

Jacobsens

Harmonized Customs Tariff

Supplement 1044

12 March 2015

Dear Subscriber

We have pleasure in forwarding to you Supplement 1044.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising as a result of the following amendments which were published in the following *Government Gazettes* and notices:

- Taxation proposals as tabled by the Minister of Finance in his Budget Review on 25 February 2015.
- *Government Gazette* 38493 dated 27 February 2015.
- *Government Gazette* 38514 dated 27 February 2015.
- *Government Gazette* 38538 dated 6 March 2015.

See below for more information:

1. Section A of Part 2 of Schedule No. 1 is amended by increasing the excise duty rates on beer, wine and other alcoholic products and tobacco products as tabled by the Minister of Finance in his Budget Review 2015 at 15h02 on 25 February 2015.

- *Budget Proposals 2015* 25.02.2015 Tax Prop 2015

2. In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 is amended to the extent indicated below:

By the insertion of Additional Note 6 in Chapter 22 and by the insertion of subheading 2206.00.19.

- *Budget Proposals 2015* 25.02.2015 Tax Prop 2015

3. In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 is amended to the extent indicated below:

Tariff subheadings 1701.12, 1701.13, 1701.14, 1701.91 and 1701.99 are amended to increase the rate of customs duty on sugar from 142,5c/kg to 207,1c/kg in terms of the existing variable tariff formula as recommended in ITAC Minute M08/2014.

- *Government Gazette* 38514, R. 173 27.02.2015 A1/1/1512

4. In terms of section 56 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 2 is amended to the extent indicated below:

Anti-dumping duty items 201.02/0207.14.9/02.07, 201.02/0207.14.9/03.07, 201.2/0207.14.9/04.07, 201.02/0207.14.9/05.07, 201.02/0207.14.9/06.07, 201.02/0207.14.9/07.07 and 201.02/0207.14.9/08.07 have been inserted to give effect to ITAC's final determination on the (alleged) dumping of frozen bone-in portions of fowls of the species *Gallus Domesticus*, originating in or imported from Germany, the Netherlands and the United Kingdom. ITAC Report 492 refers.

- *Government Gazette* 38493, R. 126 27.02.2015 A2/1/366

INSTRUCTION SHEET

Jacobsens
Harmonized Customs Tariff

Supplement 1044

12 March 2015

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

The following new **(N)** or replacement **(R)** pages are forwarded herewith.

BINDER 1

Subscriber's Note

Instruction Sheet

Prelims

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2015.02.08	2015.02.09	2015.02.10	2015.02.11	2015.02.12	2015.02.13	2015.02.14	2015.02.15	2015.02.16
AUSTRALIA	DOLLAR	0000.109250	0000.108300	0000.107000	0000.106600	0000.106750	0000.106300	0000.106300	0000.106300	0000.106600
BOTSWANA	PULA	0000.800800	0000.782250	0000.782500	0000.774850	0000.766900	0000.780400	0000.780400	0000.780400	0000.780650
BRAZIL	REAL	0000.194995	0000.191858	0000.190838	0000.188670	0000.186329	0000.188640	0000.188640	0000.188640	0000.189213
CANADA	DOLLAR	0000.106550	0000.105400	0000.104400	0000.104350	0000.103450	0000.103550	0000.103550	0000.103550	0000.103300
CHINA	YUAN	0000.529843	0000.521318	0000.518547	0000.512657	0000.506296	0000.512575	0000.512575	0000.512575	0000.514133
DENMARK	KRONER	0000.555100	0000.552250	0000.549600	0000.544550	0000.537600	0000.538650	0000.538650	0000.538650	0000.540900
EUROPEAN COMMUNITY	EURO	0000.075584	0000.075188	0000.074844	0000.074188	0000.073201	0000.073314	0000.073314	0000.073314	0000.073672
HONG KONG	DOLLAR	0000.661700	0000.651050	0000.647600	0000.640300	0000.632350	0000.640200	0000.640200	0000.640200	0000.641900
INDIA	RUPEE	0005.363861	0005.277557	0005.249507	0005.189881	0005.125480	0005.189052	0005.189052	0005.189052	0005.204825
JAPAN	YEN	0010.047850	0010.019950	0009.933400	0009.918700	0009.848150	0009.826150	0009.826150	0009.826150	0009.851000
MALAWI	KWACHA	0035.697250	0037.263550	0036.843850	0036.446300	0033.975550	0034.250400	0034.250400	0034.250400	0034.305200
NEW ZEALAND	DOLLAR	0000.114600	0000.113500	0000.112100	0000.111100	0000.110850	0000.110550	0000.110550	0000.110550	0000.110050
NORWAY	KRONE	0000.640350	0000.636600	0000.632600	0000.625050	0000.623150	0000.628050	0000.628050	0000.628050	0000.624800
RUSSIAN	ROUBLE	0002.809793	0002.764583	0002.749889	0002.718655	0002.684920	0002.718221	0002.718221	0002.718221	0002.726483
SWEDEN	KRONA	0000.704150	0000.704950	0000.698850	0000.688950	0000.684600	0000.696100	0000.696100	0000.696100	0000.696600
SWITZERLAND	FRANC	0000.079000	0000.077900	0000.077300	0000.076700	0000.076000	0000.076800	0000.076800	0000.076800	0000.077150
UNITED KINGDOM	POUND ST.	0000.056545	0000.055893	0000.055672	0000.055021	0000.054415	0000.054389	0000.054389	0000.054389	0000.054502
U.S.A.	DOLLAR	0000.086892	0000.085494	0000.085039	0000.084393	0000.083030	0000.084060	0000.084060	0000.084060	0000.084315
ZIMBABWE	DOLLAR	0033.093748	0032.573290	0032.400163	0032.032150	0031.616628	0032.005257	0032.005257	0032.005257	0032.005257

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2015.02.17	2015.02.18	2015.02.19	2015.02.20	2015.02.21	2015.02.22	2015.02.23	2015.02.24	2015.02.25
AUSTRALIA	DOLLAR	0000.106700	0000.106100	0000.107000	0000.106550	0000.106550	0000.106550	0000.106150	0000.106900	0000.107050
BOTSWANA	PULA	0000.783400	0000.777900	0000.781450	0000.779150	0000.779150	0000.779150	0000.779500	0000.780200	0000.790950
BRAZIL	REAL	0000.189604	0000.189181	0000.190114	0000.189482	0000.189482	0000.189482	0000.189567	0000.189727	0000.192288
CANADA	DOLLAR	0000.103750	0000.103100	0000.104050	0000.104000	0000.104000	0000.104000	0000.104650	0000.104500	0000.105250
CHINA	YUAN	0000.515196	0000.514045	0000.516579	0000.514863	0000.514863	0000.514863	0000.515095	0000.515529	0000.522488
DENMARK	KRONER	0000.545150	0000.541700	0000.544100	0000.544650	0000.544650	0000.544650	0000.545350	0000.545500	0000.554850
EUROPEAN COMMUNITY	EURO	0000.074186	0000.073725	0000.074052	0000.074104	0000.074104	0000.074104	0000.074035	0000.074164	0000.075316
HONG KONG	DOLLAR	0000.643450	0000.642150	0000.645450	0000.643550	0000.643550	0000.643550	0000.643800	0000.644250	0000.652950
INDIA	RUPEE	0005.215577	0005.203925	0005.229583	0005.212208	0005.212208	0005.212208	0005.214563	0005.218950	0005.289405
JAPAN	YEN	0009.881750	0009.897500	0009.915800	0009.904700	0009.904700	0009.904700	0009.911900	0009.913950	0010.035250
MALAWI	KWACHA	0034.376600	0035.265550	0034.485800	0035.410450	0035.410450	0035.410450	0035.158850	0034.418750	0035.897100
NEW ZEALAND	DOLLAR	0000.110100	0000.109600	0000.109850	0000.109850	0000.109850	0000.109850	0000.110100	0000.110250	0000.111400
NORWAY	KRONE	0000.626500	0000.621450	0000.624350	0000.628350	0000.628350	0000.628350	0000.624950	0000.627600	0000.637200
RUSSIAN	ROUBLE	0002.732116	0002.726012	0002.739453	0002.730351	0002.730351	0002.730351	0002.731585	0002.733883	0002.770790
SWEDEN	KRONA	0000.699100	0000.691050	0000.696200	0000.700350	0000.700350	0000.700350	0000.697350	0000.697650	0000.707850
SWITZERLAND	FRANC	0000.077600	0000.077700	0000.078600	0000.078950	0000.078950	0000.078950	0000.078500	0000.078800	0000.080200
UNITED KINGDOM	POUND ST.	0000.054815	0000.054775	0000.054711	0000.054603	0000.054603	0000.054603	0000.054779	0000.054622	0000.055230
U.S.A.	DOLLAR	0000.084490	0000.084301	0000.084717	0000.084435	0000.084435	0000.084435	0000.084473	0000.084544	0000.085686
ZIMBABWE	DOLLAR	0032.190745	0032.118831	0032.271727	0032.169952	0032.169952	0032.169952	0032.184491	0032.173461	0032.646416

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2015.02.26	2015.02.27	2015.02.28	2015.03.01	2015.03.02	2015.03.03	2015.03.04	2015.03.05	2015.03.06
AUSTRALIA	DOLLAR	0000.107550	0000.107650	0000.107650	0000.107650	0000.106700	0000.105650	0000.105500	0000.104900	0000.104900
BOTSWANA	PULA	0000.791500	0000.786700	0000.786700	0000.786700	0000.777650	0000.775750	0000.775100	0000.776650	0000.775700
BRAZIL	REAL	0000.192430	0000.191229	0000.191229	0000.191229	0000.189021	0000.188563	0000.187895	0000.186956	0000.249818
CANADA	DOLLAR	0000.105100	0000.104950	0000.104950	0000.104950	0000.103900	0000.103700	0000.103250	0000.102200	0000.102250
CHINA	YUAN	0000.522874	0000.519610	0000.519610	0000.519610	0000.513612	0000.512367	0000.510552	0000.508000	0000.521028
DENMARK	KRONER	0000.554950	0000.558400	0000.558400	0000.558400	0000.553550	0000.550550	0000.549950	0000.553200	0000.553350
EUROPEAN COMMUNITY	EURO	0000.075233	0000.075795	0000.075795	0000.075795	0000.075147	0000.074841	0000.074779	0000.075205	0000.075533
HONG KONG	DOLLAR	0000.653400	0000.649400	0000.649400	0000.649400	0000.641900	0000.640350	0000.637650	0000.634500	0000.633700
INDIA	RUPEE	0005.293306	0005.260265	0005.260265	0005.260265	0005.199542	0005.186937	0005.168567	0005.142731	0005.191220
JAPAN	YEN	0010.062450	0010.017600	0010.017600	0010.017600	0009.958800	0009.919250	0009.880000	0009.848950	0009.844100
MALAWI	KWACHA	0035.916050	0035.693500	0035.693500	0035.693500	0034.292150	0034.219300	0035.572050	0035.402250	0035.357900
NEW ZEALAND	DOLLAR	0000.111100	0000.110750	0000.110750	0000.110750	0000.109650	0000.109150	0000.108550	0000.108150	0000.108400
NORWAY	KRONE	0000.633500	0000.638850	0000.638850	0000.638850	0000.633400	0000.632750	0000.633200	0000.637550	0000.633700
RUSSIAN	ROUBLE	0002.772833	0002.755525	0002.755525	0002.755525	0002.723716	0002.717113	0002.707490	0002.693956	0004.975475
SWEDEN	KRONA	0000.699900	0000.704200	0000.704200	0000.704200	0000.692650	0000.688450	0000.682050	0000.684350	0000.683850
SWITZERLAND	FRANC	0000.080200	0000.079950	0000.079950	0000.079950	0000.079300	0000.079200	0000.079350	0000.079200	0000.079450
UNITED KINGDOM	POUND ST.	0000.055023	0000.055062	0000.055062	0000.055062	0000.054551	0000.054486	0000.054412	0000.054529	0000.054459
U.S.A.	DOLLAR	0000.085749	0000.085214	0000.085214	0000.085214	0000.084230	0000.084026	0000.083728	0000.083310	0000.083206
ZIMBABWE	DOLLAR	0032.670491	0032.466564	0032.466564	0032.466564	0032.088805	0032.042345	0031.900597	0031.741139	0031.701523

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2015.03.07	2015.03.08	2015.03.09	2015.03.10	2015.03.11
AUSTRALIA	DOLLAR	0000.104900	0000.104900	0000.104550	0000.104350	0000.103100
BOTSWANA	PULA	0000.775700	0000.775700	0000.764600	0000.769000	0000.762800
BRAZIL	REAL	0000.249818	0000.249818	0000.250230	0000.254522	0000.247345
CANADA	DOLLAR	0000.102250	0000.102250	0000.101700	0000.101050	0000.099700
CHINA	YUAN	0000.521028	0000.521028	0000.512238	0000.507560	0000.498535
DENMARK	KRONER	0000.553350	0000.553350	0000.552750	0000.550550	0000.546950
EUROPEAN COMMUNITY	EURO	0000.075533	0000.075533	0000.075201	0000.074862	0000.074309
HONG KONG	DOLLAR	0000.633700	0000.633700	0000.623100	0000.617450	0000.607050
INDIA	RUPEE	0005.191220	0005.191220	0005.119513	0005.079574	0004.997842
JAPAN	YEN	0009.844100	0009.844100	0009.759250	0009.732200	0009.532750
MALAWI	KWACHA	0035.357900	0035.357900	0033.288400	0033.990450	0033.162050
NEW ZEALAND	DOLLAR	0000.108400	0000.108400	0000.109100	0000.108700	0000.107600
NORWAY	KRONE	0000.633700	0000.633700	0000.632900	0000.632950	0000.633400
RUSSIAN	ROUBLE	0004.975475	0004.975475	0004.952052	0004.918279	0004.979218
SWEDEN	KRONA	0000.683850	0000.683850	0000.680950	0000.678950	0000.672300
SWITZERLAND	FRANC	0000.079450	0000.079450	0000.079400	0000.079100	0000.078350
UNITED KINGDOM	POUND ST.	0000.054459	0000.054459	0000.054136	0000.053603	0000.052687
U.S.A.	DOLLAR	0000.083206	0000.083206	0000.081787	0000.081052	0000.079624
ZIMBABWE	DOLLAR	0031.701523	0031.701523	0031.161183	0030.881084	0030.336810

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Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	1605.56		-- Clams, cockles and arkshells:						A1/1/1432
	.10	6	--- Homogenised composite food preparations.....	kg	free	free	free	free	A1/1/1432
	.20	3	--- Other, in airtight metal containers.....	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	.90	4	--- Other.....	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	1605.57		-- Abalone:						A1/1/1432
	.10	2	--- Homogenised composite food preparations.....	kg	free	free	free	free	A1/1/1432
	.20	5	--- Other, in airtight metal containers.....	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	.90	0	--- Other.....	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	1605.58		-- Snails (excluding sea snails):						A1/1/1443
	.10	9	--- Homogenised composite food preparations.....	kg	free	free	free	free	A1/1/1432
	.20	6	--- Other, in airtight metal containers.....	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	.90	7	--- Other.....	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	1605.59		-- Other:						A1/1/1432
	.10	5	--- Homogenised composite food preparations.....	kg	free	free	free	free	A1/1/1432
	.20	2	--- Other, in airtight metal containers.....	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	.90	3	--- Other.....	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	1605.6		- Other aquatic invertebrates:						A1/1/1432
	1605.61		-- Sea cucumbers:						A1/1/1432
	.10	9	--- Homogenised composite food preparations.....	kg	free	free	free	free	A1/1/1432
	.20	6	--- Other, in airtight metal containers.....	kg	2,75c/kg	2,75c/kg	free	free	A1/1/1432
	.90	7	--- Other.....	kg	2,25c/kg	2,25c/kg	free	free	A1/1/1432
	1605.62		-- Sea urchins:						A1/1/1432
	.10	5	--- Homogenised composite food preparations.....	kg	free	free	free	free	A1/1/1432
	.20	2	--- Other, in airtight metal containers.....	kg	2,75c/kg	2,75c/kg	free	free	A1/1/1432
	.90	3	--- Other.....	kg	2,25c/kg	2,25c/kg	free	free	A1/1/1432
	1605.63		-- Jellyfish:						A1/1/1432
	.10	1	--- Homogenised composite food preparations.....	kg	free	free	free	free	A1/1/1432
	.20	9	--- Other, in airtight metal containers.....	kg	2,75c/kg	2,75c/kg	free	free	A1/1/1432
	.90	4	--- Other.....	kg	2,25c/kg	2,25c/kg	free	free	A1/1/1432
	1605.69		-- Other:						A1/1/1432
	.10	4	--- Homogenised composite food preparations.....	kg	free	free	free	free	A1/1/1432
	.20	7	--- Other, in airtight metal containers.....	kg	2,75c/kg	2,75c/kg	free	free	A1/1/1432
	.90	8	--- Other.....	kg	2,25c/kg	2,25c/kg	free	free	A1/1/1432

Reference

CHAPTER 17
SUGARS AND SUGAR CONFECTIONERY

Chapter Notes:

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° A1/1/1432
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. A1/1/1432

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				
					General	EU	EFTA	SADC	
17.01			CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM: <ul style="list-style-type: none"> • Refer to General Rebates of Customs Duties and Fuel Levy - 460.04 Temporary Rebates of Customs Duties • Refer to Import Control 						A1/1/1190
	1701.1		-Raw sugar not containing added flavouring or colouring matter:						A1/1/1216
	1701.12	2	-- Beet sugar	kg	207,1c/kg	207,1c/kg	207,1c/kg	207,1c/kg	A1/1/1512
	1701.13	9	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	207,1c/kg	207,1c/kg	207,1c/kg	207,1c/kg	A1/1/1512
	1701.14	5	-- Other cane sugar.....	kg	207,1c/kg	207,1c/kg	207,1c/kg	207,1c/kg	A1/1/1512
	1701.9		- Other:						A1/1/1216
	1701.91	2	-- Containing added flavouring or colouring matter .	kg	207,1c/kg	207,1c/kg	207,1c/kg	207,1c/kg	A1/1/1512
	1701.99	3	-- Other	kg	207,1c/kg	207,1c/kg	207,1c/kg	207,1c/kg	A1/1/1512
17.02			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:						
	1702.1		- Lactose and lactose syrup:						
	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	A1/1/1352
	1702.19	0	-- Other	kg	free	free	free	free	A1/1/1352
	1702.20	8	- Maple sugar and maple syrup.....	kg	free	free	free	free	A1/1/1352
	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	A1/1/1352
	1702.40	7	- Glucose and glucose syrup, containing in the dry state at least 20 per cent or more but less than 50 per cent of fructose (excluding invert sugar).....	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	2106.90		- Other:						
	.17	6	-- Disaccharide free infants' food, in powder form ...	kg	free	free	free	free	A1/1/1352
	.25	7	-- Syrups (excluding syrups with a basis of fruit juice).....	kg	free	free	free	free	A1/1/1352
	.35	4	-- Sweetening substances (excluding sweetening substances with a basis of saccharine	kg	5%	free	free	free	A1/1/1352
	.50	8	-- Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs.....	kg	10%	free	free	free	A1/1/1352
	.67	2	-- Compound alcoholic preparations of a kind used for the manufacture of beverages (excluding those based on odoriferous substances).....	kg	15c/li	free	free	free	A1/1/1505
	.69	9	-- Drinking straws, containing flavouring preparations.....	kg	free	free	free	free	A1/1/1352
	.90	7	-- Other	kg	20%	free	free	free	A1/1/1505

CHAPTER 22
BEVERAGES, SPIRITS AND VINEGAR

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) Products of this Chapter (excluding those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) sea water (heading 25.01);
 - (c) distilled or conductivity water or water of similar purity (heading 28.53);
 - (d) acetic acid of a concentration exceeding 10 per cent by mass of acetic acid (heading 29.15);
 - (e) medicaments of heading 30.03 or 30.04; or
 - (f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0,5 per cent vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Sub Heading Notes:

1. For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 300 kPa.

Additional Notes:

- | | |
|--|------------------|
| <ol style="list-style-type: none"> 1. Traditional African Beer
For the purposes of this Chapter "traditional African beer" means beer made by the fermentation of malt or unmalted grain or meal of sorghum, maize, finger millet or pearl millet of which the fermentation has not been arrested provided that— <ol style="list-style-type: none"> (a) the alcohol content does not exceed 3,5 per cent by volume; (b) no ethyl alcohol has been added; (c) it does not contain and has not been flavoured with hops or products derived from hops; and (d) any sugar which may have been added does not exceed 5 per cent mass by mass of such malt or unmalted grain or meal of sorghum, maize, finger millet or pearl millet. | A1/1/1338 |
| <ol style="list-style-type: none"> 2. "Fortified wine" means wine which is the final product of the alcoholic fermentation of the must of fresh grapes, to which a spirit obtained by distilling grape wine or grape marc has been added to such an extent that the alcohol strength by volume thereof is at least 15 per cent vol. but not exceeding 22 per cent vol. | A1/1/1420 |
| <ol style="list-style-type: none"> 3. For the purpose of subheading 2206.00.05, the expression "sparkling beverages" means beverages which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 300 kPa. | A1/1/1418 |
| <ol style="list-style-type: none"> 4. Tariff subheadings 2208.70.21, 2208.70.91, 2208.90.21 and 2208.90.91, shall only apply to liqueurs, cordials and other spirituous beverages containing the following: <ol style="list-style-type: none"> (a) (i) distilled spirits; <li style="padding-left: 20px;">(ii) the final product of fermentation of fruit stripped of its character to the extent that it is not classifiable within tariff headings 22.04, 22.05 or 22.06 and of which the volume exceeds the volume of the distilled spirits; and <li style="padding-left: 20px;">(iii) other non-alcoholic ingredients; or (b) wine spirits to which other non-alcoholic ingredients have been added. | A1/1/1470 |
| <ol style="list-style-type: none"> 5. For the purposes of heading 22.06 - <ol style="list-style-type: none"> (a) Not more than 20 per cent of the fermentable sugars used in any fermented fruit beverage, fortified or unfortified, may be of an origin other than fruit; (b) Subject to paragraph (c)(iii) and (c)(iv) below, fortified apple or fortified pear beverages shall be fortified by the addition of a rectified spirits derived from apples or pears respectively; and (c) Not more than 25 per cent of the final volume of - <ol style="list-style-type: none"> (i) fermented apple beverages shall consist of fruit juice derived from pears or added fermented pear beverages; (ii) fermented pear beverages shall consist of fruit juice derived from apples or added fermented apple beverages; (iii) fortified fermented apple beverages shall consist of fruit juice derived from pears, or added fermented pear beverages or fortified fermented pear beverages; and (iv) fortified fermented pear beverages shall consist of fruit juice derived from apples, or added fermented apple beverages, or fortified fermented apple beverages. | Tax Prop
2013 |
| <ol style="list-style-type: none"> 6. Subheading 2206.00.19 is limited to beverages that are the end products of fermentation of a liquor (wort) of non-malted cereal grains classifiable in Chapter 10 of Schedule No. 1 Part 1, whether or not flavoured but not mixed with any other beverages, provided the fermentable sugars are derived solely from liquor (wort) without the addition of any other sugars during or prior to fermentation. | Tax Prop
2015 |

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
22.06 (Cont.)	.17	7	-- Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent volume.....	li	25%	free	25%	free	Tax Prop 2013
	.19	3	-- Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength by volume of 2.5 per cent by vol. but not exceeding 9 per cent by vol.	li	25%	free	25%	free	Tax Prop 2015
	.81	9	-- 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.....	li	25%	free	25	free	Tax Prop 2013
	.82	7	-- 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.	li	25%	free	25%	free	Tax Prop 2013
	.83	5	-- 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.....	li	25%	free	25%	free	Tax Prop 2013
	.84	3	-- 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 23per cent by vol.	li	25%	free	25%	free	Tax Prop
	.85	1	-- 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.....	li	25%	free	25%	free	Tax Prop 2013
	.87	8	-- Other mixtures of fermented fruit beverages or mead beverages and nonalcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	li	25%	free	25%	free	Tax Prop 2013
	.90	8	-- Other	li	25%	free	25%	free	A1/1/1432
	22.07			UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OR ANY STRENGTH:					A1/1/1208 w.e.f. 1/1/03
	2207.10	0	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	li	317c/li	free	317c/li	free	A1/1/1432
	2207.20	5	-Ethyl alcohol and other spirits, denatured, of any strength.....	ł	317c/laa	free	317c/laa	free	A1/1/1432
22.08			UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:					A1/1/1208 w.e.f. 1/1/03	
	2208.20		-Spirits obtained by distilling grape wine or grape marc:					A1/1/1208 w.e.f. 1/1/03	
	.10	6	-- In containers holding 2 li or less.....	li	154c/li	free	free	free	A1/1/1505
	.90	4	-- Other	li	154c/li	free	free	free	A1/1/1505
	2208.30		-Whiskies:					A1/1/1208 w.e.f. 1/1/03	
	.10	0	-- In containers holding 2 li or less.....	li	15c/li	free	free	free	A1/1/1505
	.90	9	-- Other	li	136c/li	free	free	free	A1/1/1505

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	2208.40		-Rum and other spirits obtained by distilling fermented sugarcane products:						A1/1/1327
	.10	5	-- In containers holding 2 li or less	li	136c/li	free	free	free	A1/1/1505
	.90	3	-- Other	li	136c/li	free	free	free	A1/1/1505
	2208.50		- Gin and Geneva:						A1/1/1208 w.e.f. 1/1/03
	.10	9	-- In containers holding 2 li or less	li	154c/li	free	free	free	A1/1/1505
	.90	8	-- Other	li	136c/li	free	free	free	A1/1/1505
	2208.60		-Vodka:						A1/1/1208 w.e.f. 1/1/03
	.10	4	-- In containers holding 2 li or less	li	154c/li	free	free	free	A1/1/1505
	.90	2	-- Other	li	136c/li	free	free	free	A1/1/1505
	2208.70		-Liqueurs and cordials:						A1/1/1208 w.e.f. 1/1/03
	.2		-- In containers holding 2 li or less:						A1/1/1420
	.21	4	-- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	li	154c/li	free	free	free	A1/1/1505
	.22	2	-- Other	li	136c/li	free	free	free	A1/1/1505
	.9		-- Other:						
	.91	5	-- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	li	136c/li	free	free	free	A1/1/1505
	.92	3	-- Other	li	136c/li	free	free	free	A1/1/1505
	2208.90		-Other:						A1/1/1208 w.e.f. 1/1/03
	.2		-- In containers holding 2 li or less:						A1/1/1420
	.21	3	-- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	li	154c/li	free	free	free	A1/1/1505
	.22	1	-- Other	li	154c/li	free	free	free	A1/1/1505
	.9		-- Other:						A1/1/1420
	.91	4	-- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	li	136c/li	free	136c/li	free	A1/1/1456
	.92	2	-- Other	li	136c/li	free	58,52c/li	free	A1/1/1432
22.09	2209.00	3	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID.....	li	5c/li	free	free	free	A1/1/1505

Reference

CHAPTER 49
PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING
INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - (c) playing cards or other goods of Chapter 95; or
 - (d) original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers the following:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
6. For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				
					General	EU	EFTA	SADC	
49.01			PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS:						
	4901.10	8	- In single sheets whether or not folded	kg	free	free	free	free	A1/1/1352
	4901.9		- Other:						
	4901.91	0	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg	free	free	free	free	A1/1/1352
	4901.99	1	-- Other	kg	free	free	free	free	A1/1/1352
49.02			NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL:						
	4902.10	1	- Appearing at least four times a week	kg	free	free	free	free	A1/1/1352
	4902.90	8	- Other	kg	free	free	free	free	A1/1/1352
49.03	4903.00	0	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	kg	free	free	free	free	A1/1/1352
49.04	4904.00	4	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	kg	free	free	free	free	A1/1/1352
49.05			MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED:						
	4905.10	2	- Globes	kg	free	free	free	free	A1/1/1352
	4905.9		- Other:						
	4905.91	5	-- In book form	kg	free	free	free	free	A1/1/1352
	4905.99	6	-- Other	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
49.06	4906.00	1	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	kg	free	free	free	free	A1/1/1352
49.07	4907.00		UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY HAVE OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE:						A1/1/1272
		.10	2 -- Postage stamps, revenue stamps and banknotes	kg	free	free	free	free	A1/1/1352
		.30	7 -- Travellers cheques and bills of exchange, denominated in a foreign currency	kg	free	free	free	free	A1/1/1352
		.90	0 -- Other	kg	15%	free	free	free	A1/1/1505
49.08			TRANSFERS (DECALCOMANIAS):						
	4908.10		- Transfers (decalcomanias), vitrifiable:						
		.10	0 -- In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more	kg	5%	free	free	free	A1/1/1352
		.90	9 -- Other	kg	15%	free	free	free	A1/1/1505
	4908.90		- Other:						
		.10	7 -- In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more	kg	5%	free	free	free	A1/1/1352
		.90	5 -- Other	kg	15%	free	free	free	A1/1/1505
49.09	4909.00	2	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS.....	kg	15%	free	free	free	A1/1/1505
49.10	4910.00	2	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	kg	15%	free	free	free	A1/1/1505
49.11			OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS:						
	4911.10		- Trade advertising material, commercial catalogues and the like:						
		.10	8 -- Catalogues, price lists and trade publications of firms or persons having no established place of business in the Republic or no representative holding stocks in the Republic	kg	free	free	free	free	A1/1/1352
		.20	5 -- Publications and other advertising matter, relating to fairs, exhibitions and tourism in foreign countries	kg	free	free	free	free	A1/1/1352
		.30	2 -- Cut samples of cloth, leather, linoleum, wallpaper, carpets or plastic, in book form; colour-cards, for paints or similar surfacing preparations, whether or not in book form.....	kg	free	free	free	free	A1/1/1352
		.90	6 -- Other	kg	15%	free	free	free	A1/1/1505
	4911.9		- Other:						
	4911.91	3	-- Pictures, designs and photographs	kg	free	free	free	free	A1/1/1352
	4911.99		-- Other:						
		.10	1 --- Mottoes and texts, of religious subjects	kg	free	free	free	free	A1/1/1352
		.90	9 --- Other.....	kg	15%	free	free	free	A1/1/1505

Heading	Description of Goods	Provisional Payment	Imported from originating in
IMPOSITION OF PROVISIONAL PAYMENT (PP/148)			
Under section 57A of the Customs and Excise Act, 1964, a provisional payment in relation to anti-dumping duty is imposed up to and including 4 September 2015 to the extent and on the goods set out in the Schedule hereto.			
8716.80.10	Wheelbarrows manufactured by Qingdao Youhe	32.32%	China
8716.80.10	Wheelbarrows manufactured by Qingdao Wantai	29.82%	China
8716.80.10	Wheelbarrows (excluding that manufactured by Qingdao Yongyi, Qingdao Youhe and Qingdao Wantai)	29.82%	China

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
90.17			DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHES, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:						
	9017.10	7	-Drafting tables and machines, whether or not automatic.....	u	free	free	free	free	A1/1/1352
	9017.20	1	-Other drawing, making-out or mathematical calculating instruments.....	u	free	free	free	free	A1/1/1352
	9017.30	6	-Micrometers, callipers and gauges	u	free	free	free	free	A1/1/1352
	9017.80	9	-Other instruments	u	free	free	free	free	A1/1/1352
	9017.90	3	-Parts and accessories	kg	free	free	free	free	A1/1/1352
90.18			INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS:						
	9018.1		-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):						
	9018.11	7	-- Electro-cardiographs	u	free	free	free	free	A1/1/1352
	9018.12	3	-- Ultrasonic scanning apparatus.....	u	free	free	free	free	A1/1/1352
	9018.13	0	-- Magnetic resonance imaging apparatus.....	u	free	free	free	free	A1/1/1352
	9018.14	6	-- Scintigraphic apparatus.....	u	free	free	free	free	A1/1/1352
	9018.19	8	-- Other	u	free	free	free	free	A1/1/1352
	9018.20	5	-Ultra-violet or infra-red ray apparatus.....	kg	free	free	free	free	A1/1/1352
	9018.3		-Syringes, needles, catheters, cannulae and the like:						
	9018.31		-- Syringes, with or without needles:						
	.40	5	--- Disposable hypodermic syringes of plastics	u	20%	free	free	free	A1/1/1505
	.90	1	--- Other	u	free	free	free	free	A1/1/1352
	9018.32		-- Tubular metal needles and needles for sutures:						
	.20	7	--- Hypodermic needles, including dental injection needles, with hubs.....	kg	15%	free	free	free	A1/1/1505
	.90	8	--- Other	kg	free	free	free	free	A1/1/1352
	9018.39	7	-- Other	u	free	free	free	free	A1/1/1352
9018.4		-Other instruments and appliances used in dental sciences:							
9018.41	0	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	free	free	free	free	A1/1/1352	
9018.49	1	-- Other	u	free	free	free	free	A1/1/1352	
9018.50	9	-Other ophthalmic instruments and appliances ...	kg	free	free	free	free	A1/1/1352	
9018.90	7	-Other instruments and appliances	u	free	free	free	free	A1/1/1352	
90.19			MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS:						
9019.10	4	-Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	kg	free	free	free	free	A1/1/1352	

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	9019.20	9	OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS.....	kg	free	free	free	free	A1/1/1352
90.20	9020.00	6	OTHER BREATHING APPLIANCES AND GAS MASKS (EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS).....	kg	free	free	free	free	A1/1/1352
90.21			ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY:						
	9021.10	8	- Orthopaedic or fracture appliances	kg	free	free	free	free	A1/1/1352
	9021.2		- Artificial teeth and dental fittings:						A1/1/1135 w.e.f. 1/1/02
	9021.21	9	-- Artificial teeth	kg	free	free	free	free	A1/1/1352
	9021.29	1	-- Other	kg	free	free	free	free	A1/1/1352
	9021.3		- Other artificial parts of the body:						A1/1/1135
	9021.31	3	-- Artificial joints.....	kg	free	free	free	free	A1/1/1352
	9021.39	4	-- Other	kg	free	free	free	free	A1/1/1352
	9021.40	1	- Hearing aids (excluding parts and accessories) .	u	free	free	free	free	A1/1/1352
	9021.50	6	- Pacemakers for stimulating heart muscles (excluding parts and accessories)	u	free	free	free	free	A1/1/1352
	9021.90	4	- Other	kg	free	free	free	free	A1/1/1352
90.22			APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE:						
	9022.1		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:						
	9022.12	4	-- Computed tomography apparatus	u	free	free	free	free	A1/1/1352
	9022.13	0	-- Other, for dental uses.....	u	free	free	free	free	A1/1/1352
	9022.14	7	-- Other, for medical, surgical or veterinary uses.....	u	free	free	free	free	A1/1/1352
	9022.19	9	-- For other uses	u	free	free	free	free	A1/1/1352
	9022.2		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:						
	9022.21	2	-- For medical, surgical, dental or veterinary uses...	u	free	free	free	free	A1/1/1352
	9022.29	3	-- For other uses	u	free	free	free	free	A1/1/1352
	9022.30	0	- X-ray tubes.....	u	free	free	free	free	A1/1/1352
	9022.90	8	- Other, including parts and accessories.....	kg	free	free	free	free	A1/1/1352
90.23	9023.00	0	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES .	kg	free	free	free	free	A1/1/1352
90.24			MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS):						
	9024.10	9	- Machines and appliances for testing metals	u	free	free	free	free	A1/1/1352
	9024.80	0	- Other machines and appliances	u	free	free	free	free	A1/1/1352
	9024.90	5	- Parts and accessories	kg	free	free	free	free	A1/1/1352

PART 2 SECTION A SPECIFIC EXCISE DUTIES, AND SPECIFIC CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND					Reference
Section Notes:					
1. Any rate of specific excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.					A1/2A/154
2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.					A1/2A/154
3. If duty should become payable on any beer which is in a process of manufacture, such duty shall be calculated according to the registered strength and quantity of the final product.					A1/2A/154
4. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific excise duty on imported goods of the same class or kind.					A1/12A/154
Tariff Item	Tariff Subheading	Description	Rate of Duty		
			Excise	Customs	
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO			Tax Prop 2015
104.01	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:			Tax Prop 2015
	.10 1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19.....	34,7c/kg		Tax Prop 2015
104.10	22.03	Beer made from malt:			Tax Prop 2015
		<ul style="list-style-type: none"> • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 619.01 619.02 619.03 619.04 619.05 619.06 			
	.10 2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22.....	7,82c/li		Tax Prop 2015
	.20 2203.00.90	Other.....	R73.05/li aa		Tax Prop 2015
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):			Tax Prop 2015
	.01 2204.10	Sparkling wine.....	R9.75/li		Tax Prop 2015
	2204.21	In containers holding 2 li or less:			Tax Prop 2015
	2204.21.4	Unfortified wine:			Tax Prop 2015
		<ul style="list-style-type: none"> • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 			
	.03 2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.....	R3.07/li		Tax Prop 2015
	.04 2204.21.42	Other.....	R149.23/li aa		Tax Prop 2015

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise	Customs	
104.15 (Cont.)	2204.21.5	Fortified wine:			Tax Prop 2015
.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R5,46/li		Tax Prop 2015
.06	2204.21.52	Other.....	R149.23/li aa		Tax Prop 2015
	2204.29	Other:			Tax Prop 2013
	2204.29.4	Unfortified wine:			Tax Prop 2015
.07	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.....	R3.07/li		Tax Prop 2015
.08	2204.29.42	Other.....	R149.23/li aa		Tax Prop 2015
	2204.29.5	Fortified wine:			Tax Prop 2015
		<ul style="list-style-type: none"> • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 620.01 620.04 620.07 620.09 620.11 620.13 620.19 			
.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R5.46/li		Tax Prop 2015
.10	2204.29.52	Other.....	R149.23/li aa		Tax Prop 2015
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:			Tax Prop 2015
	2205.10	In containers holding 2 li or less:			Tax Prop 2015
.01	2205.10.10	Sparkling	R9.75/li		Tax Prop 2015
	2205.10.2	Unfortified:			Tax Prop 2015
.03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.....	R3.07/li		Tax Prop 2015
.04	2205.10.22	Other.....	R149.23/li aa		Tax Prop 2015
	2205.10.3	Fortified:			Tax Prop 2015
.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R5.46/li		Tax Prop 2015
.06	2205.10.32	Other.....	R149.23/li aa		Tax Prop 2015
	2205.90	Other:			
	2205.90.2	Unfortified:			Tax Prop 2015
.09	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.....	R3.07/li		Tax Prop 2015
.10	2205.90.22	Other.....	R149.23/li aa		Tax Prop 2015

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise	Customs	
104.16 (Cont.)	2205.90.3	Fortified:			Tax Prop 2015
.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R5.46/li		Tax Prop 2015
.12	2205.90.32	Other.....	R149.23/li aa		Tax Prop 2015
104.17	22.06	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: <ul style="list-style-type: none"> • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 619.01 619.02 620.06 620.10 620.15 620.17 			Tax Prop 2015
.03	2206.00.05	Sparkling fruit beverages and sparkling mead.....	R9.75/li		Tax Prop 2015
.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22 ...	7,82c/li		Tax Prop 2015
.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume.....	R73.05/li aa		Tax Prop 2015
.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength by volume of 2.5 per cent or more by vol. but not exceeding 9 per cent by vol.	R73.05/li aa		Tax Prop 2015
.15	2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	R3.65/li		Tax Prop 2015
.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.....	R3.65/li		Tax Prop 2015
.17	2206.00.83	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.	R60.97/li aa		Tax Prop 2015
.21	2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	R60.97/li aa		Tax Prop 2015
.22	2206.00.85	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.	R3.65/li		Tax Prop 2015
.25	2206.00.87	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.	R60.97/li aa		Tax Prop 2014
.90	2206.00.90	Other.....	R73.05/li aa		Tax Prop 2015
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength: <ul style="list-style-type: none"> • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 621.03 621.05 621.06 621.08 621.09 621.10 621.11 621.13 621.14 621.15 621.16 621.18 			Tax Prop 2015

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise	Customs	
.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	R149.23/li aa		Tax Prop 2015
.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R149.23/li aa		Tax Prop 2015
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:			Tax Prop 2015
	2208.20	Spirits obtained by distilling grape wine or grape marc:			Tax Prop 2015
.01	2208.20.10	In containers holding 2 li or less	R149.23/li aa		Tax Prop 2015
.03	2208.20.90	Other.....	R149.23/li aa		Tax Prop 2015
	2208.30	Whiskies:			Tax Prop 2015
.05	2208.30.10	In containers holding 2 li or less	R149.23/li aa		Tax Prop 2015
.07	2208.30.90	Other.....	R149.23/li aa		Tax Prop 2015
	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:			Tax Prop 2015
.09	2208.40.10	In containers holding 2 li or less	R149.23/li aa		Tax Prop 2015
.11	2208.40.90	Other.....	R149.23/li aa		Tax Prop 2015
	2208.50	Gin and Geneva:			Tax Prop 2015
.13	2208.50.10	In containers holding 2 li or less	R149.23/li aa		Tax prop 2015
.15	2208.50.90	Other.....	R149.23/li aa		Tax Prop 2015
	2208.60	Vodka:			Tax Prop 2015
.17	2208.60.10	In containers holding 2 li or less	R149.23/li aa		Tax Prop 2015
.19	2208.60.90	Other.....	R149.23/li aa		Tax Prop 2015
	2208.70	Liqueurs and cordials:			Tax Prop 2015
	2208.70.2	In containers holding 2 li or less:			Tax Prop 2015
.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	R60.97/li aa		Tax Prop 2015
.22	2208.70.22	Other.....	R149.23/li aa		Tax Prop 2015
	2208.70.9	Other:			Tax Prop 2015
.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	R60.97/li aa		Tax Prop 2015
.24	2208.70.92	Other.....	R149.23/li aa		Tax Prop 2015
	2208.90	Other:			Tax Prop 2015
	2208.90.2	In containers holding 2 li or less:			Tax Prop 2015
.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	R60.97/li aa		Tax Prop 2015
.26	2208.90.22	Other.....	R149.23/li aa		Tax Prop 2015

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise	Customs	
	2208.90.9	Other: • <i>Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy -</i> 621.03 621.11 621.12 621.13 621.14 621.15 621.16 621.17 621.19			Tax Prop 2015
.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R60.97/li aa		Tax Prop 2015
.28	2208.90.92	Other	R149.23/li aa		Tax Prop 2015
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:			Tax Prop 2015
	2402.10	Cigars, cheroots and cigarillos containing tobacco:			Tax Prop 2015
.01	2402.10.10	Imported from Switzerland	R2 824.55/kg net		Tax Prop 2015
.03	2402.10.90	Other	R2 824.55/kg net		Tax Prop 2015
	2402.20	Cigarettes containing tobacco:			Tax Prop 2015
.05	2402.20.10	Imported from Switzerland	R6.21/10 cigarettes		Tax Prop 2015
.07	2402.20.90	Other	R6.21/10 cigarettes		Tax Prop 2015
	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:			Tax Prop 2015
.09	2402.90.12	Imported from Switzerland	R2 824.55/kg net		Tax Prop 2015
.11	2402.90.14	Other	R2 824.55/kg net		Tax Prop 2015
	2402.90.2	Cigarettes of tobacco substitutes: • <i>Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy -</i> 622.05 622.10 622.21			Tax Prop 2015
.13	2402.90.22	Imported from Switzerland	R6.21/10 cigarettes		Tax Prop 2015
.15	2402.90.24	Other	R6.21/10 cigarettes		Tax Prop 2015
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:			Tax Prop 2015
	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:			Tax Prop 2015
.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R155.54/kg net		Tax Prop 2015
	2403.19	Other:			Tax Prop 2015
.02	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5 kg.....	R155.54/kg net		Tax Prop 2015
.03	2403.19.20	Other pipe tobacco	R155.54/kg net		Tax Prop 2015
.05	2403.19.30	Cigarette tobacco	R278.82/kg		Tax Prop 2015
	2403.99	Other: • <i>Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy -</i> 622.07 622.12 622.15 622.22			Tax Prop 2015

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise	Customs	
.07	2403.99.30	Other cigarette tobacco substitutes.....	R278.82/kg		Tax Prop 2015
.09	2403.99.40	Other pipe tobacco substitutes.....	R155.54/kg net		Tax Prop 2015
105.00		MINERAL PRODUCTS			A1/2A/154
105.10	27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY MASS 70 PER CENT OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS:			A1/2A/154
	2710.12	Light oils and preparations: <ul style="list-style-type: none"> • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 623.01 623.02 623.03 623.05 623.06 623.08 623.09 623.10 623.11 623.12 623.13 623.15 623.17 623.19 623.21 623.23 623.27 670.11 672.01 			A1/2B/154
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27.....	3,909c/li		A1/2A/154
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27.....	free		A1/2A/154
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked.....	free		A1/2A/154
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked.....	3,817c/li		A1/2A/154
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27.....	3,817c/li		A1/2A/154
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked.....	free		A1/2A/154
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked.....	3,817c/li		A1/2A/154

<p style="text-align: center;">SCHEDULE NO. 2</p> <p style="text-align: center;">ANTI-DUMPING AND COUNTERVAILING DUTIES ON IMPORTED GOODS</p> <p style="text-align: center;">PART 1</p> <p style="text-align: center;">ANTI-DUMPING DUTIES ON IMPORTED GOODS</p>								Reference
<p>Part Notes:</p> <p>1. The goods specified in Column headed "Tariff Heading, Code and Description" of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate anti-dumping duty provided for in respect of such goods in this Part at the time of such entry or such other time as so provided, if those goods are imported from a supplier or originate in a territory mentioned in the Column headed "Imported from or Originating in" headed "Extent of Rebate" of this Part.</p> <p>2. Anti-dumping duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in the Column headed "Rebate Items" of this Part.</p> <p>3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the Section and Chapter Notes in the said Schedule shall <i>mutatis mutandis</i> apply to this Part.</p> <p>4. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed not to include goods which are not classified under the said tariff heading or subheading.</p>								A2/339 w.e.f. 01/01/2012
Item	Tariff Heading/ Subheading	Code	C D	Description	Rebate Item	Imported from or Originating in	Rate of Anti- Dumping Duty	
201.00				LIVE ANIMALS; ANIMAL PRODUCTS				A2/81
201.02				Meat and Edible Meat Offal				
	0207.14.9	02.07	76	Frozen meat of fowls of the species <i>Gallus Domesticus</i> , cut in pieces with bone in, produced by Anhaltinische Geflügelspezialitäten GmbH, Donautal Geflügelspezialitäten Zweiniederlassung der Lohman & Co, Nienburger GeflügelspezialitätenZweiniederlassung der Oldenburger Geflügelspezialitäten GmbH, OldenburgerGeflügelspezialitäten GmbH and Wiesenhof International GmbH Co. KG.		Germany	31,3%	A2/1/366
		03.07	70	Frozen meat of fowls of the species <i>Gallus Domesticus</i> , cut in pieces with bone in, (excluding that produced by Anhaltinische Geflügelspezialitäten GmbH, Donautal Geflügelspezialitäten Zweiniederlassung der Lohman & Co, NienburgerGeflügelspezialitäten Zweiniederlassung der Oldenburger Geflügelspezialitäten GmbH, Oldenburger Geflügelspezialitäten GmbH and Wiesenhof International GmbH Co. KG.)		Germany	73,33%	A2/1/366
		04.07	75	Frozen meat of fowls of the species <i>Gallus Domesticus</i> , cut in pieces with bone in, produced by Plukon Dedemsvaart BV, Plukon Goor BV and Plukon Blokker BV		Netherlands	3,86%	A2/1/366
		05.07	78	Frozen meat of fowls of the species <i>Gallus Domesticus</i> , cut in pieces with bone in, (excluding that produced by Plumveeslachterij C van Miert BV, Plumveeslachterij Mieki Hunsel BV, Frisia Foods BV, Plukon Dedemsvaart BV, Plukon Goor BV and PlukonBlokker BV)		Netherlands	22,81%	A2/1/366
		06.07	74	Frozen meat of fowls of the species <i>Gallus Domesticus</i> , cut into pieces with bone in, produced by Moy Park Ltd		United Kingdom	12,07%	A2/1/366
		07.07	79	Frozen meat of fowls of the species <i>Gallus Domesticus</i> , cut into pieces with bone in, produced by 2 Sisters Food Group Ltd and Amber Foods Ltd		United Kingdom	12,07%	A2/1/366
		08.07	73	Frozen meat of fowls of the species <i>Gallus Domesticus</i> , cut in pieces with bone in, (excluding that produced by Moy Park Ltd, 2 Sisters Food Group Ltd and Amber Foods Ltd)		United Kingdom	30,99%	A2/1/366
	0207.14.91	01.08	89	Whole bird cut in half		United States of America	940c/kg	A2/1/361
	0207.14.93	01.08	85	Leg quarters		United States of America	940c/kg	A2/1/361
	0207.14.95	01.08	80	Wings		United States of America	940c/kg	A2/1/361
	0207.14.96	01.08	83	Breasts		United States of America	940c/kg	A2/1/361

Item	Tariff Heading/ Subheading	Code	C D	Description	Rebate Item	Imported from or Originating in	Rate of Anti- Dumping Duty	Reference
	0207.14.97	01.08	86	Thighs		United States of America	940c/kg	A2/1/361
	0207.14.98	01.08	89	Drumsticks		United States of America	940c/kg	A2/1/361
	0207.14.99	01.08	81	Other		United States of America	940c/kg	A2/1/361
202.00				VEGETABLE PRODUCTS				A2/1/360
202.02				EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS				A2/1/360
	0703.20	01.06	64	Garlic, fresh or chilled		China	1 037c/kg	A2/1/360
	0712.90.90	01.08	80	Dried garlic, in the form of bulbs or cloves		China	1 037c/kg	A2/1/360
206.00				PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES				A2/14
206.01				INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIO-ACTIVE ELEMENTS OR OF ISOTOPES				A2/1/361
	2836.20	01.06	63	Disodium carbonate produced by OCI Chemical Corporation		United States of America	21%	A2/1/361 w.e.f. 20/12/2013
		02.06	68	Disodium carbonate produced by TATA Chemicals (SODA ASH) Partners INC. (TCSAP)		United States of America	8%	A2/1/361
		03.06	62	Disodium carbonate (excluding that produced by TATA Chemicals (SODA ASH) Partners INC. (TCSAP) and OCI Chemical Corporation)		United States of America	40%	A2/1/361 A2/14
206.02				Organic Chemicals				
206.04				PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES:				
	3207.40	01.06	67	Glass frit and other glass, in the form of powder, granules or flakes manufactured or exported by Smalticeram Do Brazil Ltda.....		Brazil	24,65%	A2/1/347
		02.06	61	Glass frit and other glass, in the form of powder, granules or flakes (excluding that manufactured or exported by Smalticeram Do Brazil Ltda)		Brazil	50%	A2/1/347
207.00				PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF				A2/27
207.01				PLASTICS AND ARTICLES OF PLASTIC				
207.01	3907.60.9	01.07	70	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes)		Taiwan, Province of China	75%	A2/1/362
		02.07	75	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes)		India	54.1%	A2/1/362
		03.07	71	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes)		Republic of Korea	19,7%	A2/1/362
	3920.49	01.06	62	Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%	460.07	China	32,7%	A2/1/355
		02.06	67	Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%		Taiwan	22,6%	A2/298 w.e.f. 26/10/2007