</p> <p>(ff) managing waste on a rail freight locomotive as the result of qualifying rail freight transport activities.</p> <p>(iii) Qualifying rail freight transport activities exclude –</p> <p>(aa) foreign rail freight transport.</p> <p>(bb) maintaining, repairing or refitting a rail freight locomotive, its on-board equipment, or a freight wagon.</p> <p>(cc) trips connected with the maintenance, repair or refit of a rail freight locomotive or a freight wagon.</p> <p>(dd) any activities related or incidental to the rendering of housing, accommodation, schooling or education.</p> <p>(ee) any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.</p> <p>(iv) The extent of the refund in rail freight transport is 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying rail freight transport activities.</p> <p>(v) The user may apply for the refund specified in paragraph (i)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying rail freight transport activities in –</p> <p>(aa) a rail freight locomotive; and</p> <p>(bb) the operating of the equipment used on board that locomotive; provided such rail freight locomotive and its on-board equipment are listed in the registration profile of the user for use in qualifying rail freight transport activities.</p> <p>(vi) The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (i)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).</p> <p>(vii) Notwithstanding the logbook obligations prescribed in paragraph (b), usage logbook records are not required in respect of the on-board equipment referred to in paragraph (i)(v) and the volume of distillate fuel dispensed to and used in such on-board equipment must form a constituent part of the usage logbook records for the rail freight locomotive on board which such equipment is located.</p>	<p>A6/3/57</p>

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<p>(j) Electricity generation: Refund of levies on eligible purchases of distillate fuel used in electricity generation</p> <p>(i) For the purposes of paragraph (j), unless the context otherwise indicates –</p> <p>(aa) “electricity generation” means the production and supply for commercial gain of electricity to the national electricity distribution network.</p> <p>(bb) “electricity generation plant” means an industrial facility for electricity generation which utilises open cycle gas turbine units with a combined capacity exceeding 200megawatt and which is limited to the electricity generation plants known as –</p> <p>(A) Ankerlig Power Station situated at Atlantis;</p> <p>(B) Gourikwa Power Station situated at Mossel Bay;</p> <p>(C) Dedisa Power Station situated at Gqeberha; and</p> <p>(D) Avon Power Station situated at Shakaskraal.</p> <p>(cc) qualifying electricity generation activities means those actions required for the operation of electricity generation plants in electricity generation, which are limited to the activities of paragraph (j)(ii) and excludes the activities of paragraph (j)(iii).</p> <p>(ii) Qualifying electricity generation activities are limited to –</p> <p>(aa) warming up of an open cycle gas turbine for electricity generation.</p> <p>(bb) working of an open cycle gas turbine for electricity generation.</p> <p>(cc) cooling off of an open cycle gas turbine after electricity generation.</p> <p>(dd) managing waste at an electricity generation plant as the result of qualifying electricity generation activities.</p> <p>(iii) Managing waste at an electricity generation plant as the result of qualifying electricity generation activities.</p> <p>(aa) maintaining, repairing or refitting an open cycle gas turbine or electricity generation plant.</p> <p>(bb) any activities related or incidental to the maintenance, repair or refit of an open cycle gas turbine or electricity generation plant.</p> <p>(cc) any activities related or incidental to the rendering of housing, accommodation, schooling or education.</p> <p>(dd) any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.</p> <p>(iv) The extent of the refund in electricity generation is 50 per cent of the general fuel levy plus 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying electricity generation activities.</p> <p>(v) The user may apply for the refund specified in paragraph (j)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying electricity generation activities in respect of electricity generation plants which are listed in the registration profile of the user for use in qualifying electricity generation activities.</p> <p>(vi) The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (j)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).</p>	

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