

# Jacobsens

## Harmonized Customs Tariff

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Supplement 1112  
25 January 2019

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Dear Subscriber

We have pleasure in forwarding to you Supplement 1112.

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

- *Government Gazette No. 42131* dated 21 December 2018.
- *Government Gazette No. 42140* dated 28 December 2018.

**See below for more information:**

1. Part 1 of Schedule No. 1 is amended, by the substitution of tariff subheadings 1701.12, 1701.13, 1701.14, 1701.91, and 1701.99 to reduce the rate of customs duty on sugar from 460.86c/kg to 369.57c/kg in terms of the existing variable tariff formula – Minute M12/2018.

- *Government Gazette 42131*, R. 1422, 21.12.2018 A1/1/1611

2. In terms of Section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is amended, **with effect from 1 January 2019**, to the extent indicated in the note below:

The EU rates of duty are reduced to give effect to SACU's commitments under the Economic Partnership Agreement between the European Union and the Southern African Development Community EPA States for 2019.

Various 8-digit subheadings have also been created in Chapters 17, 28, 39, 54, 62, 64, 72, 73, 84 and 89 for technical reasons such as the monitoring of the movement of goods of the specific provisions. Certain 8-digit subheadings which have become obsolete have also been deleted.

- *Government Gazette 42140*, R. 1438, 28.12.2018 A1/1/1614

3. 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, **with effect from 1 January 2019**, to the extent indicated in the note below:

Certain provisions are deleted as a consequence to a deletion in Part 1 of Schedule No. 1.

- *Government Gazette 42140*, R. 1439, 28.12.2018 A1/2A/160

4. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is amended, **with effect from 1 January 2019**, to the extent indicated in the note below:

The rebate provision under 315.05 (315,05/7308.90.90/01.01) is deleted and substituted by a new provision (315.05/7308.90.99/01.01) (should be 315.05/7308.90.99/01.08) as a consequence to the amendment of subheading 7308.90.90 in Part 1 of Schedule No. 1.

Note 10 to rebate item 317.03 which covered the transitional note for the migration from the Motor Industry Development Programme (MIDP) to the Automotive Production and Development Programme (APDP) is being deleted as it has become redundant.

- *Government Gazette 42140*, R. 1440, 28.12.2018 A/3/1/728

5. In terms of Section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is amended, **with effect from 1 January 2019**, to the extent indicated in the note below:

Two rebate provisions which have expired have been deleted.

- *Government Gazette 42140*, R. 1441, 28.12.2018 A4/2/394

6. In terms of Section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 5 to the said Act is amended, **with effect from 1 January 2019**, to the extent indicated in the note below:

Various provisions relating to the Motor Industry Development Programme (MIDP) which were superseded by the Automotive Production and Development Programme (APDP) with effect from 1 January 2013 have been deleted and Notes 2 to rebate item 537.00 have been renumbered as Note 1 as a consequence to the deletion of Note 1 to rebate item 537.00.

- *Government Gazette 42140*, R. 1443, 28.12.2018 A5/3/111

7. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1F of Schedule No. 6 to the said Act is amended, **with effect from 1 January 2019**, to the extent indicated in the note below:

Rebate items 623.27, 623.27/105.10/01.01 and 623.27/105.10/02.01 were created for fuel supplied to the line-fill of the new multi-purpose products pipeline Government project before 31 March 2012. These rebate items have been deleted, as they have become redundant.

- *Government Gazette 42140*, R. 1442, 28.12.2018 A6/1F/2

8. In terms of Section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is amended, **with retrospective effect from 1 September 2018 up to and including 31 December 2018**, to the extent indicated in the note below:

Amendment to Table 1 in paragraph 3.1 to General Note IJ in Schedule No. 1 to implement the revised Tariff Rate Quota in terms of the Economic Partnership Agreement (EPA).

- *Government Gazette 42140*, R. 1437, 28.12.2018 A1/1/1612

9. In terms of Section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is amended, **with effect from 1 January 2019**, to the extent indicated in the note below:

Amendment to Table 1 in paragraph 3.1 to General Note IJ in Schedule No. 1 to implement the revised Tariff Rate Quota in terms of the Economic Partnership Agreement (EPA).

- *Government Gazette 42140*, R. 1436, 28.12.2018 A1/1/1613

10. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1F of Schedule No. 6 to the said Act is amended to the extent indicated in the note below:

Note 7 is inserted and rebate items 620.25; 620.25/604.15.21/01.01 and 620.25/604.15.23/02.01 are inserted to create for rebate provisions for unfortified wine used in the manufacture of foodstuffs.

- *Government Gazette 42140*, R. 1435, 28.12.2018 A6/1C/66

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031 268 3510



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INSTRUCTION SHEET

**Jacobsens**  
**Harmonized Customs Tariff**

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Supplement 1112

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25 January 2019

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121/122	(17189)	<b>231/232</b>	<b>(17624)</b>	353/354	(16900)
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683/686	not issued	763/764	(17250)	846.11/846.12	(11912)
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AUSTRALIA	DOLLAR	0000.094986	0000.095385	0000.096308	0000.096010	0000.096010	0000.096010	0000.096010	0000.095206
BOTSWANA	PULA	0000.717560	0000.722810	0000.729133	0000.721295	0000.721295	0000.721295	0000.721295	0000.718089
BRAZIL	REAL	0000.270547	0000.271142	0000.271081	0000.271209	0000.271209	0000.271209	0000.271209	0000.269487
CANADA	DOLLAR	0000.092130	0000.092440	0000.093424	0000.092743	0000.092743	0000.092743	0000.092743	0000.092154
CHINA	YUAN	0000.476596	0000.478455	0000.483170	0000.480377	0000.480377	0000.480377	0000.480377	0000.476644
DENMARK	KRONER	0000.451113	0000.455213	0000.459213	0000.455586	0000.455586	0000.455586	0000.455586	0000.452383
EUROPEAN COMMUNITY	EURO	0000.060637	0000.061191	0000.061712	0000.061239	0000.061239	0000.061239	0000.061239	0000.060778
HONG KONG	DOLLAR	0000.536166	0000.539392	0000.545578	0000.540833	0000.540833	0000.540833	0000.540833	0000.536695
INDIA	RUPEE	0004.962978	0005.002982	0005.036270	0005.000748	0005.000748	0005.000748	0005.000748	0004.918899
JAPAN	YEN	0007.761079	0007.831114	0007.926338	0007.860621	0007.860621	0007.860621	0007.860621	0007.730460
MALAWI	KWACHA	0049.672346	0050.172214	0050.778201	0050.194466	0050.194466	0050.194466	0050.194466	0049.737116
NEW ZEALAND	DOLLAR	0000.099117	0000.099570	0000.101121	0000.101187	0000.101187	0000.101187	0000.101187	0000.099573
NORWAY	KRONE	0000.585897	0000.590114	0000.597673	0000.592230	0000.592230	0000.592230	0000.592230	0000.592451
RUSSIAN	ROUBLE	0004.591450	0004.606962	0004.662211	0004.626380	0004.626380	0004.626380	0004.626380	0004.611194
SWEDEN	KRONA	0000.624192	0000.627406	0000.635276	0000.628974	0000.628974	0000.628974	0000.628974	0000.623123
SWITZERLAND	FRANC	0000.067786	0000.068416	0000.069342	0000.068756	0000.068756	0000.068756	0000.068756	0000.068095
UNITED KINGDOM	POUND ST.	0000.054837	0000.055429	0000.055617	0000.055094	0000.055094	0000.055094	0000.055094	0000.054650
U.S.A.	DOLLAR	0000.069054	0000.069453	0000.070309	0000.069700	0000.069700	0000.069700	0000.069700	0000.069108
ZIMBABWE	DOLLAR	0026.310293	0026.461984	0026.788859	0026.556344	0026.556344	0026.556344	0026.556344	0026.330883

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COUNTRY	MONETARY UNIT	2018.12.19	2018.12.20	2018.12.21	2018.12.22	2018.12.23	2018.12.24	2018.12.25	2018.12.26
AUSTRALIA	DOLLAR	0000.095439	0000.096398	0000.096361	0000.096361	0000.096361	0000.095417	0000.095417	0000.095417
BOTSWANA	PULA	0000.719477	0000.715380	0000.717649	0000.717649	0000.717649	0000.706742	0000.706742	0000.706742
BRAZIL	REAL	0000.271195	0000.269040	0000.265769	0000.265769	0000.265769	0000.265536	0000.265536	0000.265536
CANADA	DOLLAR	0000.092829	0000.092781	0000.093004	0000.093004	0000.093004	0000.091914	0000.091914	0000.091914
CHINA	YUAN	0000.477944	0000.476190	0000.477104	0000.477104	0000.477104	0000.469176	0000.469176	0000.469176
DENMARK	KRONER	0000.452227	0000.450225	0000.448669	0000.448669	0000.448669	0000.443631	0000.443631	0000.443631
EUROPEAN COMMUNITY	EURO	0000.060761	0000.060511	0000.060307	0000.060307	0000.060307	0000.059617	0000.059617	0000.059617
HONG KONG	DOLLAR	0000.538714	0000.536912	0000.537912	0000.537912	0000.537912	0000.529303	0000.529303	0000.529303
INDIA	RUPEE	0004.863178	0004.844386	0004.842912	0004.842912	0004.842912	0004.764064	0004.764064	0004.764064
JAPAN	YEN	0007.737347	0007.686817	0007.656792	0007.656792	0007.656792	0007.506651	0007.506651	0007.506651
MALAWI	KWACHA	0049.863181	0049.685765	0049.798110	0049.798110	0049.798110	0048.833476	0048.833476	0048.833476
NEW ZEALAND	DOLLAR	0000.099675	0000.101117	0000.100801	0000.100801	0000.100801	0000.099600	0000.099600	0000.099600
NORWAY	KRONE	0000.598792	0000.597111	0000.595054	0000.595054	0000.595054	0000.590727	0000.590727	0000.590727
RUSSIAN	ROUBLE	0004.650405	0004.642068	0004.711968	0004.711968	0004.711968	0004.650235	0004.650235	0004.650235
SWEDEN	KRONA	0000.624114	0000.624630	0000.617673	0000.617673	0000.617673	0000.611237	0000.611237	0000.611237
SWITZERLAND	FRANC	0000.068267	0000.068120	0000.067779	0000.067779	0000.067779	0000.067078	0000.067078	0000.067078
UNITED KINGDOM	POUND ST.	0000.054668	0000.054563	0000.054585	0000.054585	0000.054585	0000.053609	0000.053609	0000.053609
U.S.A.	DOLLAR	0000.069314	0000.069025	0000.069175	0000.069175	0000.069175	0000.068017	0000.068017	0000.068017
ZIMBABWE	DOLLAR	0026.410349	0026.299297	0026.356266	0026.356266	0026.356266	0025.914940	0025.914940	0025.914940

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AUSTRALIA	DOLLAR	0000.095885	0000.096306	0000.096306	0000.096306	0000.096589	0000.096589	0000.097300	0000.099050
BOTSWANA	PULA	0000.714646	0000.715134	0000.715134	0000.715134	0000.714916	0000.714916	0000.716300	0000.731650
BRAZIL	REAL	0000.267904	0000.265361	0000.265361	0000.265361	0000.267266	0000.267266	0000.267794	0000.261587
CANADA	DOLLAR	0000.092381	0000.092872	0000.092872	0000.092872	0000.093317	0000.093317	0000.093600	0000.094200
CHINA	YUAN	0000.470306	0000.469500	0000.469500	0000.469500	0000.473557	0000.473557	0000.472945	0000.474303
DENMARK	KRONER	0000.445537	0000.444060	0000.444060	0000.444060	0000.447420	0000.447420	0000.446800	0000.453550
EUROPEAN COMMUNITY	EURO	0000.059898	0000.059688	0000.059688	0000.059688	0000.060122	0000.060122	0000.060056	0000.060711
HONG KONG	DOLLAR	0000.531635	0000.533223	0000.533223	0000.533223	0000.536049	0000.536049	0000.537300	0000.540300
INDIA	RUPEE	0004.804566	0004.793178	0004.793178	0004.793178	0004.807715	0004.807715	0004.833662	0004.846015
JAPAN	YEN	0007.537116	0007.527174	0007.527174	0007.527174	0007.553172	0007.553172	0007.490950	0007.385450
MALAWI	KWACHA	0049.031557	0049.176482	0049.176482	0049.176482	0049.437983	0049.437983	0049.533700	0050.655800
NEW ZEALAND	DOLLAR	0000.100351	0000.100752	0000.100752	0000.100752	0000.101186	0000.101186	0000.101600	0000.103400
NORWAY	KRONE	0000.592181	0000.594461	0000.594461	0000.594461	0000.594259	0000.594259	0000.592300	0000.601550
RUSSIAN	ROUBLE	0004.705039	0004.760800	0004.760800	0004.760800	0004.794801	0004.794801	0004.804091	0004.775740
SWEDEN	KRONA	0000.616065	0000.612845	0000.612845	0000.612845	0000.614793	0000.614793	0000.609100	0000.622200
SWITZERLAND	FRANC	0000.067289	0000.066946	0000.066946	0000.066946	0000.067336	0000.067336	0000.067250	0000.068000
UNITED KINGDOM	POUND ST.	0000.053892	0000.054015	0000.054015	0000.054015	0000.054179	0000.054179	0000.054039	0000.055036
U.S.A.	DOLLAR	0000.068308	0000.068511	0000.068511	0000.068511	0000.068873	0000.068873	0000.069010	0000.069011
ZIMBABWE	DOLLAR	0026.026013	0026.103129	0026.103129	0026.103129	0026.241745	0026.241745	0026.293532	0026.298772

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2019.01.04	2019.01.05	2019.01.06	2019.01.07	2019.01.08	2019.01.09	2019.01.10	2019.01.11
AUSTRALIA	DOLLAR	0000.097904	0000.097904	0000.097904	0000.098848	0000.098901	0000.098816	0000.098700	0000.098529
BOTSWANA	PULA	0000.720765	0000.720765	0000.720765	0000.734635	0000.726058	0000.729166	0000.729700	0000.730059
BRAZIL	REAL	0000.260697	0000.260697	0000.260697	0000.264321	0000.265742	0000.264499	0000.263059	0000.265969
CANADA	DOLLAR	0000.093159	0000.093159	0000.093159	0000.094635	0000.094077	0000.093814	0000.094100	0000.094217
CHINA	YUAN	0000.476381	0000.476381	0000.476381	0000.487493	0000.488077	0000.487063	0000.485208	0000.483280
DENMARK	KRONER	0000.452454	0000.452454	0000.452454	0000.462773	0000.461928	0000.461641	0000.461200	0000.461832
EUROPEAN COMMUNITY	EURO	0000.060796	0000.060796	0000.060796	0000.062184	0000.062068	0000.062041	0000.061977	0000.062078
HONG KONG	DOLLAR	0000.539981	0000.539981	0000.539981	0000.554236	0000.554102	0000.554923	0000.556750	0000.558443
INDIA	RUPEE	0004.849732	0004.849732	0004.849732	0004.968533	0004.981445	0005.016941	0005.041339	0005.054370
JAPAN	YEN	0007.468751	0007.468751	0007.468751	0007.648480	0007.694372	0007.702863	0007.697050	0007.710952
MALAWI	KWACHA	0049.814738	0049.814738	0049.814738	0051.155266	0051.067897	0051.129105	0051.365700	0051.460312
NEW ZEALAND	DOLLAR	0000.102306	0000.102306	0000.102306	0000.104078	0000.104142	0000.104084	0000.104200	0000.103862
NORWAY	KRONE	0000.597965	0000.597965	0000.597965	0000.606544	0000.603439	0000.602112	0000.602450	0000.601479
RUSSIAN	ROUBLE	0004.742854	0004.742854	0004.742854	0004.794533	0004.778177	0004.759138	0004.781974	0004.795634
SWEDEN	KRONA	0000.621519	0000.621519	0000.621519	0000.633110	0000.631396	0000.631498	0000.632000	0000.633572
SWITZERLAND	FRANC	0000.067980	0000.067980	0000.067980	0000.069537	0000.069294	0000.069381	0000.069300	0000.069960
UNITED KINGDOM	POUND ST.	0000.054826	0000.054826	0000.054826	0000.055752	0000.055667	0000.055838	0000.055917	0000.056091
U.S.A.	DOLLAR	0000.069399	0000.069399	0000.069399	0000.071179	0000.071146	0000.071230	0000.071467	0000.071679
ZIMBABWE	DOLLAR	0026.441726	0026.441726	0026.441726	0027.119725	0027.107098	0026.293532	0027.230776	0027.310845

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2019.01.12	2019.01.13	2019.01.14	2019.01.15	2019.01.16	2019.01.17	2019.01.18	2019.01.19
AUSTRALIA	DOLLAR	0000.098529	0000.098529	0000.098450	0000.098904	0000.099331	0000.100034	0000.099526	0000.099526
BOTSWANA	PULA	0000.730059	0000.730059	0000.728815	0000.732196	0000.737125	0000.735013	0000.735836	0000.735836
BRAZIL	REAL	0000.265969	0000.265969	0000.264983	0000.266379	0000.268451	0000.269916	0000.270963	0000.270963
CANADA	DOLLAR	0000.094217	0000.094217	0000.094382	0000.095130	0000.095286	0000.095450	0000.095453	0000.095453
CHINA	YUAN	0000.483280	0000.483280	0000.483073	0000.486352	0000.488372	0000.489094	0000.489211	0000.489211
DENMARK	KRONER	0000.461832	0000.461832	0000.462058	0000.465820	0000.470053	0000.471134	0000.470905	0000.470905
EUROPEAN COMMUNITY	EURO	0000.062078	0000.062078	0000.062118	0000.062603	0000.063186	0000.063318	0000.063289	0000.063289
HONG KONG	DOLLAR	0000.558443	0000.558443	0000.556448	0000.561311	0000.563005	0000.563120	0000.563191	0000.563191
INDIA	RUPEE	0005.054370	0005.054370	0005.056520	0005.114101	0005.133195	0005.157240	0005.142250	0005.142250
JAPAN	YEN	0007.710952	0007.710952	0007.670512	0007.774538	0007.785744	0007.821823	0007.851218	0007.851218
MALAWI	KWACHA	0051.460312	0051.460312	0051.316008	0051.771124	0051.908551	0051.864477	0051.846528	0051.846528
NEW ZEALAND	DOLLAR	0000.103862	0000.103862	0000.103513	0000.103924	0000.104525	0000.105626	0000.105400	0000.105400
NORWAY	KRONE	0000.601479	0000.601479	0000.605409	0000.609689	0000.611887	0000.612886	0000.611929	0000.611929
RUSSIAN	ROUBLE	0004.795634	0004.795634	0004.792022	0004.821370	0004.836748	0004.796193	0004.793254	0004.793254
SWEDEN	KRONA	0000.633572	0000.633572	0000.634728	0000.640379	0000.644605	0000.631034	0000.648134	0000.648134
SWITZERLAND	FRANC	0000.069960	0000.069960	0000.069702	0000.070135	0000.070838	0000.071094	0000.071250	0000.071250
UNITED KINGDOM	POUND ST.	0000.056091	0000.056091	0000.055496	0000.055746	0000.056071	0000.056024	0000.055603	0000.055603
U.S.A.	DOLLAR	0000.071679	0000.071679	0000.071407	0000.072035	0000.072225	0000.072244	0000.072251	0000.072251
ZIMBABWE	DOLLAR	0027.310845	0027.310845	0027.206708	0027.446172	0027.518991	0027.525508	0027.528416	0027.528416

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2019.01.20	2019.01.21	2019.01.22	2019.01.23
AUSTRALIA	DOLLAR	0000.099526	0000.098966	0000.099100	0000.098646
BOTSWANA	PULA	0000.735836	0000.729960	0000.729400	0000.728222
BRAZIL	REAL	0000.270963	0000.268519	0000.268017	0000.271065
CANADA	DOLLAR	0000.095453	0000.094548	0000.094650	0000.094282
CHINA	YUAN	0000.489211	0000.486352	0000.485730	0000.482221
DENMARK	KRONER	0000.470905	0000.467180	0000.466950	0000.464336
EUROPEAN COMMUNITY	EURO	0000.063289	0000.062792	0000.062750	0000.062398
HONG KONG	DOLLAR	0000.563191	0000.558115	0000.556650	0000.554026
INDIA	RUPEE	0005.142250	0005.100524	0005.096787	0005.059215
JAPAN	YEN	0007.851218	0007.794389	0007.761600	0007.741547
MALAWI	KWACHA	0051.846528	0051.378885	0051.285950	0051.043519
NEW ZEALAND	DOLLAR	0000.105400	0000.105000	0000.104800	0000.103508
NORWAY	KRONE	0000.611929	0000.607495	0000.607850	0000.605502
RUSSIAN	ROUBLE	0004.793254	0004.757726	0004.753674	0004.718027
SWEDEN	KRONA	0000.648134	0000.642237	0000.641600	0000.637574
SWITZERLAND	FRANC	0000.071250	0000.070719	0000.070750	0000.070357
UNITED KINGDOM	POUND ST.	0000.055603	0000.055572	0000.055370	0000.054800
U.S.A.	DOLLAR	0000.072251	0000.071599	0000.071403	0000.071066
ZIMBABWE	DOLLAR	0027.528416	0027.280126	0027.205144	0027.076667

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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 <sup>2</sup> "	means	square centimetre;
"cm <sup>3</sup> "	means	cubic centimetre;
"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 <sup>2</sup> "	means	square metre;
"μCi"	means	microcurie;
"m <sup>3</sup> "	means	cubic metre;
"mA"	means	milliampere;
"mg"	means	milligram;
"ml"	means	millilitre;
"mm"	means	millimetre;
"mm <sup>2</sup> "	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;
"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.

A1/1/666

A1/1/544

A1/1/860

**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.

A1/1/666

A1/1/185

**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 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	Lesotho	Namibia	South Africa	Swaziland
HS Code	Description	Quota (ton)	TRQ Allocation in ton				
02032200	Hams, shoulders and cuts thereof, with bone in	1 500	60	25	140	1 250	25
02032990	Other						
02091000	Pig fat	200	18	3	24	140	15
04051010	Butter, in immediate packaging of a content of 20 kg or more	500	43	10	80	350	17
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	7 850	773	250	1 074	5 345	408
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	10 000	24 180	251 495	1 025
100300	Barley	10 000	10	15	1 000	8 970	5
16010020	Mortadella bologna	100	2	2	23	70	3
19019040	Other, in immediate packaging of a content of 5 kg or more	2 300	296	43	86	1 610	265
2105000	Ice Cream						

A1/1/1613  
w.e.f.  
01/01/19

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Chapter Notes:

1. This Chapter does not cover the following:
  - (a) Mammals of heading 01.06;
  - (b) meat of mammals of heading 01.06 (heading 02.08 or 02.10);
  - (c) fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
  - (d) caviar or caviar substitutes prepared from fish eggs (heading 16.04.)
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Reference

A1/1/1549  
w.e.f. 1/4/16

A1/1/1557  
w.e.f. 1/1/17

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				
				General	EU	EFTA	SADC	MERCOSUR
<b>03.01</b>		<b>LIVE FISH:</b>						
<b>0301.1</b>		<b>- Ornamental fish:</b>						
0301.11	0	-- Freshwater.....	kg	free	free	free	free	free
0301.19	1	-- Other.....	kg	free	free	free	free	free
<b>0301.9</b>		<b>- Other live fish:</b>						
0301.91	7	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ).....	kg	free	free	free	free	free
0301.92	3	-- Eels ( <i>Anguilla spp.</i> ).....	kg	free	free	free	free	free
0301.93	0	-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ).....	kg	free	free	free	free	free
0301.94	6	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )..	kg	free	free	free	free	free
0301.95	2	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> ).....	kg	free	free	free	free	free
0301.99	8	-- Other.....	kg	free	free	free	free	free
<b>03.02</b>		<b>FISH, FRESH OR CHILLED (EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04)</b>						
<b>0302.1</b>		<b>- Salmonidae (excluding edible fish offal of subheadings 0302.91 to 0302.99):</b>						
0302.11	4	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ).....	kg	25%	15%	free	free	25%
0302.13	7	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ).....	kg	25%	8,25%	free	free	25%
0302.14	3	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ).....	kg	25%	8,25%	free	free	25%
0302.19	5	-- Other.....	kg	25%	15%	free	free	25%

A1/1/1614  
w.e.f. 1/1/19

A1/1/1614  
w.e.f. 1/1/19

A1/1/1614  
w.e.f. 1/1/19

A1/1/1614  
w.e.f. 1/1/19

A1/1/1614  
w.e.f. 1/1/19

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>0302.2</b>		<b>- Flat fish (<i>pleuronectidae, bothidae, cynoglossidae, soleidae, scopthalmidae</i> and <i>citharidae</i>) (excluding edible fish offal of subheading 0302.91 to 0302.99):</b>							
0302.21	9	-- Halibut ( <i>Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis</i> ).....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
0302.22	5	-- Plaice ( <i>Pleuronectes platessa</i> ).....	kg	free	free	free	free	free	
0302.23	1	-- Sole ( <i>Solea spp.</i> ).....	kg	free	free	free	free	free	
0302.24	8	-- Turbots ( <i>Psetta maxima</i> ).....	kg	free	free	free	free	free	
0302.29	1	-- Other.....	kg	free	free	free	free	free	
<b>0302.3</b>		<b>- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) (excluding edible fish offal of subheading 0302.91 to 0302.99):</b>							
0302.31	3	-- Albacore or long finned tunas ( <i>Thunnus alalunga</i> ).....	kg	free	free	free	free	free	
0302.32	3	-- Yellowfin tunas ( <i>Thunnus albacares</i> ).....	kg	free	free	free	free	free	
0302.33	6	-- Skipjack or stripe-bellied bonito.....	kg	free	free	free	free	free	
0302.34	2	-- Bigeye tunas ( <i>Thunnus obesus</i> ).....	kg	free	free	free	free	free	
0302.35	9	-- Atlantic and pacific bluefin tunas ( <i>Thunnus thynnus, Thunnus orientalis</i> )..	kg	free	free	free	free	free	
0302.36	5	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> )	kg	free	free	free	free	free	
0302.39	4	-- Other.....	kg	free	free	free	free	free	
<b>0302.4</b>		<b>- Herrings (<i>Clupea harengus, Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus, Sarinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>) (excluding livers and roes) (excluding edible fish offal of subheading 0302.91 to 0302.99):</b>							
0302.41	8	-- Herrings ( <i>Clupea harengus, Clupea pallasii</i> ).....	kg	free	free	free	free	free	
0302.42	4	-- Anchovies ( <i>Engraulis spp.</i> ).....	kg	free	free	free	free	free	
0302.43	0	-- Sardines ( <i>Sardina pilchardus, Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ).....	kg	free	free	free	free	free	
0302.44	7	-- Mackerel ( <i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i> ).....	kg	free	free	free	free	free	
0302.45	3	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )	kg	free	free	free	free	free	
0302.46	1	-- Cobia ( <i>Rachycentron canadum</i> ).....	kg	free	free	free	free	free	
0302.47	6	-- Swordfish ( <i>Xiphias gladius</i> ).....	kg	free	free	free	free	free	
0302.49	9	-- Other.....	kg	free	free	free	free	free	A1/1/1557
<b>0302.5</b>		<b>- Fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae</i> and <i>Muraenolepididae</i> (excluding edible fish offal of subheadings 0302.91 to 0302.99):</b>							
0302.51	2	-- Cod ( <i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i> ).....	kg	free	free	free	free	free	
0302.52	9	-- Haddock ( <i>Melanogrammus aeglefinus</i> ) .	kg	free	free	free	free	free	
0302.53	5	-- Coalfish ( <i>Pollachius virens</i> ).....	kg	free	free	free	free	free	
0302.54	1	-- Hake ( <i>Merluccius spp., Urophycis spp.</i> )	kg	free	free	free	free	free	
0302.55	8	-- Alaska pollack ( <i>Theragra chalcogramma</i> )	kg	free	free	free	free	free	
0302.56	4	-- Blue whittings ( <i>Micromesistius poutassou, Micromesistius australis</i> ).....	kg	free	free	free	free	free	
0302.59	3	-- Other.....	kg	free	free	free	free	free	

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0302.7		- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) (excluding edible fish offal of subheadings 0302.91 to 0302.99):							
0302.71	1	-- Tilapias ( <i>Oreochromis spp.</i> ) .....	kg	free	free	free	free	free	
0302.72	8	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ) .....	kg	free	free	free	free	free	
0302.73	4	-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ).....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
0302.74	0	-- Eels ( <i>Anguilla spp.</i> ).....	kg	free	free	free	free	free	
0302.79	2	-- Other.....	kg	free	free	free	free	free	
0302.8		- Other fish (excluding edible fish offal of subheadings 0302.91 to 0302.99):							
0302.81	6	-- Dogfish and other sharks.....	kg	free	free	free	free	free	
0302.82	2	-- Rays and skates ( <i>Rajidae</i> ) .....	kg	free	free	free	free	free	
0302.83	9	-- Toothfish ( <i>Dissostichus spp.</i> ) .....	kg	free	free	free	free	free	
0302.84	5	-- Seabass ( <i>Dicentrarchus spp.</i> ) .....	kg	free	free	free	free	free	
0302.85	1	-- Seabream ( <i>Sparidae</i> ) .....	kg	free	free	free	free	free	
0302.89	7	-- Other .....	kg	free	free	free	free	free	
0302.9		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:							A1/1/1557
0302.91	0	-- Livers, roes and milt.....	kg	free	free	free	free	free	A1/1/1557
0302.92	7	-- Shark fins .....	kg	free	free	free	free	free	A1/1/1557
0302.99	1	-- Other .....	kg	free	free	free	free	free	A1/1/1557
03.03		<b>FISH, FROZEN (EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04)</b> • Refer to Prohibited Goods Index							
0303.1		- Salmonidae (excluding edible fish offal of subheadings 0303.91 to 0303.99):							
0303.11	8	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> ).....	kg	25%	free	free	free	25%	A1/1/1553 w.e.f. 10/10/16
0303.12	4	-- Other Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ).....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0303.13	0	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) .....	kg	25%	8,25%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0303.14	7	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ).....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0303.19	9	-- Other .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0303.2		- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) (excluding edible fish offal of subheadings 0303.91 to 0303.99):							
0303.23	5	-- Tilapias ( <i>Oreochromis spp.</i> ) .....	kg	free	free	free	free	free	
0303.24	1	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ) .....	kg	free	free	free	free	free	
0303.25	8	-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ) .....	kg	free	free	free	free	free	
0303.26	4	-- Eels ( <i>Anguilla spp.</i> ) .....	kg	free	free	free	free	free	
0303.29	3	-- Other .....	kg	free	free	free	free	free	
0303.3		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), (excluding edible fish offal of subheadings 0303.91 to 0303.99):							
0303.31	7	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> ) .....	kg	free	free	free	free	free	
0303.32	3	-- Plaice ( <i>Pleuronectes platessa</i> ) .....	kg	free	free	free	free	free	
0303.33	2	-- Sole ( <i>Solea spp.</i> ) .....	kg	free	free	free	free	free	
0303.34	6	-- Turbot ( <i>Psetta maxima</i> ) .....	kg	free	free	free	free	free	
0303.39	8	-- Other .....	kg	free	free	free	free	free	
0303.4		- Tunas (of the genus <i>Thunnus</i> ), and skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ) (excluding edible fish offal of subheadings 0303.91 to 0303.99):							A1/1/1549 w.e.f. 1/4/16
0303.41	1	-- Albacore or long finned tunas ( <i>Thunnus alalunga</i> ) .....	kg	free	free	free	free	free	
0303.42	8	-- Yellowfin tunas ( <i>Thunnus albacares</i> ) .....	kg	free	free	free	free	free	
0303.43	4	-- Skipjack or stripe-bellied bonito .....	kg	free	free	free	free	free	
0303.44	0	-- Bigeye tunas ( <i>Thunnus obesus</i> ) .....	kg	free	free	free	free	free	
0303.45	7	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> ) ..	kg	free	free	free	free	free	
0303.46	3	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> ) .....	kg	free	free	free	free	free	
0303.49	2	-- Other .....	kg	free	free	free	free	free	
0303.5		- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger spp.</i> ), seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), jacks, crevalles ( <i>Caranx spp.</i> ), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus spp.</i> ), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus spp.</i> ), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda spp.</i> ), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ) (excluding edible fish offal of subheadings 0303.91 to 0303.99):							

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>03.04</b>		<b>FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN</b>							A1/1/1549 w.e.f. 1/4/16
<b>0304.3</b>		<b>- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i>, <i>Carassius spp.</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo spp.</i>, <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):</b>							
0304.31	0	-- Tilapias ( <i>Oreochromis spp.</i> ) .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0304.32	7	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ) .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0304.33	3	-- Nile Perch ( <i>Lates niloticus</i> ) .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0304.39	1	-- Other .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0304.4</b>		<b>- Fresh or chilled fillets of other fish:</b>							
0304.41	5	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0304.42	1	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ) .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0304.43	8	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ) .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0304.44	4	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0304.45	0	-- Swordfish ( <i>Xiphias gladius</i> ) .....	kg	25%	free	free	free	25%	
0304.46	7	-- Toothfish ( <i>Dissostichus spp.</i> ) .....	kg	25%	free	free	free	25%	
0304.47	3	-- Dogfish and other sharks .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0304.48	9	-- Rays and skates ( <i>Rajidae</i> ) .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0304.49</b>		<b>-- Other:</b>							
0304.49.10	3	--- Anchovies ( <i>Engraulis spp.</i> ); herrings ( <i>clupea harengus</i> , <i>clupea pallasii</i> ) .....	kg	free	free	free	free	free	
0304.49.90	1	--- Other .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0304.5</b>		<b>- Other, fresh or chilled:</b>							
0304.51	1	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0304.52	6	-- Salmonidae.....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0304.53	2	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0304.54	9	-- Swordfish ( <i>Xiphias gladius</i> ).....	kg	25%	free	free	free	25%	A1/1/1549
0304.55	5	-- Toothfish ( <i>Dissostichus spp.</i> ).....	kg	25%	free	free	free	25%	
0304.56	1	-- Dogfish and other sharks .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0304.57	8	-- Rays and skates ( <i>Rajidae</i> ) .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0304.59</b>		<b>-- Other:</b>							
0304.59.10	8	--- Anchovies ( <i>Engraulis spp.</i> ); herrings ( <i>Clupea harengus</i> , <i>Clupea</i> <i>pallasii</i> ).....	kg	free	free	free	free	free	
0304.59.90	6	--- Other .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0304.6</b>		<b>- Frozen fillets of tilapias (<i>Oreochromis</i> <i>spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus</i> <i>spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i>, <i>Carassius spp.</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus</i> <i>spp.</i>, <i>Mylopharyngodon piceus</i>, <i>Catla</i> <i>catla</i>, <i>Labeo spp.</i>, <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama</i> <i>spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):</b>							
<b>0304.61</b>		<b>-- Tilapias (oreochromis spp.)</b>							
0304.61.10	1	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.61.90	8	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.62</b>		<b>-- Catfish (<i>Pangasius spp.</i>, <i>Silurus</i> <i>spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>):</b>							
0304.62.10	8	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.62.90	6	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.63</b>		<b>-- Nile Perch (<i>Lates niloticus</i>):</b>							
0304.63.10	4	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.63.90	2	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.69</b>		<b>-- Other:</b>							
0304.69.10	2	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.69.90	0	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.7</b>		<b>- Frozen fillets of fish of the families</b> <b><i>Bregmacerotidae</i>, <i>Euclichthyidae</i>,</b> <b><i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>,</b> <b><i>Merlucciidae</i>, <i>Moridae</i> and</b> <b><i>Muraenolepididae</i>:</b>							
<b>0304.71</b>		<b>-- Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>):</b>							
0304.71.10	6	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	



Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0304.71.90	4	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.72</b>		<b>-- Haddock (Melanogrammus aeglefinus):</b>							
0304.72.10	2	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones) .....	kg	free	free	free	free	free	
0304.72.90	0	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.73</b>		<b>-- Coalfish (Pollachius virens):</b>							
0304.73.10	9	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones) .....	kg	free	free	free	free	free	
0304.73.90	7	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.74</b>		<b>-- Hake (Merluccius spp., Urophycis spp.):</b>							A1/1/1549 w.e.f. 1/4/16
0304.74.10	5	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones) .....	kg	free	free	free	free	free	
0304.74.90	3	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.75</b>		<b>-- Alaska Pollack (Theragra chalcogramma):</b>							
0304.75.10	1	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones) .....	kg	free	free	free	free	free	
0304.75.90	6	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.79</b>		<b>-- Other</b>							
0304.79.10	7	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones) .....	kg	free	free	free	free	free	
0304.79.90	5	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.8</b>		<b>- Frozen fillets of other fish:</b>							
<b>0304.81</b>		<b>-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho):</b>							
0304.81.10	0	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones) .....	kg	free	free	free	free	free	
0304.81.90	9	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.82</b>		<b>-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster):</b>							
0304.82.10	7	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones) .....	kg	free	free	free	free	free	
0304.82.90	5	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.83</b>		<b>-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae):</b>							
0304.83.10	3	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones) .....	kg	free	free	free	free	free	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0304.83.90	1	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.84</b>		<b>-- Swordfish (<i>Xiphias gladius</i>):</b>							
0304.84.10	8	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.84.90	8	--- Other .....	kg	25%	22,5%	free	free	22,5%	A1/1/1554
<b>0304.85</b>		<b>-- Toothfish (<i>Dissostichus spp.</i>):</b>							
0304.85.10	6	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.85.90	4	--- Other .....	kg	25%	22,5%	free	free	22,5%	
0304.86	5	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ).....	kg	free	free	free	free	free	
<b>0304.87</b>		<b>-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>):</b>							
0304.87.10	9	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
0304.87.90	7	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.88</b>		<b>-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>):</b>							
0304.88.10	5	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	A1/1/1557
0304.88.90	3	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.89</b>		<b>-- Other:</b>							
0304.89.10	1	--- Anchovies ( <i>engraulis spp.</i> ).....	kg	free	free	free	free	free	
0304.89.20	9	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.89.90	4	--- Other .....	kg	25%	15%	free	free	22,5%	A1/1/1614 w.e.f. 1/1/19
<b>0304.9</b>		<b>- Other, frozen:</b>							
<b>0304.91</b>		<b>-- Swordfish (<i>Xiphias gladius</i>):</b>							
0304.91.10	5	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.91.90	3	--- Other .....	kg	25%	free	free	free	25%	
<b>0304.92</b>		<b>-- Toothfish (<i>Dissostichus spp.</i>):</b>							
0304.92.10	1	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.92.90	6	--- Other .....	kg	25%	free	free	free	25%	
<b>0304.93</b>		<b>-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i>, <i>Carassius spp.</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo spp.</i>, <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):</b>							
0304.93.10	8	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0304.93.90	6	--- Other.....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0304.94</b>		<b>-- Alaska pollack (Theragra chalcogramma):</b>							
0304.94.10	4	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.94.90	2	--- Other.....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0304.95</b>		<b>-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae. (excluding Alaska Pollack (Theragra chalcogramma)):</b>							
0304.95.10	0	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.95.90	9	--- Other.....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19 A1/1/1557
<b>0304.96</b>		<b>-- Dogfish and other sharks:</b>							
0304.96.10	7	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	A1/1/1557
0304.96.90	5	--- Other.....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19 A1/1/1557
<b>0304.97</b>		<b>-- Rays and skates (Rajidae):</b>							
0304.97.10	3	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	A1/1/1557
0304.97.90	1	---Other.....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0304.99</b>		<b>-- Other:</b>							
0304.99.10	6	--- Anchovies ( <i>Engraulis spp.</i> ); herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ); blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.99.90	4	--- Other.....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>03.05</b>		<b>FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH FIT FOR HUMAN CONSUMPTION</b>  • Refer to Import Permit from ITAC							
0305.10	9	- Flours, meals and pellets of fish, fit for human consumption.....	kg	free	free	free	free	free	
0305.20	3	- Livers, roes and milt of fish, dried, smoked, salted or in brine.....	kg	free	free	free	free	free	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
		- Blank -							

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>0305.3</b>		<b>- Fish fillets, dried, salted or in brine, but not smoked:</b>							A1/1/1549 w.e.f. 1/4/16
0305.31	4	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ).....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0305.32	0	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0305.39</b>		<b>-- Other:</b>							
0305.39.10	2	--- Anchovies ( <i>Engraulis spp.</i> ).....	kg	free	free	free	free	free	
0305.39.90	0	--- Other.....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0305.4</b>		<b>- Smoked fish, including fillets, other than edible fish offal:</b>							
0305.41	9	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ).....	kg	25%	8,25%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0305.42	5	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ).....	kg	free	free	free	free	free	
0305.43	1	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ).....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0305.44	8	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ).....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0305.49</b>		<b>-- Other:</b>							
0305.49.10	7	--- Anchovies ( <i>Engraulis spp.</i> ).....	kg	free	free	free	free	free	
0305.49.90	5	--- Other.....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0305.5</b>		<b>- Dried fish, other than edible fish offal, whether or not salted but not smoked</b>							
0305.51	3	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ).....	kg	free	free	free	free	free	
0305.52	0	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ).....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0305.53	6	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ).....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0305.54		-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicas</i> ), Indian mackerels ( <i>Rastrelliger spp.</i> ), seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), jacks, crevalles ( <i>Caranx spp.</i> ), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus spp.</i> ), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus spp.</i> ), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda spp.</i> ), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ):							A1/1/1557
0305.54.10	9	--- Anchovies ( <i>Engraulis spp.</i> ) .....	kg	free	free	free	free	free	A1/1/1557
0305.54.90	8	--- Other .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0305.59	4	-- Other .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0305.6</b>		<b>- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal</b>							
0305.61	8	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) .....	kg	free	free	free	free	free	
0305.62	4	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) .....	kg	free	free	free	free	free	
0305.63	0	-- Anchovies ( <i>Engraulis spp.</i> ) .....	kg	free	free	free	free	free	
0305.64	7	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
0305.69	9	-- Other .....	kg	25%	15%	free	free	25%	A1/1/1614 w.e.f. 1/1/19
<b>0305.7</b>		<b>- Fish fins, heads, tails, maws and other edible fish offal:</b>							
<b>0305.71</b>		<b>-- Shark fins:</b>							
0305.71.10	9	--- Dried, whether or not salted but not smoked .....	kg	free	free	free	free	free	
0305.71.90	8	--- Other .....	kg	25%	free	free	free	25%	
<b>0305.72</b>		<b>-- Fish heads, tails and maws:</b>							
0305.72.10	6	--- Anchovies ( <i>Engraulis spp.</i> ); herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) (excluding dried, whether or not salted but not smoked); and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) (excluding smoked)....	kg	free	free	free	free	free	
0305.72.90	4	--- Other .....	kg	25%	free	free	free	25%	
<b>0305.79</b>		<b>-- Other:</b>							
0305.79.10	0	--- Anchovies ( <i>Engraulis spp.</i> ); herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) (excluding dried, whether or not salted but not smoked); and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) (excluding smoked)....	kg	free	free	free	free	free	
0305.79.90	9	--- Other .....	kg	25%	free	free	free	25%	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference	
				General	EU	EFTA	SADC	MERCOSUR		
<b>1602.32</b>		<b>-- Of fowls of the species <i>Gallus domesticus</i>:</b>								A1/1/1549 w.e.f. 1/4/16
1602.32.10	0	--- Pastes.....	kg	20%	free	20%	free	20%		
1602.32.90	9	--- Other.....	kg	220c/kg	free	220c/kg	free	220c/kg		
<b>1602.39</b>		<b>-- Other:</b>								
1602.39.10	5	--- Pastes.....	kg	20%	free	20%	free	20%		
1602.39.90	3	--- Other.....	kg	27%	free	27%	free	27%		
<b>1602.4</b>		<b>- Of swine:</b>								
1602.41	1	-- Hams and cuts thereof.....	kg	15% or 130c/kg	15% or 130c/kg	15% or 130c/kg	free	15% or 130c/kg		
1602.42	8	-- Shoulders and cuts thereof.....	kg	15% or 130c/kg	15% or 130c/kg	15% or 130c/kg	free	15% or 130c/kg		
<b>1602.49</b>		<b>-- Other, including mixtures:</b>								
1602.49.30	4	--- Cooked rib, frozen, not marinated, in immediate packings of a content of 10 kg or more .....	kg	free	free	free	free	free		
1602.49.90	8	--- Other.....	kg	15% or 130c/kg	15% or 130c/kg	15% or 130c/kg	free	15% or 130c/kg		
<b>1602.50</b>		<b>- Of bovine animals:</b>								
1602.50.30	1	-- Tripe.....	kg	free	free	free	free	free		
1602.50.40	9	-- Other, dehydrated, in immediate packings of a content of 5 kg or more .....	kg	free	free	free	free	free		
1602.50.90	5	-- Other.....	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg		
<b>1602.90</b>		<b>- Other, including preparations of blood of any animal:</b>								
1602.90.05	9	-- Prepared or preserved ostrich meat.....	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg		
1602.90.10	5	-- Pastes.....	kg	20%	20%	20%	free	20%		
1602.90.20	2	-- Homogenised composite food preparations .....	kg	free	free	free	free	free		
1602.90.90	3	-- Other.....	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg		
		• <i>Refer to Prohibited Goods Index</i>								
<b>1603.00</b>		<b>EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES:</b>								
1603.00.10	8	- Extracts of meat (excluding that of whale meat).....	kg	25%	free	25%	free	25%		
1603.00.15	9	- Extracts and juices of whale meat .....	kg	25%	free	free	free	25%		
1603.00.20	5	- Other juices of meat .....	kg	25%	free	25%	free	25%		
1603.00.30	2	- Extracts of fish .....	kg	25%	free	free	free	25%		
<b>1603.00.9</b>		<b>- Other:</b>								
1603.00.91	4	-- Extracts and juices of abalone.....	kg	25%	free	free	free	25%		
1603.00.99	8	-- Other.....	kg	25%	free	free	free	25%		
<b>16.04</b>		<b>PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS:</b>								
		• <i>Refer to Prohibited Goods Index</i>								
<b>1604.1</b>		<b>- Fish, whole or in pieces, but not minced:</b>								
1604.11	5	-- Salmon .....	kg	6c/kg	free	free	free	6c/kg		
<b>1604.12</b>		<b>-- Herrings:</b>								
1604.12.10	9	--- Frozen.....	kg	25% or 200c/kg	free	free	free	25% or 200c/kg		
1604.12.90	7	--- Other.....	kg	6c/kg	free	free	free	6c/kg		
<b>1604.13</b>		<b>-- Sardines, sardinella and brisling or sprats:</b>								
1604.13.05	9	--- Sardines ( <i>Sardine pilchardus</i> ), in oil, in airtight metal containers .....	kg	2,4c/kg net	1,44 c/kg net	free	free	2,4c/kg net		A1/1/1614 w.e.f. 1/1/19
1604.13.10	5	--- Sprats ( <i>Sprattus sprattus</i> ), in oil, in airtight metal containers.....	kg	2,4c/kg net	free	free	free	2,4c/kg net		

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
1604.13.12	1	--- Sardinella ( <i>Sardinella spp.</i> ), in airtight metal containers for human consumption.....	kg	2,4c/kg net	free	free	free	2,4c/kg net	A1/1/1549 w.e.f. 1/4/16
1604.13.15	6	--- Other, sardinella ( <i>Sardinella spp.</i> ), in airtight metal containers.....	kg	2,4c/kg net	free	free	free	2,4c/kg net	
1604.13.17	2	--- Sardines (pilchards) ( <i>Sardinops spp.</i> ), in airtight metal containers for human consumption.....	kg	free	free	free	free	free	
1604.13.20	2	--- Other, sardines (pilchards) ( <i>Sardinops spp.</i> ), in airtight metal containers.....	kg	free	free	free	free	free	
1604.13.80	6	--- Other, frozen.....	kg	25% or 200c/kg	free	free	free	25% or 200c/kg	
1604.13.90	3	--- Other.....	kg	6c/kg	free	free	free	6c/kg	
<b>1604.14</b>		<b>-- Tunas, skipjack and bonito (<i>Sarda spp.</i>):</b>							
1604.14.10	1	--- Frozen.....	kg	25% or 200c/kg	free	free	free	25% or 200c/kg	
1604.14.90	7	--- Other.....	kg	6c/kg	free	free	free	6c/kg	
<b>1604.15</b>		<b>-- Mackerel:</b>							
1604.15.10	8	--- Frozen.....	kg	25% or 200c/kg	free	free	free	25% or 200c/kg	
1604.15.20	5	--- In airtight metal containers, not frozen.....	kg	6c/kg	free	free	free	6c/kg	
1604.15.90	6	--- Other.....	kg	6c/kg	free	free	free	6c/kg	
1604.16	7	-- Anchovies.....	kg	25%	free	free	free	25%	
<b>1604.17</b>		<b>-- Eels:</b>							
1604.17.10	0	--- Frozen.....	kg	25% or 200c/kg	15% or 120c/kg	free	free	25% or 200c/kg	A1/1/1614 w.e.f. 1/1/19
1604.17.90	9	--- Other.....	kg	6c/kg	free	free	free	6c/kg	
<b>1604.18</b>		<b>-- Shark fins:</b>							
1604.18.10	7	--- Frozen.....	kg	25% or 200c/kg	15% or 120c/kg	free	free	25% or 200c/kg	A1/1/1614 w.e.f. 1/1/19
1604.18.90	5	--- Other.....	kg	6c/kg	free	free	free	6c/kg	
<b>1604.19</b>		<b>-- Other:</b>							
1604.19.10	3	--- Frozen.....	kg	25% or 200c/kg	15% or 120c/kg	free	free	25% or 200c/kg	A1/1/1614 w.e.f. 1/1/19
1604.19.20	0	--- Horse-mackerel ( <i>Trachurus trachurus</i> ), in airtight metal containers, not frozen.....	kg	6c/kg	free	free	free	6c/kg	
1604.19.90	1	--- Other.....	kg	6c/kg	free	free	free	6c/kg	
<b>1604.20</b>		<b>- Other prepared or preserved fish:</b>							
1604.20.10	0	-- Fish paste.....	kg	16,5c/kg with a maximum of 25%	free	free	free	16,5c/kg with a maximum of 25%	
1604.20.20	8	-- Homogenised composite food preparations.....	kg	free	free	free	free	free	
1604.20.30	5	-- Other anchovies.....	kg	25%	free	free	free	25%	
1604.20.35	6	-- Other sardines (pilchards) ( <i>Sardinops spp.</i> ) and sardinella ( <i>Sardinella spp.</i> ), minced, in airtight containers for human consumption.....	kg	6c/kg	free	free	free	6c/kg	
1604.20.40	2	-- Other sardines (pilchards) ( <i>Sardinops spp.</i> ), mackerel and horse-mackerel ( <i>Trachurus trachurus</i> ), in airtight metal containers.....	kg	6c/kg	free	free	free	6c/kg	
1604.20.80	1	-- Other, frozen.....	kg	25% or 200c/kg	15% or 120c/kg	free	free	25% or 200c/kg	A1/1/1614 w.e.f. 1/1/19
1604.20.90	9	-- Other.....	kg	6c/kg	free	free	free	6c/kg	
<b>1604.3</b>		<b>- Caviar and caviar substitutes:</b>							
1604.31	4	-- Caviar.....	kg	30%	free	free	free	30%	
1604.32	0	-- Caviar substitutes.....	kg	27%	free	free	free	27%	



Reference

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

**Note:**

1. This Chapter does not cover the following:
  - (a) Sugar confectionery containing cocoa (heading 18.06);
  - (b) Chemically pure sugars (excluding sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
  - (c) Medicaments or other products of Chapter 30.

**Sub Heading Notes:**

1. For the purposes of subheading 1701.12, 1701.13 and 1701.14 "raw sugar" means sugar whose content of sucrose by mass, in the dry state, corresponds to a polarimeter reading of less than 99,5°
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by mass, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>17.01</b>		<b>CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:</b>							A1/1/1549 w.e.f. 1/4/16
		• Refer to Permit from the Dept. Agriculture, Marketing Administration							
<b>1701.1</b>		<b>- Raw sugar not containing added flavouring or colouring matter:</b>							
1701.12	2	-- Beet sugar .....	kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	A1/1/1611
1701.13	9	-- Cane sugar specified in Subheading Note 2 to this Chapter .....	kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	A1/1/1611
1701.14	5	-- Other cane sugar .....	kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	A1/1/1611
<b>1701.9</b>		<b>- Other:</b>							
1701.91	2	-- Containing added flavouring or colouring matter .....	kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	A1/1/1611
1701.99	3	-- Other .....	kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	A1/1/1611
<b>17.02</b>		<b>OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL:</b>							
		• Refer to Permit from the Dept. Agriculture, Marketing Administration							
<b>1702.1</b>		<b>- Lactose and lactose syrup:</b>							
1702.11	1	-- Containing by mass 99 per cent or more lactose, expressed as anhydrous lactose, calculated on the dry matter .....	kg	free	free	free	free	free	
1702.19	0	-- Other .....	kg	free	free	free	free	free	
1702.20	8	- Maple sugar and maple syrup .....	kg	free	free	free	free	free	
1702.30	2	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 per cent by mass of fructose .....	kg	free	free	free	free	free	
1702.40	7	- Glucose and glucose syrup, containing in the dry state 20 per cent or more but less than 50 per cent by mass of fructose (excluding invert sugar) .....	kg	free	free	free	free	free	
1702.50	1	- Chemically pure fructose .....	kg	free	free	free	free	free	
1702.60	6	- Other fructose and fructose syrup, containing in the dry state more than 50 per cent by mass of fructose (excluding invert sugar) .....	kg	free	free	free	free	free	

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
1702.90		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 per cent by mass of fructose:							A1/1/1614 w.e.f. 1/1/19
1702.90.1		-- Cane or beet sugar syrup:							
1702.90.11	5	--- Blended with other sugars, containing in the dry state 50 percent or more by mass of cane or beet sugar .....	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
1702.90.12	3	--- Not blended with other sugars .....	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
1702.90.90	5	-- Other .....	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
17.03		<b>MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR:</b> • Refer to Import certificate issued by Directorate: Plant Health • Refer to Permit from the Dept. Agriculture, Marketing Administration							A1/1/1549 w.e.f. 1/4/16
1703.10	7	- Cane molasses .....	kg	free	free	free	free	free	
1703.90	3	- Other .....	kg	free	free	free	free	free	
17.04		<b>SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA:</b> • Refer to Import certificate issued by Directorate: Plant Health • Refer to Permit from Directorate: APIS (Dept. Agriculture)							
1704.10	0	- Chewing gum, whether or not sugar-coated .....	kg	25%	25%	25%	free	25%	
1704.90	7	- Other .....	kg	37%	25%	37%	free	37%	



Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
3824.72.80	2	--- Other, containing dichlorodifluoromethane or trichlorofluoromethane .....	kg	free	free	free	free	free	A1/1/1590
3824.72.85	3	--- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens .....	kg	10%	free	free	free	10%	A1/1/1590
3824.72.90	1	--- Other .....	kg	free	free	free	free	free	
<b>3824.73</b>		<b>-- Containing hydrobromofluorocarbons (HBFCs):</b>							
3824.73.05	1	--- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane).....	kg	free	free	free	free	free	

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
3824.73.80	9	--- Other, containing dichlorodifluoromethane or trichlorofluoromethane .....	kg	free	free	free	free	free	A1/1/1590
3824.73.85	0	--- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens .....	kg	10%	free	free	free	10%	A1/1/1590
3824.73.90	6	--- Other .....	kg	free	free	free	free	free	
<b>3824.74</b>		<b>--- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):</b>							
3824.74.05	8	--- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane) .....	kg	10%	free	free	free	10%	
3824.74.17	1	--- Containing chlorodifluoromethane, iso-Butane and 1-chloro-1,1-difluoroethane (R-406A) .....	kg	free	free	free	free	free	A1/1/1590
3824.74.19	8	--- Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408 A) .....	kg	free	free	free	free	free	A1/1/1590
3824.74.21	2	--- Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B) .....	kg	free	free	free	free	free	A1/1/1590
3824.74.23	6	--- Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B) .....	kg	free	free	free	free	free	A1/1/1590
3824.74.25	2	--- Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R418A) .....	kg	free	free	free	free	free	A1/1/1590
3824.74.27	9	--- Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R-22/R-142B) .....	kg	free	free	free	free	free	A1/1/1590
3824.74.80	5	--- Other, containing dichlorodifluoromethane or trichlorofluoromethane .....	kg	10%	free	free	free	10%	A1/1/1590

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
3824.74.85	6	--- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens .....	kg	free	free	free	free	free	A1/1/1590
3824.74.90	2	--- Other .....	kg	free	free	free	free	free	
3824.75	3	-- Containing carbon tetrachloride .....	kg	free	free	free	free	free	
3824.76	2	-- Containing 1,1,1-trichloroethane (methyl chloroform) .....	kg	free	free	free	free	free	
<b>3824.77</b>		<b>-- Containing bromomethane (methyl bromide) or bromochloromethane:</b>							
3824.77.05	7	--- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane).....	kg	free	free	free	free	free	
3824.77.80	4	--- Other, containing dichlorodifluoromethane or trichlorofluoromethane .....	kg	free	free	free	free	free	A1/1/1590
3824.77.85	5	--- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens .....	kg	10%	free	free	free	10%	A1/1/1590
3824.77.90	1	--- Other .....	kg	free	free	free	free	free	
		• Refer to 106.20							
<b>3824.78</b>		<b>-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):</b>							A1/1/1614 w.e.f. 1/1/19
3824.78.07	0	--- Containing 1,1,1-trifluoroethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane (R-404A).....	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
3824.78.11	8	--- Containing difluoromethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane (R-407A), (R-407B), (R-407C), (R-407D) or (R-407E) .....	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
3824.78.15	0	--- Containing 1,1,1,2-tetrafluoroethane, difluoromethane and pentafluoroethane (R-407F) (LT) .....	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
3824.78.19	3	--- Containing difluoromethane and pentafluoroethane (R-410A) .....	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
3824.78.23	1	--- Containing pentafluoroethane and 1,1,1-trifluoroethane (R-507) .....	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
3824.78.27	4	--- Containing trifluoromethane and perfluoroethane (R-508A) or (R-508B) .....	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>3824.79</b>		<b>-- Other:</b>							
3824.79.05	0	--- Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane) .....	kg	free	free	free	free	free	
3824.79.80	7	--- Other, containing dichlorodifluoromethane or trichlorofluoromethane .....	kg	free	free	free	free	free	A1/1/1590
3824.79.85	8	--- Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens .....	kg	10%	free	free	free	10%	A1/1/1590

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
3824.79.90 <b>3824.8</b>	4	--- Other..... <b>- Goods specified in Subheading Note 3 to this Chapter:</b>	kg	free	free	free	free	free	
3824.81 <b>3824.82</b>	2	-- Containing oxirane (ethylene oxide)..... <b>-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):</b>	kg	free	free	free	free	free	
3824.82.10	6	--- Containing polychlorinated biphenyls (PCBs).....	kg	free	free	free	free	free	
3824.82.90	4	--- Other.....	kg	free	free	free	free	free	
3824.83	5	-- Containing tris(2,3-dibromopropyl) phosphate.....	kg	free	free	free	free	free	
3824.84	1	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2- bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	kg	free	free	free	free	free	



Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
3920.20.40	5	-- Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in additional note 2 to chapter 39, unprinted, metallised .....	kg	10%	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
3920.20.45	6	--- Other, biaxially oriented, printed, not metallised .....	kg	free	free	free	free	free	
3920.20.50	2	-- Other, biaxially oriented, unprinted, not metallised .....	kg	free	free	free	free	free	
3920.20.55	3	-- Other, biaxially oriented	kg	free	free	free	free	free	
3920.20.9		<b>-- Other:</b>							
3920.20.91	6	--- Printed and metallised .....	kg	10%	free	free	free	10%	
3920.20.93	6	--- Unprinted and metallised .....	kg	10%	free	free	free	10%	
3920.20.99	5	--- Other .....	kg	10%	free	free	free	10%	A1/1/1590
3920.30	0	- Of polymers of styrene .....	kg	10%	free	free	free	10%	
3920.4		<b>- Of polymers of vinyl chloride:</b>							
3920.43	4	-- Containing by mass not less than 6 per cent of plasticisers.....	kg	10%	free	free	free	10%	
3920.49	2	-- Other .....	kg	10%	free	free	free	10%	
3920.5		<b>- Of acrylic polymersa:</b>							
3920.51	6	-- Of poly(methyl methacrylate) .....	kg	10%	free	free	free	10%	
3920.59	7	-- Other .....	kg	10%	free	free	free	10%	
3920.6		<b>- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:</b>							
3920.61	0	-- Of polycarbonates .....	kg	10%	free	free	free		
3920.62		<b>-- Of poly (ethylene terephthalate):</b>							
3920.62.1		<b>--- Of a thickness exceeding 0,18 mm but not exceeding 6 mm:</b>							A1/1/1614 w.e.f. 1/1/19
3920.62.11	2	---- Of a width exceeding 6 mm but not exceeding 35 mm .....	kg	10%	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
3920.62.19	8	---- Other .....	kg	10%	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
3920.62.90	2	--- Other .....	kg	free	free	free	free	free	
3920.63	3	-- Of unsaturated polyesters .....	kg	10%	free	free	free	10%	
3920.69	1	-- Of other polyesters .....	kg	10%	free	free	free	10%	
3920.7		<b>- Of cellulose or its chemical derivatives:</b>							
3920.71	5	-- Of regenerated cellulose .....	kg	free	free	free	free	free	
3920.73	8	-- Of cellulose acetate .....	kg	10%	free	free	free	7,5%	
3920.79		<b>-- Of other cellulose derivatives:</b>							
3920.79.10	3	--- Of cellulose nitrate .....	kg	free	free	free	free	free	
3920.79.90	1	--- Other .....	kg	10%	free	free	free	7,5%	
3920.9		<b>- Of other plastics:</b>							
3920.91	4	-- of poly(vinyl butyral) .....	kg	free	free	free	free	free	
3920.92	0	-- Of polyamides .....	kg	10%	free	free	free	10%	
3920.93	7	-- Of amino-resins .....	kg	10%	free	free	free	10%	
3920.94	3	-- Of phenolic resins .....	kg	10%	free	free	free	10%	
3920.99		<b>-- Of other plastics:</b>							
3920.99.05	6	--- Of silicones .....	kg	free	free	free	free	free	
3920.99.10	2	--- Of other condensation, polycondensation or polyaddition products .....	kg	10%	free	free	free	10%	
3920.99.15	3	---- Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm, unprinted .....	kg	free	free	free	free	free	
3920.99.20	1	--- Of other polymers of vinylidene chloride, polymers of vinyl acetate or polyvinyl alcohol .....	kg	10%	free	free	free	10%	
3920.99.25	0	---- Strip of polytetrafluoroethylene, suitable for use as thread-sealing tape .....	kg	20%	free	free	free	20%	
3920.99.30	7	--- Of other polymerisation or copolymerisation products .....	kg	10%	free	free	free	10%	

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
3920.99.40	4	--- Of hardened proteins .....	kg	10%	free	free	free	10%	A1/1/1549 w.e.f. 1/4/16
3920.99.50	1	--- Of rubber hydrochlorides, of a thickness not exceeding 0,05 mm .....	kg	free	free	free	free	free	
3920.99.60	9	--- Of rubber hydrochlorides, of a thickness exceeding 0,05 mm .....	kg	10%	free	free	free	10%	
3920.99.70	6	--- Of other artificial resins .....	kg	free	free	free	free	free	
3920.99.90	0	--- Other .....	kg	10%	free	free	free	7,5%	
<b>39.21</b>		<b>OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS:</b>							
3921.1		- Cellular							
3921.11	1	-- Of polymers of styrene .....	kg	10%	free	free	free	10%	
3921.12	8	-- Of polymers of vinyl chloride .....	kg	10%	free	free	free	10%	
3921.13	4	-- Of polyurethanes .....	kg	10%	free	free	free	10%	
3921.14	0	-- Of regenerated cellulose .....	kg	10%	free	free	free	7,5%	
3921.19		-- Of other plastics:							
3921.19.10	5	--- Of polyethylene terephthalate .....	kg	free	free	free	free	free	
3921.19.30	4	--- Of other condensation, polycondensation and poly-addition products .....	kg	10%	free	free	free	10%	
3921.19.40	1	--- Of polymers of ethylene .....	kg	10%	free	free	free	10%	
3921.19.50	9	--- Of polymers of vinylidene, of polymers of vinyl acetate or of polyvinyl alcohol .....	kg	10%	free	free	free	10%	
3921.19.55	3	---- Of acrylic polymers .....	kg	10%	free	free	free	10%	
3921.19.60	6	--- Of other polymerisation or copolymerisation products .....	kg	10%	free	free	free	10%	
3921.19.65	7	---- Of cellulose nitrate .....	kg	free	free	free	free	free	
3921.19.70	3	--- Of hardened proteins .....	kg	10%	free	free	free	10%	
3921.19.75	4	---- Of rubber hydrochlorides, of a thickness not exceeding 0,05 mm .....	kg	free	free	free	free	free	
3921.19.80	0	--- Of rubber hydrochlorides, of a thickness exceeding 0,05 mm .....	kg	10%	free	free	free	10%	
3921.19.85	1	---- Of other artificial resins .....	kg	free	free	free	free	free	
3921.19.90	8	--- Other .....	kg	10%	free	free	free	7,5%	
3921.90		- Other							
3921.90.07	9	-- Laminates of phenolic resins with a basis of paper, thermosetting .....	kg	free	free	free	free	free	
3921.90.09	5	-- Laminates of phenolic resins with a basis of textile fibre, thermosetting .....	kg	10%	free	free	free	7,5%	
3921.90.12	5	--- Other laminates of phenolic resin, thermosetting .....	kg	10%	free	free	free	9%	
3921.90.14	1	--- Of alkyd resins, coated with glass microspheres .....	kg	free	free	free	free	free	
3921.90.16	8	--- Textile fabrics embedded in or coated or covered on both sides with polyurethane .....	kg	10%	free	free	free	10%	
3921.90.18	4	--- Of polyethylene terephthalates .....	kg	free	free	free	free	free	
3921.90.20	6	-- Of silicones .....	kg	free	free	free	free	free	
3921.90.22	2	--- Of other condensation, polycondensation or polyaddition products .....	kg	10%	free	free	free	free	
3921.90.24	9	--- Textile fabrics embedded in or coated or covered on both sides with polymers of ethylene .....	kg	10%	free	free	free	free	
3921.90.25	7	--- Other, of polymers of ethylene, printed .....	kg	10%	free	free	free	10%	
3921.90.27	3	--- Other, of polymers of ethylene, unprinted .....	kg	10%	free	free	free	10%	
3921.90.28	1	--- Of polymers of styrene .....	kg	10%	free	free	free	10%	
3921.90.47	8	--- Of polymers of vinyl chloride .....	kg	10%	free	free	free	10%	

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
5402.61	0	-- Of nylon or other polyamides .....	kg	free	free	free	free	free	A1/1/1549
5402.62	6	-- Of polyesters .....	kg	free	free	free	free	free	
5402.63	2	-- Of polypropylene .....	kg	free	free	free	free	free	
5402.69	0	-- Other .....	kg	free	free	free	free	free	
<b>54.03</b>		<b>ARTIFICIAL FILAMENT YARN (EXCLUDING SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DTEX:</b>							
5403.10	4	- High tenacity yarn of viscose rayon.....	kg	free	free	free	free	free	
5403.3		- Other yarn, single:							
5403.31		-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per m:							
5403.31.10	7	--- Textured yarn exceeding 150 dtex but not exceeding 700 dtex .....	kg	15%	9%	5%	free	15%	A1/1/1552
5403.31.20	4	--- Other textured yarn (excluding those exceeding 150 dtex and those not exceeding 700 dtex) .....	kg	free	free	free	free	free	
5403.31.90	5	--- Other.....	kg	free	free	free	free	free	
5403.32		-- Of viscose rayon, with a twist exceeding 120 turns per m:							
5403.32.10	3	--- Textured yarn exceeding 150 dtex but not exceeding 700 dtex .....	kg	15%	9%	5%	free	15%	A1/1/1552
5403.32.20	0	--- Other textured yarn (excluding those exceeding 150 dtex and those not exceeding 700 dtex) .....	kg	free	free	free	free	free	
5403.32.90	1	--- Other.....	kg	free	free	free	free	free	
5403.33		-- Of cellulose acetate:							
5403.33.10	0	--- Textured yarn exceeding 150 dtex but not exceeding 700 dtex .....	kg	15%	9%	5%	free	15%	A1/1/1552
5403.33.20	7	--- Other textured yarn (excluding those exceeding 150 dtex and those not exceeding 700 dtex) .....	kg	free	free	free	free	free	
5403.33.90	8	--- Other.....	kg	free	free	free	free	free	
5403.39		-- Other:							
5403.39.10	8	--- Textured yarn of cellulosic fibres exceeding 150 dtex but not exceeding 700 dtex .....	kg	15%	9%	5%	free	15%	A1/1/1552
5403.39.20	5	--- Other textured yarn of cellulosic fibres (excluding those exceeding 150 dtex and those not exceeding 700 dtex).....	kg	free	free	free	free	free	
5403.39.90	6	--- Other.....	kg	free	free	free	free	free	
5403.4		- Other yarn, multiple (folded) or cabled:							
5403.41		-- Of viscose rayon:							
5403.41.10	1	--- Textured yarn exceeding 150 dtex but not exceeding 700 dtex .....	kg	15%	9%	5%	free	15%	A1/1/1552
5403.41.20	9	--- Other textured yarn (excluding those exceeding 150 dtex and those not exceeding 700 dtex) .....	kg	free	free	free	free	free	
5403.41.90	8	--- Other.....	kg	free	free	free	free	free	
5403.42		-- Of cellulose acetate:							
5403.42.10	8	--- Textured yarn exceeding 150 dtex but not exceeding 700 dtex .....	kg	15%	9%	5%	free	15%	A1/1/1552
5403.42.20	5	--- Other textured yarn (excluding those exceeding 150 dtex and those not exceeding 700 dtex) .....	kg	free	free	free	free	free	
5403.42.90	6	--- Other.....	kg	free	free	free	free	free	
5403.49		-- Other:							
5403.49.20	7	--- Textured yarn of cellulosic fibres exceeding 150 dtex but not exceeding 700 dtex .....	kg	15%	9%	5%	free	15%	A1/1/1552
5403.49.25	0	--- Textured yarn of cellulosic fibres not exceeding 150 dtex and those exceeding 700 dtex .....	kg	free	free	free	free	free	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
5403.49.30	7	--- Other of cellulosic fibres .....	kg	free	free	free	free	free	A1/1/1549
5403.49.90	0	--- Other.....	kg	free	free	free	free	free	
<b>54.04</b>		<b>SYNTHETIC MONOFILAMENT OF 67 DTEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM:</b>							
<b>5404.1</b>		<b>- Monofilament:</b>							
5404.11	4	-- Elastomeric .....	kg	15%	9%	5%	free	15%	A1/1/1552
5404.12	0	-- Other, of polypropylene.....	kg	15%	9%	5%	free	15%	A1/1/1552
<b>5404.19</b>		<b>-- Other:</b>							A1/1/1614 w.e.f. 1/1/19
5404.19.10	2	--- Of poly(ethylene terephthalate) with a diameter exceeding 0,18 mm .....	kg	15%	9%	5%	free	15%	A1/1/1614 w.e.f. 1/1/19
5404.19.90	0	--- Other.....	kg	15%	9%	5%	free	15%	A1/1/1614 w.e.f. 1/1/19
5404.90	4	- Other .....	kg	15%	9%	5%	free	15%	A1/1/1552
<b>5405.00</b>		<b>ARTIFICIAL MONOFILAMENT OF 67 DTEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM .....</b>	kg	free	free	free	free	free	
<b>5406.00</b>		<b>MAN-MADE FILAMENT YARN (EXCLUDING SEWING THREAD), PUT UP FOR RETAIL SALE:</b>							
5406.00.10	8	- Synthetic filament yarn.....	kg	15%	free	5%	free	15%	
5406.00.20	5	- Artificial filament yarn .....	kg	5%	free	3%	free	5%	
<b>54.07</b>		<b>WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04:</b>							
5407.10	9	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.20	3	- Woven fabrics obtained from strip or the like .....	kg	20%	12%	10%	free	20%	A1/1/1552
5407.30	8	- Fabrics specified in Note 9 to Section XI.....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.4		<b>- Other woven fabrics, containing 85 per cent or more by mass of filaments of nylon or other polyamides:</b>							
5407.41	9	-- Unbleached or bleached .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.42	5	-- Dyed.....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.43	1	-- Of yarns of different colours.....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.44	8	-- Printed.....	kg	22%	13,2%	10%	free	22%	A1/1/1552
<b>5407.5</b>		<b>- Other woven fabrics, containing 85 per cent or more by mass of textured polyester filaments:</b>							
5407.51	3	-- Unbleached or bleached .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.52	7	-- Dyed.....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.53	6	-- Of yarns of different colours.....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.54	2	-- Printed.....	kg	22%	13,2%	10%	free	22%	A1/1/1552
<b>5407.6</b>		<b>- Other woven fabrics, containing 85 per cent or more by mass of polyester filaments:</b>							
5407.61	8	-- Containing 85 per cent or more by mass of non-textured polyester filaments.....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.69	9	-- Other .....	kg	22%	13,2%	10%	free	22%	A1/1/1552

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>5407.7</b>		<b>- Other woven fabrics, containing 85 per cent or more by mass of synthetic filaments:</b>							
5407.71	2	-- Unbleached or bleached .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.72	9	-- Dyed .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.73	5	-- Of yarns of different colours .....	kg	22%	13,2%	10%	free	22%	A1/1/1549 w.e.f. 1/4/16
5407.74	1	-- Printed .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.8		<b>- Other woven fabrics, containing less than 85 per cent by mass of synthetic filaments, mixed mainly or solely with cotton</b>							
5407.81	7	-- Unbleached or bleached .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.82	3	-- Dyed .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.83	5	-- Of yarns of different colours .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.84	6	-- Printed .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
<b>5407.9</b>		<b>- Other woven fabrics:</b>							
5407.91	1	-- Unbleached or bleached .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.92	8	-- Dyed .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.93	4	-- Of yarns of different colours .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5407.94	0	-- Printed .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
<b>54.08</b>		<b>WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05:</b>							
5408.10	2	- Woven fabrics obtained from high tenacity yarn, of viscose rayon .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
<b>5408.2</b>		<b>-- Other woven fabrics, containing 85 per cent or more by mass of artificial filament or strip or the like:</b>							
5408.21	3	-- Unbleached or bleached .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5408.22	8	-- Dyed .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5408.23	6	-- Of yarns of different colours .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5408.24	2	-- Printed .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
<b>5408.3</b>		<b>- Other woven fabrics:</b>							
5408.31	8	-- Unbleached or bleached .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5408.32	4	-- Dyed .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5408.33	0	-- Of yarns of different colours .....	kg	22%	13,2%	10%	free	22%	A1/1/1552
5408.34	7	-- Printed .....	kg	22%	13,2%	10%	free	22%	A1/1/1552

									Reference
<b>CHAPTER 55</b>									
<b>MAN-MADE STAPLE FIBRES</b>									
<b>Chapter Notes:</b>									
1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:									
(a) Length of tow exceeding 2 m;									
(b) twist less than 5 turns/m;									
(c) measuring per filament less than 67 dtex;									
(d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 per cent of its length;									
(e) total measurement of tow more than 20 000 dtex.									
2. Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.									
Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
<b>55.01</b>		<b>SYNTHETIC FILAMENT TOW:</b>							
5501.10	9	- Of nylon or other polyamides .....	kg	free	free	free	free	free	
5501.20	3	- Of polyesters .....	kg	7,5%	free	free	free	7,5%	
5501.30	8	- Acrylic or modacrylic .....	kg	free	free	free	free	free	
5501.40	2	- Of polypropylene .....	kg	free	free	free	free	free	
5501.90	5	- Other .....	kg	free	free	free	free	free	
<b>55.02</b>		<b>Artificial filament tow:</b>							
5502.10	2	- Of cellulose acetate .....	kg	free	free	free	free	free	
5502.90	9	- Other .....	kg	free	free	free	free	free	
<b>55.03</b>		<b>SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:</b>							
<b>5503.1</b>		<b>- Of nylon or other polyamides:</b>							
5503.11	2	-- Of aramids .....	kg	free	free	free	free	free	
5503.19	3	-- Other .....	kg	free	free	free	free	free	
5503.20	0	- Of polyesters .....	kg	7,5%	free	free	free	7,5%	
5503.30	5	- Acrylic or modacrylic .....	kg	free	free	free	free	free	
5503.40	0	- Of polypropylene .....	kg	7,5%	free	free	free	7,5%	
5503.90	2	- Other .....	kg	free	free	free	free	free	
<b>55.04</b>		<b>ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:</b>							
5504.10	1	- Of viscose rayon .....	kg	free	free	free	free	free	
5504.90	6	- Other .....	kg	free	free	free	free	free	
<b>55.05</b>		<b>WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES:</b>							
<b>5505.10</b>		<b>-- Of synthetic fibres:</b>							
5505.10.30	5	-- Of polyester or polypropylene fibres .....	kg	7,5%	free	free	free	7,5%	
5505.10.90	9	-- Other .....	kg	free	free	free	free	free	
5505.20	8	- Of artificial fibres .....	kg	free	free	free	free	free	
<b>55.06</b>		<b>SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:</b>							
5506.10	7	- Of nylon or other polyamides .....	kg	free	free	free	free	free	

A1/1/1549  
w.e.f. 1/4/16

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>62.07</b>		<b>MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES:</b> <i>• Refer to Prohibited Goods Index</i>							A1/1/1549 w.e.f. 1/4/16
<b>6207.1</b>		<b>- Underpants and briefs:</b>							
6207.11	1	-- Of cotton .....	u	45%	27%	20%	free	45%	A1/1/1552
6207.19	0	-- Of other textile materials .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>6207.2</b>		<b>- Nightshirts and pyjamas:</b>							
6207.21	4	-- Of cotton .....	u	40%	24%	20%	free	40%	A1/1/1552
6207.22	0	-- Of man-made fibres .....	u	40%	24%	20%	free	40%	A1/1/1552
6207.29	5	-- Of other textile materials .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>6207.9</b>		<b>- Other:</b>							
6207.91	6	-- Of cotton .....	kg	40%	24%	20%	free	40%	A1/1/1552
6207.99	7	-- Of other textile materials .....	kg	40%	24%	20%	free	40%	A1/1/1552
<b>62.08</b>		<b>WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NÉGLIGÉS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES:</b> <i>• Refer to Prohibited Goods Index</i>							
<b>6208.1</b>		<b>- Slips and petticoats:</b>							
6208.11	3	-- Of man-made fibres .....	u	40%	24%	20%	free	40%	A1/1/1552
6208.19	4	-- Of other textile materials .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>6208.2</b>		<b>- Nightdresses and pyjamas:</b>							
6208.21	8	-- Of cotton .....	u	40%	24%	20%	free	40%	A1/1/1552
6208.22	4	-- Of man-made fibres .....	u	40%	24%	20%	free	40%	A1/1/1552
6208.29	9	-- Of other textile materials .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>6208.9</b>		<b>- Other:</b>							
6208.91	6	-- Of cotton .....	kg	40%	24%	20%	free	40%	A1/1/1552
6208.92	6	-- Of man-made fibres .....	kg	40%	24%	20%	free	40%	A1/1/1552
6208.99	0	-- Of other textile materials .....	kg	40%	24%	20%	free	40%	A1/1/1552
<b>62.09</b>		<b>BABIES' GARMENTS AND CLOTHING ACCESSORIES:</b> <i>• Refer to Prohibited Goods Index</i>							
6209.20	5	- Of cotton .....	kg	45%	27%	20%	free	45%	A1/1/1552
6209.30	9	- Of synthetic fibres .....	kg	45%	27%	20%	free	45%	A1/1/1552
6209.90	7	- Of other textile materials .....	kg	45%	27%	20%	free	45%	A1/1/1552
<b>62.10</b>		<b>GARMENTS, MADE UP OF FABRICS OF HEADING 56.02, 56.03, 59.03, 59.06 OR 59.07:</b> <i>• Refer to Prohibited Goods Index</i>							
<b>6210.10</b>		<b>- Of fabrics of heading 56.02 or 56.03:</b>							
6210.10.20	5	-- Disposable panties of fabrics of heading 56.03 .....	kg	free	free	free	free	free	
6210.10.30	2	-- Sterilised surgical gowns .....	kg	free	free	free	free	free	
6210.10.90	6	-- Other .....	kg	40%	24%	20%	free	40%	A1/1/1552
6210.20	5	- Other garments, of the type described in subheadings 6201.11 to 6201.19 .....	u	40%	24%	20%	free	40%	A1/1/1552
6210.30	4	- Other garments, of the type described in subheadings 6202.11 to 6202.19 .....	u	40%	24%	20%	free	40%	A1/1/1552

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>6210.40</b>		<b>- Other men's or boys' garments:</b>							A1/1/1549 w.e.f. 1/4/16
6210.40.20	9	-- One-piece protective suits incorporating outlet valves only, for use with breathing apparatus on the inside .....	kg	free	free	free	free	free	
6210.40.90	1	-- Other .....	kg	40%	20%	20%	free	40%	
6210.50	9	- Other women's or girls' garments .....	kg	40%	20%	20%	free	40%	
<b>62.11</b>		<b>TRACKSUITS, SKI SUITS AND SWIM WEAR; OTHER GARMENTS:</b>							
<b>6211.1</b>		<b>- Swimwear:</b>							
6211.11	0	-- Men's or boys' .....	u	40%	20%	20%	free	40%	
6211.12	7	-- Women's or girls' .....	u	40%	24%	20%	free	40%	A1/1/1552
6211.20	9	- Ski suits .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>6211.3</b>		<b>- Other garments, men's or boys':</b>							
<b>6211.32</b>		<b>-- Of cotton:</b>							
6211.32.10	3	--- Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of R275 or more .....	kg	free	free	free	free	free	
6211.32.90	1	--- Other .....	kg	45%	27%	20%	free	45%	A1/1/1552
<b>6211.33</b>		<b>-- Of man-made fibres:</b>							
6211.33.10	2	--- Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of R275 or more .....	kg	free	free	free	free	free	
6211.33.90	8	--- Other .....	kg	45%	27%	20%	free	45%	A1/1/1552
<b>6211.39</b>		<b>-- Of other textile materials:</b>							
6211.39.10	8	--- Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of R275 or more .....	kg	free	free	free	free	free	
6211.39.90	6	--- Other .....	kg	45%	27%	20%	free	45%	A1/1/1552
<b>6211.4</b>		<b>- Other garments, women's or girls':</b>							
<b>6211.42</b>		<b>-- Of cotton:</b>							
6211.42.10	8	--- Saris .....	kg	25%	free	free	free	25%	
6211.42.90	6	--- Other .....	kg	45%	27%	20%	free	45%	A1/1/1552
<b>6211.43</b>		<b>-- Of man-made fibres:</b>							
6211.43.10	4	--- Saris .....	kg	25%	free	free	free	25%	
6211.43.90	2	--- Other .....	kg	45%	27%	20%	free	45%	A1/1/1552
<b>6211.49</b>		<b>-- Of other textile materials:</b>							
6211.49.10	2	--- Saris .....	kg	25%	free	free	free	25%	
6211.49.90	0	--- Other .....	kg	45%	27%	20%	free	45%	A1/1/1552
<b>62.12</b>		<b>BRASSIÈRES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED:</b>							
<b>6212.10</b>		<b>- Brassières:</b>							A1/1/1614 w.e.f. 1/1/19
<b>6212.10.1</b>		<b>-- Incorporating a closure using either a hook and eyelet or other fastening devices:</b>							A1/1/1614 w.e.f. 1/1/19
6212.10.11	3	--- Incorporating padded cups and cup underwire .....	kg	45%	27%	20%	free	45%	A1/1/1614 w.e.f. 1/1/19
6212.10.12	1	--- Not incorporating padded cups but incorporating cup underwire .....	kg	45%	27%	20%	free	45%	A1/1/1614 w.e.f. 1/1/19
6212.10.19	9	--- Other .....	kg	45%	27%	20%	free	45%	A1/1/1614 w.e.f. 1/1/19



Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
6212.10.90	3	-- Other .....	kg	45%	27%	20%	free	45%	A1/1/1614 w.e.f. 1/1/19
6212.20	2	- Girdles and panty-girdles .....	kg	40%	24%	20%	free	40%	A1/1/1552
6212.30	7	- Corselettes .....	kg	40%	24%	20%	free	40%	A1/1/1552
<b>6212.90</b>		<b>- Other:</b>							A1/1/1549 w.e.f. 1/4/16
6212.90.10	1	-- Suspender belts .....	kg	40%	24%	20%	free	40%	A1/1/1552
6212.90.20	9	-- Corsets .....	kg	40%	24%	20%	free	40%	A1/1/1552
6212.90.90	7	-- Other .....	kg	30%	18%	18%	free	30%	
<b>62.13</b>		<b>HANDKERCHIEFS:</b>							
<b>6213.20</b>		<b>- Of cotton:</b>							
6213.20.10	3	-- Containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c .....	kg	30%	free	free	free	30%	
6213.20.90	1	-- Other .....	kg	30%	18%	18%	free	30%	
<b>6213.90</b>		<b>- Of other textile materials:</b>							
6213.90.10	5	-- Of flax, containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c .....	kg	30%	free	free	free	30%	
6213.90.90	3	-- Other .....	kg	30%	18%	18%	free	30%	
<b>62.14</b>		<b>SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE:</b>							
6214.10	5	- Of silk or silk waste .....	u	30%	18%	18%	free	30%	
6214.20	2	- Of wool or fine animal hair .....	u	30%	18%	18%	free	30%	
6214.30	4	- Of synthetic fibres .....	u	30%	18%	18%	free	30%	
6214.40	9	- Of artificial fibres .....	u	30%	18%	18%	free	30%	
6214.90	1	- Of other textile materials .....	u	30%	18%	18%	free	30%	
<b>62.15</b>		<b>TIES, BOW TIES AND CRAVATS:</b>							
		• Refer to Letter of Authority (LOA) from NRCS							
		• Refer to Prohibited Goods Index							
6215.10	9	- Of silk or silk waste .....	kg	40%	24%	20%	free	40%	A1/1/1552
6215.20	3	- Of man-made fibres .....	kg	40%	24%	20%	free	40%	A1/1/1552
6215.90	5	- Of other textile materials .....	kg	40%	24%	20%	free	40%	A1/1/1552
<b>6216.00</b>	<b>8</b>	<b>GLOVES, MITTENS AND MITTS .....</b>	<b>kg</b>	<b>30%</b>	<b>free</b>	<b>free</b>	<b>free</b>	<b>30%</b>	
<b>62.17</b>		<b>OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES (EXCLUDING THOSE OF HEADING 62.12):</b>							
		• Refer to Letter of Authority (LOA) from NRCS							
<b>6217.10</b>		<b>- Accessories:</b>							
6217.10.30	8	-- Printed labels and tabs .....	kg	25%	free	free	free	25%	
6217.10.90	1	-- Other .....	kg	30%	free	free	free	30%	
6217.90	2	- Parts .....	kg	30%	free	free	free	30%	

									Reference
<b>CHAPTER 63</b>									
<b>OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>									
<b>Chapter Notes:</b>									
1. Sub-Chapter I applies only to made up articles, of any textile fabric.									
2. Sub-Chapter I does not cover the following:									
(a) Goods of Chapters 56 to 62; or									
(b) Worn clothing or other worn articles of heading 63.09.									
3. Heading 63.09 applies only to the following goods:									
(a) Articles of textile materials:									
(i) Clothing and clothing accessories, and parts thereof;									
(ii) Blankets and travelling rugs;									
(iii) Bed linen, table linen, toilet linen and kitchen linen;									
(iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;									
(b) Footwear and headgear of any material other than asbestos.									
In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:									
(i) they must show signs of appreciable wear; and									
(ii) they must be presented in bulk or in bales, sacks or similar packings.									
<b>Subheading Notes:</b>									A1/1/1557 w.e.f. 1/1/17
1. Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).									
Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>63.01</b>		<b>BLANKETS AND TRAVELLING RUGS:</b>							A1/1/1549 w.e.f. 1/4/16
		• Refer to Letter of Authority (LOA) from NRCS							
		• Refer to Prohibited Goods Index							
6301.10	3	- Electric blankets .....	u	30%	18%	15%	free	30%	
6301.20	8	- Blankets (excluding electric blankets) and travelling rugs, of wool or of fine animal hair .....	kg	30%	18%	15%	free	30%	
6301.30	2	- Blankets (excluding electric blankets) and travelling rugs, of cotton .....	kg	30%	18%	15%	free	30%	
6301.40	7	- Blankets (excluding electric blankets) and travelling rugs, of synthetic fibres .....	kg	30%	18%	15%	free	30%	
6301.90	0	- Other blankets and travelling rugs ..	kg	30%	18%	15%	free	30%	
<b>63.02</b>		<b>BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN:</b>							
6302.10	7	- Bed linen, knitted or crocheted .....	kg	30%	18%	15%	free	30%	
<b>6302.2</b>		<b>- Other bed linen, printed:</b>							
6302.21	8	-- Of cotton .....	kg	30%	18%	15%	free	30%	
6302.22	4	-- Of man-made fibres .....	kg	30%	18%	15%	free	30%	
6302.29	9	-- Of other textile materials .....	kg	30%	18%	15%	free	30%	
<b>6302.3</b>		<b>- Other bed linen:</b>							
<b>6302.31</b>		<b>-- Of cotton:</b>							
6302.31.10	2	--- Embroidered or incorporating appliqué work .....	kg	30%	18%	15%	free	30%	
6302.31.90	8	--- Other .....	kg	30%	18%	15%	free	30%	

	Reference
<p style="text-align: center;"><b>SECTION XII</b> <b>FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR</b></p> <p style="text-align: center;"><b>CHAPTER 64</b> <b>FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES</b></p> <p><b>Chapter Notes:</b></p> <ol style="list-style-type: none"> <li>1. This Chapter does not cover the following: <ol style="list-style-type: none"> <li>(a) Disposable foot or shoe coverings of flimsy material (for example, paper sheeting of plastics) without applied soles. These products are classified according to their constituent material;</li> <li>(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);</li> <li>(c) Worn footwear of heading 63.09;</li> <li>(d) Articles of asbestos (heading 68.12);</li> <li>(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or</li> <li>(f) Toy footwear and skating boots with ice or roller skates attached; shin-guards and similar protective sportswear (Chapter 95).</li> </ol> </li> <li>2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompoms or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.</li> <li>3. For the purpose of this Chapter: <ol style="list-style-type: none"> <li>(a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for purposes of this provision, no account should be taken of any resulting change of colour; and</li> <li>(b) the term "leather" refers to goods of headings 41.07 and 41.12 to 41.14.</li> </ol> </li> <li>4. Subject to Note 3 to this Chapter: <ol style="list-style-type: none"> <li>(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;</li> <li>(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.</li> </ol> </li> </ol> <p><b>Sub Heading Note:</b></p> <ol style="list-style-type: none"> <li>(i) For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to: <ol style="list-style-type: none"> <li>(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, springs, stops, clips, bars or the like; and</li> <li>(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.</li> </ol> </li> </ol> <p><b>Additional Note:</b></p> <ol style="list-style-type: none"> <li>a. For the purposes of this Chapter, footwear sizes are to be taken to refer to foot length in millimetres (mondopoint length).</li> <li>b. For the purposes of this Chapter, the expression "bedroom slippers" applies only to articles commonly known as bedroom slippers, with outer soles of a thickness of less than 1,5 mm.</li> <li>c. For the purposes of this Chapter a half pair shall be deemed to be a pair.</li> <li>d. For the purposes of subheading 6405.20.20 the expression "babies' booties" applies only to booties with uppers and soles of woven textile material, with the outer soles affixed to the uppers by sewing, having a length not exceeding 100 mm and a sole thickness not exceeding 2 mm.</li> </ol>	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>64.01</b>		<b>WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES:</b> <i>• Refer to Prohibited Goods Index</i>							A1/1/1549 w.e.f. 1/4/16
6401.10	5	- Footwear incorporating a protective metal toe-cap .....	2u	30%	20%	20%	free	30%	
<b>6401.9</b>		<b>- Other footwear:</b>							
6401.92	4	-- Covering the ankle but not covering the knee .....	2u	30%	20%	20%	free	30%	
<b>6401.99</b>		<b>-- Other:</b>							A1/1/1614 w.e.f. 1/1/19
6401.99.10	6	--- Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon fibre), with an impact strength of 200 Joules or more ...	2u	30%	20%	20%	free	30%	A1/1/1614 w.e.f. 1/1/19
6401.99.90	4	--- Other .....	2u	30%	20%	20%	free	30%	A1/1/1614 w.e.f. 1/1/19
<b>64.02</b>		<b>OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS:</b> <i>• Refer to Prohibited Goods Index</i>							
<b>6402.1</b>		<b>- Sports footwear:</b>							
6402.12	1	-- Ski-boots, cross-country ski footwear and snowboard boots .....	2u	30%	free	20%	free	30%	
6402.19	6	-- Other .....	2u	30% or 500c/2u	free	20%	free	30% or 500c/2u	
6402.20	3	- Footwear with upper straps or thongs assembled to the sole by means of plugs .....	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u	
<b>6402.9</b>		<b>- Other footwear:</b>							
6402.91	1	-- Covering the ankle .....	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u	
6402.99	2	-- Other .....	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u	
<b>64.03</b>		<b>Footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather:</b>							
<b>6403.1</b>		<b>- Sports footwear:</b>							
6403.12	5	-- Ski-boots, cross-country ski footwear and snowboard boots .....	2u	30%	20%	20%	free	30%	
6403.19	9	-- Other .....	2u	30%	20%	20%	free	30%	
6403.20	7	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe .....	2u	30%	20%	20%	free	30%	
6403.40	6	- Other footwear, incorporating a protective metal toe-cap .....	2u	30%	20%	20%	free	30%	
<b>6403.5</b>		<b>- Other footwear with outer soles of leather:</b>							
6403.51	7	-- Covering the ankle .....	2u	30%	20%	20%	free	30%	
<b>6403.59</b>		<b>-- Other:</b>							
6403.59.10	5	--- Footwear with uppers of ostrich leather .....	2u	30%	20%	20%	free	30%	
6403.59.90	3	--- Other .....	2u	30%	20%	20%	free	30%	
<b>6403.9</b>		<b>- Other footwear:</b>							
6403.91	5	-- Covering the ankle .....	2u	30%	20%	20%	free	30%	
<b>6403.99</b>		<b>-- Other:</b>							
6403.99.10	3	--- Footwear with uppers of ostrich leather .....	2u	30%	20%	20%	free	30%	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
6403.99.40	5	--- Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon glass), with an impact strength of 200 Joules or more ..	2u	30%	20%	20%	free	30%	A1/1/1614 w.e.f. 1/1/19
6403.99.90	1	--- Other .....	2u	30%	20%	20%	free	30%	
<b>64.04</b>		<b>FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS:</b>							A1/1/1549 w.e.f. 1/4/16
		• Refer to Prohibited Goods Index							
<b>6404.1</b>		<b>-Footwear with outer soles of rubber or plastics:</b>							
<b>6404.11</b>		<b>-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:</b>							
6404.11.05	3	--- Ski boots and cross-country ski footwear .....	2u	30%	free	free	free	30%	
6404.11.10	1	--- Spiked athletic shoes .....	2u	15%	free	free	free	15%	
6404.11.90	8	--- Other .....	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u	
<b>6404.19</b>		<b>-- Other:</b>							
6404.19.10	0	--- Bedroom slippers .....	2u	30%	20%	20%	free	30%	
6404.19.12	7	--- Ballet shoes, with blocked toes ..	2u	free	free	free	free	free	
6404.19.15	1	--- Other ballet shoes .....	2u	30%	free	free	free	30%	
6404.19.17	8	--- Footwear incorporating a protective metal toe-cap .....	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u	
6404.19.19	4	--- Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon glass), with an impact strength of 200 Joules or more ..	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u	A1/1/1614 w.e.f. 1/1/19
6404.19.90	9	--- Other .....	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u	
<b>6404.20</b>		<b>-Footwear with outer soles of leather or composition leather:</b>							
6404.20.10	8	-- Bedroom slippers .....	2u	30%	20%	20%	free	30%	
6404.20.20	5	-- Ballet shoes, with blocked toes .....	2u	free	free	free	free	free	
6404.20.30	2	-- Other ballet shoes .....	2u	30%	free	free	free	30%	
6404.20.40	0	-- Footwear incorporating a protective metal toe-cap .....	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u	
6404.20.50	7	-- Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon fibre), with an impact strength of 200 Joules or more .....	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u	A1/1/1614 w.e.f. 1/1/19
6404.20.90	6	-- Other .....	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u	
<b>64.05</b>		<b>OTHER FOOTWEAR:</b>							
		• Refer to Prohibited Goods Index							
<b>6405.10</b>		<b>-With uppers of leather or composition leather:</b>							
6405.10.35	2	-- Ballet shoes, with blocked toes .....	2u	free	free	free	free	free	
6405.10.90	5	-- Other .....	2u	30%	20%	20%	free	30%	
<b>6405.20</b>		<b>-With uppers of textile materials:</b>							
6405.20.10	1	-- Bedroom slippers .....	2u	30%	20%	20%	free	30%	
6405.20.15	2	-- Ballet shoes, with blocked toes .....	2u	free	free	free	free	free	
6405.20.17	9	-- Other ballet shoes .....	2u	30%	free	free	free	30%	
6405.20.20	9	-- Babies' bootees .....	2u	free	free	free	free	free	
6405.20.90	8	-- Other .....	2u	30%	20%	20%	free	30%	
<b>6405.90</b>		<b>-Other:</b>							
6405.90.10	3	-- Bedroom slippers .....	2u	30%	20%	20%	free	30%	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
6405.90.15	4	-- Ballet shoes, with blocked toes .....	2u	free	free	free	free	free	
6405.90.17	0	-- Other ballet shoes .....	2u	30%	free	free	free	30%	
6405.90.90	1	-- Other .....	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u	
<b>64.06</b>		<b>PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES (EXCLUDING OUTER SOLES)); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF:</b>  •Refer to Letter of Authority (LOA) from NRCS  • Refer to Prohibited Goods Index							A1/1/1549 w.e.f. 1/4/16
<b>6406.10</b>		<b>-Uppers and parts thereof (excluding stiffeners):</b>							
6406.10.10	0	-- Half-pairs, mounted on dummy lasts of wood or unmounted, suitable for use as manufacturing models .....	kg	free	free	free	free	free	
6406.10.15	1	-- Protective metal toe caps .....	kg	free	free	free	free	free	
6406.10.25	9	-- Other parts, of iron or steel .....	kg	20%	free	free	free	20%	
6406.10.35	6	-- Other, of textile materials, rubber or plastics .....	kg	20%	10%	20%	free	20%	
6406.10.90	9	-- Other .....	kg	20%	10%	10%	free	20%	
6406.20	8	-Outer soles and heels, of rubber or plastics .....	kg	20%	10%	10%	free	20%	
<b>6406.90</b>		<b>-Other:</b>							
6406.90.05	0	-- Of wood: soles; heel and sole units; tips; heels; stiffeners; arch supports; heel socks.....	kg	free	free	free	free	free	
6406.90.10	7	-- Of cork: clog soles; heel and sole units; tips; heels.....	kg	free	free	free	free	free	
6406.90.15	8	-- Other stiffeners, arch supports and heel socks, for footwear (excluding wood).....	kg	free	free	free	free	free	
6406.90.20	4	-- Removable fittings for footwear, of wood .....	kg	20%	free	free	free	20%	
6406.90.25	5	-- Other removable fittings for footwear.....	kg	20%	free	free	free	20%	
6406.90.30	1	-- Gaiters, leggings and similar articles, and parts thereof, wholly or principally of leather or composition leather .....	kg	20%	free	free	free	20%	
6406.90.35	2	-- Gaiters, leggings and similar articles, and parts thereof (excluding those wholly or principally of leather or composition leather) .....	kg	20%	free	free	free	20%	
6406.90.40	9	-- Parts of iron, steel, copper or aluminum, for footwear.....	kg	20%	free	free	free	20%	
6406.90.90	5	-- Other .....	kg	20%	free	free	free	20%	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
7208.54	9	-- Of a thickness of less than 3 mm ...	kg	10%	free	free	free	10%	A1/1/1549 w.e.f. 1/4/16
7208.90	1	-Other .....	kg	10%	free	free	free	10%	
<b>72.09</b>		<b>FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED:</b>							
<b>7209.1</b>		<b>-In coils, not further worked than cold-rolled (cold-reduced):</b>							
7209.15	0	-- Of a thickness of 3 mm or more .....	kg	10%	free	free	free	10%	
7209.16	7	-- Of a thickness exceeding 1 mm but less than 3 mm .....	kg	10%	free	free	free	10%	
7209.17	3	-- Of a thickness of 0,5 mm or more but not exceeding 1 mm .....	kg	10%	free	free	free	10%	
7209.18	7	-- Of a thickness of less than 0,5 mm.	kg	10%	free	free	free	10%	
<b>7209.2</b>		<b>-Not in coils, not further worked than cold-rolled (cold-reduced):</b>							
7209.25	5	-- Of a thickness of 3 mm or more .....	kg	10%	free	free	free	10%	
7209.26	1	-- Of a thickness exceeding 1 mm but less than 3 mm .....	kg	10%	free	free	free	10%	
7209.27	8	-- Of a thickness of 0,5 mm or more but not exceeding 1 mm .....	kg	10%	free	free	free	10%	
7209.28	4	-- Of a thickness of less than 0,5 mm.	kg	free	free	free	free	free	
7209.90	5	-Other .....	kg	10%	free	free	free	10%	
<b>72.10</b>		<b>FLAT-ROLLED PRODUCTS OF IRON OR NON ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED:</b>							
<b>7210.1</b>		<b>-Plated or coated with tin:</b>							
7210.11	5	-- Of a thickness of 0,5 mm or more ..	kg	free	free	free	free	free	
<b>7210.12</b>		<b>-- Of a thickness of less than 0,5 mm:</b>							
7210.12.10	9	--- Other, of a thickness less than 0,3 mm .....	kg	free	free	free	free	free	
7210.12.20	6	--- Other, of a width exceeding 950 mm .....	kg	free	free	free	free	free	
7210.12.90	7	--- Other .....	kg	free	free	free	free	free	
7210.20	3	-Plated or coated with lead, including terne-plate .....	kg	free	free	free	free	free	
7210.30	8	-Electrolytically plated or coated with zinc .....	kg	free	free	free	free	free	
<b>7210.4</b>		<b>-Otherwise plated or coated with zinc:</b>							
<b>7210.41</b>		<b>-- Corrugated:</b>							A1/1/1614 w.e.f. 1/1/19
7210.41.10	6	--- Of a thickness of less than 0,45 mm .....	kg	10%	free	free	free	10%	A1/1/1614 w.e.f. 1/1/19
7210.41.90	4	--- Other .....	kg	10%	free	free	free	10%	A1/1/1614 w.e.f. 1/1/19
<b>7210.49</b>		<b>-- Other:</b>							A1/1/1614 w.e.f. 1/1/19
7210.49.10	7	--- Of a thickness of less than 0.45 mm .....	kg	10%	free	free	free	10%	A1/1/1614 w.e.f. 1/1/19
7210.49.90	5	--- Other .....	kg	10%	free	free	free	10%	A1/1/1614 w.e.f. 1/1/19
7210.50	7	-Plated or coated with chromium oxides or with chromium and chromium oxides .....	kg	free	free	free	free	free	
7210.6		-Plated or coated with aluminium:							
<b>7210.61</b>		<b>-- Plated or coated with aluminium-zinc alloys:</b>							A1/1/1614 w.e.f. 1/1/19
7210.61.10	5	--- Of a thickness of less than 0,45 mm .....	kg	10%	free	free	free	10%	A1/1/1614 w.e.f. 1/1/19

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
7210.61.90	3	--- Other .....	kg	10%	free	free	free	10%	A1/1/1614 w.e.f. 1/1/19
7210.69	9	-- Other .....	kg	free	free	free	free	free	
<b>7210.70</b>		<b>-Painted, varnished or coated with plastics:</b>							A1/1/1614 w.e.f. 1/1/19
7210.70.10	3	-- Of a thickness of less than 0,45 mm .....	kg	10%	free	free	free	10%	A1/1/1614 w.e.f. 1/1/19
7210.70.90	1	-- Other .....	kg	10%	free	free	free	10%	A1/1/1614 w.e.f. 1/1/19
<b>7210.90</b>		<b>-Other:</b>							A1/1/1614 w.e.f. 1/1/19
7210.90.10	2	-- Of a thickness of less than 0,45 mm .....	kg	10%	free	free	free	10%	A1/1/1614 w.e.f. 1/1/19
7210.90.90	0	-- Other .....	kg	10%	free	free	free	10%	A1/1/1614 w.e.f. 1/1/19
72.11		<b>FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED:</b>							A1/1/1549 w.e.f. 1/4/16
7211.1		- Not further worked than hot-rolled:							
7211.13	1	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief .....	kg	10%	free	free	free	10%	
7211.14	8	-- Other, of a thickness of 4,75 mm or more .....	kg	10%	free	free	free	10%	
7211.19	1	-- Other .....	kg	10%	free	free	free	10%	
<b>7211.2</b>		<b>-Not further worked than cold-rolled (cold-reduced):</b>							
7211.23	6	-- Containing by mass less than 0,25 per cent of carbon .....	kg	10%	free	free	free	10%	
7211.29	4	-- Other .....	kg	10%	free	free	free	10%	
7211.90	9	-Other .....	kg	10%	free	free	free	10%	
<b>72.12</b>		<b>FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED:</b>							
		• Refer to Prohibited Goods Index							
7212.10	6	- Plated or coated with tin .....	kg	free	free	free	free	free	
7212.20	0	- Electrolytically plated or coated with zinc .....	kg	free	free	free	free	free	
7212.30	5	- Otherwise plated or coated with zinc ..	kg	10%	free	free	free	10%	
7212.40	2	- Painted, varnished or coated with plastics .....	kg	10%	free	free	free	10%	
7212.50	4	- Otherwise plated or coated .....	kg	free	free	free	free	free	
7212.60	9	- Clad .....	kg	free	free	free	free	free	
<b>72.13</b>		<b>BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL:</b>							
7213.10	3	- Containing indentations, ribs, grooves or other deformations produced during the rolling process ..	kg	free	free	free	free	free	
7213.20	4	- Other, of free-cutting steel .....	kg	10%	free	free	free	10%	
<b>7213.9</b>		<b>-Other:</b>							
7213.91	2	-- Of circular cross-section measuring less than 14 mm in diameter .....	kg	10%	free	free	free	10%	
7213.99	3	-- Other .....	kg	10%	free	free	free	10%	
<b>72.14</b>		<b>OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING:</b>							
7214.10	3	- Forged .....	kg	10%	free	free	free	10%	



Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
7214.20	8	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling .....	kg	10%	free	free	free	10%	
7214.30	2	-Of free-cutting steel .....	kg	10%	free	free	free	10%	
<b>7214.9</b>		<b>- Other:</b>							
7214.91	6	-- Of rectangular (excluding square) cross-section .....	kg	10%	free	free	free	10%	
7214.99	7	-- Other .....	kg	10%	free	free	free	10%	
<b>72.15</b>		<b>OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL:</b>							A1/1/1549 w.e.f. 1/4/16
7215.10	7	-Of free-cutting steel, not further worked than cold-formed or cold-finished .....	kg	free	free	free	free	free	
7215.50	5	-Other, not further worked than cold-formed or cold-finished .....	kg	free	free	free	free	free	
7215.90	3	-Other.....	kg	10%	free	free	free	10%	
<b>72.16</b>		<b>ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL:</b> •Refer to Prohibited Goods Index							
7216.10	0	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm.....	kg	10%	free	free	free	10%	
<b>7216.2</b>		<b>- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:</b>							
7216.21	1	-- L sections.....	kg	10%	free	free	free	10%	
7216.22	8	-- T sections.....	kg	10%	free	free	free	10%	
<b>7216.3</b>		<b>- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:</b>							
7216.31	6	-- U sections .....	kg	10%	free	free	free	10%	A1/1/1574
7216.32	2	-- I sections.....	kg	10%	free	free	free	10%	A1/1/1574
7216.33	9	-- H sections .....	kg	10%	free	free	free	10%	A1/1/1574
7216.40	4	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.....	kg	10%	free	free	free	10%	
7216.50	9	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded.....	kg	10%	free	free	free	10%	A1/1/1574
<b>7216.6</b>		<b>- Angles, shapes and sections, not further worked than cold-formed or cold-finished:</b>							
7216.61	8	-- Obtained from flat-rolled products .....	kg	free	free	free	free	free	
7216.69	0	-- Other .....	kg	10%	free	free	free	10%	
<b>7216.9</b>		<b>- Other:</b>							
7216.91	3	-- Cold-formed or cold-finished from flat-rolled products .....	kg	free	free	free	free	free	
7216.99	4	-- Other .....	kg	free	free	free	free	free	
<b>72.17</b>		<b>WIRE OF IRON OR NON-ALLOY STEEL:</b> •Refer to Prohibited Goods Index							
7217.10	4	-Not plated or coated, whether or not polished .....	kg	10%	free	free	free	10%	A1/1/1571
7217.20	9	-Plated or coated with zinc .....	kg	10%	free	free	free	10%	A1/1/1571
<b>7217.30</b>		<b>-Plated or coated with other base metals:</b>							A1/1/1614 w.e.f. 1/1/19
7217.30.10	0	-- Plated or coated with copper .....	kg	10%	free	free	free	10%	A1/1/1614 w.e.f. 1/1/19
7217.30.90	9	-- Other .....	kg	10%	free	free	free	10%	A1/1/1614 w.e.f. 1/1/19
7217.90	0	-Other.....	kg	free	free	free	free	free	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>72.18</b>		<b>STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL:</b> <i>• Refer to Prohibited Goods Index</i>							
7218.10	8	- Ingots and other primary forms .....	kg	free	free	free	free	free	
<b>7218.9</b>		<b>- Other:</b>							
7218.91	0	-- Of rectangular (excluding square) cross-section .....	kg	free	free	free	free	free	
7218.99	1	-- Other .....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
<b>72.19</b>		<b>FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE:</b> <i>• Refer to Prohibited Goods Index</i>							
<b>7219.1</b>		<b>- Not further worked than hot-rolled, in coils:</b>							
<b>7219.11</b>		<b>-- Of a thickness exceeding 10 mm:</b>							A1/1/1565
7219.11.10	5	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.11.90	3	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.12</b>		<b>-- Of a thickness of 4,75 mm or more but not exceeding 10 mm:</b>							A1/1/1565
7219.12.10	1	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.12.90	6	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.13</b>		<b>-- Of a thickness of 3 mm or more but less than 4,75 mm:</b>							A1/1/1565
7219.13.10	8	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.13.90	6	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.14</b>		<b>-- Of a thickness of less than 3 mm:</b>							A1/1/1565
7219.14.10	4	--- Of a thickness of less than 0,3 mm; of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.14.90	2	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.2</b>		<b>- Not further worked than hot rolled, not in coils:</b>							
<b>7219.21</b>		<b>-- Of a thickness exceeding 10 mm:</b>							A1/1/1565
7219.21.10	8	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.21.90	8	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.22</b>		<b>-- Of a thickness of 4,75 mm or more but not exceeding 10 mm:</b>							A1/1/1565
7219.22.10	6	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.22.90	4	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.23</b>		<b>-- Of a thickness of 3 mm or more but less than 4,75 mm:</b>							A1/1/1565
7219.23.10	2	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.23.90	0	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.24</b>		<b>-- Of a thickness of less than 3 mm:</b>							A1/1/1565
7219.24.10	9	--- Of a thickness of less than 0,3 mm; of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.24.90	7	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.3</b>		<b>- Not further worked than cold-rolled (cold-reduced):</b>							
<b>7219.31</b>		<b>-- Of a thickness of 4,75 mm or more:</b>							A1/1/1565
7219.31.10	4	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.31.90	2	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.32</b>		<b>-- Of a thickness of 3 mm or more but less than 4,75 mm:</b>							A1/1/1565
7219.32.10	0	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.32.90	9	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>7219.33</b>		<b>-- Of a thickness exceeding 1 mm but less than 3 mm:</b>							A1/1/1565
7219.33.10	7	--- Of a width exceeding 1574 mm.....	kg	free	free	free	free	free	A1/1/1565
7219.33.90	5	--- Other.....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.34</b>		<b>-- Of a thickness of 0,5 mm or more but not exceeding 1 mm:</b>							A1/1/1565
7219.34.10	3	--- Of a width exceeding 1574 mm.....	kg	free	free	free	free	free	A1/1/1565
7219.34.90	1	--- Other.....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.35</b>		<b>-- Of a thickness of less than 0,5 mm:</b>							A1/1/1565
7219.35.10	6	--- Of a thickness of less than 0,3 mm; of a width exceeding 1574 mm.....	kg	free	free	free	free	free	A1/1/1565
7219.35.90	8	--- Other.....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.90</b>		<b>- Other:</b>							A1/1/1565
7219.90.10	5	-- Of a thickness of less than 0,3 mm; of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.90.90	3	-- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>72.20</b>		<b>FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM:</b>							
		<i>• Refer to Prohibited Goods Index</i>							
7220.1		- Not further worked than hot-rolled:							
7220.11	8	-- Of a thickness of 4,75 mm or more.....	kg	free	free	free	free	free	
<b>7220.12</b>		<b>-- Of a thickness of less than 4,75 mm:</b>							A1/1/1565
7220.12.10	1	--- Of a thickness of less than 0,3 mm ....	kg	free	free	free	free	free	A1/1/1565
7220.12.90	1	--- Other.....	kg	5%	free	free	free	5%	A1/1/1565
<b>7220.20</b>		<b>- Not further worked than cold-rolled (cold-reduced):</b>							A1/1/1565
7220.20.10	3	-- Of a thickness of less than 0,3 mm .....	kg	free	free	free	free	free	A1/1/1565
7220.20.90	1	-- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7220.90</b>		<b>- Other:</b>							A1/1/1565
7220.90.10	5	-- Of a thickness of less than 0,3 mm .....	kg	free	free	free	free	free	A1/1/1565
7220.90.90	3	-- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7221.00</b>	0	<b>BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL .....</b>	kg	free	free	free	free	free	
<b>72.22</b>		<b>OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL:</b>							
		<i>• Refer to Prohibited Goods Index</i>							
<b>7222.1</b>		<b>- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:</b>							
7222.11	5	-- Of circular cross-section .....	kg	free	free	free	free	free	
7222.19	6	-- Other .....	kg	free	free	free	free	free	
7222.20	3	- Bars and rods, not further worked than cold-formed or cold-finished .....	kg	free	free	free	free	free	
7222.30	8	- Other bars and rods .....	kg	free	free	free	free	free	
7222.40	2	- Angles, shapes and sections.....	kg	free	free	free	free	free	
<b>7223.00</b>	8	<b>WIRE OF STAINLESS STEEL .....</b>	kg	free	free	free	free	free	
		<i>• Refer to Prohibited Goods Index</i>							
<b>72.24</b>		<b>OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL:</b>							
		<i>• Refer to Prohibited Goods Index</i>							
7224.10	6	- Ingots and other primary forms .....	kg	free	free	free	free	free	
7224.90	2	- Other.....	kg	free	free	free	free	free	





Heading/ Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>7310</b>		<b>TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (EXCLUDING COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 LI, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT:</b>							A1/1/1549 w.e.f. 1/4/16
<b>7310.10</b>	0	<b>- Of a capacity of 50 li or more:</b>							
7310.10.10	8	-- Conical steel drums of a capacity of 235 li or more .....	kg	15%	free	free	free	15%	
7310.10.90	6	-- Other .....	kg	free	free	free	free	free	
<b>7310.2</b>		<b>- Of a capacity of less than 50 li:</b>							
7310.21	1	-- Cans which are to be closed by soldering or crimping .....	kg	free	free	free	free	free	
7310.29	2	-- Other .....	kg	free	free	free	free	free	
		<i>•Refer to Letter of Authority (LOA) from NRCS</i>							
<b>7311.00</b>		<b>CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL:</b>							
7311.00.20	4	- Of a welded construction, indelibly stamped that it has a water capacity of 1,5 litres or more but not exceeding 114 litres, identifiable for use with liquefied petroleum gas .....	kg	15%	free	free	free	11,25%	
7311.00.90	5	- Other .....	kg	free	free	free	free	free	
<b>7312</b>		<b>STRANDED WIRE, ROPES, CABLES, PLAIED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED:</b>							
		<i>•Refer to 215.02</i>							
		<i>•Refer to Prohibited Goods Index</i>							
<b>7312.10</b>		<b>- Stranded wire, ropes and cables:</b>							
7312.10.10	5	-- Stranded wire, of wire which is plated, coated or clad with copper-zinc base alloys (brasses) .....	kg	free	free	free	free	free	
7312.10.15	6	-- Stranded wire, of wire which is plated, coated or clad with tin .....	kg	free	free	free	free	free	
7312.10.17	2	-- Stranded wire, of a diameter of 4,8 mm or more (excluding that of wire of stainless steel and that identifiable as conveyor belt cord) ..	kg	15%	free	free	free	15%	A1/1/1603
7312.10.20	2	-- Other stranded wire .....	kg	5%	free	free	free	5%	
7312.10.23	7	-- Ropes and cables, of wire which is not plated, coated or clad, of a diameter not exceeding 13 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord) .....	kg	5%	free	free	free	5%	A1/1/1603
7312.10.24	5	-- Ropes and cables, of wire which is not plated, coated or clad, of a diameter exceeding 13 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord) .....	kg	15%	free	free	free	15%	A1/1/1603
7312.10.25	3	-- Other ropes and cables, of wire which is not plated, coated or clad ..	kg	5%	free	free	free	5%	A1/1/1603
7312.10.27	1	-- Ropes and cables, of wire which is plated, coated or clad with zinc, of a diameter not exceeding 13 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord) .....	kg	5%	free	free	free	5%	A1/1/1603

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>8425.4</b>		<b>- Jacks; hoists of a kind used for raising vehicles:</b>							A1/1/1549 w.e.f. 1/4/16
8425.41	1	-- Built-in jacking systems of a type used in garages .....	u	free	free	free	free	free	
<b>8425.42</b>		<b>-- Other jacks and hoists, hydraulic:</b>							
8425.42.10	5	--- Trolley mounted garage jacks, of a lifting capacity not exceeding 11 t .....	u	10%	free	free	free	10%	
8425.42.20	2	--- Other trolley mounted garage jacks ....	u	free	free	free	free	free	
8425.42.25	3	--- Bottle jacks, of a lifting capacity not exceeding 90,7 t .....	u	10%	6%	10%	free	10%	
8425.42.30	6	--- Other lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t ....	u	10%	6%	10%	free	10%	
8425.42.35	0	--- Four-post jacks, of a lifting capacity not exceeding 3,5 t .....	u	10%	free	free	free	10%	
8425.42.40	7	--- Other lifting jacks .....	u	free	free	free	free	free	
8425.42.50	4	--- Other jacks .....	u	10%	free	free	free	10%	
8425.42.90	3	--- Other .....	u	free	free	free	free	free	
<b>8425.49</b>		<b>-- Other:</b>							
8425.49.10	4	--- Trolley mounted garage jacks .....	u	free	free	free	free	free	
8425.49.15	0	--- Lifting jacks, mechanical, hand-type, of a lifting height of 800 mm or more when fully extended (excluding trolley mounted garage jacks) .....	u	10%	free	free	free	5%	
8425.49.25	8	--- Other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t .....	u	10%	free	free	free	5%	
8425.49.30	4	--- Other lifting jacks .....	u	free	free	free	free	free	
8425.49.90	8	--- Other .....	u	10%	free	free	free	5%	
<b>84.26</b>		<b>SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE:</b>							
<b>8426.1</b>		<b>- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:</b>							
8426.11	1	-- Overhead travelling cranes on fixed support .....	u	free	free	free	free	free	
8426.12	8	-- Mobile lifting frames on tyres and straddle carriers .....	u	free	free	free	free	free	
8426.19	2	-- Other .....	u	free	free	free	free	free	
8426.20	8	- Tower cranes .....	u	free	free	free	free	free	
8426.30	4	- Portal or pedestal jib cranes .....	u	free	free	free	free	free	
<b>8426.4</b>		<b>- Other machinery, self-propelled:</b>							
<b>8426.41</b>		<b>-- On tyres:</b>							
8426.41.10	2	--- Works trucks fitted with a crane and designed for container handling .....	u	free	free	free	free	free	
8426.41.90	0	--- Other .....	u	free	free	free	free	free	
8426.49	6	-- Other .....	u	free	free	free	free	free	
<b>8426.9</b>		<b>- Other machinery:</b>							
8426.91	8	-- Designed for mounting on road vehicles .	u	free	free	free	free	free	
8426.99	9	-- Other .....	u	free	free	free	free	free	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>84.27</b>		<b>FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT:</b> • Refer to Prohibited Goods Index							A1/1/1549 w.e.f. 1/4/16
8427.10	9	- Self-propelled trucks powered by an electric motor .....	u	free	free	free	free	free	
<b>8427.20</b>		<b>- Other self-propelled trucks:</b>							
8427.20.30	5	-- Reach stackers of the boom type for container handling of a mass not exceeding 6 000 kg .....	u	free	free	free	free	free	
8427.20.40	2	-- Other fork-lift trucks of a mass not exceeding 10 000 kg .....	u	free	free	free	free	free	
8427.20.50	6	-- Other fork-lift trucks of a mass exceeding 10 000 kg .....	u	free	free	free	free	free	
8427.20.90	9	-- Other .....	u	free	free	free	free	free	
<b>8427.90</b>		<b>- Other trucks:</b>							
8427.90.20	3	-- Manually operated pallet trucks .....	u	free	free	free	free	free	
8427.90.90	0	-- Other .....	u	free	free	free	free	free	
<b>84.28</b>		<b>OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS):</b> • Refer to Prohibited Goods Index							
8428.10	2	- Lifts and skip hoists .....	u	free	free	free	free	free	
8428.20	7	- Pneumatic elevators and conveyors .....	u	free	free	free	free	free	
<b>8428.3</b>		<b>- Other continuous-action elevators and conveyors, for goods or materials:</b>							
8428.31	8	-- Specially designed for underground use .	u	free	free	free	free	free	
8428.32	4	-- Other, bucket type .....	u	free	free	free	free	free	
8428.33	0	-- Other, belt type .....	u	free	free	free	free	free	
8428.39	9	-- Other .....	u	free	free	free	free	free	
8428.40	6	- Escalators and moving walkways .....	u	free	free	free	free	free	
8428.60	5	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars .....	u	free	free	free	free	free	
<b>8428.90</b>		<b>- Other machinery:</b>							
8428.90.10	6	-- Elevating platforms and elevating buckets for overhead maintenance, designed for mounting on a vehicle, with an operating height not exceeding 20 m measured from the ground to the bottom of the platform or bucket .....	u	free	free	free	free	free	
8428.90.90	4	-- Other .....	u	free	free	free	free	free	
<b>84.29</b>		<b>SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture)							
<b>8429.1</b>		<b>- Bulldozers and angledozers:</b>							
8429.11	2	-- Track laying .....	u	free	free	free	free	free	
8429.19	3	-- Other .....	u	free	free	free	free	free	
8429.20	0	- Graders and levelers .....	u	free	free	free	free	free	
8429.30	5	- Scrapers .....	u	free	free	free	free	free	



Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>8429.40</b>		<b>- Tamping machines and road rollers:</b>							A1/1/1614 w.e.f. 1/1/19
<b>8429.40.1</b>		<b>-- Road rollers, with a single roller, pedestrian controlled:</b>							A1/1/1614 w.e.f. 1/1/19
8429.40.11	5	--- With a roller width not exceeding 650 mm .....	u	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
8429.40.19	0	--- With a roller width exceeding 650 mm	u	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
<b>8429.40.2</b>		<b>-- Road rollers, with more than one roller, pedestrian controlled:</b>							
8429.40.21	2	--- With a roller width not exceeding 650 mm .....	u	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
8429.40.29	8	--- With a roller width exceeding 650 mm	u	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
8429.40.90	5	-- Other .....	u	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
<b>8429.5</b>		<b>- Mechanical shovels, excavators and shovel loaders:</b>							A1/1/1549 w.e.f. 1/4/16
<b>8429.51</b>		<b>-- Front-end shovel loaders:</b>							
8429.51.20	5	--- Not tracked, driven by internal combustion piston engines, of a mass of 3 000 kg or more but not exceeding 30 000 kg (excluding those specially designed for use in mines) .....	u	10%	free	free	free	5%	
8429.51.90	6	--- Other .....	u	free	free	free	free	free	
8429.52	7	-- Machinery with a 360° revolving superstructure .....	u	free	free	free	free	free	
8429.59	1	-- Other .....	u	free	free	free	free	free	
<b>84.30</b>		<b>OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS:</b>							
		• Refer to Permit from Directorate: APIS (Dept. Agriculture)							
8430.10	6	- Pile-drivers and pile-extractors .....	u	free	free	free	free	free	
8430.20	0	- Snow-ploughs and snow-blowers .....	u	free	free	free	free	free	
<b>8430.3</b>		<b>- Coal or rock cutters and tunnelling machinery:</b>							
8430.31	1	-- Self-propelled .....	u	free	free	free	free	free	
8430.39	2	-- Other .....	u	free	free	free	free	free	
<b>8430.4</b>		<b>- Other boring or sinking machinery:</b>							
8430.41	6	-- Self-propelled .....	u	free	free	free	free	free	
8430.49	7	-- Other .....	u	free	free	free	free	free	
8430.50	4	- Other machinery, self-propelled .....	u	free	free	free	free	free	
<b>8430.6</b>		<b>- Other machinery, not self-propelled:</b>							
8430.61	5	-- Tamping or compacting machinery .....	u	free	free	free	free	free	
8430.69	6	-- Other .....	u	free	free	free	free	free	
<b>84.31</b>		<b>PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30:</b>							
		• Refer to Permit from Directorate: APIS (Dept. Agriculture)							
		• Refer to Prohibited Goods Index							
<b>8431.10</b>		<b>- Of machinery of heading 84.25:</b>							
8431.10.05	0	-- Of triple spur gear chain hoists .....	kg	10%	free	free	free	5%	
8431.10.10	7	-- Of hydraulic trolley mounted garage jacks, of a lifting capacity not exceeding 11 t .....	kg	10%	free	free	free	5%	
8431.10.25	5	- -Of other hydraulic lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks) ..	kg	10%	6%	10%	free	5%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
8431.10.30	1	-- Of other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks) .....	kg	10%	6%	10%	free	5%	A1/1/1549 w.e.f. 1/4/16
8431.10.90	5	-- Other .....	kg	free	free	free	free	free	
<b>8431.20</b>		<b>-Of machinery of heading 84.27:</b>							
8431.20.10	1	-- Radiators .....	kg	10%	free	free	free	5%	
8431.20.90	8	-- Other .....	kg	free	free	free	free	free	
<b>8431.3</b>		<b>-Of machinery of heading 84.28:</b>							
8431.31	5	-- Of lifts, skip hoists or escalators .....	kg	free	free	free	free	free	
8431.39	6	-- Other .....	kg	free	free	free	free	free	
<b>8431.4</b>		<b>-Of machinery of heading 84.26, 84.29 or 84.30:</b>							
8431.41	9	-- Buckets, shovels, grabs and grips .....	kg	free	free	free	free	free	
8431.42	6	-- Bulldozer or angledozer blades .....	kg	free	free	free	free	free	
8431.43	2	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 .....	kg	free	free	free	free	free	
<b>8431.49</b>		<b>-- Other:</b>							
8431.49.60	4	--- Radiators .....	kg	10%	free	free	free	5%	
8431.49.90	6	--- Other .....	kg	free	free	free	free	free	
<b>84.32</b>		<b>AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS:</b> <i>• Refer to Prohibited Goods Index</i>							
8432.10	3	-Ploughs .....	u	free	free	free	free	free	
<b>8432.2</b>		<b>-Harrows, scarifiers, cultivators, weeders and hoes</b>							
8432.21	4	-- Disc harrows .....	u	free	free	free	free	free	
8432.29	5	-- Other .....	u	free	free	free	free	free	
<b>8432.3</b>		<b>-Seeders, planters and transplanters:</b>							
8432.31	9	-- No-till direct seeders, planters and transplanters .....	u	free	free	free	free	free	
8432.39	6	-- Other .....	u	free	free	free	free	free	
8432.4		<b>-Manure spreaders and fertiliser distributors:</b>							
8432.41	3	-- Manure spreaders .....	u	free	free	free	free	free	
8432.42	8	-- Fertiliser distributors .....	u	free	free	free	free	free	
8432.80	5	-Other machinery .....	u	free	free	free	free	free	
8432.90	6	-Parts .....	kg	free	free	free	free	free	
<b>84.33</b>		<b>HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE (EXCLUDING MACHINERY OF HEADING 84.37):</b>							
<b>8433.1</b>		<b>-Mowers for lawns, parks or sports-grounds:</b>							
<b>8433.11</b>		<b>-- Powered, with the cutting device rotating in a horizontal plane:</b>							
8433.11.10	0	--- Having a cutting width not exceeding 470 mm .....	u	20%	free	20%	free	18%	
8433.11.90	9	--- Other .....	u	10%	free	free	free	5%	
<b>8433.19</b>		<b>-- Other:</b>							
8433.19.10	1	--- Having a cutting width not exceeding 460 mm .....	u	10%	free	10%	free	5%	
8433.19.90	4	--- Other .....	u	10%	free	free	free	5%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
8433.20	1	- Other mowers, including cutter bars for tractor mounting .....	u	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
8433.30	6	- Other haymaking machinery .....	u	free	free	free	free	free	
8433.40	0	- Straw or fodder balers, including pick-up balers .....	u	free	free	free	free	free	
<b>8433.5</b>		<b>- Other harvesting machinery; threshing machinery:</b>							
8433.51	1	-- Combine harvester-threshers .....	u	free	free	free	free	free	
8433.52	8	-- Other threshing machinery .....	u	free	free	free	free	free	
8433.53	4	-- Root or tuber harvesting machines .....	u	free	free	free	free	free	
8433.59	2	-- Other .....	u	free	free	free	free	free	
8433.60	7	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce .....	u	free	free	free	free	free	
8433.90	3	- Parts .....	kg	free	free	free	free	free	
<b>84.34</b>		<b>MILKING MACHINES AND DAIRY MACHINERY:</b>							
		• Refer to Letter of Authority (LOA) from NRCS							
		• Refer to Prohibited Goods Index							
8434.10	0	- Milking machines .....	u	free	free	free	free	free	
8434.20	5	- Dairy machinery .....	u	free	free	free	free	free	
8434.90	7	- Parts .....	kg	free	free	free	free	free	
<b>84.35</b>		<b>PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES:</b>							
		• Refer to Prohibited Goods Index							
8435.10	4	- Machinery .....	u	free	free	free	free	free	
8435.90	0	- Parts .....	kg	free	free	free	free	free	
<b>84.36</b>		<b>OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS:</b>							
		• Refer to Prohibited Goods Index							
8436.10	8	- Machinery for preparing animal feeding stuffs .....	u	free	free	free	free	free	
<b>8436.2</b>		<b>- Poultry-keeping machinery; poultry incubators and brooders:</b>							
8436.21	9	-- Poultry incubators and brooders .....	u	free	free	free	free	free	
8436.29	4	-- Other .....	u	free	free	free	free	free	
8436.80	4	- Other machinery .....	u	free	free	free	free	free	
<b>8436.9</b>		<b>- Parts:</b>							
8436.91	0	-- Of poultry-keeping machinery or poultry incubators and brooders .....	kg	free	free	free	free	free	
8436.99	1	-- Other .....	kg	free	free	free	free	free	
<b>84.37</b>		<b>MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES (EXCLUDING FARM-TYPE MACHINERY):</b>							
8437.10	1	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables .....	u	free	free	free	free	free	
8437.80	3	- Other machinery .....	u	free	free	free	free	free	
8437.90	8	- Parts .....	kg	free	free	free	free	free	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>84.38</b>		<b>MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK (EXCLUDING MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS):</b>							A1/1/1549 w.e.f. 1/4/16
8438.10	5	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products .....	u	free	free	free	free	free	
8438.20	6	- Machinery for the manufacture of confectionery, cocoa or chocolate .....	u	free	free	free	free	free	
8438.30	4	- Machinery for sugar manufacture .....	u	free	free	free	free	free	
8438.40	9	- Brewery machinery .....	u	free	free	free	free	free	
8438.50	3	- Machinery for the preparation of meat or poultry .....	u	free	free	free	free	free	
8438.60	8	- Machinery for the preparation of fruits, nuts or vegetables .....	u	free	free	free	free	free	
8438.80	7	- Other machinery .....	u	free	free	free	free	free	
8438.90	1	- Parts .....	kg	free	free	free	free	free	
<b>84.39</b>		<b>MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD:</b>							
8439.10	9	- Machinery for making pulp of fibrous cellulosic material .....	u	free	free	free	free	free	
8439.20	3	- Machinery for making paper or paperboard .	u	free	free	free	free	free	
8439.30	8	- Machinery for finishing paper or paperboard .....	u	free	free	free	free	free	
<b>8439.9</b>		<b>- Parts:</b>							
8439.91	1	-- Of machinery for making pulp of fibrous cellulosic material .....	kg	free	free	free	free	free	
8439.99	2	-- Other .....	kg	free	free	free	free	free	
<b>84.40</b>		<b>BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES:</b> <i>• Refer to Prohibited Goods Index</i>							
8440.10	9	- Machinery .....	u	free	free	free	free	free	
8440.90	5	- Parts .....	kg	free	free	free	free	free	
<b>84.41</b>		<b>OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS:</b> <i>• Refer to Prohibited Goods Index</i>							
8441.10	2	- Cutting machines .....	u	free	free	free	free	free	
8441.20	7	- Machines for making bags, sacks or envelopes .....	u	free	free	free	free	free	
8441.30	1	- Machines for making cartons, boxes, cases, tubes, drums or similar containers (excluding by moulding) .....	u	free	free	free	free	free	
8441.40	6	- Machines for moulding articles in paper pulp, paper or paperboard .....	u	free	free	free	free	free	
8441.80	4	- Other machinery .....	u	free	free	free	free	free	
8441.90	9	- Parts .....	kg	free	free	free	free	free	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
8447.90	0	- Other .....	u	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
<b>84.48</b>		<b>AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES):</b>  • Refer to Prohibited Goods Index							
<b>8448.1</b>		<b>-Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:</b>							
8448.11	4	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith .....	kg	free	free	free	free	free	
8448.19	5	-- Other .....	kg	free	free	free	free	free	
8448.20	2	-Parts and accessories of machines of heading 84.44 or of their auxiliary machinery .....	kg	free	free	free	free	free	
<b>8448.3</b>		<b>- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:</b>							
8448.31	3	-- Card clothing .....	kg	free	free	free	free	free	
8448.32	4	-- Of machines for preparing textile fibres (excluding card clothing) .....	kg	free	free	free	free	free	
8448.33	6	-- Spindles, spindle flyers, spinning rings and ring travellers .....	kg	free	free	free	free	free	
8448.39	4	-- Other .....	kg	free	free	free	free	free	
<b>8448.4</b>		<b>-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:</b>							
8448.42	4	-- Reeds for looms, healds and heald-frames .....	kg	free	free	free	free	free	
8448.49	9	-- Other .....	kg	free	free	free	free	free	
<b>8448.5</b>		<b>-Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:</b>							
8448.51	2	-- Sinkers, needles and other articles used in forming stitches .....	kg	free	free	free	free	free	
8448.59	3	-- Other .....	kg	free	free	free	free	free	
<b>8449.00</b>	7	<b>MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS .....</b>  • Refer to Letter of Authority (LOA) from NRCS	kg	free	free	free	free	free	
<b>84.50</b>		<b>HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY:</b>							
<b>8450.1</b>		<b>-Machines, each of a dry linen capacity not exceeding 10 kg:</b>							
8450.11	8	-- Fully-automatic machines .....	u	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>8450.12</b>		<b>-- Other machines, with built-in centrifugal drier:</b>							
8450.12.30	6	--- Of a dry linen capacity not exceeding 7 kg .....	u	30%	free	30%	free	30%	
8450.12.90	7	--- Other .....	u	30%	free	free	free	30%	
8450.19	9	-- Other .....	u	free	free	free	free	free	
<b>8450.20</b>		<b>-Machines, each of a dry linen capacity exceeding 10 kg:</b>							
8450.20.10	3	-- Not fully automatic, with built-in centrifugal drier, of a dry linen capacity not exceeding 13 kg .....	u	30%	free	free	free	30%	
8450.20.20	0	-- Top load machines, fully automatic .....	u	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
8450.20.90	1	-- Other .....	u	free	free	free	free	free	
8450.90	8	-Parts .....	kg	free	free	free	free	free	
<b>84.51</b>		<b>MACHINERY (EXCLUDING MACHINES OF HEADING 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS:</b>							
		<i>• Refer to Letter of Authority (LOA) from NRCS</i>							
8451.10	5	-Dry-cleaning machines .....	u	free	free	free	free	free	
<b>8451.2</b>		<b>-Drying machines:</b>							
<b>8451.21</b>		<b>-- Each of a dry linen capacity not exceeding 10 kg:</b>							
8451.21.10	3	--- Laundry drying machines, tumbler type, of a dry linen capacity not exceeding 7,5 kg (excluding coin-operated machines) .....	u	20%	free	free	free	20%	
8451.21.20	0	--- Other laundry drying machines of a dry linen capacity not exceeding 7,5 kg (excluding coin-operated machines) .....	u	free	free	free	free	free	
8451.21.90	1	--- Other .....	u	free	free	free	free	free	
8451.29	7	-- Other .....	u	free	free	free	free	free	
8451.30	4	-Ironing machines and presses (including fusing presses) .....	u	free	free	free	free	free	
8451.40	9	-Washing, bleaching or dyeing machines .....	u	free	free	free	free	free	
8451.50	3	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics .....	u	free	free	free	free	free	
8451.80	7	-Other machinery .....	u	free	free	free	free	free	
<b>8451.90</b>		<b>-Parts:</b>							
8451.90.10	9	-- For laundry drying machines, tumbler-type, of a dry linen capacity not exceeding 7,5 kg .....	kg	10%	free	free	free	10%	
8451.90.90	7	-- Other .....	kg	free	free	free	free	free	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>8506.50</b>		<b>- Lithium:</b>							A1/1/1549 w.e.f. 1/4/16
8506.50.05	0	-- Cylindrical, of an external volume exceeding 300 cm <sup>3</sup> .....	u	10%	free	free	free	5%	
8506.50.10	7	-- Other, of a height not exceeding 7 mm ....	u	free	free	free	free	free	
8506.50.25	5	--- Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm .....	u	free	free	free	free	free	
8506.50.90	5	-- Other .....	u	20%	free	free	free	18%	
<b>8506.60</b>		<b>- Air-zinc:</b>							
8506.60.05	5	-- Cylindrical, of an external volume exceeding 300 cm <sup>3</sup> .....	u	free	free	free	free	free	
8506.60.10	1	-- Other, of a height not exceeding 7 mm ....	u	free	free	free	free	free	
8506.60.25	5	--- Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm .....	u	free	free	free	free	free	
8506.60.90	4	-- Other .....	u	free	free	free	free	free	
<b>8506.80</b>		<b>- Other primary cells and primary batteries:</b>							
8506.80.05	4	-- Cylindrical, of an external volume exceeding 300 cm <sup>3</sup> .....	u	10%	free	free	free	5%	
8506.80.10	0	-- Other, of a height not exceeding 7 mm ....	u	free	free	free	free	free	
8506.80.25	9	--- Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm .....	u	10%	free	free	free	5%	
8506.80.40	2	-- Fuel cells .....	u	20%	free	free	free	20%	
8506.80.90	9	-- Other .....	u	20%	free	free	free	18%	
8506.90	8	- Parts .....	kg	free	free	free	free	free	
<b>85.07</b>		<b>ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE):</b>							
<b>8507.10</b>		<b>- Lead-acid, of a kind used for starting piston engines:</b>							
<b>8507.10.1</b>		<b>-- With dimensions not exceeding 185 mm (length) × 125 mm (width) × 195 mm (height):</b>							A1/1/1614 w.e.f. 1/1/19
8507.10.11	0	--- Used .....	u	5%	free	free	free	5%	A1/1/1614 w.e.f. 1/1/19
8507.10.19	6	--- Other .....	u	5%	free	free	free	5%	A1/1/1614 w.e.f. 1/1/19
<b>8507.10.9</b>		<b>-- Other:</b>							
8507.10.91	9	--- Used .....	u	15%	free	free	free	15%	A1/1/1614 w.e.f. 1/1/19
8507.10.99	4	--- Other .....	u	15%	free	free	free	15%	A1/1/1614 w.e.f. 1/1/19
8507.20	8	- Other lead-acid accumulators .....	u	free	free	free	free	free	
8507.30	4	- Nickel-cadmium .....	u	free	free	free	free	free	
8507.40	9	- Nickel-iron .....	u	free	free	free	free	free	
8507.50	3	- Nickel-metal hydride .....	u	free	free	free	free	free	
8507.60	8	- Lithium-ion .....	u	free	free	free	free	free	
8507.80	7	- Other accumulators .....	u	free	free	free	free	free	
8507.90	1	- Parts .....	kg	free	free	free	free	free	
<b>85.08</b>		<b>VACUUM CLEANERS:</b> • Refer to Prohibited Goods Index							
<b>8508.1</b>		<b>- With self-contained electric motor:</b>							
<b>8508.11</b>		<b>-- Of a power not exceeding 1500 W and having a dust bag or other receptacle capacity not exceeding 20 litres:</b>							
8508.11.10	2	--- Of a value for duty purposes not exceeding R650 .....	u	20%	free	20%	free	18%	
8508.11.90	0	--- Other .....	u	5%	free	free	free	2,5%	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>8508.19</b>		<b>-- Other:</b>							
8508.19.10	3	--- Of a value for duty purposes not exceeding R650, non-domestic .....	u	10%	free	free	free	5%	
8508.19.20	0	--- Other, of a value for duty purposes not exceeding R650 .....	u	20%	free	20%	free	18%	
8508.19.90	1	--- Other .....	u	5%	free	free	free	2,5%	
<b>8508.60</b>		<b>- Other vacuum cleaners:</b>							A1/1/1549 w.e.f. 1/4/16
8508.60.10	9	-- Of a value for duty purposes not exceeding R650, non-domestic .....	u	10%	free	free	free	5%	
8508.60.90	7	-- Other, of a value for duty purposes exceeding R650, non-domestic .....	u	5%	free	free	free	2,5%	
<b>8508.70</b>		<b>- Parts:</b>							
8508.70.10	3	-- For vacuum cleaners, non-domestic .....	u	free	free	free	free	free	
8508.70.90	1	-- Other .....	u	20%	free	20%	free	18%	
<b>85.09</b>		<b>ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR (EXCLUDING VACUUM CLEANERS OF HEADING 85.08):</b>							
8509.40	6	- Food grinders and mixers; fruit or vegetable juice extractors .....	u	free	free	free	free	free	
<b>8509.80</b>		<b>- Other appliances:</b>							
8509.80.10	1	-- Floor polishers .....	u	20%	free	20%	free	18%	
8509.80.90	1	-- Other .....	u	free	free	free	free	free	
8509.90	9	- Parts .....	kg	20%	free	20%	free	18%	
<b>85.10</b>		<b>SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR:</b> • Refer to Prohibited Goods Index							
8510.10	2	- Shavers .....	u	free	free	free	free	free	
8510.20	7	- Hair clippers .....	u	free	free	free	free	free	
8510.30	1	- Hair-removing appliances .....	u	free	free	free	free	free	
8510.90	9	- Parts .....	kg	free	free	free	free	free	
<b>85.11</b>		<b>ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES:</b> • Refer to Prohibited Goods Index							
<b>8511.10</b>		<b>- Sparking plugs:</b>							
8511.10.10	3	-- Identifiable for use solely or principally with aircraft or tractor engines .....	u	free	free	free	free	free	
8511.10.90	1	-- Other .....	u	10%	free	10%	free	10%	
8511.20	0	- Ignition magnetos; magneto-dynamos; magneton flywheels .....	u	free	free	free	free	free	
<b>8511.30</b>		<b>- Distributors; ignition coils:</b>							
8511.30.30	7	-- Distributors and ignition coils, identifiable for use solely or principally with motor vehicle engines .....	u	15%	free	15%	free	15%	
8511.30.90	0	-- Other .....	u	free	free	free	free	free	
<b>8511.40</b>		<b>- Starter motors and dual purpose starter-generators:</b>							
8511.40.15	8	--- Identifiable for use solely or principally with motor vehicle engines .....	u	15%	free	15%	free	15%	
8511.40.90	5	-- Other .....	u	free	free	free	free	free	



Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>8511.50</b>		<b>- Other generators:</b>							
8511.50.20	9	-- Identifiable for use solely or principally with motor vehicle engines .....	u	15%	free	15%	free	15%	
8511.50.90	7	-- Other .....	u	free	free	free	free	free	
8511.80	8	- Other equipment .....	u	free	free	free	free	free	
8511.90	2	- Parts .....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
<b>85.12</b>		<b>ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES:</b>							
		<i>• Refer to Prohibited Goods Index</i>							
8512.10	1	- Lighting or visual signalling equipment of a kind used on bicycles .....	u	free	free	free	free	free	
8512.20	4	- Other lighting or visual signalling equipment .....	u	15%	free	15%	free	15%	
8512.30	9	- Sound signalling equipment .....	u	15%	free	15%	free	15%	
8512.40	3	- Windscreen wipers, defrosters and demisters .....	u	15%	free	15%	free	15%	
8512.90	6	- Parts .....	kg	free	free	free	free	free	
<b>85.13</b>		<b>PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS) (EXCLUDING LIGHTING EQUIPMENT OF HEADING 85.12):</b>							
		<i>• Refer to Prohibited Goods Index</i>							
8513.10	3	- Lamps .....	u	free	free	free	free	free	
8513.90	6	- Parts .....	kg	free	free	free	free	free	
<b>85.14</b>		<b>INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS:</b>							
		<i>• Refer to Prohibited Goods Index</i>							
8514.10	7	- Resistance heated furnaces and ovens .....	u	free	free	free	free	free	
8514.20	1	- Furnaces and ovens functioning by induction or dielectric loss.....	u	free	free	free	free	free	
8514.30	6	- Other furnaces and ovens .....	u	free	free	free	free	free	
8514.40	0	- Other equipment for the heat treatment of materials by induction or dielectric loss .....	u	free	free	free	free	free	
8514.90	3	- Parts .....	kg	free	free	free	free	free	
<b>85.15</b>		<b>ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS:</b>							
<b>8515.1</b>		<b>- Brazing or soldering machines and apparatus:</b>							
8515.11	7	-- Soldering irons and guns .....	u	free	free	free	free	free	
8515.19	8	-- Other .....	u	free	free	free	free	free	
<b>8515.2</b>		<b>- Machines and apparatus for resistance welding of metal:</b>							
8515.21	1	-- Fully or partly automatic .....	u	free	free	free	free	free	
8515.29	2	-- Other .....	u	free	free	free	free	free	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>8515.3</b>		<b>- Machines and apparatus for arc (including plasma arc) welding of metals:</b>							
8515.31	6	-- Fully or partly automatic .....	u	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
8515.39	7	-- Other .....	u	free	free	free	free	free	
8515.80	2	- Other machines and apparatus .....	u	free	free	free	free	free	
8515.90	7	- Parts .....	kg	free	free	free	free	free	
<b>85.16</b>		<b>ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTROTHERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTROTHERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS (EXCLUDING THOSE OF HEADING 85.45):</b>							
		• Refer to Prohibited Goods Index							
<b>8516.10</b>		<b>- Electric instantaneous or storage water heaters and immersion heaters:</b>							
8516.10.10	1	-- Immersion heaters identifiable for use solely or principally for heating industrial liquids .....	u	free	free	free	free	free	
8516.10.90	6	-- Other .....	u	20%	free	20%	free	18%	
<b>8516.2</b>		<b>- Electric space heating apparatus and electric soil heating apparatus:</b>							
8516.21	5	-- Storage heating radiators .....	u	20%	free	20%	free	18%	
<b>8516.29</b>		<b>-- Other:</b>							
8516.29.10	3	--- Electric radiators .....	u	20%	free	20%	free	18%	
8516.29.90	1	--- Other .....	u	20%	free	20%	free	18%	
<b>8516.3</b>		<b>- Electro-thermic hair-dressing or hand-drying apparatus:</b>							
<b>8516.31</b>		<b>-- Hair dryers:</b>							
8516.31.10	7	--- Hand-type .....	u	free	free	free	free	free	
8516.31.90	5	--- Other .....	u	free	free	free	free	free	
8516.32	6	-- Other hair-dressing apparatus .....	u	free	free	free	free	free	
8516.33	2	-- Hand-drying apparatus .....	u	free	free	free	free	free	
8516.40	8	- Electric smoothing irons .....	u	20%	free	20%	free	20%	
8516.50	2	- Microwave ovens .....	u	free	free	free	free	free	
8516.60	7	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters .....	u	20%	free	free	free	20%	
<b>8516.7</b>		<b>- Other electro-thermic appliances:</b>							
8516.71	8	-- Coffee or tea makers .....	u	20%	free	free	free	20%	
8516.72	4	-- Toasters .....	u	20%	free	free	free	20%	
8516.79	9	-- Other .....	u	20%	free	free	free	20%	
<b>8516.80</b>		<b>- Electric heating resistors:</b>							
8516.80.10	3	-- Identifiable for use solely or principally with domestic stoves, hot-plates and ovens .....	u	20%	free	free	free	18%	
8516.80.20	0	-- Identifiable for use solely or principally with industrial ovens and furnaces .....	u	free	free	free	free	free	
8516.80.90	1	-- Other .....	u	20%	free	20%	free	18%	
<b>8516.90</b>		<b>- Parts:</b>							
8516.90.10	8	-- For immersion heaters identifiable for use solely or principally for heating industrial liquids .....	kg	free	free	free	free	free	
8516.90.20	5	-- For hand-type hair dryers .....	kg	8%	free	free	free	4%	
8516.90.25	6	--- For electric smoothing irons .....	kg	20%	free	free	free	18%	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
85.48		WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMALATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER:							A1/1/1549 w.e.f. 1/4/16
8548.10		-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:							A1/1/1614 w.e.f. 1/1/19
8548.10.10	7	-- Of electric accumulators of lead-acid, of a kind used for starting pistons engines, of tariff heading 8507.10 .....	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
8548.10.90	5	-- Other .....	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
8548.90	6	-Other	kg	free	free	free	free	free	

Reference

**SECTION XVII**  
**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**

**Section Notes:**

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) and other articles of vulcanised rubber (excluding hard rubber) (heading 40.16);
  - (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) articles of Chapter 82 (tools);
  - (d) articles of heading 83.06;
  - (e) machines and apparatus of headings 84.01 to 84.79, or parts thereof, excluding the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
  - (f) electrical machinery and equipment (Chapter 85);
  - (g) articles of Chapter 90;
  - (h) articles of Chapter 91;
  - (ij) arms (Chapter 93);
  - (k) lamps and lighting fittings of heading 94.05;
  - (l) brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
  - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.
6. Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.
7. Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

A1/1/1557  
w.e.f. 1/1/17

**CHAPTER 86**  
**RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF;**  
**RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF;**  
**MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT**  
**OF ALL KINDS**

**Chapter Notes:**

1. This Chapter does not cover the following:
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
.20	2903.77.40	Heptachlorofluoropropanes .....	500c/kg	A1/2A/154 w.e.f. 1/4/2012
.22	2903.77.45	Hexachlorodifluoropropanes .....	500c/kg	A1/2A/154 w.e.f. 1/4/2012
.24	2903.77.50	Pentachlorotrifluoropropanes .....	500c/kg	A1/2A/154 w.e.f. 1/4/2012
.26	2903.77.55	Tetrachlorotetrafluoropropanes .....	500c/kg	A1/2A/154 w.e.f. 1/4/2012
.28	2903.77.60	Trichloropentafluoropropanes .....	500c/kg	A1/2A/154 w.e.f. 1/4/2012
.30	2903.77.65	Dichlorohexafluoropropanes .....	500c/kg	A1/2A/154 w.e.f. 1/4/2012
.32	2903.77.70	Chloroheptafluoropropanes .....	500c/kg	A1/2A/154 w.e.f. 1/4/2012
<b>106.20</b>	<b>38.24</b>	<b>PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED:</b>		A1/2A/154 w.e.f. 1/4/2012
	<b>3824.7</b>	<b>Mixtures containing halogenated derivatives of methane, ethane or propane:</b>		A1/2A/154 w.e.f. 1/4/2012
	<b>3824.71</b>	<b>Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):</b>		A1/2B/154 w.e.f. 1/4/2012
.03	3824.71.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane) .....	500c/kg	A1/2A/154 w.e.f. 1/4/2012
.06	3824.71.11	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500) .....	500c/kg	A1/2A/159
.07	3824.71.13	Containing chlorodifluoromethane and chloropentafluoroethane (R-502) .....	500c/kg	A1/2A/159
.15	3824.71.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane .....	500c/kg	A1/2A/159
.16	3824.71.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens .....	500c/kg	A1/2A/159

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
	<b>3824.72</b>	<b>Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes:</b>		A1/2B/154 w.e.f. 1/4/2012
.28	3824.72.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane .....	500c/kg	A1/2A/159
.29	3824.72.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens .....	500c/kg	A1/2A/159
	<b>3824.73</b>	<b>Containing hydrobromofluorocarbons (HBFCs):</b>		A1/2B/154 w.e.f. 1/4/2012
.42	3824.73.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane .....	500c/kg	A1/2A/159
.43	3824.73.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens .....	500c/kg	A1/2A/159
	<b>3824.74</b>	<b>Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):</b>		
.49	3824.74.17	Containing chlorodifluoromethane, Iso-Butane and 1-chloro-1,1-difluoroethane (R-406A) .....	500c/kg	A1/2A/159
.50	3824.74.19	Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408A) .....	500c/kg	A1/2A/159
.51	3824.74.21	Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B) .....	500c/kg	A1/2A/159
.52	3824.74.23	Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B) .....	500c/kg	A1/2A/159
.53	3824.74.25	Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R-418A) .....	500c/kg	A1/2A/159
.54	3824.74.27	Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R-22/R-142B) .....	500c/kg	A1/2A/159
.55	3824.74.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane .....	500c/kg	A1/2A/159
.56	3824.74.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens .....	500c/kg	A1/2A/159

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
	<b>3824.77</b>	<b>Containing bromomethane (methyl bromide) or bromochloromethane:</b>		
.69	3824.77.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane .....	500c/kg	A1/2B/154 w.e.f. 1/4/2012 A1/2A/159
.70	3824.77.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens .....	500c/kg	A1/2A/159
		<ul style="list-style-type: none"> <li>• <i>Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy -</i>                      623.10                      623.25</li> </ul>		
	<b>3824.79</b>	<b>Other:</b>		
.91	3824.79.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane .....	500c/kg	A1/2B/154 w.e.f. 1/4/2012 A1/2A/159
.92	3824.79.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens .....	500c/kg	A1/2A/159

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
108.20	3826.00	<p><b>Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b></p> <ul style="list-style-type: none"> <li>• <i>Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy -</i></li> <li>623.01</li> <li>623.02</li> <li>623.03</li> <li>623.05</li> <li>623.06</li> <li>623.09</li> <li>623.10</li> <li>623.11</li> <li>623.12</li> <li>623.13</li> <li>623.19</li> <li>623.21</li> <li>623.23</li> <li>623.25</li> </ul>		A1/2A/154 w.e.f. 1/4/2012
.40	3826.00.10	Biodiesel as defined in Additional Note 1(a) to Chapter 38.....	3,817c/li	A1/2A/154 w.e.f. 1/4/2012
.50	3826.00.90	Other .....	3,817c/li	A1/2A/154 w.e.f. 1/4/2012



Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
<b>312.03</b>				<b>Industry: Umbrellas and Sunshades</b>		
	54.07	01.04	43	Woven fabrics of man-made filament yarn, for hand umbrellas .....	Full duty	A3/1/688
	66.03	01.04	44	Parts, fittings, trimmings and accessories (excluding textile articles) .....	Full duty	A3/1/688
<b>312.04</b>	54.07	01.04	41	<b>Woven fabrics of man-made filament yarn</b> .....	Full duty	A3/1/688
	54.08	01.04	48	Woven fabrics of man-made filament yarn .....	Full duty	A3/1/688
<b>313.00</b>				<b>ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE</b>		
<b>313.01</b>				<b>Industry: Abrasive Goods</b>		
	39.20	01.04	40	Vulcanised fibre.....	Full duty	A3/1/688
	59.07	01.04	41	Impregnated textile fabrics, for the manufacture of abrasive cloth .....	Full duty	A3/1/688
	70.19	01.04	41	Glass fibre gauze and discs thereof, for the manufacture of grinding wheels and discs .....	Full duty	A3/1/688
<b>313.06</b>				<b>Industry: Ceramic Products</b>		A3/227
	49.08	01.04	44	Transfers (decalcomanias).....	Full duty	A3/227
	69.07	01.04	43	Unglazed ceramics tiles, for the manufacture of glazed ceramic tiles (tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm).....	Full duty	A3/329; A3/1/719 w.e.f. 01/01/17
	6911.10	01.06	68	Tableware, undecorated, glazed, in sets, containing cups and saucers or mugs in addition to other tableware, of a value for duty purposes of 625c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment .....	Full duty less 16,5%	A3/512
		03.06	67	Cups and saucers, undecorated, glazed, of a value for duty purposes of 115c per item or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment.....	Full duty less 16,5%	A3/512
		04.06	61	Plates, undecorated, glazed, of a value for duty purposes of 583c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment .....	Full duty less 16,5%	A3/512
		05.06	66	Sweet dishes, undecorated, glazed, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment.....	Full duty less 16,5%	A3/512
		06.06	60	Other tableware, undecorated, glazed, of a value for duty purposes of 549c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment.....	Full duty less 16,5%	A3/512
	69.12	01.04	46	Tableware, undecorated, glazed, in sets, containing cups and saucers or mugs in addition to other tableware, of a value for duty purposes of 738c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment .....	Full duty less 16,5%	A3/512
		02.04	40	Mugs, undecorated, glazed, of a value for duty purposes of 80c/kg or more for the decoration thereof (excluding decoration on the base) and a further process of heat treatment .....	Full duty less 16,5%	A3/512
		03.04	45	Cups and saucers, undecorated, glazed, of a value for duty purposes of 150c per item or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment.....	Full duty less 16,5%	A3/512
		04.04	46	Plates, undecorated, glazed, of a value for duty purposes of 441c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment .....	Full duty less 16,5%	A3/512
		05.04	44	Sweet dishes, undecorated, glazed, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment.....	Full duty less 16,5%	A3/512
		06.04	49	Tableware (excluding sets, mugs, cups, saucers, plates and sweet dishes), undecorated, glazed, of a value for duty purposes of 403c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment .....	Full duty less 16,5%	A3/512
<b>313.07</b>				<b>Industry: Glass and Glassware</b>		
	39.20	01.04	41	Polyurethane, in plates, sheets, film, foil and strip, for the manufacture of laminated safety glass.....	Full duty	A3/1/688
		02.04	46	Plastic in sheets or rolls, for the manufacture of laminated safety glass .....	Full duty	A3/1/688
	39.21	01.04	48	Polyurethane, in plates, sheets, film, foil and strip, for the manufacture of laminated safety glass.....	Full duty	A3/1/688
	70.05	01.04	42	Tinted float glass, of a thickness exceeding 1.7 mm, for the manufacture of toughened safety glass, whether or not shaped .....	Full duty	A3/1/688
	70.13	01.04	44	Glassware, uncut, for the manufacture of cut glassware .....	Full duty	A3/1/688
		02.04	49	Glassware, footed and stemmed, for frosting, sand blasting, colouring, badging or decorating .....	Full duty	A3/1/688

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
<b>313.09</b>				<b>Industry: Articles of Asphalt or of Similar Material</b>		
	39.26	01.04	43	Biaxially oriented propylene polymer film, not pressure sensitive, of a thickness not exceeding 0.012 mm, perforated.....	Full duty	A3/1/688
	56.03	01.04	48	Non-wovens, of man-made filaments.....	Full duty	A3/1/688
	70.19	01.04	46	Non-woven glass fibre sheets .....	Full duty	A3/1/688
<b>314.00</b>				<b>PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN</b>		
<b>314.01</b>				<b>Industry: Imitation Jewellery</b>		
	39.26	01.04	46	Beads (excluding imitation pearls) and parts of articles of personal adornment; pearlised balls, ovals and similar shapes, unpierced.....	Full duty	A3/1/688
	71.17	01.04	44	Necklace clasps; unfinished parts of imitation jewellery .....	Full duty	A3/1/688
	73.00	01.02	27	Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of iron or steel .....	Full duty	A3/1/688
	74.00	01.02	20	Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of copper .....	Full duty	A3/1/688
<b>315.00</b>				<b>BASE METALS AND ARTICLES OF BASE METAL</b>		
<b>315.01</b>				<b>Industry: Base Metals</b>		
	32.09	01.04	48	Paint, with a basis of chrome compounds or zinc powder, for use as a primer or for the pretreatment of metal, in the manufacture of painted sheets, plates, hoop or strip, of iron or steel .....	Full duty	A3/1/688
	38.24	01.04	47	Case hardening powders and compounds.....	Full duty	A3/323
		02.04	41	Additives with a basis of polyethylene oxide, for use in the manufacture of tinned sheets or plates, of iron or steel .....	Full duty	A3/323
	4008.29	01.06	66	Vulcanised rubber rods, with a cross-sectional dimension not exceeding 61 mm, for the manufacture of suspension units, of iron or steel, used for anti-vibration, damping, tensioning or oscillating purposes.....	Full duty	A3/583
<b>315.02</b>				<b>Industry: Tubes and Pipes (Including Flexible Tubing), of Base Metal</b>		A3/31
	3901.10	01.06	62	Polyethylene in primary forms, having a specific gravity of less than 0,94, for coating tubes and pipes of base metal.....	Full duty	A3/648
	3901.20	01.06	62	Polyethylene in primary forms, having a specific gravity of 0,94 or more, for coating tubes and pipes of base metal.....	Full duty	A3/648
	8307.10	01.06	62	Corrugated flexible tubing of iron or steel, for covering with braided wire ....	Full duty	A3/1/688
<b>315.03</b>				<b>Industry: Metal Containers</b>		
	39.23	01.04	48	Caps of plastics, for the manufacture of trade packages .....	Full duty	A3/1/688
	40.05	01.04	41	Rubber sealing compounds.....	Full duty	A3/1/688
	7616.99	01.06	62	Slugs for impact extrusion for use in the manufacture of aluminium aerosol cans of a capacity not exceeding 500 ml, classifiable in tariff subheading 7612.90.40, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit.....	Full duty	A3/1/695
	8309.90	01.06	65	Threaded bungs and threaded flanges for steel drums, packed in sets, whether or not presented with bung covers. ....	Full duty	A3/612
<b>315.05</b>				<b>Industry: Structures (excluding Pre-fabricated Buildings of Heading 94.06) and Parts of Structures (for example, Bridges and Bridge Sections, Lockgates, Towers, Lattice masts, Roofs, Roofing frame-works, Doors and windows and their frames and thresholds for doors, Shutters, Balustrades, Pillars and Columns), of Iron or Steel; Plates, Rods, Angles, Shapes, Sections, Tubes and the like, Prepared for use in structures, of Iron or Steel</b>		A3/1/710
	7308.90.99	01.01	80	Steel panels with an inner core of Portland cement, for the manufacture of elevated (raised) flooring systems for buildings classifiable in tariff subheading 7308.90.90 .....	Full duty	A3/1/728 w.e.f. 1/1/19
<b>315.06</b>				<b>Industry: Base Metal Fittings and Mountings of a Kind Suitable for Furniture, Doors, Staircases, Windows, Blinds, Coach-work, Saddlery, Trunks, Caskets and the Like.</b>		
	00.00	01.00	02	Goods of any description, for the manufacture of motor vehicle window winding mechanisms .....	Full duty	A3/267
	73.20	01.04	43	Springs, for the manufacture of concealed self-closing furniture hinges with circular hinge bosses.....	Full duty	A3/1/688
	83.02	01.04	40	Parts of hinges, for the manufacture of concealed self-closing furniture hinges with circular hinge bosses.....	Full duty	A3/1/688

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference						
317.02	00.00	01.00	03	<b>Industry: Motor Vehicles (General)</b> Components for the manufacture of cabs.....	Full duty	A3/69						
			04	Components (excluding chassis fitted with engines), for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, with compression ignition internal combustion piston engines (diesel or semi-diesel) fitted with interior parcel racks, footrests, coat hooks, magazine receptacles, reclining seats, armrests, microphone and radio or cassette equipment, airconditioning with individual controls, pneumatic plug doors and individual reading lights, chemical toilet, washbasin and refrigerator, of subheading No. 8702.10.....	Full duty	A3/439						
			09	Components, for the manufacture of shuttle cars for use in underground mines, low-construction flame-proof vehicles, equipped with control mechanisms both in the front and rear, for use in underground mines .....	Full duty	A3/302						
			03	Components, for the manufacture of off-the-road logging trucks .....	Full duty	A3/302						
			08	Goods of any description (excluding two-wheeled tractors and trailers whether or not presented together and excluding chassis fitted with engines) for the manufacture of dumpers of subheading 8704.10. ....	Full duty	A3/615						
			317.03	00.00	01.00	42	Plates, sheets, film and foil, of plastics (excluding paper coated with plastics, polyvinyl chloride film of a thickness not exceeding 1.27 mm and flexible cellular polyvinyl chloride of a thickness not exceeding 8 mm) .....	Full duty	A3/1/688			
						43	Radial ply pneumatic tyres, of a mass exceeding 140 kg, for the manufacture of dumpers (excluding light dumpers) .....	Full duty	A3/1/688			
						47	Door furniture, hand rail support brackets, luggage or parcel rail brackets and door gear mechanisms, for omnibuses .....	Full duty	A3/1/688			
						44	Chassis fitted with cabs, for the manufacture of fire fighting vehicles .....	Full duty	A3/278			
						64	Chassis fitted with cabs, with front- and rear-wheel drive, with two front-wheel and two rear-wheel driving axles, imported with or incorporating internal combustion piston engines with a cubic displacement of not less than 18 000 cm <sup>3</sup> and with a vehicle mass of not less than 20 000 kg, for the equipment with breakdown and crane equipment manufactured in the common customs area .....	Full duty	A3/209			
						41	Chassis fitted with engines, for the manufacture of fire fighting vehicles of subheading No. 8705.30.....	Full duty	A3/358			
						48	Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blind mechanisms and numbered blinds, for omnibuses .....	Full duty	A3/1/688			
						44	Auxiliary gear-boxes (with twin take-off), differentials and axles, for the equipment of motor vehicles with third axles for direct drive .....	Full duty	A3/1/688			
						<b>INDUSTRY: SPECIFIED MOTOR VEHICLES</b>						A3/1/728 w.e.f. 1/1/19
						<b>Notes:</b>						
This item and the Notes thereto provide for the implementation of the Automotive Production and Development Programme (APDP) introduced by the International Trade Administration Commission of South Africa (ITAC).												
1. Acronyms and definitions												
For the purpose of this item, the following acronyms and definitions will have the meaning assigned to them in this note:												
1.1 Acronyms												
APDP - Automotive Production and Development Programme												
CSP - Company Specific Percentage												
IRCC - Import Rebate Credit Certificate												
ITAC - The International Trade Administration Commission of South Africa												
MIDP - Motor Industry Development Programme												
PRCC - Production Rebate Credit Certificate												
SACU - Southern African Customs Union												
SARS - South African Revenue Service												
VAA - Volume Assembly Allowance												
VAT - Value-Added-Tax												
1.2 Definitions												
"automotive tooling" means -												
(a) dies for drawing or extruding metal, of subheading 8207.20;												
(b) tools for pressing, stamping or punching, of subheading 8207.30;												
(c) work holders of subheading 8466.20;												

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.03 (Cont.)				<p>(d) assembly jigs and assembly lines, of subheading 8479.89; and</p> <p>(e) injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles, heavy vehicles as defined in Note 1 to rebate item 317.07 and automotive components for such motor vehicles</p> <p><b>“Form C1”</b> means a Form C1 as defined in the ITAC Regulations.</p> <p><b>“imported component value”</b> means the value for customs duty purposes of any imported original equipment components imported by the registrant or imported by or received from any person in SACU and used in the manufacture or assembly of original equipment components or specified motor vehicles.</p> <p><b>“guidelines”</b> means the guidelines issued by ITAC.</p> <p><b>“original equipment components”</b> means components classifiable in Chapter 98 of Schedule No. 1.</p> <p><b>“registrant”</b> means a person registered under this item.</p> <p><b>“regulation”</b> means regulations made in terms of section 59 of the International Trade Administration Act, No.71 of 2002.</p> <p><b>“specified motor vehicles”</b> means -</p> <p>(a) road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg;</p> <p>(b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10);</p> <p>(c) motor cars (including station wagons) of heading 8703;</p> <p>(d) motor vehicles for the transport of goods of heading 87.04 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 of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and</p> <p>(e) chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).</p> <p><b>“the Act”</b> means “this Act” as defined in section 1 of the Customs and Excise Act, No. 91 of 1964.</p> <p><b>“VAA”</b> means the following percentages of the “value for VAA purposes”:</p> <p>(a) 20 per cent from 1 January 2013;</p> <p>(b) 19 per cent from 1 January 2014;</p> <p>(c) 18 per cent from 1 January 2015; and</p> <p>(d) with effect from 1 January 2016, according to the following sliding scale depending on the number of units produced -</p> <p>(i) 10 per cent for 10 000 units or more but not more than 14 999 units;</p> <p>(ii) 11 per cent for 15 000 units or more but not more than 19 999 units;</p> <p>(iii) 12 per cent for 20 000 units or more but not more than 24 999 units;</p> <p>(iv) 13 per cent for 25 000 units or more but not more than 29 999 units;</p> <p>(v) 14 per cent for 30 000 units or more but not more than 34 999 units;</p> <p>(vi) 15 per cent for 35 000 units or more but not more than 39 999 units;</p> <p>(vii) 16 per cent for 40 000 units or more but not more than 44 999 units;</p> <p>(viii) 17 per cent for 45 000 units or more but not more than 49 999 units; and</p> <p>(ix) 18 per cent for 50 000 units or more.</p> <p><b>“value for VAA purposes”</b> means the value, determined on the basis prescribed in Note 7.1, of all specified motor vehicles produced in terms of this item during a quarter and ready for sale.</p> <p>2. Registration</p> <p>2.1 Applicants under this rebate item shall submit a letter of approval from ITAC confirming qualification for participation together with the application.</p>		A3/1/728 w.e.f. 1/1/19

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.03 (Cont.)				<p>3. Submission of accounts</p> <p>3.1 Registrants under this rebate item shall submit accounts in the following manner:</p> <p>(a) A quarterly account (DA 199) to the SARS customs office in which area of control the premises is registered and bring any customs duty and additional VAT to account at that office within 30 days from the closing date of the accounting period, but not later than the penultimate official working day following the period of three months during which the closing date of the account occurs.</p> <p>(b) For the purposes of this item the accounting periods shall be for four periods of three months each commencing on 1 January each year.</p> <p>(c) The registrant shall not be entitled to the deferment of additional VAT, other than the 30 days provided for in (a) above.</p> <p>3.2 When the registrant becomes aware of an error in the account submitted, the registrant must amend the account as soon as reasonably possible by -</p> <p>(a) completing a form (DA 199A) for the quarter affected by the amendment;</p> <p>(b) adjusting all forms affected by the amendment;</p> <p>(c) submitting form (DA 199A), adjusted forms and payment of any customs duty and additional VAT together with an explanation of the reasons for the amendment to the SARS customs office referred to in Note 3.1(a).</p> <p>4. Original equipment components imported by the registrant</p> <p>4.1 The registrant shall clear all original equipment components for the manufacture of specified motor vehicles, under Chapter 98 of Schedule No. 1.</p> <p>4.2 All such original equipment components shall -</p> <p>(a) on importation be cleared under procedure code "Placement of goods under the 'Processing for Home Use' procedure"; or</p> <p>(b) if cleared on importation for storage and stored in a licensed customs and excise storage warehouse, be cleared before removal for use under procedure code "Processing for Home Use" of goods, previously placed under "Warehousing" procedure; and</p> <p>(c) when cleared as contemplated in paragraphs (a) or (b), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies.</p> <p>4.3 The value for customs duty purposes of all original equipment components shall be included in the quarter during which such components were cleared under the procedure code 'Processing for Home Use'.</p> <p>5. Original equipment components supplied to the registrant</p> <p>5.1 A registrant must ensure and produce proof if required that the Form C1 completed by the supplier of original equipment components correctly declares the imported component value.</p> <p>5.2 (a) The imported component value on the Form C1 completed by a SACU supplier and received by the registrant during a quarter shall be recorded in the ensuing quarter irrespective of whether it has been used in production as yet or paid for; and</p> <p>(b) The imported component value on the Form C1 shall be deducted by the registrant in the quarter when the original equipment components are -</p> <p>(i) incorporated into original equipment components and exported;</p> <p>(ii) used in the manufacture of specified motor vehicles and exported;</p> <p>(iii) transferred to parts and accessories; or</p> <p>(iv) destroyed under customs supervision.</p> <p>5.3 (a) Registrants shall be liable for any customs duty underpaid resulting from the under declaration of the imported component value on Form C1.</p> <p>(b) If ITAC reports any amendments to Form C1, the quarterly account to which it relates must be amended as may be necessary to give effect to the amendment reported, including payment of any customs duty due.</p> <p>(c) If Form C1 is not obtained or duly completed, the price at which the original equipment components were purchased by the registrant shall be deemed to be the imported component value in respect of the original equipment components.</p>		A3/1/728 w.e.f. 1/1/19

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.03 (Cont.)				<p>(d) Any incorrect information supplied on Form C1 can render the whole document null and void and may result in the purchase price of all items in such document being regarded as imported component value.</p> <p>6. Determination of value for duty and additional VAT</p> <p>6.1 Determination of the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant:</p> <p>(a) The value for customs duty purposes of original equipment components cleared under Chapter 98 during a quarter, less the value for customs duty purposes of the original equipment components -</p> <p>(i) in unopened containers or unit load devices, provided that the value for customs duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter;</p> <p>(ii) used in the manufacture of original equipment components and supplied to other registrants in terms of this rebate item;</p> <p>(iii) used in the manufacture of specified motor vehicles and exported;</p> <p>(iv) used in the manufacture of original equipment components and exported;</p> <p>(v) returned to the overseas suppliers;</p> <p>(vi) transferred to the parts and accessories division;</p> <p>(vii) destroyed under customs supervision.</p> <p>(b) If the deductions specified in subparagraphs (i) to (vii) exceed the value for customs duty purposes of imported original equipment components the value must be reduced to nil.</p> <p>(c) For the purposes of Notes 6.1(a)(iii) and (iv) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to -</p> <p>(i) the ensuing quarter; and</p> <p>(ii) such further quarters as the Commissioner may allow in exceptional circumstances.</p> <p>6.2 Determination of the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant:</p> <p>(a) The imported component value of original equipment components received from any person in SACU during the previous quarter less the imported component value of original equipment components -</p> <p>(i) used in the manufacture of original equipment components and exported during the current quarter;</p> <p>(ii) used in the manufacture of specified motor vehicles and exported during the current quarter;</p> <p>(iii) transferred to the parts and accessories division during the current quarter; and</p> <p>(iv) destroyed under customs supervision during the current quarter.</p> <p>(b) If the deductions specified in subparagraphs (i) to (iv) exceed the imported component value of original equipment components received the value must be reduced to nil.</p> <p>(c) For the purposes of Notes 6.2(a)(i) and (ii) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to -</p> <p>(i) the ensuing quarter; and</p> <p>(ii) such further quarters as the Commissioner may allow in exceptional circumstances.</p> <p>7. Deductions</p> <p>7.1 The value for VAA purposes for any quarter shall be -</p> <p>(a) in the case of specified motor vehicles manufactured for the SACU market, the recommended retail list price (including options), (exclusive of VAT, excise duty in terms of Section B of Part 2 of Schedule No. 1 and environmental levy in terms of Sections D and E in Part 3 of Schedule No. 1) applicable to such motor vehicle(s) at the time of production thereof and ready for sale; or</p> <p>(b) in the case of specified motor vehicles exported outside the SACU, the "price free on board" as contemplated in section 72 of the Act;</p>		A3/1/728 w.e.f. 1/1/19

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.03 (Cont.)				<p>(c) less in respect of each of paragraphs (a) and (b), a CSP(s) on a quarterly basis.</p> <p>7.2 A registrant shall not receive or be entitled to utilise VAA for the quarter for which the account is submitted, unless a CSP has been determined by ITAC.</p> <p>7.3 The VAA of specified motor vehicles shall be declared -</p> <p>(a) when designated for export, but not exported at the end of a quarter, as the recommended retail list price on form DA 199.04A for that quarter; and</p> <p>(b) when exported -</p> <p>(i) as the "price free on board value" in the quarterly account during which the export took place on form DA199.04B; and</p> <p>(ii) the recommended retail list price mentioned in (a) on form DA199.02.</p> <p>7.4 ITAC will inform the Commissioner of any amendments to a CSP as a result of which the quarterly accounts must be amended.</p> <p>7.5 The Commissioner may, in the case of any model for which a recommended retail list price contemplated in paragraph 7.1 is not available, determine a value in terms of section 69(3) of the Act.</p> <p>7.6 The VAA in any quarter shall firstly be utilized, if applicable, to reduce the value as calculated in terms of Notes 6.1 and 6.2.</p> <p>7.7 "Excess VAA" shall be calculated as follows:</p> <p>(a) the balance of any excess VAA brought forward from the previous quarter;</p> <p>(b) less any excess VAA utilised under rebate item 460.17 for this quarter;</p> <p>(c) plus the VAA for this quarter;</p> <p>(d) less the VAA utilised to offset the duty liability calculated in terms of Note 8.1(d) for this quarter.</p> <p>7.8 Any excess VAA may be utilised to reduce the value for customs duty purposes of specified motor vehicles imported under rebate item 460.17 in the next quarter, provided that -</p> <p>(a) prior written approval for the utilisation of such excess VAA shall be obtained from the Commissioner;</p> <p>(b) the value of the excess VAA shall be reduced by 20 per cent if used on imported fully built-up motor vehicles; and</p> <p>(c) the remaining balance of any excess VAA shall be the opening balance in the next quarter.</p> <p>7.9 The VAA or any excess VAA is not tradable or transferable.</p> <p>7.10 A PRCC may only be used -</p> <p>(a) by the registrant or other importers in whose name the certificate is issued to apply for rebate in terms of section 75 or a refund provided for in section 76 of the Act; and</p> <p>(b) to offset the duty liability calculated in terms of note 8.1(e).</p> <p>7.11 The person in whose name a PRCC is issued shall be liable for any discrepancies in the application for the PRCC for whatever reason, which may result in the issue of an incorrect certificate and shall remain liable for the customs duty as if no rebate had been allowed.</p> <p>8. Extent of rebate</p> <p>8.1 The calculation of the value to determine the extent of rebate shall be -</p> <p>(a) the value for customs duty purposes of imported original equipment components calculated in terms of Note 6.1;</p> <p>(b) plus the imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2;</p> <p>(c) plus the VAA calculated in terms of Note 7.3(b) (Form DA 199.02);</p> <p>(d) less the VAA utilised in terms of Note 7.1 for this quarter; and if any liability remains</p> <p>(e) less the value of PRCCs to the point that the value is reduced to nil.</p> <p>8.2 The extent of rebate provided for in this rebate item shall not exceed the customs duty payable on the entry of imported goods under Chapter 98 of Schedule No. 1.</p> <p>8.3 If any liability remains after the calculation in terms of Note 8.1, the customs duty and additional VAT must be brought to account.</p>		A3/1728 w.e.f. 1/1/19

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.03 (Cont.)				9. Compliance  9.1 The registrant or component supplier must, as applicable, comply with- (a) this rebate item, rebate items 317.06 and 317.07 of Schedule No. 3, rebate item 460.17 of Schedule No. 4 and refund items 536.00, 537.00 and 538.00 of Schedule No. 5 and the Notes thereto; (b) section 75 and any other provisions of the Act; (c) the regulations; (d) the guidelines; and (e) any directives issued by the Commissioner and ITAC.		A3/1/728 w.e.f. 1/1/19
317.03	98.01	01.04	43	Original equipment components, for the manufacture of road tractors for semi-trailers of subheading 8701.20, of a vehicle mass not exceeding 1 600 kg .....	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/690
		02.04	48	Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10) .....	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/690
		03.04	42	Original equipment components, for the manufacture of motor cars (including station wagons) of heading 87.03 .....	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/690



Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.03 (Cont.)	98.01	05.04	41	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks) .....	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/709
		06.04	46	Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).....	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/723
		07.04	40	Original equipment components for the manufacture of chassis fitted with engines of heading 87.06 for dumpers designed for off-highway use with a G.V.M. exceeding 50 tons classifiable in tariff subheading 8704.10 .....	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/723

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
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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 rai), 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, Forestry and Fisheries may allow by specific permit .....	Full duty	A4/2/370
	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, Forestry and Fisheries 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	A4/343
	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, Forestry and Fisheries may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg.....	Full duty	A4/343
	<b>POTATOES, LEGUMINOUS VEGETABLES, CEREALS, OIL SEEDS AND SWEET CORN, IMPORTED BY SPECIFIC PERMIT</b>					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, Forestry and Fisheries that it can only be used for planting or sowing .....	Full duty	A4/343
	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, Forestry and Fisheries 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	A4/345
	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, Forestry and Fisheries may allow by specific permit .....	Full duty	A4/343

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.03	0207.14.9	01.07	73	<p><b>MEAT AND EDIBLE MEAT OFFAL</b></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: Department of Agriculture, Forestry and Fisheries (DAFF), 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 65 417 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 16250 metric tonnes;</p> <p>(f) As from 1 April 2017 an annual growth factor as determined by DAFF shall be applied to the basic quota mentioned in (c) above;</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 A4/2/385
460.04	16.04	01.04	40	<p><b>FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT</b></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

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
<b>460.04 (Cont.)</b>				4 (a) In cases of reasonable doubt regarding the details of a registered exporter appearing on an original certificate of origin as contemplated in the Addendum to Annex VII, the customs authority of an importing SACU Member State shall submit the documents for verification to the Commissioner as prescribed in the rules.  (b) If any sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, the sugar shall, on importation into the Republic, be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1.		A4/2/355
	19.00	01.02	25	Preparations of wheat or wheaten flour, gluten-free .....	Full duty	A4/246
	2008.20	01.06	62	Canned pineapples in containers holding 3kg or more, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for further processing, provided that the Commission is satisfied that pineapples suitable for canning are not available in sufficient quantities in the SACU area .....	Full duty	A4/317
	2009.89	01.06	66	Mango juice concentrate, with a Brix value exceeding 25, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit.....	Full duty	A4/345
<b>460.05</b>				<b>MINERAL PRODUCTS</b>		A4/2/355
	27.10	01.04	48	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit .....	Full duty	A4/235 w.e.f. 01.08.00
<b>460.06</b>	27.13	01.06	62	Petroleum bitumen, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit .....	Full duty	A4/2/363
	38.24	01.04	46	<b>CHEMICAL PRODUCTS</b> Mixtures containing dichlorodifluoromethane or trichlorofluoromethane or both, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit.....	Full duty less the duty in Section A of Part 2 of Schedule No. 1	A4/2/355
<b>460.07</b>		02.04	40	Mixtures containing chlorodifluoromethane or mono-chloropentafluoroethylene or both. ....	Full duty less the duty in Section A of Part 2 of Schedule No. 1	A4/2/355
	39.17	02.04	40	<b>PLASTICS AND RUBBER ARTICLES</b> Tubes, pipes and hoses, of plastics, which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more, or prestretched, specially designed for the protection, insulation and strain relief of wire, cable, cable joints and the like from abrasion, corrosion and moisture.....	Full duty	A4/2/355

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.07 (Cont.)	3920.49	01.06	64	Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not re-inforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from China, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards...	The full anti-dumping duty	A4/312 w.e.f. 26/10/2007
		02.06	64	Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not re-inforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from Taiwan, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards...		
460.10	40.02	01.04	43	Polybutadiene-styrene rubber, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit...	Full duty less 11 c/kg	A4/2/355
	4011.10	01.06	66	New pneumatic tyres, of rubber, of a kind used on motor cars for organised motor sport, under such conditions as the International Trade Administration Commission, after consultation with Motorsport South Africa, may allow by specific permit .....	Full duty	A4/2/343 A4/2/355
	<b>PAPER AND PAPERBOARD ARTICLES</b>					
	48.02	01.04	44	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, of a value for duty purposes not exceeding R265/t.....	Full duty	A4/155
	48.03	01.04	40	Cellulose wadding, for the packing of fresh fruit.....	Full duty	A4/155
	48.10	01.04	46	Graphitised paper .....	Full duty	A4/155
	48.11	01.04	42	Bottle tissue paper, lined.....	Full duty	A4/155
		02.04	47	Paper and paperboard, impregnated with oil, unprinted, of a mass of less than 35 g/m <sup>2</sup> .....	Full duty less 7,5%	A4/155

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund	Reference
534.00	00.00	01.00	06	<b>GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS</b> Goods on which the duty provided for in Section B of Part 2 of Schedule No. 1 has been paid and which have been incorporated, in unused condition, in any excisable goods manufactured in any special customs and excise warehouse.	Not exceeding the duty payable per quarter for excise duty purposes	A5/29 A5/29
536.00		02.00	0	<b>MOTOR VEHICLE PARTS AND ACCESSORIES</b> Goods of any description (excluding chassis fitted with engines), in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner 6 months after the date of issue of the permit that such motor vehicles comply with the description of subheading 8702.10.10 in Schedule No. Full duty in Part 1 of Schedule No.1.....	Full duty in Part 1 of Schedule No. 1	A5/40 A5/69 w.e.f. 1/6/03
536.00	00.00	03.00	02	Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of specified motor vehicles as defined in rebate item 317.03 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:  (i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied;  (ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced;  (iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and  (iv) the imported component value has been declared on a Form C1 and it can be produced on request. ....  <b>Notes:</b> 1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.	Full duty	A5/3/107

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund	Reference
536.00 (Cont.)	00.00	04.00	04	<p>Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of heavy vehicles as defined in rebate item 317.07 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:.....</p> <p>(i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied;</p> <p>(ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced;</p> <p>(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and</p> <p>(iv) the imported component value has been declared on a Form C1 and it can be produced on request.</p> <p>Note:</p> <p>1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.</p>	Full duty	A5/3/111 A5/3/111 A5/3/111 A5/3/111 A5/3/111 A5/3/111
537.00				<p><b>MOTOR VEHICLES</b></p> <p>Note:</p> <p>1. (a) For the purposes of item 537.03 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.</p> <p>(b) For the purposes of refund items 537.03 the value of a PRCC shall be reduced by 20 per cent if used to claim a refund of duty on imported specified motor vehicles, as defined in rebate item 317.03. No adjustment shall, however, be made if the PRCC is in respect of specified motor vehicles produced fitted with engines and gearboxes.</p>		A5/3/111 w.e.f. 1/1/19 A5/3/111 w.e.f. 1/1/19



Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund	Reference
537.02	87.00	01.02	20	<p>Motor vehicles classifiable under tariff subheadings 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 and 8706.00.15 entered on or before 31 December 2015 for the purposes of this item, as specified by the International Trade Administration Commission, by means of a certificate: Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant –</p> <p>(a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles;</p> <p>(b) has submitted a business plan on or before 31 December 2009 and entered on or before 31 December 2014 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and</p> <p>(c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme</p> <p><b>Notes:</b></p> <p>1. Productive assets include the following: Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software. The duty which may be rebated is calculated as follows: A total of 20 per cent of the value of the productive assets approved by the International Trade Administration Commission for purposes of this rebate provision, but limited to 4 per cent per annum <b>up to 31 December 2014, thereafter a PAA certificate issued for any remaining amount of Productive Asset Allowance value to be valid to 31 December 2015.</b></p> <p>2. The International Trade Administration Commission may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by him or her.</p>		<p>A5/3/108</p> <p>A5/3/108</p> <p>A5/3/108</p>

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund	Reference
537.02				<b>MOTOR VEHICLES</b>		A5/3/102
537.03				<b>MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP</b>		A5/3/362
	8701.20	01.06	64	Road tractors of semi-trailers.....	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item	A5/3/362
	87.02	01.04	45	Motor vehicles for the transport of ten or more persons, including the driver....	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item	A5/3/362
	87.03	01.04	41	Motor cars (including station wagons) of heading 87.03 .....	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item	A5/3/362
	87.04	01.04	48	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10).....	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item	A5/3/362
	87.06	01.04	40	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10).....	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item	A5/3/362

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund	Reference
538.00 (Cont.)	00.00	03.00	04	<p><b>AUTOMOTIVE COMPONENTS FOR SPECIFIED MOTOR VEHICLES</b></p> <p>Automotive components for specified motor vehicles, as defined in rebate item 317.03 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8536.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20.....</p> <p><b>Notes:</b></p> <p>1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.</p>	<p>Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on any PRCC issued in the name of the importer</p>	<p>A5/3/102</p> <p>A5/3/362</p> <p>A5/3/362</p>

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund	Reference
<p>- Blank -</p>						

	Reference
<p><b>SECTION C</b> <b>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON WINE AND OTHER FERMENTED BEVERAGES (EXCLUDING BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER), MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE</b></p>	
<p><b>Section Notes:</b></p>	
<p>1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03, or 406.05 of Schedule No. 4, subject to the requirements of those items and the provisions of Notes 1 to 4 to item 406.00.</p>	A6/19
<p>2. Items 620.04, 620.05 and 620.06 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).</p>	A6/19
<p>3. Items 620.07, 620.08, 620.09 and 620.10 apply to the excisable goods specified therein, for use in the manufacture of other excisable goods in a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse.</p>	A6/18
<p>4. Items 620.11, 620.13, 620.15, 620.19 and 620.21 apply to the excisable goods specified therein, used for the manufacture of vinegar and non-alcoholic beverages and for topping up: Provided that - (a) On completion of each operation or process specified in items 620.13 (01.02), (02.02) the rebate user shall render a return to the Controller in a form approved by the Commissioner. (b) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the premises of the registrant by the addition of acetic acid to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid.</p>	A6/1C/46
<p>5. For the purpose of items 620.13 (01.02) and 620.17, fortified wine and fortified fermented beverages entered for purposes of topping or sweetening of unfortified wine and unfortified fermented beverages shall not be allowed under rebate of duty in terms of these provisions if the alcoholic strength of such unfortified wine and unfortified fermented beverages are thereby increased by more than 0.6 per cent alcohol by volume per occasion/batch.</p>	A6/18
<p>6. For the purpose of items 620.22, 620.23 and 620.24 the following: (a) (i) Wine, vermouth and other fermented beverages which are off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise special manufacturing warehouse (SVM) for destruction or reprocessing, only if such products are found to be off-specification, contaminated or has undergone post-manufacturing deterioration within a period of 12 months after removal from the SVM and that the goods are returned within this period. (ii) The provisions of this item shall apply in respect of wine, vermouth and other fermented beverages - (aa) under the control of the manufacturer; (bb) returned as produced from the same batch(es); and (cc) returned in the originally sealed containers for wholesale or similar packaging. (iii) The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off-specification or contaminated. (b) (i) If the Commissioner approves the application, any wine, vermouth or other fermented beverages returned in terms of this item shall be - (aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and (bb) unpacked, where applicable, and transferred to and mixed to and mixed with stocks of materials for reprocessing, under supervision of an officer; or (cc) destroyed under supervision of an officer. (ii) The licensee of a SVM to which such products are returned for destruction or reprocessing must keep a record which includes at least the following - (aa) a detailed description of the goods received including the applicable tariff item; (bb) the quantity received; (cc) the date of receipt; (dd) the delivery note under cover of which such products were returned; (ee) proper record of the excise inspection processes; and (ff) proper record of the excise permission to destroy or reprocess. (c) (i) For the purpose of section 75(11A), the licensee of the SVM making such application must produce proof that duty was in fact paid as well as the rate at which the excise duty was paid on such products presented for destruction or reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof of the rate, the duty on any quantity so returned shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during the 12 months period contemplated in Note 6(a)(i). (ii) Where any goods containing spirits for which any rebate of duty on the spirits has been allowed as contemplated in section 75(18) are returned to a customs and excise manufacturing warehouse for reprocessing or destruction as provided in this item, the excise duty so allowed as a rebate in respect of the goods returned must be paid back before any process of reworking the product or destruction thereof may take place.</p>	

		Reference
<p>(d) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed or destroyed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77, any amount duly refundable against the amount payable on such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.</p>		
<p>7. For the purposes of item 620.25 -</p>		A6/1C/66
<p>(a) Recipients of unfortified wine for use in the manufacture of foodstuffs -</p>		
<p>(i) must register (including the premises);</p>		
<p>(ii) may only receive the wine from a licensed manufacturer of unfortified wine; and</p>		
<p>(iii) must keep record of at least the following -</p>		
<p>(A) each manufacturing operation or process on a form DA 133 and this record must be made available to the Controller on demand;</p>		
<p>(B) each manufacturing formula used by the registrant shall be made available to the Controller on demand and shall include the ratio of the unfortified wine in relation to the end product.</p>		
<p>(C) invoices/delivery notes of wine received;</p>		
<p>(D) quantities received; and</p>		
<p>(E) the date of receipt.</p>		
<p>(b) Licensed manufacturers who supplied unfortified wine to users registered in terms of this item shall -</p>		
<p>(i) remove the wine to registrants on the prescribed form DA 32;</p>		
<p>(ii) account for the wine on the monthly account; and</p>		
<p>(iii) keep record of the removals of the wine.</p>		

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.01	104.15			<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)</b>		A6/19
	104.15.01	01.01	77	Sparkling wine.....	Full duty	A6/19
	104.15.03	02.01	75	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty	A6/1C/39
	104.15.04	03.01	71	In containers holding 2li or less: Unfortified wine: Other.....	Full duty	A6/19
	104.15.05	04.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty	A6/30
	104.15.06	05.01	74	Fortified wine: Other.....	Full duty	A6/19
	104.15.13	06.01	71	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty	A6/1C/44
	104.15.15	07.01	70	Other .....	Full duty	A6/1C/44
	104.15.17	08.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty	A6/1C/44
	104.15.19	09.01	76	Other .....	Full duty	A6/1C/44
	104.15.21	10.01	72	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty	A6/1C/44
	104.15.23	11.01	70	Other .....	Full duty	A6/1C/44
	104.15.25	12.01	79	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty	A6/1C/44
	104.15.27	13.01	77	Other .....	Full duty	A6/1C/44
620.02	104.16			<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>		A6/19
	104.16.01	01.01	79	Sparkling .....	Full duty	A6/24
	104.16.03	02.01	74	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. ....	Full duty	A6/1C/39
	104.16.04	03.01	70	Unfortified: Other.....	Full duty	A6/19
	104.16.05	04.01	77	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty	A6/30
	104.16.06	05.01	73	Fortified: Other .....	Full duty	A6/19
	104.16.09	06.01	73	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. ....	Full duty	A6/1C/39
	104.16.10	07.01	73	Other: Unfortified: Other.....	Full duty	A6/19
	104.16.11	08.01	76	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	Full duty	
	104.16.12	09.01	72	Other	Full duty	
620.03	104.17			<b>Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included</b>		A6/19
	104.17.03	01.01	79	Sparkling fruit beverages and sparkling mead.....	Full duty	A6/19
	104.17.05	02.01	77	Traditional African beer as defined in Additional Note 1 to Chapter 22 .....	Full duty	A6/19
	104.17.07	05.01	74	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume .....	Full duty	A6/1C/41

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference	
620.03	104.17.09	07.01	77	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. ....	Full duty		A6/1C/41	
	104.17.11	09.01	70	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. ....	Full duty		A6/1C/42	
	104.17.15	10.01	71	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. ....	Full duty		A6/1C/34	
	104.17.16	11.01	76	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. ....	Full duty		A6/1C/34	
	104.17.17	12.01	72	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. ....	Full duty		A6/1C/34	
	104.17.21	13.01	74	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 not exceeding 23 per cent by vol. ....	Full duty		A6/1C/34	
	104.17.22	14.01	70	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. ....	Full duty		A6/1C/34	
	104.17.25	15.01	70	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. ....	Full duty		A6/1C/34	
	104.17.90	16.01	73	Other .....	Full duty		A6/1C/34	
	620.04	104.15			<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)</b>			A6/19
104.15.01		01.01	72	Sparkling wine .....	Full duty		A6/19	
104.15.03		02.01	70	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty		A6/1C/39	
104.15.04		03.01	77	In containers holding 2li or less: Unfortified wine: Other.....	Full duty		A6/19	
104.15.05		04.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty		A6/30	
104.15.06		05.01	78	Fortified wine: Other .....	Full duty		A6/19	
104.15.13		06.01	77	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty		A6/1C/44	
104.15.15		07.01	75	Other .....	Full duty		A6/1C/44	
104.15.17		08.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty		A6/1C/44	
104.15.19		09.01	71	Other .....	Full duty		A6/1C/44	
104.15.21		10.01	78	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty		A6/1C/44	
104.15.23		11.01	76	Other .....	Full duty		A6/1C/44	
104.15.25		12.01	74	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty		A6/1C/44	
104.15.27		13.01	72	Other .....	Full duty		A6/1C/44	
620.05		104.16.03	02.01	71	<b>With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. ....</b>	Full duty		A6/1C/39
		104.16.04	03.01	76	<b>Other</b>	Full duty		
		104.16.05	04.01	72	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty		A6/30
	104.16.06	05.01	79	Fortified: Other .....	Full duty		A6/19	
	104.16.09	06.01	79	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. ....	Full duty		A6/1C/39	
	620.05	104.16.10	07.01	75	Unfortified: Other.....	Full duty		A6/19
104.16.11		08.01	71	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty		A6/30	
104.16.12		09.01	78	Fortified: Other .....	Full duty		A6/19	
104.16				<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>			A6/WN	
104.16.04		03.01	76	Unfortified: Other.....	Full duty		A6/19	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
620.06	104.17			<b>Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:</b>			A6/1C/34
	104.17.03	01.01	74	Sparkling fruit beverages and sparkling mead.....	Full duty		A6/1C/34
620.06	104.17.05	02.01	72	Traditional African beer as defined in Additional Note 1 to Chapter 22 .....	Full duty		A6/19
	104.17.07	04.01	75	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume.....	Full duty		A6/1C/41
	104.17.09	06.01	78	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.....	Full duty		A6/1C/41
	104.17.11	08.01	70	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. ....	Full duty		A6/1C/42
	104.17.15	10.01	75	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. ....	Full duty		A6/1C/34
	104.17.16	11.01	71	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.....	Full duty		A6/1C/34
	104.17.17	12.01	78	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. ....	Full duty		A6/1C/34
	104.17.21	13.01	70	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 not exceeding 23 per cent by vol.....	Full duty		A6/1C/34
	104.17.22	14.01	76	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. ....	Full duty		A6/1C/34
	104.17.25	15.01	76	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.....	Full duty		A6/1C/34
	104.17.90	16.01	79	Other .....	Full duty		A6/1C/34
620.07	104.15.21			<b>Wine, unfortified, entered for use in the manufacture of:</b>			A6/1C/34
				<b>With an alcoholic strength by volume of at least 4,5 per cent by volume but not exceeding 16,5 per cent by vol.:</b>			A6/1C/34
		01.01	74	Sparkling wine of item 104.15.01.....	Full duty		A6/19
		01.02	71	Fortified wine of items 104.15.05, 104.15.06, 104.15.17, 104.15.19, 104.15.25 and 104.15.27 .....	Full duty		A6/1C/44
		01.03	79	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10 .....	Full duty		A6/1C/44
		01.04	76	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16.....	Full duty		A6/1C/44
		01.05	73	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21.....	Full duty		A6/1C/44
		01.06	70	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 .....	Full duty		A6/1C/44
		01.07	78	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol).....	Full duty		A6/1C/44
		01.08	75	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 .....	Full duty		A6/1C/44
		01.09	72	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17 .....	Full duty		A6/1C/44
	104.15.23			<b>Other:</b>			A6/1C/44
		02.01	72	Sparkling wine of item 104.15.01.....	Full duty		A6/1C/44
		02.02	79	Fortified wine of items 104.15.05, 104.15.06, 104.15.17, 104.15.19, 104.15.25 and 104.15.27 .....	Full duty		A6/1C/44
620.07	104.15.23	02.03	77	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10.....	Full duty		A6/1C/44



Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference	
620.07		02.04	74	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16.....	Full duty		A6/1C/44	
		02.05	71	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21.....	Full duty		A6/1C/44	
		02.06	79	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25.....	Full duty		A6/1C/44	
		02.07	76	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol).....	Full duty		A6/1C/44	
		02.08	73	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28.....	Full duty		A6/1C/44	
620.08	104.16.09			<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified, entered for use in the manufacture of:</b>			A6/19	
					<b>With an alcoholic strength by volume exceeding 4.5 per cent vol. but not exceeding 15 per cent vol.:</b>			A6/1C/39
		01.01	71	Sparkling wine of item 104.16.01.....	Full duty		A6/19	
		01.02	79	Fortified wine of items 104.16.05 and 104.16.06.....	Full duty		A6/19	
		01.03	76	Other fermented fruit beverages, unfortified of item 104.17.16.....	Full duty		A6/1C/34	
		01.04	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25.....	Full duty		A6/1C/34	
		01.05	70	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol).....	Full duty		A6/1C/42	
		01.06	78	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011	
		01.07	75	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17.....	Full duty		A6/1C/42	
				Other			A6/19	
		02.01	78	Sparkling wine of item 104.16.01.....	Full duty		A6/19	
		02.02	75	Fortified wine of items 104.16.05 and 104.16.06.....	Full duty		A6/19	
		02.03	72	Other fermented fruit beverages, unfortified of item 104.17.16.....	Full duty		A6/1C/34	
		02.04	70	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25.....	Full duty		A6/1C/34	
		02.05	77	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol).....	Full duty		A6/1C/42	
		02.06	74	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011	
620.09		104.15.25			<b>Fortified wine entered for use in the manufacture of</b>			A6/19
				<b>With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.:</b>			A6/1C/44	
	01.01		75	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04.....	Full duty		A6/1C/44	
	01.02		72	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28.....	Full duty		A6/1C/44	
				<b>Other:</b>			A6/1C/44	
	02.01		73	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04.....	Full duty		A6/1C/44	
	02.02		70	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28.....	Full duty		A6/1C/44	
	02.05		77	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol).....	Full duty		A6/1C/42	
	02.06		74	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011	
620.09	104.15.09				<b>Fortified wine entered for use in the manufacture of</b>			A6/19
				<b>With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.</b>			A6/19	
		01.01	76	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04.....	Full duty		A6/1C/42	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
620.10	104.15.10	01.02	73	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011 A6/19
				Other			
		02.01	72	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04 .....	Full duty		A6/1C/42
		02.02	07	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011
				<b>Other fermented beverages, unfortified; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included, entered for use in the manufacture of</b>			A6/24
		104.17.07		<b>Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume:</b>			A6/1C/34
			01.01	79 Sparkling fruit beverages and sparkling mead of item 104.17.03 .....	Full duty		A6/1C/34
			01.02	76 Other fermented fruit beverages, including mixtures of fermented fruit beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16 .....	Full duty		A6/1C/34
		104.17.15		<b>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.:</b>			A6/1C/34
			01.01	73 Sparkling fruit beverages and sparkling mead of item 104.17.03 .....	Full duty		A6/1C/34
			01.02	70 Other fermented apple or pear beverages, fortified and other fermented beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey of items 104.17.16, 104.17.17 and 104.17.21 .....	Full duty		A6/1C/34
			01.03	78 Other mixtures of fermented fruit beverages and mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 .....	Full duty		A6/1C/34
			01.04	75 Spirits of item 104.21.01 (excluding fermented ethyl alcohol) ...	Full duty		A6/1C/36 w.e.f. 01/03/2011
			01.05	72 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011
			01.06	72 Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol.,of item 104.23.28 as provided for in item 621.17 .....	Full duty		A6/1C/36 w.e.f. 01/03/2011
		104.17.16		<b>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.:</b>			A6/1C/34
			02.01	72 Sparkling fruit beverages and sparkling mead of item 104.17.03 .....	Full duty		A6/1C/34
			02.02	77 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21 .....	Full duty		A6/1C/34
			02.03	74 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 .....	Full duty		A6/1C/34
			02.04	71 Spirits of item 104.21.01 (excluding fermented ethyl alcohol) ...	Full duty		A6/1C/36 w.e.f. 01/03/2011
		02.05	79 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011	
		02.06	76 Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol.,of item 104.23.28 as provided for in item 621.17 .....	Full duty		A6/1C/36 w.e.f. 01/03/2011	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference	
620.10	104.17.17			<b>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.:</b>				
		01.01	77	Sparkling fruit beverages and sparkling mead of item 104.17.03 .....	Full duty		A6/1C/34	
		01.02	74	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21 .....	Full duty		A6/1C/34	
		104.17.21	01.03	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25 .....	Full duty		A6/1C/34
					<b>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.:</b>			
	01.01		74	Sparkling fruit beverages and sparkling mead of item 104.17.03 .....	Full duty		A6/1C/34	
		104.17.22	01.02	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25 .....	Full duty		A6/1C/34
					<b>Other mixtures of fermented fruit beverages 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.:</b>			A6/1C/34
	01.01		76	Sparkling fruit beverages and sparkling mead of item 104.17.03 .....	Full duty		A6/1C/34	
		104.17.25	01.02	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25 .....	Full duty		A6/1C/34
					<b>Other mixtures of fermented fruit beverages 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.:</b>			A6/1C/34
	01.01		71	Sparkling fruit beverages and sparkling mead of item 104.17.03 .....	Full duty		A6/1C/34	
	620.11	104.15			<b>Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation:</b>			A6/1C/35 w.e.f. 27/02/2013
		104.15.21	01.01	71	Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty		A6/1C/44
	104.15.23	02.01	74	Other .....	Full duty		A6/1C/44	
620.13	104.15			<b>Fortified wine entered for use</b>			A6/19	
		01.01	50	In the manufacture of vinegar by a process of acetic fermentation .....	Full duty		A6/20 w.e.f. 15:06 on 23/02/2011	
		01.02	58	In the topping or sweetening of unfortified wine of items 104.15.03 and 104.15.04 .....	Full duty		A6/20 w.e.f. 15:06 on 23/02/2011	
	104.15.25	01.01	72	In the manufacture of vinegar by a process of acetic fermentation .....	Full duty		A6/1C/44	
	104.15.25	01.02	71	In the topping or sweetening of unfortified wine of item 104.15.04 .....	Full duty		A6/1C/44	
	104.15.27	02.01	70	In the manufacture of vinegar by a process of acetic fermentation .....	Full duty		A6/1C/44	
	104.15.27	02.02	78	In the topping or sweetening of unfortified wine of item 104.15.04 .....	Full duty		A6/1C/44	
620.15	104.17			<b>Other fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation</b>			A6/1C/35 w.e.f. 27/02/2013	
	104.17.07	01.01	78	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by vol. ....	Full duty		A6/1C/35 w.e.f. 27/02/2013	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
620.17	104.17.15	01.01	72	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5per cent by volume but not exceeding 15 per cent by vol. ....	Full duty		A6/1C/35 w.e.f. 27/02/2013
	104.17.16	02.01	79	Other fermented fruit beverages and mead beverages, unfortified, with an alcoholic strength of at least 2.5 by volume but not exceeding 15 per cent by vol. ....	Full duty		A6/1C/35 w.e.f. 27/02/2013
	104.17			<b>Other fermented fruit beverages, fortified (excluding wine) entered for use in the topping or sweetening of other fermented fruit beverages, unfortified (excluding wine)</b>			
620.18	104.17.17	01.01	76	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 percent by volume but not exceeding 23 per cent by vol. ....	Full duty		A6/1C/35 w.e.f. 27/02/2013
	104.17.21	02.01	71	Other fermented fruit beverages and mead beverages, fortified, with an alcoholic strength of atleast 15 per cent by volume but not exceeding 23 per cent by vol. ....	Full duty		A6/1C/35 w.e.f. 27/02/2013
	104.15			<b>Unfortified wine use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):</b>			A6/1C/46
620.19	104.15.21	01.01	74	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty		A6/1C/45
	104.15.23	02.01	72	Other .....	Full duty		A6/1C/45
	104.15			<b>Unfortified wine for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in item 104.21.01 or 104.23.04 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:</b>			A6/1C/46
620.20	104.15.21	01.01	76	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty		A6/1C/44
	104.15.23	02.01	74	Other .....	Full duty		A6/1C/44
	104.17			<b>Other fermented beverages (for example, cider, perry, mead, saké), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):</b>			A6/1C/46
620.20	104.17.15	01.01	71	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. ....	Full duty		A6/1C/46
	104.17.16	02.01	78	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. ....	Full duty		A6/1C/46
	104.17.22	03.01	73	Other mixtures of fermented fruit beverages 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. ....	Full duty		A6/1C/46
620.21	104.17			<b>Other fermented beverages (for example, cider, perry, mead, sake), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:</b>			A6/1C/46
	104.17.15	01.01	73	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. ....	Full duty		A6/1C/40
	104.17.16	02.01	71	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. ....		Full duty	A6/1C/40
	104.17.22	03.01	75	Other mixtures of fermented fruit beverages 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. ....	Full duty		A6/1C/40
	104.16.12	09.01	72	Fortified: Other .....	Full duty		A6/1C/40 A6/19

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference	
620.22	104.15.13	06.01	71	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....		Full duty	A6/1C/65	
	104.15.15	07.01	78	Other .....		Full duty	A6/1C/65	
	104.15.17	08.01	76	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....		Full duty	A6/1C/65	
	104.15.19	09.01	74	Other .....		Full duty	A6/1C/65	
	104.15.21	10.01	70	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....		Full duty	A6/1C/65	
	104.15.23	11.01	79	Other .....		Full duty	A6/1C/65	
	104.15.25	12.01	77	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....		Full duty	A6/1C/65	
	104.15.27	13.01	75	Other .....		Full duty	A6/1C/65	
	620.24	104.17.16	07.01	78	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. ....		Full duty	A6/1C/43
		104.17.17	08.01	74	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. ....		Full duty	A6/1C/43
104.17.21		09.01	76	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 not exceeding 23 per cent by vol. ....		Full duty	A6/1C/43	
104.17.22		10.01	70	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. ....		Full duty	A6/1C/43	
104.17.25		11.01	70	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. ....		Full duty	A6/1C/45	
620.25	104.15	12.01	73	<b>Unfortified wine entered for use in the manufacture of foodstuffs:</b>		Full duty	A6/1C/43	
	104.15.21	01.01	77	Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty	Full duty	A6/1C/66	
	104.15.23	02.01	75	Other .....	Full duty	Full duty	A6/1C/66	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
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Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
623.25	105.10.15	02.01	73	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked .....		As provided in the Notes hereto	A6/18
	105.10.17	03.01	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto	A6/18
	108.20.40	04.01	75	Biodiesel as defined in Additional Note 1(a) to Chapter 38 .....		As provided in the Notes hereto	A6/24
	108.20.50	05.01	78	Other biodiesel .....		As provided in the Notes hereto	A6/24
623.27			<p><b>FUEL SUPPLIED FOR THE LINE-FILL OF THE NEW MULTI-PURPOSE PRODUCTS PIPELINE (NMPP) GOVERNMENT PROJECT</b></p>				

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
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