

Jacobsens

Harmonized Customs Tariff

Supplement 1084

1 March 2017

Dear Subscriber

We have pleasure in forwarding to you Supplement 1084.

This supplement contains the Taxation Proposals as tabled by the Minister of Finance in his Budget Review 2017 at 14:32 on 22 February 2017.

See below for more information:

The specific excise duties on alcoholic beverages and tobacco products (sin taxes) have been increased rate in line with the Taxation Proposals as tabled by the Minister of Finance in his Budget Review 2017 at 14:32 on 22 February 2017.

Additional Subscribers Note regarding Supplements 1080 and 1081:

1. Supplements 1080 and 1081 were sent to you together.
2. The loose-leaf pages to insert the amendments relating to the SADC EPA Agreement and the SACU Mercosur Agreement which was published in Government Gazettes on 21 October 2016 were forwarded to you under cover of Supplement 1080.
3. The legal texts to the agreement in question have been published in Schedule No. 10, and, as you will notice from the Subnote 1080, many additional pages have been inserted in Schedule No. 10.
4. Subscribers also received a new loose-leaf binder with Supplements 1080 and 1081.
5. Prior to inserting the pages received with supplement 1080, please note that in the General Notes section before Schedule 1 Part 1, pages (3) to (100B) must be removed and pages (3) to (100D) received with supplement 1080 must be inserted. Pages (127) to (172) must be inserted at the end of the General Notes section.
6. The entire Schedule 1 Part 1 must be removed from the tariff book i.e. pages 1 to 456 and pages 1 to 468 received with supplement 1080 must be inserted in this place.
7. When you are inserting the amendments to Supplement 1080, you are advised to divide the contents between 3 binders, in the following order:
 - Binder 1: All pages up to page 902 (at the end of Schedule No. 8);
 - Binder 2: Trade Agreement with Zimbabwe and Malawi; and Schedule No. 10 from pages 1084 to 1374.830;
 - Binder 3: Schedule No. 10 pages 1375 to 2366; Customs and Excise Act 91 of 1964; International Trade Administration Act: Import Control and Export Control.
8. Once the updates for supplement 1080 have been filed, the updates received with supplement 1081 can then be filed following the normal procedure.

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

- Jacobsens Customs Watch: This includes the latest amendments to the Jacobsens Harmonized Customs Tariff as well as the Customs and Excise Act and Rules.
- Jacobsens Customs News Bulletin: This is a weekly update on the latest breaking Customs News.
- Jacobsens Daily Rates of Exchange.

To subscribe simply send a blank e-mail to jacobsen@lexisnexis.co.za with your e-mailer of choice in the subject line.

Should you have any questions or concerns please do not hesitate to contact us. All editorial queries can be e-mailed to jacobsen@lexisnexis.co.za, while all subscription queries can be directed to our customer service department on (031) 268 3007.

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INSTRUCTION SHEET

Jacobsens
Harmonized Customs Tariff

Supplement 1084

1 March 2017

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

<i>Page</i>	<i>Check-up</i>	
(xxiii)A/(xxiii)B	(16969)	R

Schedule 1: Part 2A

<i>Page</i>	<i>Check-up</i>	
673/674	(16970)	R
675/676	(16971)	R
677/678	(16972)	R

RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2017.02.14	2017.02.15	2017.02.16	2017.02.17	2017.02.18	2017.02.19	2017.02.20	2017.02.21
AUSTRALIA	DOLLAR	0000.096350	0000.097900	0000.098550	0000.098100	0000.098100	0000.098100	0000.097900	0000.098000
BOTSWANA	PULA	0000.759750	0000.767000	0000.771950	0000.768100	0000.768100	0000.768100	0000.766100	0000.767650
BRAZIL	REAL	0000.232177	0000.233792	0000.234399	0000.235566	0000.235566	0000.235566	0000.235342	0000.234149
CANADA	DOLLAR	0000.096950	0000.098600	0000.099650	0000.099150	0000.099150	0000.099150	0000.098800	0000.099200
CHINA	YUAN	0000.512551	0000.520444	0000.525985	0000.523731	0000.523731	0000.523731	0000.521104	0000.522177
DENMARK	KRONER	0000.520200	0000.530150	0000.534250	0000.528550	0000.528550	0000.528550	0000.528350	0000.530200
EUROPEAN COMMUNITY	EURO	0000.070144	0000.071484	0000.072060	0000.071307	0000.071307	0000.071307	0000.071294	0000.071533
HONG KONG	DOLLAR	0000.575400	0000.584450	0000.591350	0000.587950	0000.587950	0000.587950	0000.584750	0000.585100
INDIA	RUPEE	0004.995987	0005.072305	0005.133544	0005.113380	0005.113380	0005.113380	0005.078029	0005.075636
JAPAN	YEN	0008.410000	0008.613400	0008.678150	0008.593100	0008.593100	0008.593100	0008.520850	0008.568100
MALAWI	KWACHA	0053.439200	0054.255950	0054.891650	0054.578050	0054.578050	0054.578050	0054.395600	0054.299450
NEW ZEALAND	DOLLAR	0000.102500	0000.104350	0000.104800	0000.104500	0000.104500	0000.104500	0000.104350	0000.104700
NORWAY	KRONE	0000.619950	0000.631100	0000.633200	0000.626350	0000.626350	0000.626350	0000.627350	0000.628950
RUSSIAN	ROUBLE	0004.306598	0004.332216	0004.384449	0004.388050	0004.388050	0004.388050	0004.419625	0004.386315
SWEDEN	KRONA	0000.662250	0000.673750	0000.679300	0000.671950	0000.671950	0000.671950	0000.671950	0000.676450
SWITZERLAND	FRANC	0000.074350	0000.075650	0000.076350	0000.075500	0000.075500	0000.075500	0000.075500	0000.075700
UNITED KINGDOM	POUND ST.	0000.059404	0000.060722	0000.061423	0000.060900	0000.060900	0000.060900	0000.060977	0000.060882
U.S.A.	DOLLAR	0000.074626	0000.075806	0000.076687	0000.076260	0000.076260	0000.076260	0000.075829	0000.075872
ZIMBABWE	DOLLAR	0028.434419	0028.882803	0029.218410	0029.055895	0029.055895	0029.055895	0028.891644	0028.908251

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2017.02.22	2017.02.23	2017.02.24	2017.02.25	2017.02.26
AUSTRALIA	DOLLAR	0000.097400	0000.098300	0000.098800	0000.098800	0000.098800
BOTSWANA	PULA	0000.766500	0000.769450	0000.772350	0000.772350	0000.772350
BRAZIL	REAL	0000.233873	0000.233649	0000.235449	0000.235449	0000.235449
CANADA	DOLLAR	0000.098700	0000.099700	0000.100250	0000.100250	0000.100250
CHINA	YUAN	0000.519750	0000.524632	0000.528445	0000.528445	0000.528445
DENMARK	KRONER	0000.530150	0000.534100	0000.537600	0000.537600	0000.537600
EUROPEAN COMMUNITY	EURO	0000.071531	0000.072030	0000.072529	0000.072529	0000.072529
HONG KONG	DOLLAR	0000.582750	0000.588150	0000.593000	0000.593000	0000.593000
INDIA	RUPEE	0005.058876	0005.097876	0005.129011	0005.129011	0005.129011
JAPAN	YEN	0008.523550	0008.582900	0008.622250	0008.622250	0008.622250
MALAWI	KWACHA	0054.098600	0054.612200	0055.054900	0055.054900	0055.054900
NEW ZEALAND	DOLLAR	0000.104200	0000.104500	0000.105200	0000.105200	0000.105200
NORWAY	KRONE	0000.625650	0000.631900	0000.635950	0000.635950	0000.635950
RUSSIAN	ROUBLE	0004.336537	0004.415540	0004.459559	0004.459559	0004.459559
SWEDEN	KRONA	0000.674550	0000.680550	0000.688450	0000.688450	0000.688450
SWITZERLAND	FRANC	0000.075700	0000.076450	0000.076800	0000.076800	0000.076800
UNITED KINGDOM	POUND ST.	0000.060360	0000.061163	0000.061174	0000.061174	0000.061174
U.S.A.	DOLLAR	0000.075562	0000.076277	0000.076911	0000.076911	0000.076911
ZIMBABWE	DOLLAR	0028.790198	0029.063155	0029.304239	0029.304239	0029.304239

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PART 2				Reference
SECTION A				
SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND				
Section Notes:				
1. Any rate of specific excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.				A1/2A/154
2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.				A1/2A/154
3. If duty should become payable on any beer which is in a process of manufacture, such duty shall be calculated according to the registered strength and quantity of the final product.				A1/2A/154
4. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific excise duty on imported goods of the same class or kind.				A1/12A/154
Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		Tax Prop 2017
104.01	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:		
	.10 1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg	
104.10	22.03	Beer made from malt:		
	.10 2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	
	.20 2203.00.90	Other	R86.39/li aa	
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):		
	.01 2204.10	Sparkling wine.....	R11.46/li	
		2204.21 In containers holding 2 li or less:		
		2204.21.4 Unfortified wine:		
	.03 2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R3.61/li	
	.04 2204.21.42	Other	R175.19/li aa	
		2204.21.5 Fortified wine:		
	.05 2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R6.17/li	
	.06 2204.21.52	Other	R175.19/li aa	

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference	
			Excise		
104.15 (Cont.)	2204.22	In containers holding more than 2 li but not more than 10 li:		Tax Prop 2017	
		2204.22.4 Unfortified wine:			
	.13	2204.22.41 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.....	R3.61/li		
	.15	2204.22.42 Other	R175.19/li aa		
		2204.22.5 Fortified wine:			
	.17	2204.22.51 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R6.17/li		
	.19	2204.22.52 Other	R175.19/li aa		
		2204.29 Other:			
		2204.29.4 Unfortified wine:			
	.21	2204.29.41 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.....	R3.61/li		
	.23	2204.29.42 Other	R175.19/li aa		
		2204.29.5 Fortified wine:			
	.25	2204.29.51 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R6.17/li		
	.27	2204.29.52 Other	R175.19/li aa		
	104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
			2205.10 In containers holding 2 li or less:		
		.01	2205.10.10 Sparkling		R11.46/li
		2205.10.2 Unfortified:			
.03		2205.10.21 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.....	R3.61/li		
.04		2205.10.22 Other	R175.19/li aa		
		2205.10.3 Fortified:			
.05		2205.10.31 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R6.17/li		
.06		2205.10.32 Other	R175.19/li aa		
		2205.90 Other:			
	2205.90.2 Unfortified:				
.09	2205.90.21 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.....	R3.61/li			
.10	2205.90.22 Other	R175.19/li aa			

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise		
104.16 (Cont.)	2205.90.3	Fortified:			Tax Prop 2017
.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R6.17/li		
.12	2205.90.32	Other	R175.19/li aa		
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:			
.03	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages	R11.46/li		
.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li		
.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume	R86.39/li aa		
.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	R86.39/li aa		
.11	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	R86.39/li aa		
.15	2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	R86.39/li aa		
.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	R86.39/li aa		
.17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R71.82/li aa		
.21	2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R71.82/li aa		
.22	2206.00.85	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	R86.39/li aa		
.25	2206.00.87	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R71.82/li aa		
.90	2206.00.90	Other	R175.19/li aa		
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:			
.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher.	R175.19/li aa		
.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R175.19/li aa		

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
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 2017
	2208.20	Spirits obtained by distilling grape wine or grape marc:		
	2208.20.1	In containers holding 2 li or less:		
.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22.....	R149.23/li aa	
.02	2208.20.19	Other	R175.19/li aa	
	2208.20.9	Other:		
.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22.....	R149.23/li aa	
.04	2208.20.99	Other	R175.19/li aa	
	2208.30	Whiskies:		
.05	2208.30.10	In containers holding 2 li or less	R175.19/li aa	
.07	2208.30.90	Other	R175.19/li aa	
	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:		
.09	2208.40.10	In containers holding 2 li or less	R175.19/li aa	
.11	2208.40.90	Other	R175.19/li aa	
	2208.50	Gin and Geneva:		
.13	2208.50.10	In containers holding 2 li or less	R175.19/li aa	
.15	2208.50.90	Other	R175.19/li aa	
	2208.60	Vodka:		
.17	2208.60.10	In containers holding 2 li or less	R175.19/li aa	
.19	2208.60.90	Other	R175.19/li aa	
	2208.70	Liqueurs and cordials:		
	2208.70.2	In containers holding 2 li or less:		
.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent by vol.	R71.82/li aa	
.22	2208.70.22	Other	R175.19/li aa	
	2208.70.9	Other:		
.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R71.82/li aa	
.24	2208.70.92	Other	R175.19/li aa	
	2208.90	Other:		
	2208.90.2	In containers holding 2 li or less:		
.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R71.82/li aa	
.26	2208.90.22	Other	R175.19/li aa	

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
104.23 (cont.)	2208.90.9	Other:		Tax Prop 2017
.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R71.82/li aa	
.28	2208.90.92	Other	R175.19/li aa	
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
	2402.10	Cigars, cheroots and cigarillos containing tobacco:		
.01	2402.10.10	Imported from Switzerland	R3 298.56/kg net	
.03	2402.10.90	Other	R3 298.56/kg net	
	2402.20	Cigarettes containing tobacco:		
.05	2402.20.10	Imported from Switzerland	R7.15/10 cigarettes	
.07	2402.20.90	Other	R7.15/10 cigarettes	
	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:		
.09	2402.90.12	Imported from Switzerland	R3 298.56/kg net	
.11	2402.90.14	Other	R3 298.56/kg net	
	2402.90.2	Cigarettes of tobacco substitutes:		
.13	2402.90.22	Imported from Switzerland	R7.15/10 cigarettes	
.15	2402.90.24	Other	R7.15/10 cigarettes	
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:		
	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R182.24/kg net	
	2403.19	Other:		
.02	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5 kg	R182.24/kg net	
.03	2403.19.20	Other pipe tobacco	R182.24/kg net	
.05	2403.19.30	Cigarette tobacco	R321.45/kg	
	2403.99	Other:		
.07	2403.99.30	Other cigarette tobacco substitutes.....	R321.45/kg	
.09	2403.99.40	Other pipe tobacco substitutes.....	R182.24/kg net	

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise		
105.00		MINERAL PRODUCTS			A1/2A/154
105.10	27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY MASS 70 PER CENT OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS:			A1/2A/154
	2710.12	Light oils and preparations:			A1/2B/154
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	3,909c/li		A1/2A/154
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free		A1/2A/154
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free		A1/2A/154
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	3,817c/li		A1/2A/154
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	3,817c/li		A1/2A/154
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free		A1/2A/154
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	3,817c/li		A1/2A/154