

# Jacobsens

## Harmonized Customs Tariff

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Supplement 1087

3 April 2017

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Dear Subscriber

We have pleasure in forwarding to you Supplement 1087.

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 Gazette*:

- **Government Gazette 40713** dated 24 March 2017

**See below for more information:**

1. In terms of Section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act 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 free of duty to 63.63c/kg in terms of the existing variable tariff formula as recommended in ITAC Minute M08/2016.

- *Government Gazette 40713*, R. 264, 24.03.2017 A1/1/1568

2. In terms of section 75 to the Customs and Excise Act, 1964, Part 3 of Schedule No 5 is amended to the extent below:

Provision is made for duty free imports of components for heavy motor vehicles under refund item 536.00/00.00/04.00.

- *Government Gazette 40713*, R. 265, 24.03.2017 A5/3/111

3. In terms of section 75 to the Customs and Excise Act, 1964, Part 1 of Schedule No 3 is amended to the extent below:

Provision is made for duty free imports of components for heavy motor vehicles under rebate item 317.06/00.00/06.00.

- *Government Gazette 40713*, R. 265, 24.03.2017 A3/1/722

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.

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INSTRUCTION SHEET

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

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Supplement 1087

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3 April 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**

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**Schedule 5: Part 3**

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876.01/876.02 .....	(17071)	<b>R</b>

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## RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2017.03.23	2017.03.24	2017.03.25	2017.03.26	2017.03.27	2017.03.28	2017.03.29	2017.03.30
AUSTRALIA	DOLLAR	0000.100800	0000.103300	0000.103300	0000.103300	0000.102550	0000.099450	0000.097300	0000.098500
BOTSWANA	PULA	0000.773350	0000.796000	0000.796000	0000.796000	0000.779250	0000.754350	0000.744100	0000.775900
BRAZIL	REAL	0000.241886	0000.248755	0000.248755	0000.248755	0000.246986	0000.240240	0000.236721	0000.237212
CANADA	DOLLAR	0000.103100	0000.105000	0000.105000	0000.105000	0000.104550	0000.101500	0000.099750	0000.100400
CHINA	YUAN	0000.539775	0000.545903	0000.545903	0000.545903	0000.546414	0000.529034	0000.519572	0000.523614
DENMARK	KRONER	0000.532100	0000.541950	0000.541950	0000.541950	0000.536900	0000.518200	0000.511350	0000.520300
EUROPEAN COMMUNITY	EURO	0000.072448	0000.073531	0000.073531	0000.073531	0000.073090	0000.070546	0000.069600	0000.070564
HONG KONG	DOLLAR	0000.597900	0000.608300	0000.608300	0000.608300	0000.606400	0000.586350	0000.575550	0000.583400
INDIA	RUPEE	0005.132428	0005.185726	0005.185726	0005.185726	0005.172007	0004.992934	0004.897310	0004.931313
JAPAN	YEN	0008.605400	0008.759000	0008.759000	0008.759000	0008.650100	0008.382300	0008.271150	0008.376300
MALAWI	KWACHA	0055.158450	0055.847400	0055.847400	0055.847400	0055.953200	0054.092250	0053.084200	0053.549100
NEW ZEALAND	DOLLAR	0000.109050	0000.112150	0000.112150	0000.112150	0000.110500	0000.107000	0000.105450	0000.107250
NORWAY	KRONE	0000.651250	0000.667200	0000.667200	0000.667200	0000.660000	0000.640450	0000.631300	0000.640250
RUSSIAN	ROUBLE	0004.504035	0004.547926	0004.547926	0004.547926	0004.530995	0004.377552	0004.295681	0004.283111
SWEDEN	KRONA	0000.679000	0000.693350	0000.693350	0000.693350	0000.687800	0000.664700	0000.656350	0000.667950
SWITZERLAND	FRANC	0000.076650	0000.078300	0000.078300	0000.078300	0000.077350	0000.074650	0000.073800	0000.075200
UNITED KINGDOM	POUND ST.	0000.062609	0000.063377	0000.063377	0000.063377	0000.063269	0000.060985	0000.060637	0000.060969
U.S.A.	DOLLAR	0000.078381	0000.079225	0000.079225	0000.079225	0000.079480	0000.076849	0000.075412	0000.075964
ZIMBABWE	DOLLAR	0029.863393	0030.186189	0030.186189	0030.186189	0030.282140	0029.279791	0028.732291	0028.944046

Disclaimer: Information supplied by SARS. No liability accepted for incorrect information.



CHAPTER 17								Reference	
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°									
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					
				General	EU	EFTA	SADC	MERCOSUR	
17.01		<b>CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:</b> <i>Refer to Permit from the Dept. Agriculture, Marketing Administration</i>							A1/1/1549 w.e.f. 1/4/16
1701.1		<b>- Raw sugar not containing added flavouring or colouring matter:</b>							
1701.12	2	-- Beet sugar .....	kg	63,63c/kg	63,63c/kg	63,63c/kg	63,63c/kg	63,63c/kg	A1/1/1568
1701.13	9	-- Cane sugar specified in Subheading Note 2 to this Chapter .....	kg	63,63c/kg	63,63c/kg	63,63c/kg	63,63c/kg	63,63c/kg	A1/1/1568
1701.14	5	-- Other cane sugar.....	kg	63,63c/kg	63,63c/kg	63,63c/kg	63,63c/kg	63,63c/kg	A1/1/1568
1701.9		<b>- Other:</b>							
1701.91	2	-- Containing added flavouring or colouring matter.....	kg	63,63c/kg	63,63c/kg	63,63c/kg	63,63c/kg	63,63c/kg	A1/1/1568
1701.99	3	-- Other.....	kg	63,63c/kg	63,63c/kg	63,63c/kg	63,63c/kg	63,63c/kg	A1/1/1568
17.02		<b>OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOS, 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> <i>Refer to Permit from the Dept. Agriculture, Marketing Administration</i>							
1702.1		<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	
1702.90	7	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 per cent by mass of fructose.....	kg	free	free	free	free	free	

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
17.03		<b>MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR:</b> <ul style="list-style-type: none"> <li>• Refer to Import certificate issued by Directorate: Plant Health</li> <li>• Refer to Permit from the Dept. Agriculture, Marketing Administration</li> </ul>							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> <ul style="list-style-type: none"> <li>• Refer to Import certificate issued by Directorate: Plant Health</li> <li>• Refer to Permit from Directorate: APIS (Dept. Agriculture)</li> </ul>							
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%	



Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
317.05	00.00	01.00	05	<b>Industry: Tractors (Excluding Road Tractors)</b> Goods of any description (excluding tractors).....	Full duty	A3/139 A3/139
317.06	00.00	01.00	07	<b>Industry: Motor Vehicle Parts and Accessories</b> Parts, for the manufacture of automatic or semi-automatic gear-boxes (complete with fluid couplings, gear selectors, retarders and control systems) and manual gear-boxes .....	Full duty	A3/471 w.e.f. 01.07.00
		02.00	01	Parts and accessories (excluding single row radial ball bearings and single row tapered roller bearings, with an outside diameter of 31 mm or more but not exceeding 90 mm), for the manufacture of driving axles .....	Full duty	A3/471 w.e.f. 01.07.00
		03.00	06	Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a specified motor vehicle manufacturer registered under rebate item 317.03 imported by component manufacturers approved by the International Trade Administration Commission..... Provided that - (i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers; (ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and (iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.	Full duty	A3/1/690 A3/1/690 A3/1/690
		05.00	05	Goods of any description for use in the manufacture of leather covers, trimmings or the like, whether or not combined with backing material, for supply either as made up covers, individual panels or in the form of kits designed for the interior fitment of motor vehicles, provided that the leather is supplied cut to size and shape.....	Full duty	A3/662
		06.00	07	Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a heavy vehicle manufacturer registered under rebate item 317.07, imported by component manufacturers approved by the International Trade Administration Commission. .... Provided that - (i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers; (ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and (iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer. NOTE: 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.	Full duty	A3/1/722 A3/1/722  A3/1/722 A3/1/722 A3/1/722 A3/1/722
	39.01	01.04	46	Polymers of ethylene of a relative density of 0,94 or more, in primary forms, for the manufacture of fuel tanks.....	Full duty	A3/495
	3920.30	01.06	61	Plates, sheets, film, foil and strip, of acrylonitrile-butadiene-styrene copolymers (ABS), non-cellular and not reinforced, laminated, supported or similarly combined with other materials .....	Full duty	A3/1/688
	3920.4	01.05	53	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular, combined with plates, sheets, film, foil and strip, of acrylonitrile butadiene styrene, for the manufacture of dashboards for motor vehicles of subheading 8708.29 .....	Full duty	A3/676
	39.21	02.04	48	Plates, sheets, film, foil and strip, of acrylonitrile-butadiene-styrene copolymers (ABS) .....	Full duty	A3/265

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
317.06 (Cont.)	3921.13	02.06	62	Plates, sheets, film, foil and strip, cellular, of polyurethane, for the manufactured of sun visors.....	Full duty	A3/265
	3926.90	01.06	63	Articles of plastics, for the manufacture of brake boosters of a kind used in motor vehicles.....	Full duty	A3/205
		02.06	68	Articles of plastic, for the manufacture of instrument clusters of a kind used in motor vehicles.....	Full duty	A3/271
	4011.10	01.06	69	New pneumatic tyres, of rubber, for the manufacture of motor vehicles of a vehicle mass not exceeding 600 kg.....	Full duty	A3/504
	4016.93	01.06	63	Gaskets, washers and other seals of vulcanised rubber, for the manufacture of brake boosters of a kind used in motor vehicles.....	Full duty	A3/205
	4016.99	01.06	62	Articles of vulcanised rubber, for the manufacture of brake boosters of a kind used in motor vehicles.....	Full duty	A3/205
	4911.99	01.06	63	Identification plates, being printed matter, for the manufacture of brake boosters of a kind used in motor vehicles.....	Full duty	A3/205
	40.16	01.04	42	Rubber cone seals, for the manufacture of shock absorbers.....	Full duty	A3/1/688
	73.04	01.04	44	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts.....	Full duty	A3/1/688
			49	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies ...	Full duty	A3/1/688
	73.05	01.04	40	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts.....	Full duty	A3/1/688
			45	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies ...	Full duty	A3/1/688
	73.06	01.04	47	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts.....	Full duty	A3/1/688
			41	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies ...	Full duty	A3/1/688
	73.18	02.04	49	Eye-bolts, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm.....	Full duty	A3/1/688
	7318.16	01.06	61	Nuts, for the manufacture of brake boosters of a kind used in motor vehicles...	Full duty	A3/205
			66	Nuts, with a thread diameter not exceeding 6,5 mm, for the manufacture of instrument clusters of a kind used in motor vehicles.....	Full duty	A3/271
	7318.21	01.06	68	Spring washers, for the manufacture of instrument clusters of a kind used in motor vehicles.....	Full duty	A3/271
	73.20	01.04	48	Valve springs, of iron or steel, for the manufacture of shock absorbers.....	Full duty	A3/1/688
	8308.20	01.06	68	Blind rivets, for the manufacture of instrument clusters of a kind used in motor vehicles.....	Full duty	A3/271
	8536.69	01.06	69	Electrical circuit items, for the manufacture of instrument clusters of a kind used in motor vehicles.....	Full duty	A3/271
	8536.90	01.06	67	Electrical circuit items, for the manufacture of instrument clusters of a kind used in motor vehicles.....	Full duty	A3/271
	8544.30	01.06	65	Wiring sets, for the manufacture of instrument clusters of a kind used in motor vehicles.....	Full duty	A3/271
	8544.49	01.06	66	Electrical insulated wire, for the manufacture of instrument clusters of a kind used in motor vehicles.....	Full duty	A3/271
	87.08	01.04	47	Ball pins and sockets, for steering joints.....	Full duty	A3/1/688
			41	Bodies, for clutch slave cylinder assemblies.....	Full duty	A3/1/688
			46	Pressure plates, release levers, release lever plates, release lever pins, struts, clutch release bearing assemblies and diaphragm springs, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm.....	Full duty	A3/1/688
			46	Front-axle assemblies, complete or incomplete (whether or not finished), completely unassembled (except that differential and differential carrier assemblies may be assembled), for the manufacture or completion thereof.....	Full duty	A3/1/688

Refund Item	Tariff Heading	Code	C D	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	C D	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><b>Notes:</b></p> <p>1. For the purposes of refund item 537.01 the value of import rebate credit certificates in respect of specified motor vehicles exported not fitted with an engine or gear-box exported by the registered manufacturer from the licensed premises, automotive components, automotive tooling and motor vehicles manufactured under rebate item 317.07 and exported shall be reduced by 40 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes.</p> <p>2.(a) For the purposes of item 537.03 unless the context indicate otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.(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>		A5/3/362 A5/3/362 A5/3/362