

# Jacobsens

## Harmonized Customs Tariff

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Supplement 1094  
29 September 2017

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Dear Subscriber

We have pleasure in forwarding to you Supplement 1094.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising from amendments which were published in *Government Gazette* No. 41118 dated 15 September 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:

The rate of duty on sugar, classifiable in HS subheadings 1701.12, 1701.13, 1701.14, 1701.91 and 1701.99, is increased from free to 213,1c/kg in terms of the (existing) variable tariff formula as recommended in ITAC Minute 11/2017.

- *Government Gazette 41118*, R. 1000, 15.09.2017 A1/1/1584

2. The Preliminary pages are updated:

- A new Check-Up page ((ii)C/(ii)D) has been inserted. Please remember to use the check-up numbers to ensure that you are not missing any amendments and that your Jacobsens Harmonized Customs Tariff is always relevant and up-to-date.
- The Table of Contents is updated.

We are in the process of updating the other preliminary pages and will provide you with the updated pages shortly. In the meantime, please continue to update these pages manually.

3. The contents pages for the individual Schedules of the Tariff have been updated.
4. Editorial changes have been made to certain pages in Schedules Numbers 3 and 4.

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.
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Havandren Nadasan  
Major Works Editor: Jacobsens  
031 268 3510



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INSTRUCTION SHEET

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

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Supplement 1094

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29 September 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>	
(i)(ii).....	(17127)	R
(ii)A/(ii)B.....	(17128)	R
(ii)C/(ii)D.....	(17129)	R
(ii)E/(ii)F.....	(17130)	R
(ii)G/(ii)H.....	(17131)	R
(ii)I/(ii)J.....	(17132)	N
(xxiii)A/(xxiii)B.....	(17133)	R

**Schedule 1: Part 1**

<i>Page</i>	<i>Check-up</i>	
57/58.....	(17134)	R

**Schedule 2: Part 1**

<i>Page</i>	<i>Check-up</i>	
717/718.....	(17135)	R

**Schedule 3: Part 1**

<i>Page</i>	<i>Check-up</i>	
719/720.....	(17136)	R
721/722.....	(17137)	R
722.01/722.02.....	(17138)	R
733/734.....	(17139)	R
755/756.....	(17140)	R
765/766.....	(17141)	R
767/768.....	fall away	
768.01/768.02.....	fall away	

**Schedule 3: Part 2**

<i>Page</i>	<i>Check-up</i>	
817/818.....	(17142)	R

**Schedule 4: Part 1**

<i>Page</i>	<i>Check-up</i>	
819/820.....	(17143)	R
820.01/820.02.....	(17144)	N
820.03/820.04.....	(17145)	N

---

---

**Schedule 4: Part 3**

<i>Page</i>	<i>Check-up</i>	
850.01/850.02 .....	(17146)	<b>R</b>
850.03/850.04 .....	(17147)	<b>R</b>

**Schedule 5: Part 1**

<i>Page</i>	<i>Check-up</i>	
851/852 .....	(17148)	<b>R</b>
852.01/852.02 .....	(17149)	<b>R</b>
852.03/852.04 .....	(17150)	<b>N</b>

**Schedule 6: Part 1**

<i>Page</i>	<i>Check-up</i>	
879/880 .....	(17151)	<b>R</b>
880.01/880.02 .....	(17152)	<b>R</b>
880.03/880.04 .....	(17153)	<b>N</b>

---

**Contents**

Contents Page .....	(i) – (ii)
Check-up Page .....	(ii)A – (ii)B
List of Pages and Check-up Numbers .....	(ii)C – (ii)H
Government Notice Numbers .....	(iii) – (xiv)
Codes for the Representation of Names of Countries .....	(xv) – (xxii)B
Rates of Exchange .....	(xxiii)
<b>General Notes to Schedule Number 1</b>	
A. General Interpretative Rules of the HS .....	(1) – (2)
B. Duty Assessment .....	(1)
C. Value for Duty Purposes .....	(1)
D. Mass for Duty Purposes .....	(2)
E. Sea Produce Taken by a Ship Recognized as a Ship of South African Nationality .....	(2)
F. Time of Importation of Certain Goods .....	(2)
G. Abbreviations and Symbols .....	(3)
H. Additional Note in Respect of Part 8 .....	(3)
IJ. Goods Imported from the EU .....	(3) – (7)
K. Duties on Goods to which the Protocol on Trade of the SADC relates .....	(7)
L. Duties on Goods to which the Free Trade Agreement between the EFTA States and the SACU States relates .....	(8)
M. Duties on Goods to which the Preferential Trade Agreement between the Common Market of the South (MERCOSUR) and the South African Customs Union (SACU) relates .....	(9)
N. Rates of duty specified in the five columns; General, EU, EFTA, SADC and MERCOSUR of Part 1 of Schedule No. 1 .....	(10)
<b>Schedule to the General Notes to Schedule Number 1: Part A</b>	
Protocol 1 Concerning the Definition of the Concept of “Originating Products” and Methods of Administrative Co-operation .....	(14)
Table of Contents to the Protocol .....	(14) – (16)
Protocol 1: Concerning the Definition of the Concept of “Originating Products” and Methods of Administrative Co-operation (Articles 1 – 47) .....	(17) – (36)
<b>Annexures</b>	
Annex I: Introductory Notes to the List in Annex II .....	(36) – (40)
Annex II: List of Working or Processing Required to be Carried out on Non-Originating Materials in Order that the Product Manufactured can Obtain Originating Status .....	(41) – (91)
Annex II(A): Derogations from the List of Working or Processing Required to be Carried out on Non-originating Materials in order that the Product Manufactured can obtain Originating Status, according to Article 8(2) of this Protocol .....	(92) – (94)
Annex III: Form for Movement Certificate .....	(95) – (98)
Annex IV: Origin Declaration .....	(99) – (100)
Annex V: Supplier Declaration for Products not having Preferential Origin Status .....	(100) – (100A)
Annex VI: Information Certificate .....	(100A) – (100C)
<b>Schedule to the General Notes to Schedule Number 1: Part B</b>	
Notes to Annex I: Concerning the Rules of Origin for Products to be Traded between the Member States of the Southern African Development Community .....	(101) – (102)
Annex I: Concerning the Rules of Origin for Products to be Traded between the Member States of the Southern African Development Community .....	(102.01) – (102.05)
Appendix I to Annex I: Introductory Notes to the List of Conditions Regarding Working and Processing Carried out on Non-Originating Materials that Confers Originating Status .....	(102.05) – (102.09)
List of Conditions regarding working or processing required to be carried out on Non-originating Materials in order that the product manufactured can obtain originating status .....	(102.10) – (102.33)
Appendix II to Annex I: SADC Certificate of Origin .....	(102.34)
Appendix III to Annex I: Declaration by the Producer .....	(102.35)
Appendix IV to Annex I: Form of Verification of Origin .....	(102.35)

Annex VII : Concerning Trade in Sugar in the Southern African Development Community .....	(102.37) – (102.39)
Addendum to Annex VII: Customs and Excise Rules for the Implementation of Market Access in Terms of Annex VII of the SADC Trade Protocol .....	(102.40) – (102.41)
List of Section and Chapter Titles .....	(103) – (108)
Schedule to the General Notes to Schedule Number 1: Part C	
Annex V: Referred to in Paragraph 1 of Article 7 of the Free Trade Agreement between the EFTA States and the SACU States Concerning the Definition of the Concept of “Originating Products” and Methods of Administrative Co-operation .....	(108.01) – (108.16)
Appendix 1 to Annex V: Introductory Notes to the List in Appendix 2 .....	(108.16) – (108.19)
Appendix 2 to Annex V: List of Working or Processing required to be carried out on Non-Originating Materials in order that the Product Manufactured can obtain Originating Status ...	(108.20) – (108.74)
Appendix 3 to Annex V: Specimens of Movement Certificate EUR 1 and Application for a Movement Certificate EUR 1 .....	(108.75) – (108.82)
Correlation Table: SA Tariff.....	(115) – (126)
Schedule to the General Notes to Schedule Number 1: Part D	
Annex III: Referred to in Chapter III of Article 10 of the Preferential Trade Agreement between MERCOSUR and the SACU States concerning the definition of the concept of “Originating Products” and Methods of Administrative Co-operation .....	(127) – (141)
Appendix I to Annex III: Introductory Notes to the List in Appendix II .....	(141) – (143)
Appendix II to Annex III: List of working or processing required to be carried out on Non-originating Materials in order that the product manufactured can obtain originating status .....	(144) – (165)
Appendix III to Annex III: Specimens of SACU - MERCOSUR certificate of origin and application for a SACU - MERCOSUR certificate of origin .....	(166) – (171)
Appendix IV to Annex III: Understanding the Free Zones .....	(172)
First Schedule	
Part 1: Ordinary Customs Duty .....	1 – 468
Part 2A: Specific Excise Duties on Locally Manufactured or on Imported Goods of the same Class or Kind .....	673 – 680
Part 2B: <i>Ad Valorem</i> Excise Duties, and <i>Ad Valorem</i> Customs Duties on Imported Goods of the Same Class or Kind .....	687 – 694
Part 3: Environmental Levy .....	695
Part 3A: Environmental Levy on Plastic Bags .....	696
Part 3B: Environmental Levy on Electricity Generated in the Republic .....	697
Part 3C: Environmental Levy on Electric Filament Lamps .....	698 – 698.01
Part 3D: Environmental Levy on Carbon Dioxide (CO <sup>2</sup> ) Emissions of Motor Vehicles .....	699 – 700
Part 3E: Environmental Levy on Tyres .....	701 – 706.01
Part 4: Surcharge (Abolished October 1995) .....	707
Part 5A: Fuel Levy .....	716.01 – 716.02
Part 5B: Road Accident Fund Levy .....	716.02A – 716.02B
Part 8: Ordinary Levy .....	716.03
Second Schedule: Anti-Dumping and Countervailing Duties on Imported Goods	
Part 1: Anti-Dumping Duties on Imported Goods .....	718.01 – 718.06
Part 2: Countervailing Duties on Imported Goods .....	718.07
Part 3: Safeguard Duties on Imported Goods .....	718.09 – 718.10
Third Schedule: Industrial Rebates of Customs Duties	
Part 1: Goods Used in the Manufacture of Other Goods .....	724 – 816
Part 2: Goods Used in the Manufacture of Other Goods for Export .....	817 – 818
Fourth Schedule: General Rebates of Customs Duties and Fuel Levy	
Part 1: Specific Rebates of Customs Duties .....	819 – 842
Part 2: Temporary Rebates of Customs Duties .....	842.01 – 848
Part 3: Goods Temporarily Admitted Under Rebate of Customs Duties .....	849 – 850.03
Part 4: Rebates of Fuel Levy .....	850.04
Part 5: Rebates of Environmental Levy .....	850.05 – 850.06

Part 6: Imported Goods Admitted Under Rebate of Duty for Use in the Customs Controlled Area (“CCA”) Contemplated in Section 21A .....	850.07
Fifth Schedule: Specific Drawbacks and Refunds of Customs Duties and Fuel Levy	
Part 1: Specific Drawbacks of Customs Duties .....	852.02 – 872
Part 2: Refunds of Customs Duties on Goods Exported in the Same Condition as Imported .....	873 – 874.01
Part 3: Miscellaneous Refunds of Customs Duties and Fuel Levy .....	875 – 876.06
Part 4: Refunds of Fuel Levy .....	877
Part 5: Drawbacks and Refunds of Environmental Levy on Imported Goods .....	878
Sixth Schedule: Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy	
Part 1: Rebates and Refunds of Specific Excise Duties .....	881 – 888
Part 2: Rebates and Refunds of <i>Ad Valorem</i> Excise Duties .....	888.01 – 890
Part 3: Rebates and Refunds of Fuel Levy and Road Accident Fund Levy .....	890.01 – 900.01
Part 4: Rebates and Refunds of Environmental Levy .....	900.02 – 900.06B
Eighth Schedule: Licences .....	901 – 902

- Blank -







LIST OF PAGES AND CHECK-UP NUMBERS CONTAINED IN THE CUSTOMS AND EXCISE TARIFF BOOK

Page	Check-up	Page	Check-up	Page	Check-up
<b>PRELIMS</b>		(69)/(70) .....	(1.1.00)	(108.37)/(108.38) .....	(11974)
(i)/(ii) .....	(13168)	(71)/(72) .....	(1.1.00)	(108.39)/(108.40) .....	(11975)
(ii)A/(ii)B .....	(15416)	(73)/(74) .....	(1.1.00)	(108.41)/(108.42) .....	(11976)
(ii)C/(ii)D .....	(15839)	(75)/(76) .....	(1.1.00)	(108.43)/(108.44) .....	(11977)
(ii)E/(ii)F .....	(15840)	(77)/(78) .....	(1.1.00)	(108.45)/(108.46) .....	(11978)
(ii)G/(ii)H .....	(14668)	(79)/(80) .....	(1.1.00)	(108.47)/(108.48) .....	(11979)
(iii)/(iv) .....	(3681)	(81)/(82) .....	(1.1.00)	(108.49)/(108.50) .....	(11980)
(iv)A/(iv)B .....	(15233)	(83)/(84) .....	(1.1.00)	(108.51)/(108.52) .....	(11981)
(iv)C/(iv)D .....	(15234)	(85)/(86) .....	(1.1.00)	(108.53)/(108.54) .....	(11982)
(v)/(vi) .....	(15235)	(87)/(88) .....	(1.1.00)	(108.55)/(108.56) .....	(11983)
(vi)A/(vi)B .....	(15236)	(89)/(90) .....	(1.1.00)	(108.57)/(108.58) .....	(11984)
(vii)/(viii) .....	(15237)	(91)/(92) .....	(1.1.00)	(108.59)/(108.60) .....	(11985)
(viiiA)/(viiiB) .....	(15238)	(92.01)/(92.02) .....	(7952)	(108.61)/(108.62) .....	(11986)
(ix)/(x) .....	(7810)	(92.03)/(92.04) .....	(7953)	(108.63)/(108.64) .....	(11987)
(x)A/(x)B .....	(14774)	(93)/(94) .....	(1.1.00)	(108.65)/(108.66) .....	(11988)
(xi)/(xii) .....	(14775)	(95)/(96) .....	(1.1.00)	(108.67)/(108.68) .....	(11989)
(xii)A/(xii)B .....	(14776)	(97)/(98) .....	(1.1.00)	(108.69)/(108.70) .....	(11990)
(xiii)/(xiv) .....	(14777)	(99)/(100) .....	(13189)	(108.71)/(108.72) .....	(11991)
(xv)/(xvi) .....	(13849)	(100A)/(100B) .....	(13190)	(108.73)/(108.74) .....	(11992)
(xvii)/(xviii) .....	(13850)	(100.01)/(100.02) .....	(8951)	(108.75)/(108.76) .....	(11993)
(xix)/(xx) .....	(13851)	(101)/(102) .....	(8952)	(108.77)/(108.78) .....	(11994)
(xxi)/(xxii) .....	(13852)	(102.01)/(102.02) .....	(14336)	(108.79)/(108.80) .....	(11995)
(xxiiA)/(xxiiB) .....	(13853)	(102.03)/(102.04) .....	(14337)	(108.81)/(108.82) .....	(11996)
(xxiiiA)/(xxiiiB) .....	(15841)	(102.05)/(102.06) .....	(14338)	(115)/(116) .....	(11918)
(1)/(2) .....	(14331)	(102.07)/(102.08) .....	(14339)	(117)/(118) .....	(11919)
(3)/(4) .....	(14388)	(102.09)/(102.10) .....	(14340)	(119)/(120) .....	(11920)
(5)/(6) .....	(14399)	(102.11)/(102.12) .....	(14341)	(121)/(122) .....	(11921)
(6.01)/(6.02) .....	(7916)	(102.13)/(102.14) .....	(14342)	(123)/(124) .....	(11922)
(7)/(8) .....	(14334)	(102.15)/(102.16) .....	(14343)	(125)/(126) .....	(11923)
(9)/(10) .....	(14335)	(102.17)/(102.18) .....	(14344)		
(11)/(12) .....	(7964)	(102.19)/(102.20) .....	(14345)	<b>SCHEDULE 1: Part 1</b>	
(13)/(14) .....	(1.1.00)	(102.21)/(102.22) .....	(14346)	1/2 .....	(14390)
(15)/(16) .....	(1.1.00)	(102.23)/(102.24) .....	(14347)	3/4 .....	(15659)
(17)/(18) .....	(13153)	(102.25)/(102.26) .....	(14348)	5/6 .....	(15406)
(18.01)/(18.02) .....	(13218)	(102.27)/(102.28) .....	(14349)	7/8 .....	(15660)
(19)/(20) .....	(1.1.00)	(102.29)/(102.30) .....	(14350)	9/10 .....	(15661)
(21)/(22) .....	(1.1.00)	(102.31)/(102.32) .....	(14351)	11/12 .....	(15662)
(23)/(24) .....	(1.1.00)	(102.33)/(102.34) .....	(14352)	13/14 .....	(15663)
(25)/(26) .....	(1.1.00)	(102.35)/(102.36) .....	(14353)	15/16 .....	(15664)
(27)/(28) .....	(1.1.00)	(102.37)/(102.38) .....	(7986)	17/18 .....	(15248)
(28.01)/(28.02) .....	(7965)	(102.39)/(102.40) .....	(13763)	19/20 .....	(14717)
(29)/(30) .....	(1.1.00)	(102.41)/(102.42) .....	(13764)	21/22 .....	(15665)
(31)/(32) .....	(1.1.00)	(103)/(104) .....	(7709)	23/24 .....	(15666)
(33)/(34) .....	(1.1.00)	(105)/(106) .....	(7710)	25/26 .....	(15251)
(35)/(36) .....	(1.1.00)	(107)/(108) .....	(7711)	27/28 .....	(14677)
(37)/(38) .....	(1.1.00)	(108.01)/(108.02) .....	(11956)	29/30 .....	(15252)
(39)/(40) .....	(1.1.00)	(108.03)/(108.04) .....	(11957)	31/32 .....	(15253)
(41)/(42) .....	(1.1.00)	(108.05)/(108.06) .....	(11958)	33/34 .....	(15254)
(43)/(44) .....	(1.1.00)	(108.07)/(108.08) .....	(11959)	35/36 .....	(15255)
(45)/(46) .....	(1.1.00)	(108.09)/(108.10) .....	(11960)	37/38 .....	(15667)
(47)/(48) .....	(1.1.00)	(108.11)/(108.12) .....	(11961)	39/40 .....	(15837)
(49)/(50) .....	(1.1.00)	(108.13)/(108.14) .....	(11962)	41/42 .....	(15838)
(51)/(52) .....	(1.1.00)	(108.15)/(108.16) .....	(11963)	43/44 .....	(15668)
(53)/(54) .....	(1.1.00)	(108.17)/(108.18) .....	(11964)	45/46 .....	(15434)
(55)/(56) .....	(1.1.00)	(108.19)/(108.20) .....	(11965)	47/48 .....	(15259)
(57)/(58) .....	(1.1.00)	(108.21)/(108.22) .....	(11966)	49/50 .....	(15669)
(59)/(60) .....	(1.1.00)	(108.23)/(108.24) .....	(11967)	51/52 .....	(15260)
(61)/(62) .....	(1.1.00)	(108.25)/(108.26) .....	(11968)	53/54 .....	(15670)
(63)/(64) .....	(1.1.00)	(108.27)/(108.28) .....	(11969)	55/56 .....	(15671)
(65)/(66) .....	(1.1.00)	(108.29)/(108.30) .....	(11970)	57/58 .....	(15263)
(67)/(68) .....	(1.1.00)	(108.31)/(108.32) .....	(11971)	59/60 .....	(15672)
		(108.33)/(108.34) .....	(11972)	61/62 .....	(15824)
		(108.35)/(108.36) .....	(11973)		

LIST OF PAGES AND CHECK-UP NAMES CONTAINED IN THE CUSTOMS AND EXCISE TARIFF BOOK

Page	Check-up	Page	Check-up	Page	Check-up
63/64	(15266)	183/184	(15718)	305/306	(15749)
65/66	(15673)	185/186	(15719)	307/308	(14543)
67/68	(15674)	187/188	(15720)	309/310	(15512)
69/70	(15675)	189/190	(15721)	311/312	(15750)
71/72	(15676)	191/192	(15721)	313/314	(15641)
73/74	(15677)	193/194	(15722)	315/316	(15515)
75/76	(15825)	195/196	(15723)	317/318	(15358)
77/78	(15273)	197/198	(15818)	319/320	(15359)
79/80	(15826)	199/200	(15724)	321/322	(15820)
80.01/80.02	(15275)	201/202	(15725)	323/324	(15752)
81/82	(15681)	203/204	(15726)	325/326	(15821)
83/84	(15682)	205/206	(14492)	327/328	(14553)
85/86	(15278)	207/208	(15727)	329/330	(15754)
87/88	(15279)	209/210	(15329)	331/332	(15755)
89/90	(15280)	211/212	(15819)	333/334	(14556)
91/92	(15281)	213/214	(15728)	335/336	(14689)
93/94	(15683)	215/216	(15729)	337/338	(14558)
95/96	(15684)	217/218	(15827)	339/340	(15756)
97/98	(15685)	219/220	(14499)	341/342	(14560)
99/100	(15285)	221/222	(14500)	343/344	(14561)
101/102	(15286)	223/224	(15333)	345/346	(14562)
103/104	(15686)	225/226	(15731)	347/348	(15364)
105/106	(15687)	227/228	(15335)	349/350	(15757)
107/108	(15289)	229/230	(14504)	351/352	(15758)
109/110	(14444)	231/232	(14898)	353/354	(15759)
111/112	(15580)	233/234	(15336)	355/356	(15760)
113/114	(15688)	235/236	(15337)	357/358	(15368)
115/116	(15292)	237/238	(15136)	359/360	(14569)
117/118	(15689)	239/240	(14509)	361/362	(14570)
119/120	(15690)	241/242	(15732)	363/364	(15369)
121/122	(15691)	243/244	(15339)	365/366	(15761)
123/124	(15692)	245/246	(14512)	367/368	(15762)
125/126	(15693)	247/248	(15733)	369/370	(15763)
127/128	(15298)	249/250	(15734)	371/372	(15764)
129/130	(15460)	251/252	(14683)	373/374	(15765)
131/132	(15300)	253/254	(15735)	375/376	(14577)
133/134	(15695)	255/256	(14517)	377/378	(15766)
135/136	(15302)	257/258	(14903)	379/380	(15767)
137/138	(15303)	259/260	(15736)	381/382	(15768)
138.01/138.02	(15696)	261/262	(15342)	383/384	(15369)
139/140	(15697)	263/264	(14521)	385/386	(15770)
141/142	(15698)	265/266	(14718)	387/388	(15771)
143/144	(15699)	267/268	(15737)	389/390	(15109)
145/146	(15700)	269/270	(14905)	391/392	(15772)
147/148	(15701)	271/272	(15343)	393/394	(15773)
149/150	(15702)	273/274	(15344)	395/396	(15774)
151/152	(15703)	274.01/274.02	(14721)	397/398	(15775)
153/154	(14991)	275/276	(14907)	399/400	(15842)
155/156	(15704)	277/278	(15345)	401/402	(15777)
156.01/blank	(15705)	279/280	(15738)	403/404	(15778)
157/158	(15706)	281/282	(14530)	405/406	(15779)
159/160	(15707)	283/284	(15739)	407/408	(15780)
161/162	(15708)	285/286	(15740)	409/410	(15781)
163/164	(14471)	287/288	(15741)	411/412	(14595)
165/166	(15709)	289/290	(15742)	413/414	(15587)
167/168	(15710)	291/292	(15743)	415/416	(15782)
169/170	(15711)	293/294	(15744)	417/418	(15656)
171/172	(15712)	295/296	(15745)	419/420	(15783)
173/174	(15713)	297/298	(15746)	421/422	(15784)
175/176	(15714)	299/300	(15747)	423/424	(15394)
177/178	(15715)	301/302	(14540)	425/426	(15785)
179/180	(15716)	303/304	(15748)	427/428	(15395)
181/182	(1717)			429/430	(15829)
				431/432	(15787)



LIST OF PAGES AND CHECK-UP NUMBERS CONTAINED IN THE CUSTOMS AND EXCISE TARIFF BOOK

Page	Check-up	Page	Check-up	Page	Check-up
433/434	(15397)	725/726	(15186)	833/834	(15042)
435/436	(14607)	727/728	(15003)	835/836	(15043)
437/438	(14608)	729/730	(15187)	837/838	(15044)
439/440	(15398)	731/732	(15005)	838.01/838.02	(15045)
441/442	(15788)	733/734	(15006)	839/840	(15571)
443/444	(15789)	735/750	not issued	<b>SCHEDULE 4: Part 2</b>	
445/446	(15400)	751/752	(15007)	841/842	(15047)
447/448	(15790)	753/754	(14631)	842.01/842.02	(15048)
449/450	(15791)	755/756	(15008)	842.03/842.04	(15049)
451/452	(15792)	757/758	(15009)	843/844	(15050)
453/454	(15805)	759/762	not issued	845/846	(15131)
455/456	(15806)	763/764	(15188)	846.01/846.02	(15572)
457/672	not issued	764.01/764.02	(9864)	846.03/846.04	(15144)
<b>SCHEDULE 1: Part 2: Section A</b>		765/766	(13840)	846.04A/846.04B	(15170)
673/674	(15830)	767/768	not issued	846.05/846.06	(15615)
675/676	(15831)	769/770	(13841)	846.07/846.08	(15616)
677/678	(15832)	771/772	(15011)	846.09/846.10	(15057)
679/680	(14791)	773/774	not issued	846.11/846.12	(11912)
681/686	not issued	775/776	(15012)	847/848	(14976)
<b>SCHEDULE 1: Part 2: Section B</b>		777/778	(15013)	848.01/848.02	(14977)
687/688	(15167)	779/780	(15014)	<b>SCHEDULE 4: Part 3</b>	
689/690	(15843)	781/782	(15015)	849/850	(15190)
691/692	(14967)	783/784	(15016)	850.01/850.02	(15059)
693/694	(14795)	785/786	not issued	<b>SCHEDULE 4: Part 4</b>	
<b>SCHEDULE 1: Part 3</b>		787/788	(15017)	850.03/850.04	(15060)
695/696	(15139)	788.01/788.02	(15018)	<b>SCHEDULE 4: Part 5</b>	
697/698	(15140)	789/790	(15019)	850.05/850.06	(15800)
698.01/698.02	(14723)	791/792	(15020)	<b>SCHEDULE 4: Part 6</b>	
699/700	(15168)	793/794	(15021)	850.07/850.08	(15801)
701/706	not issued	794.01/794.02	(15022)	<b>SCHEDULE 5</b>	
<b>SCHEDULE 1: Part 4</b>		795/796	(15023)	851/852	(8235)
707/708	(4907)	797/798	(15403)	<b>SCHEDULE 5: Part 1</b>	
709/716	not issued	798.01/798.02	(15126)	852.01/852.02	(15560)
<b>SCHEDULE 1: Part 5</b>		799/800	(15127)	853/854	(15062)
716.01/716.02	(15844)	800.01/800.02	(15128)	855/856	(15063)
716.02A/716.02B	(15845)	801/802	(15129)	857/858	(15064)
<b>SCHEDULE 1: Part 8</b>		802.01/802.02	(11032)	859/860	(15065)
716.03/716.04	(7758)	803/804	(13874)	861/862	(15066)
<b>SCHEDULE 2: Part 1</b>		804.01/804.02	(13875)	863/864	(15067)
717/718	(17135)	805/806	(13810)	865/866	(15068)
717.01/717.02	(15833)	806.01/806.02	(15028)	867/868	(15069)
718.11/718.12	(14219)	806.03/806.04	(15029)	869/870	(15070)
718.12A/718.12B	(14811)	807/808	(15030)	871/872	(15071)
718.13/718.14	(14812)	809/810	(15813)	<b>SCHEDULE 5: Part 2</b>	
718.15/718.20	not issued	810.01/810.02	(15032)	873/874	(15072)
<b>SCHEDULE 2: Part 2</b>		811/812	(15606)	874.01/874.02	(15073)
718.21/718.22	(13866)	813/814	(15607)	<b>SCHEDULE 5: Part 3</b>	
718.23A/718.24A	(13225)	815/816	(15035)	875/876	(15074)
718.23B/718.24B	(13226)	<b>SCHEDULE 3: Part 2</b>		876.01/876.02	(15132)
718.25A/718.26A	(13165)	817/818	(15130)	876.03/876.04	(15172)
718.25B/718.26B	(13166)	<b>SCHEDULE 4: Part 1</b>		876.05/876.06	(15077)
<b>SCHEDULE 3: Part 1</b>		819/820	(7597)	<b>SCHEDULE 5: Part 4 &amp; 5</b>	
719/720	(13313)	821/822	(15559)	877/878	(15078)
721/722	(13314)	823/824	(14368)	<b>SCHEDULE 6</b>	
722.01/722.02	(13315)	825/826	(15038)	879/880	(11457)
723/724	(14797)	827/828	(15039)	880.01/880.02	(13265)
		829/830	(15040)		
		831/832	(15041)		

LIST OF PAGES AND CHECK-UP NUMBERS CONTAINED IN THE CUSTOMS AND EXCISE TARIFF BOOK

Page	Check-up	Page	Check-up	Page	Check-up
<b>SCHEDULE 6: Part 1</b>		973/974.....	(1860)	ACT-111/ACT-112.....	(13443)
881/882.....	(14248)	975/976.....	(1861)	ACT-113/ACT-114.....	(13444)
882.01/882.02.....	(14190)	977/978.....	(1862)	ACT-115/ACT-116.....	(13445)
882.03/882.04.....	(15630)	979/980.....	(1863)	ACT-117/ACT-118.....	(13446)
882.05/882.06.....	(15631)	981/982.....	(1864)	ACT-119/ACT-120.....	(13447)
882.07/882.08.....	(15192)	983/984.....	(1865)	ACT-121/ACT-122.....	(13448)
883/884.....	(15632)	985/1024.04.....	not issued	ACT-123/ACT-124.....	(13449)
884.01/884.02.....	(14252)	<b>CUSTOMS &amp; EXCISE ACT</b>		ACT-125/ACT-126.....	(13450)
884.03/884.04.....	(15194)	ACT-1/ACT-2.....	(13388)	ACT-127/ACT-128.....	(13451)
884.05/884.06.....	(15195)	ACT-3/ACT-4.....	(13389)	ACT-129/ACT-130.....	(13452)
885/886.....	(14660)	ACT-5/ACT-6.....	(13390)	ACT-131/ACT-132.....	(13453)
886.01/886.02.....	(14661)	ACT-7/ACT-8.....	(13391)	ACT-133/ACT-134.....	(13454)
886.03/886.04.....	(14197)	ACT-9/ACT-10.....	(13392)	ACT-135/ACT-136.....	(13455)
886.05/886.06.....	(14662)	ACT-11/ACT-12.....	(13393)	ACT-137/ACT-138.....	(13456)
886.07/886.08.....	(14663)	ACT-13/ACT-14.....	(13394)	ACT-139/ACT-140.....	(13457)
886.09/886.10.....	(14815)	ACT-15/ACT-16.....	(13395)	ACT-141/ACT-142.....	(13458)
887/888.....	(14200)	ACT-17/ACT-18.....	(13396)	ACT-143/ACT-144.....	(13459)
<b>SCHEDULE 6: Part 2 &amp; 3</b>		ACT-19/ACT-20.....	(13397)	ACT-145/ACT-146.....	(13460)
888.01/888.02.....	(14201)	ACT-21/ACT-22.....	(13398)	ACT-147/ACT-148.....	(13461)
888.03/888.04.....	(14664)	ACT-23/ACT-24.....	(13399)	ACT-149/ACT-150.....	(13462)
889/890.....	(14203)	ACT-25/ACT-26.....	(13400)	ACT-151/ACT-152.....	(13463)
<b>890.01/890.02.....</b>	<b>(15846)</b>	ACT-27/ACT-28.....	(13401)	ACT-153/ACT-154.....	(13464)
890.03/890.04.....	(14205)	ACT-29/ACT-30.....	(13402)	ACT-155/ACT-156.....	(13465)
891/892.....	(15564)	ACT-31/ACT-32.....	(13403)	ACT-157/ACT-158.....	(13466)
893/894.....	(15565)	ACT-33/ACT-34.....	(13404)	ACT-159/ACT-160.....	(13467)
895/896.....	(12415)	ACT-35/ACT-36.....	(13405)	ACT-161/ACT-162.....	(13468)
896.01/896.02.....	(12416)	ACT-37/ACT-38.....	(13406)	<b>INTERNATION TRADE</b>	
897/898.....	(13129)	ACT-39/ACT-40.....	(13407)	<b>ADMINISTRATION ACT</b>	
898.01/898.02.....	(13130)	ACT-41/ACT-42.....	(13408)	1042.05/1042.06.....	(10123)
898.03/898.04.....	(13131)	ACT-43/ACT-44.....	(13409)	1042.07/1042.08.....	(10124)
899/900.....	(14767)	ACT-45/ACT-46.....	(13410)	1042.09/1042.10.....	(10125)
<b>SCHEDULE 6: Part 4</b>		ACT-47/ACT-48.....	(13411)	1042.11/1042.12.....	(10126)
900.01/900.02.....	(14816)	ACT-49/ACT-50.....	(13412)	1042.13/1042.14.....	(10127)
900.03/900.04.....	(14697)	ACT-51/ACT-52.....	(13413)	1042.15/1042.16.....	(10128)
900.05/900.06.....	(14698)	ACT-53/ACT-54.....	(13414)	1042.17/1042.18.....	(10129)
<b>SCHEDULE 8</b>		ACT-55/ACT-56.....	(13415)	1042.19/1042.20.....	(10130)
901/902.....	(13207)	ACT-57/ACT-58.....	(13416)	1042.21/1042.22.....	(10131)
903/918.....	not issued	ACT-59/ACT-60.....	(13417)	<b>IMPORT CONTROL</b>	
<b>TRADE AGREEMENTS</b>		ACT-61/ACT-62.....	(13418)	IMP-01/IMP-02.....	(13334)
919/920.....	(6167)	ACT-63/ACT-64.....	(13419)	IMP-03/IMP-04.....	(13235)
920.01/920.02.....	(6168)	ACT-65/ACT-66.....	(13420)	IMP-05/IMP-06.....	(13236)
921/922.....	(6777)	ACT-67/ACT-68.....	(13421)	IMP-07/IMP-08.....	(13237)
923/924.....	(7458)	ACT-69/ACT-70.....	(13422)	IMP-09/IMP-10.....	(13238)
925/926.....	(7459)	ACT-71/ACT-72.....	(13423)	IMP-11/IMP-12.....	(13239)
926.01/926.02.....	(6780)	ACT-73/ACT-74.....	(13424)	IMP-13/IMP-14.....	(13240)
927/928.....	(7460)	ACT-75/ACT-76.....	(13425)	IMP-15/IMP-16.....	(13241)
928.01/928.02.....	(7461)	ACT-77/ACT-78.....	(13426)	IMP-17/IMP-18.....	(13242)
929/930.....	(7462)	ACT-79/ACT-80.....	(13427)	IMP-19/IMP-20.....	(13335)
931/932.....	(7463)	ACT-81/ACT-82.....	(13428)	IMP-21/IMP-22.....	(13336)
933/934.....	(7464)	ACT-83/ACT-84.....	(13429)	IMP-23/IMP-24.....	(13337)
934.01/934.02.....	(7465)	ACT-85/ACT-86.....	(13430)	IMP-25/IMP-26.....	(13338)
935/936.....	(6786)	ACT-87/ACT-88.....	(13431)		
937/938.....	(6787)	ACT-89/ACT-90.....	(13432)		
939/940.....	(6788)	ACT-91/ACT-92.....	(13433)		
941/942.....	(9368)	ACT-93/ACT-94.....	(13434)		
943/944.....	(9369)	ACT-95/ACT-96.....	(13435)		
944.01/944.02.....	(9370)	ACT-97/ACT-98.....	(13436)		
945/946.....	(9371)	ACT-99/ACT-100.....	(13437)		
947/948.....	(9372)	ACT-101/ACT-102.....	(13438)		
949/950.....	(9373)	ACT-103/ACT-104.....	(13439)		
		ACT-105/ACT-106.....	(13440)		
		ACT-107/ACT-108.....	(13441)		
		ACT-109/ACT-110.....	(13442)		

- Continued on page (ii)I -

LIST OF PAGES AND CHECK-UP NUMBERS CONTAINED IN THE CUSTOMS AND EXCISE TARIFF BOOK

Page	Check-up	Page	Check-up	Page	Check-up
<b>EXPORT CONTROL</b>		1185/1186	(30.12.99)	1303/1304	(30.12.99)
EXP – 01/EXP – 02	(13243)	1187/1188	(30.12.99)	1305/1306	(30.12.99)
EXP – 03/EXP – 04	(13244)	1189/1190	(30.12.99)	1307/1308	(30.12.99)
EXP – 05/EXP – 06	(13245)	1191/1192	(30.12.99)	1309/1310	(30.12.99)
EXP – 07/EXP – 08	(13246)	1193/1194	(30.12.99)	1311/1312	(30.12.99)
<b>SCHEDULE 10: Part 1</b>		1195/1196	(30.12.99)	1313/1314	(30.12.99)
1083/1084	(11387)	1197/1198	(30.12.99)	1315/1316	(30.12.99)
1085/1086	(30.12.99)	1199/1200	(30.12.99)	1317/1318	(13209)
1087/1088	(30.12.99)	1201/1202	(30.12.99)	1319/1320	(30.12.99)
1089/1090	(30.12.99)	1203/1204	(30.12.99)	1321/1322	(30.12.99)
1091/1092	(30.12.99)	1205/1206	(30.12.99)	1323/1324	(30.12.99)
1093/1094	(30.12.99)	1207/1208	(30.12.99)	1325/1326	(30.12.99)
1095/1096	(30.12.99)	1209/1210	(30.12.99)	1327/1328	(30.12.99)
1097/1098	(30.12.99)	1211/1212	(30.12.99)	1329/1330	(30.12.99)
1099/1100	(30.12.99)	1213/1214	(30.12.99)	1331/1332	(30.12.99)
1101/1102	(30.12.99)	1215/1216	(30.12.99)	1333/1334	(30.12.99)
1103/1104	(30.12.99)	1217/1218	(30.12.99)	1335/1336	(30.12.99)
1105/1106	(30.12.99)	1219/1220	(30.12.99)	1337/1338	(30.12.99)
1107/1108	(30.12.99)	1221/1222	(30.12.99)	1339/1340	(30.12.99)
1109/1110	(30.12.99)	1223/1224	(30.12.99)	1341/1342	(30.12.99)
1111/1112	(30.12.99)	1225/1226	(30.12.99)	1343/1344	(30.12.99)
1113/1114	(30.12.99)	1227/1228	(30.12.99)	1345/1346	(30.12.99)
1115/1116	(30.12.99)	1229/1230	(30.12.99)	1347/1348	(30.12.99)
1117/1118	(30.12.99)	1231/1232	(30.12.99)	1349/1350	(30.12.99)
1119/1120	(30.12.99)	1233/1234	(30.12.99)	1351/1352	(30.12.99)
1121/1122	(13208)	1235/1236	(30.12.99)	1353/1354	(30.12.99)
1123/1124	(30.12.99)	1237/1238	(30.12.99)	1355/1356	(30.12.99)
1125/1126	(30.12.99)	1239/1240	(30.12.99)	1357/1358	(30.12.99)
1127/1128	(30.12.99)	1241/1242	(30.12.99)	1359/1360	(30.12.99)
1129/1130	(30.12.99)	1243/1244	(30.12.99)	1361/1362	(undated)
1131/1132	(30.12.99)	1245/1246	(30.12.99)	1363/1364	(undated)
1133/1134	(30.12.99)	1247/1248	(30.12.99)	1365/1366	(undated)
1135/1136	(30.12.99)	1249/1250	(30.12.99)	1367/1368	(undated)
1137/1138	(30.12.99)	1251/1252	(30.12.99)	1369/1370	(undated)
1139/1140	(30.12.99)	1253/1254	(30.12.99)	1371/1372	(undated)
1141/1142	(30.12.99)	1255/1256	(30.12.99)	1373/1374	(undated)
1143/1144	(30.12.99)	1257/1258	(30.12.99)	1374.01/1374.02	(11388)
1145/1146	(30.12.99)	1259/1260	(30.12.99)	1374.03/1374.04	(11389)
1147/1148	(30.12.99)	1261/1262	(30.12.99)	1374.05/1374.06	(11390)
1149/1150	(30.12.99)	1263/1264	(30.12.99)	1374.07/1374.08	(11391)
1151/1152	(30.12.99)	1265/1266	(30.12.99)	1374.09/1374.10	(11392)
1153/1154	(30.12.99)	1267/1268	(30.12.99)	1374.11/1374.12	(11393)
1155/1156	(30.12.99)	1269/1270	(30.12.99)	1374.13/1374.14	(13210)
1157/1158	(30.12.99)	1271/1272	(30.12.99)	1374.15/1374.16	(13211)
1159/1160	(30.12.99)	1273/1274	(30.12.99)	1374.17/1374.18	(13212)
1161/1162	(30.12.99)	1275/1276	(30.12.99)	1374.19/1374.20	(13213)
1163/1164	(30.12.99)	1277/1278	(30.12.99)	1374.21/1374.22	(13214)
1165/1166	(30.12.99)	1279/1280	(30.12.99)	1374.23/1374.24	(13797)
1167/1168	(30.12.99)	1281/1282	(30.12.99)	1374.25/1374.26	(13798)
1169/1170	(30.12.99)	1283/1284	(30.12.99)	<b>SCHEDULE 10: Part 2</b>	
1171/1172	(30.12.99)	1285/1286	(30.12.99)	1375/1376	(8490)
1173/1174	(30.12.99)	1287/1288	(30.12.99)	1377/1378	(7989)
1175/1176	(30.12.99)	1289/1290	(30.12.99)	1379/1380	(7990)
1177/1178	(30.12.99)	1291/1292	(30.12.99)	1381/1382	(7991)
1179/1180	(30.12.99)	1293/1294	(30.12.99)	1383/1384	(7992)
1181/1182	(30.12.99)	1295/1296	(30.12.99)	1385/1386	(7993)
1183/1184	(30.12.99)	1297/1298	(30.12.99)	1387/1388	(7994)
		1299/1300	(30.12.99)	1389/1390	(7995)
		1301/1302	(30.12.99)	1391/1392	(7996)
				1393/1394	(7997)
				1395/1396	(7998)
				1397/1398	(8032)
				1399/1400	(8033)
				1401/1402	(8034)
				1403/1404	(8035)

LIST OF PAGES AND CHECK-UP NUMBERS CONTAINED IN THE CUSTOMS AND EXCISE TARIFF BOOK

Page	Check-up	Page	Check-up	Page	Check-up
1405/1406	(8036)	2027/2028	(11947)	2151/2152	(12229)
1407/1408	(8004)	2029/2030	(11948)	2153/2154	(12230)
1409/1410	(8005)	2031/2032	(11949)	2155/2156	(12231)
1411/1412	(8006)	2033/2034	(11950)	2157/2158	(12232)
1413/1414	(8007)	2035/2036	(11951)	2159/2160	(12233)
1415/1416	(8008)	2037/2038	(11952)	2161/2162	(12234)
1417/1418	(8009)	2039/2040	(12173)	2163/2164	(12235)
1418.01/1418.02	(8010)	2041/2042	(12174)	2165/2166	(12236)
1418.03/1418.04	(12290)	2043/2044	(12175)	2167/2168	(12237)
1418.05/1418.06	(8012)	2045/2046	(12176)	2169/2170	(12238)
1418.07/1418.08	(8013)	2047/2048	(12177)	2171/2172	(12239)
1419/1420	(8014)	2049/2050	(12178)	2173/2174	(12240)
1421/1422	(8015)	2051/2052	(12179)	2175/2176	(12241)
1423/1424	(8016)	2053/2054	(12180)	2177/2178	(12242)
1425/1426	(8017)	2055/2056	(12181)	2179/2180	(12243)
1427/1428	(8018)	2057/2058	(12182)	2181/2182	(12244)
1429/1430	(8019)	2059/2060	(12183)	2183/2184	(12245)
1431/1432	(8020)	2061/2062	(12184)	2185/2186	(12246)
1433/1434	(8021)	2063/2064	(12185)	2187/2188	(12247)
1435/1436	(8022)	2065/2066	(12186)	2189/2190	(12248)
1437/1438	(8023)	2067/2068	(12187)	2191/2192	(12249)
1439/1440	(8024)	2069/2070	(12188)	2193/2194	(12250)
1441/1442	(8025)	2071/2072	(12189)	2195/2196	(12251)
1443/1444	(8026)	2073/2074	(12190)	2197/2198	(12252)
1445/1446	(8027)	2075/2076	(12191)	2199/2200	(12253)
1447/1448	(8028)	2077/2078	(12192)	2201/2202	(12254)
1449/1450	(8029)	2079/2080	(12193)	2203/2204	(12255)
1451/1452	(8037)	2081/2082	(12194)	2205/2206	(12256)
1453/1454	(8038)	2083/2084	(12195)	2207/2208	(12257)
		2085/2086	(12196)	2209/2210	(12258)
		2087/2088	(12197)	2211/2212	(12259)
		2089/2090	(12198)	2213/2214	(12260)
<b>SCHEDULE 10: Part 3</b>		2091/2092	(12199)	2215/2216	(12261)
1455/1456	(8492)	2093/2094	(12200)	2217/2218	(12262)
1457/1458	(8576)	2095/2096	(12201)	2219/2220	(12263)
1459/1460	(8494)	2097/2098	(12202)	2221/2222	(12264)
		2099/2100	(12203)	2223/2224	(12265)
<b>SCHEDULE 10: Part 4</b>		2101/2102	(12204)	2225/2226	(12266)
1461/1462	(10537)	2103/2104	(12205)	2227/2228	(12267)
1463/1464	(10538)	2105/2106	(12206)	2229/2230	(12268)
1465/1466	(10539)	2107/2108	(12207)	2231/2232	(12269)
1467/1468	(10540)	2109/2110	(12208)	2233/2234	(12270)
1469/1470	(10541)	2111/2112	(12209)	2235/2236	(12271)
		2113/2114	(12210)	2237/2238	(12272)
<b>SCHEDULE 10: Part 5</b>		2115/2116	(12211)	2239/2240	(12273)
1471/1472	(12787)	2117/2118	(12212)	2241/2242	(12274)
1473/1474	(12788)	2119/2120	(12213)	2243/2244	(12300)
1475/1476	(12789)	2121/2122	(12214)	2245/2246	(12301)
		2123/2124	(12215)	2247/2248	(12302)
<b>SCHEDULE 10: Part 6</b>		2125/2126	(12216)	2249/2250	(12303)
2001/2002	(11934)	2127/2128	(12217)	2251/2252	(12304)
2003/2004	(11935)	2129/2130	(12218)	2253/2254	(12305)
2005/2006	(11936)	2131/2132	(12219)	2255/2256	(12306)
2007/2008	(11937)	2133/2134	(12220)	2257/2258	(12307)
2009/2010	(11938)	2135/2136	(12221)	2259/2260	(12308)
2011/2012	(11939)	2137/2138	(12222)	2261/2262	(12309)
2013/2014	(11940)	2139/2140	(12223)	2263/2264	(12310)
2015/2016	(11941)	2141/2142	(12224)	2265/2266	(12311)
2017/2018	(11942)	2143/2144	(12225)	2267/2268	(12312)
2019/2020	(11943)	2145/2146	(12226)	2269/2270	(12313)
2021/2022	(11944)	2147/2148	(12227)	2271/2272	(12314)
2023/2024	(11945)	2149/2150	(12228)	2273/2274	(12315)
2025/2026	(11946)			2275/2276	(12316)
				2277/2278	(12317)
				2279/2280	(12318)



## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2017.09.13	2017.09.14	2017.09.15	2017.09.16	2017.09.17	2017.09.18	2017.09.19	2017.09.20
AUSTRALIA	DOLLAR	0000.094253	0000.093383	0000.093511	0000.093511	0000.093511	0000.093182	0000.092907	0000.091924
BOTSWANA	PULA	0000.745903	0000.743035	0000.743098	0000.743098	0000.743098	0000.742392	0000.738846	0000.745402
BRAZIL	REAL	0000.238411	0000.236149	0000.235251	0000.235251	0000.235251	0000.234472	0000.234267	0000.232889
CANADA	DOLLAR	0000.092348	0000.091272	0000.091316	0000.091316	0000.091316	0000.091391	0000.091439	0000.090399
CHINA	YUAN	0000.497841	0000.493240	0000.493382	0000.493382	0000.493382	0000.494399	0000.491675	0000.488477
DENMARK	KRONER	0000.471075	0000.469411	0000.468337	0000.468337	0000.468337	0000.467286	0000.461519	0000.457068
EUROPEAN COMMUNITY	EURO	0000.063539	0000.063320	0000.063179	0000.063179	0000.063179	0000.063018	0000.062231	0000.061612
HONG KONG	DOLLAR	0000.592120	0000.584710	0000.585388	0000.585388	0000.585388	0000.585742	0000.579120	0000.572548
INDIA	RUPEE	0004.879801	0004.826901	0004.832994	0004.832994	0004.832994	0004.829504	0004.791707	0004.777551
JAPAN	YEN	0008.343869	0008.266838	0008.274615	0008.274615	0008.274615	0008.332289	0008.289206	0008.218404
MALAWI	KWACHA	0054.556341	0053.868822	0053.930610	0053.930610	0053.930610	0053.932875	0053.415517	0052.734191
NEW ZEALAND	DOLLAR	0000.103378	0000.102859	0000.102811	0000.102811	0000.102811	0000.101805	0000.101312	0000.100718
NORWAY	KRONE	0000.592321	0000.588967	0000.588561	0000.588561	0000.588561	0000.586064	0000.578240	0000.575969
RUSSIAN	ROUBLE	0004.397447	0004.346301	0004.340532	0004.340532	0004.340532	0004.350212	0004.336514	0004.311520
SWEDEN	KRONA	0000.603901	0000.602169	0000.599770	0000.599770	0000.599770	0000.597008	0000.590253	0000.587005
SWITZERLAND	FRANC	0000.072617	0000.072120	0000.072108	0000.072108	0000.072108	0000.071898	0000.071231	0000.070875
UNITED KINGDOM	POUND ST.	0000.057254	0000.056972	0000.056185	0000.056185	0000.056185	0000.055388	0000.055087	0000.054734
U.S.A.	DOLLAR	0000.076289	0000.075326	0000.075411	0000.075411	0000.075411	0000.075417	0000.074693	0000.074296
ZIMBABWE	DOLLAR	0029.067096	0028.700388	0028.733257	0028.733257	0028.733257	0028.734927	0028.458931	0028.308660

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2017.09.21	2017.09.22	2017.09.23	2017.09.24	2017.09.25	2017.09.26	2017.09.27	2017.09.28
AUSTRALIA	DOLLAR	0000.092512	0000.093453	0000.093453	0000.093453	0000.093453	0000.093404	0000.093507	0000.092308
BOTSWANA	PULA	0000.750816	0000.754899	0000.754899	0000.754899	0000.754899	0000.749370	0000.740204	0000.734395
BRAZIL	REAL	0000.232220	0000.234031	0000.234031	0000.234031	0000.234031	0000.236043	0000.234856	0000.232401
CANADA	DOLLAR	0000.091018	0000.091300	0000.091300	0000.091300	0000.091300	0000.091626	0000.091228	0000.090526
CHINA	YUAN	0000.488736	0000.491638	0000.491638	0000.491638	0000.491638	0000.495409	0000.491997	0000.485256
DENMARK	KRONER	0000.461805	0000.461380	0000.461380	0000.461380	0000.461380	0000.465935	0000.465884	0000.459339
EUROPEAN COMMUNITY	EURO	0000.062273	0000.062220	0000.062220	0000.062220	0000.062220	0000.062800	0000.062843	0000.061944
HONG KONG	DOLLAR	0000.573331	0000.576894	0000.576894	0000.576894	0000.576894	0000.576211	0000.592120	0000.564658
INDIA	RUPEE	0004.800544	0004.836386	0004.836386	0004.836386	0004.836386	0004.882540	0004.873247	0004.779190
JAPAN	YEN	0008.197104	0008.306238	0008.306238	0008.306238	0008.306238	0008.275199	0008.283176	0008.176764
MALAWI	KWACHA	0052.620116	0052.937728	0052.937728	0052.937728	0052.937728	0052.916056	0053.030631	0052.115844
NEW ZEALAND	DOLLAR	0000.100724	0000.101800	0000.101800	0000.101800	0000.101800	0000.102609	0000.101691	0000.100020
NORWAY	KRONE	0000.580117	0000.578229	0000.578229	0000.578229	0000.578229	0000.581538	0000.580886	0000.574717
RUSSIAN	ROUBLE	0004.306826	0004.296752	0004.296752	0004.296752	0004.296752	0004.300447	0004.303125	0004.245808
SWEDEN	KRONA	0000.591180	0000.590685	0000.590685	0000.590685	0000.590685	0000.598178	0000.600209	0000.591207
SWITZERLAND	FRANC	0000.071623	0000.071825	0000.071825	0000.071825	0000.071825	0000.071802	0000.071485	0000.070377
UNITED KINGDOM	POUND ST.	0000.054826	0000.054759	0000.054759	0000.054759	0000.054759	0000.055199	0000.055177	0000.054353
U.S.A.	DOLLAR	0000.074136	0000.074583	0000.074583	0000.074583	0000.074583	0000.074716	0000.074156	0000.072785
ZIMBABWE	DOLLAR	0028.247218	0028.417523	0028.417523	0028.417523	0028.417523	0028.471366	0028.253930	0027.731823

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Reference

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note:

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

Sub Heading Notes:

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

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
17.01		<b>CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:</b>  • Refer to Permit from the Dept. Agriculture, Marketing Administration							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	213,1c/kg	213,1c/kg	213,1c/kg	213,1c/kg	213,1c/kg	A1/1/1584
1701.13	9	-- Cane sugar specified in Subheading Note 2 to this Chapter .....	kg	213,1c/kg	213,1c/kg	213,1c/kg	213,1c/kg	213,1c/kg	A1/1/1584
1701.14	5	-- Other cane sugar .....	kg	213,1c/kg	213,1c/kg	213,1c/kg	213,1c/kg	213,1c/kg	A1/1/1584
1701.9		<b>- Other:</b>							
1701.91	2	-- Containing added flavouring or colouring matter.....	kg	213,1c/kg	213,1c/kg	213,1c/kg	213,1c/kg	213,1c/kg	A1/1/1584
1701.99	3	-- Other .....	kg	213,1c/kg	213,1c/kg	213,1c/kg	213,1c/kg	213,1c/kg	A1/1/1584
17.02		<b>OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL:</b>  • Refer to Permit from the Dept. Agriculture, Marketing Administration							
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%	

**SCHEDULE NUMBER 2**

**CONTENTS**

**PART 1**

**ANTI-DUMPING DUTIES ON IMPORTED GOODS**

<b>ITEM</b>	<b>DESCRIPTION</b>	<b>PAGE</b>
201.00	LIVE ANIMALS; ANIMAL PRODUCTS	718.01
201.02	Meat and Edible Meat Offal	718.01
202.00	VEGETABLE PRODUCTS	718.02
202.02	Edible Vegetables and Certain Roots and Tubers	718.02
204.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	718.02
204.05	Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants	718.02
205.00	MINERAL PRODUCTS	718.02
205.01	Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement	718.02
206.00	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	718.02A
206.01	Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes	718.02A
206.02	Organic Chemicals	718.03
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	718.03
207.00	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF	718.03
207.01	Plastics and Articles of Plastic	718.03
210.00	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF	718.03
210.02	Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard	718.03
211.00	TEXTILES AND TEXTILE ARTICLES	718.03
213.00	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	718.04
213.02	Articles of Plaster or of Compositions based on Plaster	718.04
213.03	Glass and Glassware	718.04

ITEM	INDUSTRY HEADING	PAGE
215.00	BASE METALS AND ARTICLES OF BASE METALS	718.05
215.02	Articles of Iron or Steel	718.05
215.11	Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof of Base Metal	718.06
215.12	Base Metals and Articles of Base Metals	718.06
216.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	718.06
216.02	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such article	718.06
217.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	718.06
217.02	Vehicles (Excluding Railway or Tramway Rolling-Stock), and Parts and Accessories Thereof	718.06
<b>PART 2 COUNTERVAILING DUTIES ON IMPORTED GOODS</b>		718.07
<b>PART 3 SAFEGUARD DUTIES ON IMPORTED GOODS</b>		718.09
ITEM	DESCRIPTION	PAGE
260.00	BASE METALS AND ARTICLES OF BASE METAL	718.10
260.03	Iron and Steel	718.10

**SCHEDULE NUMBER 3**

**CONTENTS**

**INDUSTRIAL REBATES OF CUSTOMS DUTIES**

**PART 1**

**GOODS USED IN THE MANUFACTURE OF OTHER GOODS**

ITEM	INDUSTRY HEADING	PAGE
303.00	ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	724
303.01	Industry: Animal or vegetable fats and oils and their cleavage products, and prepared edible fats, and animal or vegetable wax	724
304.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	724
304.01	Industry: Preparations of Meat, of fish or of crustaceans, Molluscs or other aquatic invertebrates	724
304.02	Industry: Flour, meal and powder of the dried leguminous vegetables	724
304.03	Industry: Sugar confectionery, whether or not containing cocoa	724
304.05	Industry: Preparations of cereals, flour, starch or milk, and pastrycooks' products	724
304.06	Industry: Preparations of vegetables, fruit, nuts or other parts of plants	724
304.07	Industry: Food preparation	725
304.08	Industry: Beverages, spirits and vinegar	725
304.09	Industry: Tobacco	725
305.00	MINERAL PRODUCTS	725
305.01	Industry: Mining	725
305.02	Industry: Mineral fuels, mineral oils and products of their distillation, and bituminous substances and mineral waxes	725
306.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES	725
306.01	Industry: Chemicals and chemical compounds	725
306.02	Industry: Pharmaceutical Products	726
306.03	Industry: Essential Oils, Resinoids, Perfumery, Cosmetic or Toilet Preparations	727
306.04	Industry: Tanning and dyeing extracts, tannins and their derivatives, dyes, colours, paints and varnishes, putty, fillers and stoppings, and Inks	727
306.05	Industry: Prepared Glues and Other Prepared Adhesives	728
306.06	Industry: Soap, Organic Surface-active Agents, Surface-active Preparations and Washing Preparations	728
306.07	Industry: Polishes and Creams	728
306.09	Industry: Disinfectants, Insecticides, Fungicides, Rat Poisons, Herbicides, Anti-Sprouting Products, Plant-Growth Regulators and Similar Products, put up in Forms or Packings for Sale by Retail or as Preparations or Articles	728

ITEM	INDUSTRY HEADING	PAGE
306.10	Industry: Chemical Preparations	728
306.12	Industry: Finishing Agents, Dye Carriers to Accelerate the Dyeing or Fixing of Dyestuffs and Other Products and Preparations (for Example, Dressings and Mordants), of a Kind Used in the Textile Industry	729
306.13	Industry: Fertilizers	729
306.14	Industry: Biodiesel	729
306.15	Industry: Mining	729
307.00	PLASTICS AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF	729
307.01	Oiticica oil; tung oil	729
307.02	Industry: Sanitary Ware	731
307.03	Industry: Moulded Plastic Goods	731
307.04	Industry: Plastic Goods of Plate, Sheet, Strip or Film	731
307.05	Polymer and Co-polymer Thermoplastic Materials, in the form of Rods, Sticks and Profile Shapes	732
307.06	Industry: Industry: Binders (Loose-Leaf or Other), File Covers, of Plastics	733
307.07	Industry: Synthetic rubber	733
307.08	Industry: Rubber Products	734
307.09	Industry: Can Sealing and Bottle Cap Lining Preparations	734
307.10	Industry: Synthetic Rubber Latex	734
308.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (EXCLUDING SILK-WORM GUT)	751
308.01	Industry: Leather Tanning and Finishing	751
308.02	Industry: Saddlery and Harness for any Animal (Including Traces, Leads, Knee Pads, Muzzles, Saddle Cloths, Saddle Bags, Dog Coats and the Like), of any Material; Trunks, Suit-cases, Vanity-cases, Executive-cases, Brief-cases, School Satchels, Spectacle Cases, Binocular Cases, Camera Cases, Musical Instrument Cases, Gun Cases, Holsters and Similar Containers, of Leather or of Composition Leather; Travelling-bags, Toilet Bags, Rucksacks, Handbags, Shopping-bags, Wallets, Purses, Map-cases, Cigarette-cases, Tobacco-Pouches, Tool Bags, Sports Bags, Bottle-cases, Jewellery Boxes, Powder-boxes, Cutlery Cases and Similar Containers, of Leather or of Composition Leather, of Sheetting of Plastics; of Textile Materials, of Vulcanised Fibre or of Paperboard, or Wholly or Mainly Covered with such Materials or with Paper; Articles of Leather or of Composition Leather	752
310.00	PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF	754
310.01	Industry: Pulp, Paper and Paperboard	754
310.02	Industry: Impregnated, coated or laminated paper and paperboard	754
310.05	Industry: Cartons, Boxes, Cases, Bags and other Packing Containers, of Paper or Paperboard	755
310.06	Industry: Industry: Binders (Loose-Leaf or Other), Folders, File Covers and Files, of Paper or Paperboard	755
310.08	Industry: Printing, Publishing and Bookbinding	755
310.09	Industry: Articles of Paper Pulp, Paper or Paperboard	755



<b>ITEM</b>	<b>INDUSTRY HEADING</b>	<b>PAGE</b>
311.00	TEXTILES AND TEXTILE ARTICLES	757
311.01	Lubricating oil (including base oils therefor)	757
311.02	Rags, new or used, for the recovery of fibres	757
311.03	Industry: Textile Weaving	758
311.07	Industry: Textile Embroidery	758
311.10	Industry: Carpets and Other Textile Floor Coverings	763
311.12	Industry: Impregnated, Coated, Covered or Laminated Textile Fabrics	763
311.13	Industry: Industrial Textile Articles and Materials	764
311.14	Industry: Other Made-up Articles, Including Dress Patterns	764.01
311.15	Industry: Knitted Gloves	765
311.16	Industry: Shawls, Scarves, Mufflers, Stoles, Printed Khangas, Printed Kadungas and the Like	765
311.17	Industry: Ties and Bow Ties	765
311.18	Industry: Handkerchiefs and Other General Made-up Textile Articles	765
311.19	Industry: Men's and Boy's Outer Garments	765
311.20	Industry: Women's and Girls' Outer Garments	766
311.21	Industry: Under Garments	769
311.23	Industry: Waterproof Clothing	771
311.25	Industry: Foundation Garments and Elasticised Apparel; Belts Whether or not Elasticised	771
311.27	Industry: Tarpaulins, Sails, Awnings, Sunblinds, Tents and Camping Goods	771
311.40	Industry: Clothing (General)	771
311.41	Industry: Textiles and textile articles (General)	776
311.42	Industry: Textile Bed, Table, Toilet and Kitchen Linen; Curtains and Interior Blinds; Curtain or Bed Valances; Other Furnishing Articles; Other Made-up Articles; Mattress Supports; Articles of Bedding and Similar Furnishing Fitted with Springs or Stuffed or Internally Fitted with any Material or of Cellular Rubber or Plastics, whether or not covered	777
312.00	FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	778
312.01	Industry: Footwear	778
312.02	Industry: Headgear	779
312.03	Industry: Umbrellas and Sunshades	781
312.04	Woven fabrics of man-made filament yarn	781
313.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	781
313.01	Industry: Abrasive Goods	781
313.06	Industry: Ceramic Products	781
313.07	Industry: Glass and Glassware	781
313.09	Industry: Articles of Asphalt or of Similar Material	782

ITEM	INDUSTRY HEADING	PAGE
314.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	782
314.01	Industry: Imitation Jewellery	782
315.00	BASE METALS AND ARTICLES OF BASE METAL	782
315.01	Industry: Base Metals	782
315.02	Industry: Tubes and Pipes (Including Flexible Tubing), of Base Metal	782
315.03	Industry: Metal Containers	782
315.05	Industry: Structures (excluding Pre-fabricated Buildings of Heading 94.06) and Parts of Structures (for example, Bridges and Bridge Sections, Lockgates, Towers, Lattice masts, Roofs, Roofing frameworks, Doors and windows and their frames and thresholds for doors, Shutters, Balustrades, Pillars and Columns), of Iron or Steel; Plates, Rods, Angles, Shapes, Sections, Tubes and the like, Prepared for use in structures, of Iron or Steel	782
315.06	Industry: Base Metal Fittings and Mountings of a Kind Suitable for Furniture, Doors, Staircases, Windows, Blinds, Coachwork, Saddlery, Trunks, Caskets and the Like	782
315.07	Industry: Sheet Metal Products	783
315.08	Industry: Tools and Implements	783
315.10	Industry: Cutlery, Spoons and Forks	787
315.11	Industry: Safes and Strong-room Doors	787
315.12	Industry: Lampshades	787
315.13	Industry: Clasps, Frames with Clasps, Buckles, Buckle-clasps, Hooks, Eyes, Eyelets and the like, of Base Metal, of a Kind used for Clothing, Footwear, Awnings, Handbags, Travel Goods or other made up Articles	787
315.14	Industry: Closures and Closure Linings	788
316.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT PARTS THEREOF	788
316.01	Industry: Machinery and Mechanical Appliances and Implements	788
316.02	Industry: Pumps	791
316.04	Industry: Electrical Generators, Motors, Converters (Rotary or Static), Transformers, Rectifiers and Rectifying Apparatus, and Inductors	791
316.05	Industry: Primary Cells and Primary Batteries; Electric Accumulators, Including Separators therefor, whether or not Rectangular (Including Square)	792
316.06	Industry: Electrical Starting and Ignition Equipment for Internal Combustion Engines, and Generators and Cut-outs for use in Conjunction with such Engines	793
316.08	Industry: Electric Filament Lamps and Electrical Discharge Lamps (Including Infra-red and Ultra-violet Lamps), and Arc Lamps	793
316.09	Industry: Electric Instantaneous or Storage Water Heaters and Immersion Heaters; Electric Space Heating Apparatus and Soil Heating Apparatus; Electro-thermic Hair-dressing Apparatus (for Example, Hair Dryers, Hair Curlers, Curling Tong Heaters) and Hand Dryers; Electric Smoothing Irons; Other Electro-thermic Appliances of a Kind Used for Domestic Purposes; Electric Heating Resistors (Excluding Those of Heading No. 85.45)	793
316.10	Industry: Radios, Gramophones and Magnetic Sound Recording and Reproducing Apparatus and Components	794.01
316.11	Industry: Insulated (Including Enamelled or Anodised) Wire, Cable (Including Co-Axial Cable) and other Insulated Electric Conductors, whether or not fitted with Connectors; Optical Fibre Cables, Made-up of Individually Sheathed Fibres, whether or not assembled with Electric Conductors or fitted with Connectors	794.01

ITEM	INDUSTRY HEADING	PAGE
316.13	Industry: Internal Combustion Piston Engines (Excluding Motor Cycle Engines) and Parts Thereof	794.01
316.15	Industry: Prepared Unrecorded Media for Sound Recording or Similar Recording of Other Phenomena	794.02
316.17	Industry: Reception apparatus for television, and parts thereof	794.02
316.18	Industry: Electric Insulating Products	795
316.19	Industry: Electrical Apparatus for Switching or Protecting Electrical Circuits, or for Making Connections to or in Electrical Circuits	795
316.20	Industry: Electric or Laser-operated Welding, Brazing, Soldering or Cutting Machines and Apparatus	795
316.21	Industry: Transistors and Electronic Integrated Circuits	795
316.22	Industry: Static Converters (for Example, Rectifiers); Electrical Capacitors, Fixed, Variable or Adjustable (pre-set); Electrical Resistors (Including Rheostats and Potentiometers) (Excluding Heating Resistors); Printed Circuits; Diodes, Transistors and Similar Semiconductor Devices, Photosensitive Semiconductor Devices, Including Photovoltaic Cells, Whether or not Assembled in Modules or made up into Panels, Light Emitting Diodes; Mounted Piezo-electric Crystals; Electronic Integrated Circuits and Micro-assemblies	796
316.23	Industry: Monitors, Not Incorporating Television Reception Apparatus	796
317.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	796
317.02	Industry: Motor Vehicles (General)	797
317.03	Industry: Industry: Specified Motor Vehicles	797
317.05	Industry: Tractors (Excluding Road Tractors)	800.02
317.06	Industry: Motor Vehicle Parts and Accessories	807
317.07	Industry: Heavy Vehicles	809
317.08	Industry: Ships (Excluding Flying Boats)	810.01
317.09	Industry: Mine Shuttle Cars	810.01
317.10	Industry: Mechanically Propelled Work Trucks of the Types Used in Factories, Warehouses, Dock Areas or Airports for Short Distance Transport or Handling of Goods, and Tractors of the Type used on Railway Station Platforms	810.01
317.11	Industry: Semi-trailers	810.01
317.12	Industry: Railway and Tramway Locomotives, Rolling-stock and Parts Thereof	811
317.13	Industry: Aircraft (for example, Helicopters, Aeroplanes); Spacecraft (including Satellites) and Spacecraft Launch Vehicles	811
318.00	OPTICAL. PHOTOGRAPHIC, CINEMATOGRAPHIC. MEASURING, CHECKING PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS, PARTS THEREOF	812
318.01	Industry: Medical, Surgical, Scientific, Optical and Photographic Instruments	812
318.02	Industry: Musical Instruments	812
318.03	Industry: Gas, liquid or electricity supply or production meters, including calibrating meters therefor	812
319.00	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	812
319.01	Industry: Cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	812

<b>ITEM</b>	<b>INDUSTRY HEADING</b>	<b>PAGE</b>
320.00	MISCELLANEOUS MANUFACTURED ARTICLES	812
320.01	Industry: Furniture and Fixtures	812
320.02	Industry: Mattresses and Similar Padded, Stuffed or Fitted Furnishings	813
320.03	Industry: Brooms, Brushes and Paint Rollers	814
320.04	Industry: Articles and Equipment for General Physical Exercise, Gymnastics, Athletics, Other Sports or Outdoor Games:	814
320.05	Industry: Toys	814
320.06	Industry: Swimming Pools and Paddling Pools	814
320.07	Industry: Slide Fasteners	814
320.09	Industry: Typewriter or Similar Ribbons, Inked or Otherwise Prepared for Giving Impressions, Whether or not on Spools or in Cartridges	815
320.10	Industry: Christmas Tree Decorations and Similar Articles for Christmas Festivities	815
320.11	Industry: Lamps and Lighting Fittings, Illuminated Signs, Illuminated Name-plates and the Like	815
320.12	Industry: Sanitary Towels (Pads) and Tampons, Napkins and Napkin Liners for Babies and Similar Articles, of any Material	815
321.00	GENERAL	816
321.01	Industry: Materials for General Industrial Purposes	816
<b>PART 2</b>		
<b>GOODS USED IN THE MANUFACTURE OF OTHER GOODS FOR EXPORT</b>		
<b>ITEM</b>	<b>INDUSTRY HEADING</b>	<b>PAGE</b>
334.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	818
334.01	Industry: Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants	818
343.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	818
343.07	Industry: Glass and Glassware	818
390.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS	818
390.01	Industry: Medical, surgical, scientific, optical and photographic instruments	818
392.00	MISCELLANEOUS MANUFACTURED ARTICLES	818
392.01	Industry: Upholstered furniture	818

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
307.05 (Cont.)	39.21	01.04	47	Fabricated Plastic Goods		
		02.04	41	Metallised plastic tape or strip, for the manufacture of profile shapes.....	Full duty	A3/1/688
	76.07	01.04	46	Cellular vinyl chloride polymers (closed cell), for the manufacture of life jackets.....	Full duty	A3/1/688
				Aluminium foil containing, by mass, more than 0.9 per cent of manganese, printed or unprinted, lacquered on both sides, of a thickness exceeding 0.045 mm but not exceeding 0.15 mm, for the manufacture of metallised plastic profile shapes.....	Full duty	A3/1/688
307.06				<b>Industry: INDUSTRY: BINDERS (LOOSE-LEAF OR OTHER), FILE COVERS, OF PLASTICS</b>		A3/1/684
	83.05	01.04	47	Lever arch binding mechanisms, for the manufacture of lever arch files by means of permanently riveting the mechanism to the file form; compression bars with a length of 122 mm or more designed for use with lever arch mechanisms and slotted fittings for lever arch files with an opening of 41.5 mm or more designed to hook onto the arch of the mechanism slotted through the file form.....	Full duty	
		02.04	41	Ring binding mechanisms with a diameter of 25 mm or more, for the manufacture of ring-binder files by means of permanently riveting the mechanism to the file form.....	Full duty	A3/1/684
		03.04	46	Clip mechanisms with a length of 110 mm or more, for the manufacture of clipboard files or binders by means of permanently riveting the mechanism to the file or binder form.....	Full duty	A3/1/684
307.07				<b>Industry: Synthetic rubber</b>		
	2710.12	01.06	64	Blends of complex petroleum hydrocarbons classifiable in tariff subheading 2710.12.90, for use as plasticisers in the manufacture of synthetic rubber classifiable in tariff heading 40.02, in such quantities, at such times, and subject to such conditions as the International Trade Administration Commission may allow by specific permit.....	Full duty	A3/676
	28.00	01.02	28	Inorganic chemicals, for use as anti-oxidants.....	Full duty	A3/1/688
	34.01	01.04	43	Sodium or potassium soap of rosin or of tall oil.....	Full duty	A3/1/688

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
307.08	2710.12	01.06	66	<b>Industry: Rubber Products</b> Blends of complex petroleum hydrocarbons classifiable in tariff subheading 2710.12.90, for use as plasticisers in the manufacture of pneumatic tyres classifiable in tariff heading 40.11, in such quantities, at such times, and subject to such conditions as the International Trade Administration Commission may allow by specific permit .....	Full duty	A3/676
	34.04	01.04	44	Artificial waxes, for use as anti-oxidants .....	Full duty	A3/1/688
	38.24	01.04	48	Prepared rubber reclaiming agents.....	Full duty	A1/1/1327
	40.08	01.04	48	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabric, for the manufacture of diving suits, surfing suits, water skiing tunics and the like.....	Full duty	A3/1/688
		02.04	42	Neoprene rubber, in plates or sheets, backed with knitted textile fabric, for the manufacture of limb and body supports.....	Full duty	A3/1/688
		03.04	47	Plates, sheets and strip, of vulcanised rubber (excluding hard rubber), for the manufacture of machine roller coverings and printing blankets .....	Full duty	A3/117
	40.09	01.04	44	Tubes, pipes and hoses, of vulcanised rubber (excluding hard rubber), for the manufacture of machine roller coverings.....	Full duty	A3/1/688
	5607.50	01.06	63	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheated with rubber or plastics, of synthetic fibres (excluding those of polyethylene or polypropylene), for the manufacture of transmission belts of vulcanised rubber of subheading 4010.29 .....	Full duty	A3/508
	73.12	01.04	43	Stranded wire, cables, cordage and ropes, of iron or steel wire plated, coated or clad with copper, for the manufacture of pneumatic tyres and tyre cases .....	Full duty	A3/1/688
	307.09	39.04	01.04	<b>Industry: Can Sealing and Bottle Cap Lining Preparations</b> Vinyl chloride polymers .....	Full duty	A3/1/688
307.10			<b>Industry: Synthetic Rubber Latex</b>			

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
310.05				<b>Industry: Cartons, Boxes, Cases, Bags and other Packing Containers, of Paper or Paperboard</b>		
	8308.10	01.06	68	Eyelets and the like, of base metal .....	Full duty	A3/237
310.06				<b>Industry: INDUSTRY: BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS AND FILES, OF PAPER OR PAPERBOARD</b>		
	83.05	01.04	42	Lever arch binding mechanisms, for the manufacture of lever arch files by means of permanently riveting the mechanism to the file form; compression bars with a length of 122 mm or more designed for use with lever arch mechanisms and slotted fittings for lever arch files with an opening of 41.5 mm or more designed to hook onto the arch of the mechanism slotted through the file form.....	Full duty	A3/1/684
		02.04	47	Ring binding mechanisms with a diameter of 25 mm or more, for the manufacture of ring-binder files by means of permanently riveting the mechanism to the file form .....	Full duty	A3/1/684
		03.04	41	Clip mechanisms with a length of 110 mm or more, for the manufacture of clipboard files or binders by means of permanently riveting the mechanism to the file or binder form .....	Full duty	A3/1/684
310.08				<b>Industry: Printing, Publishing and Bookbinding</b>		
	32.08	01.04	46	Mounting bases; calendar mounts on which a picture is printed .....	Full duty	A3/1/688
	38.24	01.04	43	Prepared etches (excluding lithographic plate processing etches).....	Full duty	A1/1/1327
	3923.90	01.06	67	Plastic jackets incorporating five or more partitions, for the manufacture of photo albums.....	Full duty	A3/369
	4802.5	01.05	56	Other uncoated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres, of a mass of 40g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , for the manufacture of banknotes.....	Full duty	A3/530
	5508.10	01.06	62	Sewing thread of synthetic staple fibres, for the manufacture of passports of heading No. 49.07 .....	Full duty	A3/368
	58.06	01.04	42	Webbing and tape .....	Full duty	A3/1/688
310.09				<b>Industry: Articles of Paper Pulp, Paper or Paperboard</b>		
	4823.90	01.06	68	Diagnostic reagent paper, for the manufacture of urine test strips .....	Full duty	A3/198

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
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Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
311.15	4002.91	01.06	63	<b>Industry: Knitted Gloves</b> Carboxylated acrylonitrile butadiene latex, vulcanised, for the manufacture of industrial gloves of subheading No. 6116.10 .....	Full duty	A3/414
	6006.2	01.05	56	Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7c/m <sup>2</sup> .....	Full duty	A3/541
	6006.3	01.05	53	Knitted or crocheted fabrics of synthetic fabrics .....	Full duty	A3/541
	6116.9	01.05	55	Gloves of cotton or synthetic fibres, or of mixtures of cotton and synthetic fibres, for use as liners in the manufacture of gloves, impregnated, coated or covered with plastics or rubber, classifiable in subheading 6116.10. ....	Full duty	A3/595 w.e.f. 30/12/05
311.16				<b>Industry: Shawls, Scarves, Mufflers, Stoles, Printed Khangas, Printed Kadungas and the Like</b>		
	54.07	01.00	47	Woven unprinted fabrics of man made filament yarn, not dyed or woven from dyed yarn and not defined by draw threads or other means .....	Full duty	
311.17				<b>Industry: Ties and Bow Ties</b>		A3/482
	54.07	01.00	49	Woven fabrics of synthetic filament yarn .....	Full duty less 11%	A3/482
311.18				<b>Industry: Handkerchiefs and Other General Made-up Textile Articles</b>		
	63.09	01.04	41	Worn clothing and other worn articles of textile materials containing 35 per cent or more by mass of cotton fibres (excluding brassieres, girdles, corsets, braces, suspenders, garters, jackets, blazers, jerseys, pullovers, cardigans, overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas, swimwear, socks and similar clothing articles) at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of wiping rags and cleaning cloths .....	Full duty	A3/640
311.19				<b>Industry: Men's and Boys' Outer Garments</b>		A3/597
	51.13	01.00	40	<b>Deleted with effect from 17.11.1995</b>		A3/306
	52.08	01.00	41	<b>Deleted with effect from 13.06.2003</b>		A3/538
			40	<b>Deleted with effect from 17.11.1995</b>		A3/306
	52.09	02.00	42	<b>Deleted with effect from 17.11.1995</b>		A3/306
	52.10	01.00	45	<b>Deleted with effect from 13.06.2003</b>		A3/538
			44	<b>Deleted with effect from 17.11.1995</b>		A3/306
	52.11	02.00	46	<b>Deleted with effect from 17.11.1995</b>		A3/306
	52.12	01.00	48	<b>Deleted with effect from 13.06.2003</b>		A3/538
			47	<b>Deleted with effect from 17.11.1995</b>		A3/206
	54.07	02.00	47	<b>Deleted with effect from 17.11.1995</b>		A3/306
	54.08	02.00	43	<b>Deleted with effect from 17.11.1995</b>		A3/306
	55.12	01.00	49	<b>Deleted with effect from 13.06.2003</b>		A3/538
			48	<b>Deleted with effect from 13.06.2003</b>		A3/538
			42	<b>Deleted with effect from 17.11.1995</b>		A3/306
			45	<b>Deleted with effect from 17.02.2006</b>		A3/597
	55.13	01.00	44	<b>Deleted with effect from 17.11.1995</b>		A3/306
			41	<b>Deleted with effect from 13.06.2003</b>		A3/538
	55.14	02.00	42	Woven unprinted fabric of synthetic staple fibres of a value for duty purposes per m <sup>2</sup> exceeding 100c and of a mass per m <sup>2</sup> of 250 g or more, for the manufacture of boys shorts of the kinds, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit .....	Full duty	A3/536 w.e.f. 1/6/03
			40	<b>Deleted with effect from 17.11.1995</b>		A3/306
	55.15	01.00	48	<b>Deleted with effect from 17.02.2006</b>		A3/597
			42	<b>Deleted with effect from 17.02.2006</b>		A3/597
			41	<b>Deleted with effect from 17.11.1995</b>		A3/306
	55.16	01.00	44	<b>Deleted with effect from 13.06.2003</b>		A3/538
43			<b>Deleted with effect from 17.11.1995</b>		A3/306	
58.01	01.00	49	<b>Deleted with effect from 13.06.2003</b>		A3/538	
		48	<b>Deleted with effect from 17.11.1995</b>		A3/306	
58.02	02.00	48	<b>Deleted with effect from 17.11.1995</b>		A3/306	
58.11	01.00	43	<b>Deleted with effect from 13.06.2003</b>		A3/538	
60.01	02.00	47	<b>Deleted with effect from 17.11.1995</b>		A3/306	
60.02	02.00	43	<b>Deleted with effect from 17.11.1995</b>		A3/306	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
311.20				<b>Industry: Women's and Girls' Outer Garments</b>		A3/61
				<b>Notes:</b>		A3/61
				For the purposes of this item the manufacture of trousers with a vertical opening in the centre of the front part of the garment and of which the opening is covered with a flap which extends from left over right, is not permitted		
	5407.61	01.06	66	Woven fabrics, of a mass of 35 g/m <sup>2</sup> or more but not exceeding 50 g/m <sup>2</sup> , consisting of 100 per cent non-textured polyester monofilament yarns, with a linear density of 15 dtex or more but not exceeding 22 dtex and with a construction of 60 threads per cm <sup>2</sup> or more but not exceeding 80 threads per cm <sup>2</sup> , for the manufacture of women's and girls' dresses.....	Full duty	A3/635
	55.15	01.00	46	Woven fabrics of man made staple fibres, treated with water- repellent preparations, of a mass per m <sup>2</sup> not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats) .....	Full duty	A3/61
		02.00	44	Woven fabrics of synthetic staple fibres, in a leno weave .....	Full duty	A3/61
		03.00	49	Woven unprinted fabrics of synthetic staple fibres, containing combed wool or other combed animal hair, of a value for duty purposes per m <sup>2</sup> of 150c or more and of a mass per m <sup>2</sup> of 250 g or more .....	Full duty less 25%	A3/61
	60.02	01.04	49	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics) (excluding those of heading 60.01) printed, for the manufacture of swimwear ..	Full duty	A3/534
	60.03	01.04	46	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01 or 60.02) printed, for the manufacture of swimwear. ....	Full duty	A3/534
	60.04	01.04	42	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01) printed, for the manufacture of swimwear.....	Full duty	A3/534

- Continued on page 769 -

	Reference
<p><b>PART 2</b></p> <p><b>GOODS USED IN THE MANUFACTURE OF OTHER GOODS FOR EXPORT</b></p>	
<p><b>Part Notes:</b></p>	
<p>1. Goods cleared in terms of this Part (excluding goods cleared under rebate item 360.01) or goods processed or manufactured from such cleared goods may not be diverted for consumption in the Republic without prior approval from the Commissioner.</p>	A3/384
<p>2. Liability for the duty on any goods allowed in terms of this Part will cease upon production of documentary evidence that such goods were exported, that proper clearance was made, or that the goods were transferred in terms of the provisions of rule 75.11.</p>	A3/319 w.e.f. 01.01.96
<p>3. All transaction in connection with this Part shall be entered in a separate rebate stock record.</p>	A3/79
<p>4. Processed or manufactured goods (excluding those processed or manufactured in terms of rebate item 360.01) may not be packed and exported without official supervision unless the Controller's permission has been obtained and the registrant must notify the Controller of his or her intention to pack and export such goods.</p>	A3/384
<p>5. The processed or manufactured goods (excluding those processed or manufactured in terms of rebate item 360.01) must be stored in a rebate store separately from the goods cleared in terms of part 1 of this Schedule, until the requirements referred to in Note 2 have been complied with.</p>	A3/384
<p>6. The rebate item in terms of which the raw material was imported, must be reflected in the field "Rebate Item" on the export bill of entry.</p>	A3/79
<p>7. In case where the registered manufacturer is not the exporter of the processed or manufactured goods, the exporter or any party dealing with such processed or manufactured goods must also register in terms of this Part and comply with all the requirements thereof.</p>	A3/79

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
<b>334.00</b>				<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES</b>		A3/79
<b>334.01</b>				<b>Industry: Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants</b>		A3/79
	08.11	01.04	40	Pulp, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, for the manufacture of blackberry, black-currant and raspberry jams .....	Full duty	A3/79
	08.12	01.04	47	Pulp, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption, for the manufacture of blackberry, black-currant and raspberry jams .....	Full duty	A3/79
	20.08	01.04	47	Pulp, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, for the manufacture of blackberry, black-currant and raspberry jams.	Full duty	A3/79
<b>343.00</b>				<b>ARTICLES OF STONE, OF PLASTER, OF CEMENT OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE</b>		
<b>343.07</b>				<b>Industry: Glass and Glassware</b>		A3/79
	3208.90	01.06	63	Paints, for the manufacture of mirrors .....	Full duty	A3/79
	38.24	01.04	42	Chemical products and preparations of the chemical or allied industries, for the manufacture of mirrors .....	Full duty	A1/1/1327
<b>390.00</b>				<b>OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS</b>		A3/491
<b>390.01</b>	39.01	01.04	47	<b>Polymers of ethylene, in primary forms, for the manufacture of disposable hypodermic syringes of plastics, of subheading No. 9018.31</b>		A3/491
	39.02	01.04	43	Polymers of propylene, in primary forms, for the manufacture of disposable hyperdermic syringes of plastics, of subheading No. 9018.31 .....	Full duty	A3/491
	3921.19	01.06	68	Plates, sheets, film, foil and strip, of cellular plastics (excluding those of polyethylenetere phthalates, other condensation, polycondensation and poly-addition products and polymers of ethylene) for the manufacture of disposable hypodermic syringes of plastics, of subheading number 9018.31 ....	Full duty	A3/661
	9018.32	01.06	69	Tubular metal needles, for the manufacture of disposable hyperdermic syringes of plastics of subheading No. 9018.31 .....	Full duty	A3/661
<b>392.00</b>				<b>MISCELLANEOUS MANUFACTURED ARTICLES</b>		
<b>392.01</b>				<b>Industry: Upholstered furniture</b>		
	41.00	01.04	28	Leather .....	Full duty	A3/569

**SCHEDULE NUMBER 4**

**CONTENTS**

**GENERAL REBATES OF CUSTOMS DUTIES AND FUEL LEVIES**

**PART 1**

**SPECIFIC REBATES OF CUSTOMS DUTIES**

<b>ITEM</b>	<b>HEADING</b>	<b>PAGE</b>
403.00	IMPORTATIONS BY INTERNATIONAL ORGANISATIONS	821
403.01	For use by the War Graves Commission	821
405.00	GOODS FOR CULTURAL, EDUCATIONAL, CHARITABLE, WELFARE OR YOUTH ORGANISATIONS OR PURPOSES	823
405.01	Goods for Approved Institutions or Bodies	823
405.04	Goods for Disabled Persons or for the Upliftment of Indigent Persons	823
405.05	Goods for religious instruction or purposes	825
405.09	Goods used by the National Sea Rescue Institute of South Africa, The South African Lifesaving Society and SA Lifesaving	825
406.00	GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES	825
406.01	Goods for Heads of State	825
406.02	Goods for Diplomatic Missions and Diplomatic Representatives accredited to Diplomatic Missions	826
406.03	Goods for Other Approved Foreign Representatives (Excluding those of Rebate Item 406.05)	826
406.05	Goods for Consular Missions, Consular Representatives Accredited to Consular Missions and Foreign Representatives (Excluding those in Rebate Items 406.02 and 406.03)	826
406.06	Stationery, Uniforms and Appointments for Honorary Consular Officers	826
406.07	Goods Imported by Administrative and Technical Representatives Accredited to Diplomatic or Consular Missions	826
407.00	GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE NOTES	827
407.01	Personal Effects, Sporting and Recreational Equipment, New or Used	828
407.02	Goods Imported as Accompanied Passengers' Baggage, including Goods obtained at a Licensed Inbound Duty and Tax Free Shop either by Non-Residents or Residents of the Republic and Cleared at the place where such Persons Disembark or Enter the Republic	828
407.04	One Motor Vehicle per family, Imported by a Natural Person for his or her personal or own use, who permanently changes his or her residence to the Republic	829
407.06	Household Effects and Other Articles for Own Use	830
408.00	OTHER PERSONAL REBATES OF DUTY	830
408.01	Cups, Medals and Other Trophies	830
408.03	Articles Imported by Foreign Governments for Official Use	831

ITEM	HEADING	PAGE
409.00	RE-IMPORTED GOODS	831
409.01	Re-Exported Goods returned without having been Subjected to any Process of Manufacture or Manipulation	832
409.02	Exported Goods returned without having been Subjected to any Process of Manufacture or Manipulation	832
409.04	Imported or Locally Manufactured Articles sent abroad for Processing or Repair	833
409.05	Used Rock Drill Bits returned to the Original Exporter	833
409.06	Excisable Goods Exported Ex a Customs and Excise Warehouse and thereafter returned	833
409.07	Compensating Products obtained from Goods Temporarily Exported for Outward Processing	833
410.00	GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES	834
410.03	Goods for Manufacturing or Commercial Purposes	834
410.04	Handmade Articles for Commercial Purposes	834
411.00	MISCELLANEOUS REBATES	835
412.00	GENERAL REBATES	837
412.01	Goods for Experimental Purposes	838
412.02	Nets treated with Insecticides	838
412.03	Used Personal or Household Effects Bequeathed	838
412.04	Used Property of a South African Resident who died outside The Republic	838
412.05	Life Saving Apparatus	838
412.06	Infants Food	838
412.07	Goods unconditionally abandoned to the Office by the owner or goods destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction	838
412.08	Dutiable Goods Lost in Manufacturing Processes in Customs and Excise Warehouse	838.01
412.09	Goods Lost, Destroyed or Damaged	838.01
412.10	Gifts	839
412.11	Goods Imported for the Relief Of Distress in the Cases of National Disaster	839
412.12	Goods Imported for any purposes agreed upon between The Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia	839
412.13	Ileal Bladder Appliances; Ostomy Appliances; Incontinence Undergarments and Similar Goods	839
412.14	Printed Matter	839
412.16	Goods Imported by Refugees from African Territories	839
412.14	Motor Cars imported by Refugees from African Territories	840
412.21	Mechanical Appliances and Electrical Machinery and Equipment	840
412.22	Parts and Materials of Plastics for the Manufacture of Design Engineering Models of Factories, Installations and the like	840
412.23	Textile Fabrics	840
412.26	Goods Supplied free of Charge to Replace Defective Goods	841
412.27	Goods for Upgrading, Supplied Free of Charge to Replace Parts which are covered by a Warranty Agreement	841
412.28	Goods supplied by a Licensee of a special Customs and Excise Storage Warehouse licensed as a Duty and Tax free shop	841

ITEM	HEADING	PAGE
414.00	IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR CONSUMPTION OR USE AT AN INTERNATIONAL SPORTING EVENT APPROVED BY THE MINISTER, WHEN IMPORTED AND ENTERED BY THE CONTROLLING BODY OF A PARTICIPATING VISITING TEAM, A TEAM DOCTOR, AN OFFICIAL SPONSOR OF THE EVENT OR THE HOST OF THE EVENT ON BEHALF OF A PARTICIPATING VISITING TEAM	842.02
414.01	Pharmaceutical goods (including medicaments) imported by: (i) a controlling body of a participating visiting team; (ii) a team doctor of a participating visiting team accredited by the Department of Health; or (iii) the host of the event on behalf of a participating visiting team in such quantities as the Department of Health may allow by specific permit	842.02
414.02	Non-alcoholic beverages and foodstuffs imported by a controlling body of a participating visiting team or the host of the event on behalf of a participating visiting team, for consumption by members of the team during their stay	842.02
414.03	Promotional material, individually of little value, imported by an official sponsor of the event or the host of the event on behalf of an official sponsor, not for sale but for distribution or use at an event venue	842.02
<b>PART 2</b>		
<b>TEMPORARY REBATES OF CUSTOMS DUTIES</b>		
460.01	FISH, DAIRY PRODUCTS AND NATURAL HONEY, IMPORTED BY SPECIFIC PERMIT	842.03
460.02	POTATOES, LEGUMINOUS VEGETABLES, CEREALS, OIL SEEDS AND SWEET CORN, IMPORTED BY SPECIFIC PERMIT	843
460.03	MEAT AND EDIBLE MEAT OFFAL	844
460.04	FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT	844
460.05	MINERAL PRODUCTS	845
460.06	CHEMICAL PRODUCTS	845
460.07	PLASTICS AND RUBBER ARTICLES	845
460.10	PAPER AND PAPERBOARD ARTICLES	846
460.11	TEXTILES AND TEXTILES ARTICLES	846.01
460.13	GLASS AND GLASSWARE	846.02
460.14	IMITATION JEWELLERY	846.02
460.15	ARTICLES OF IRON OR STEEL AND ALUMINIUM	846.02
460.16	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT AND PARTS THEREOF	846.02
460.17	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	846.03
460.18	MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS	846.06
460.23	GOODS IMPORTED OR CLEARED FROM A CUSTOMS AND EXCISE WAREHOUSE FOR THE EXPLORATION FOR PETROLEUM OR PRODUCTION OF PETROLEUM AS CERTIFIED BY THE DIRECTOR GENERAL: MINERAL RESOURCES	846.06
460.24	REBATE OF SPECIFIC CUSTOMS DUTIES ON EXCISABLE GOODS ENTERED INTO THE REPUBLIC	846.07
460.25	GOODS, IN SUCH QUANTITIES AT SUCH TIMES AND UNDER THE CONDITIONS SPECIFIED IN GOVERNMENT GAZETTE NO. 16886 OF 18 DECEMBER 1995, AS THE DIRECTOR-GENERAL: DEPARTMENT OF AGRICULTURE, FORESTRY AND FISHERIES MAY ALLOW BY SPECIFIC PERMIT	846.08
460.26	"Gautrain Rapid Rail Link" Project	847

<b>PART 3</b>		
<b>GOODS TEMPORARILY ADMITTED UNDER REBATE OF CUSTOMS DUTIES</b>		
<b>ITEM</b>	<b>HEADING</b>	<b>PAGE</b>
470.00	GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT	849
470.02	GOODS FOR REPAIR, CLEANING OR RECONDITIONING	849
470.03	GOODS CLEARED IN TERMS OF A PERMIT ISSUED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION	850
480.00	GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES	850
480.05	CONTAINERS AND OTHER ARTICLES USED AS PACKING	850.01
480.10	GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS	850.01
480.15	PROFESSIONAL EQUIPMENT OWNED BY PERSONS RESIDENT ABROAD	850.01
480.20	WELFARE MATERIAL	850.01
480.25	INSTRUMENTS, APPARATUS AND MACHINES FOR USE BY INSTITUTIONS APPROVED BY THE COMMISSIONER	850.01
480.30	MODELS, INSTRUMENTS, APPARATUS, MACHINES AND OTHER PEDAGOGIC MATERIAL IMPORTED BY INSTITUTION APPROVED BY THE COMMISSIONER	850.01
480.35	COMMERCIAL SAMPLES OWNED ABROAD AND IMPORTED FOR THE PURPOSES OF BEING SHOWN OR DEMONSTRATED IN THE REPUBLIC	850.01
490.00	GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE	850.02
490.03	PRIVATE MOTOR VEHICLES	850.02
490.05	POSTCARDS AND OTHER MAIL MATTER	850.02
490.10	MODELS AND PROTOTYPES	850.02
490.11	ARTICLES FOR PRINTING ON LONE OR HIRE	850.02
490.12	ARTICLES FOR THE MANUFACTURE OF ARTICLES THAT ARE TO BE DELIVERED ABROAD ON LONE OR HIRE	850.02
490.13	ARTICLES TO BE TESTED BY THE NATIONAL REGULATOR FOR COMPULSORY SPECIFICATIONS	850.02
490.14	INSTRUMENTS, APPARATUS AND MACHINES, MADE AVAILABLE FREE OF CHARGE	850.02
490.15	COSTUMES, SCENERY AND OTHER THEATRICAL EQUIPMENT	850.02
490.20	ANIMALS AND SPORTS REQUISITES BELONGING TO A PERSON RESIDENT ABROAD	850.02
490.25	PHOTOGRAPHS AND TRANSPARENCIES FOR PUBLIC EXHIBITIONS OR COMPETITIONS FOR PHOTOGRAPHERS	850.02
490.30	SPECIALISED EQUIPMENT ARRIVING BY SHIP AND USED ON SHORE AT PORTS OF CALL FOR THE LOADING, UNLOADING OR HANDLING OF CONTAINERS	850.03
490.35	PALLETS	850.03
490.40	MACHINERY OR PLANT FOR USE ON CONTRACT IN CIVIL ENGINEERING OR CONSTRUCTION WORK	850.03
490.50	MOTOR VEHICLES, YACHTS AND OTHER REMOVABLE ARTICLES IMPORTED BY FOREIGN TOURISTS AND TRAVELLERS RESIDENT IN FOREIGN COUNTRIES	850.03
490.60	COMMERCIAL ROAD VEHICLES	850.03
490.90	MACHINERY OR PLANT FOR USE ON CONTRACT; GOODS NOT SPECIFIED ELSEWHERE IN PART 3, TEMPORARILY ADMITTED AS APPROVED BY THE COMMISSIONER	850.03



ITEM	HEADING	PAGE
<b>PART 4</b>		
<b>REBATES OF FUEL LEVY</b>		
495.00	FUEL LEVY GOODS	850.04
496.00	SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS AND PETROL	850.04
<b>PART 5</b>		
<b>REBATES OF ENVIRONMENTAL LEVY</b>		
497.00	REBATES OF ENVIRONMENTAL LEVY	850.05
<b>PART 6</b>		
<b>IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A</b>		
498.00	IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A	850.07

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Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
480.00 (Cont.)				<p>7. Except in respect of goods in Note 3, goods shall be re-exported -</p> <p>(a) in the case of goods under an international carnet, within the period of validity of such carnet; and</p> <p>(b) in the case of other goods, within 6 months from the date of entry thereof or within such further period as the Commissioner may, in exceptional circumstances, allow.</p> <p>8. The liability of the importer shall cease if he proves that the goods have been duly re-exported or if the goods have been exported under the supervision of an officer.</p> <p>9. (a) On request by the importer, and subject to the permission of the Commissioner, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods.</p> <p>(b) The provisions of rebate item 412.07 shall apply, <i>mutatis mutandis</i>, to the abandonment or destruction of the goods concerned.</p>		<p>A4/188 w.e.f. 01.01.96</p> <p>A4/188 w.e.f. 01.01.96</p> <p>A4/188 w.e.f. 01.01.96</p>
480.05	00.00	01.00	03	<p><b>CONTAINERS AND OTHER ARTICLES USED AS PACKING</b></p> <p>Containers (excluding containers of tariff heading No. 86.09 of Schedule No. 1) and other articles used as packing, whether or not filled at the time of importation: Provided that such articles do not become the property of the importer .....</p>	Full duty	A4/3/356
480.10	00.00	01.00	02	<p><b>GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS</b></p> <p>Goods for display or use at exhibitions, fairs, meetings or similar events .....</p>	Full duty	A4/3/356
480.15	00.00	01.00	01	<p><b>PROFESSIONAL EQUIPMENT OWNED BY PERSONS RESIDENT ABROAD</b></p> <p>Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person .....</p>	Full duty	A4/3/356
480.20	00.00	01.00	00	<p><b>WELFARE MATERIAL</b></p> <p>Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities .....</p>	Full duty	A4/3/356
480.25	00.00	01.00	09	<p><b>INSTRUMENTS, APPARATUS AND MACHINES FOR USE BY INSTITUTIONS APPROVED BY THE COMMISSIONER</b></p> <p>Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the Commissioner, for scientific research or education .....</p>	Full duty	A4/3/356
480.30	00.00	01.00	09	<p><b>MODELS, INSTRUMENTS, APPARATUS, MACHINES AND OTHER PEDAGOGIC MATERIAL IMPORTED BY INSTITUTION APPROVED BY THE COMMISSIONER</b></p> <p>Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) imported by institutions approved by the Commissioner, for educational or vocational training .....</p>	Full duty	A4/3/356
480.35	00.00	01.00	08	<p><b>COMMERCIAL SAMPLES OWNED ABROAD AND IMPORTED FOR THE PURPOSES OF BEING SHOWN OR DEMONSTRATED IN THE REPUBLIC</b></p> <p>Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in the Republic for the soliciting of orders for goods to be supplied from abroad .....</p>	Full duty	A4/3/356

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
490.00				<b>GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE</b> <b>Notes:</b> 1. Temporary admission of any goods under rebate item 490.00 shall, except as may be provided for in any other note under this item, be subject, <i>mutatis mutandis</i> , to the provisions of Notes 1, 2, 6, 7, 8 and 9 to rebate item 480.00. 2. For the purposes of rebate item 490.35 - (a) pallets temporarily imported by a pallet operator either laden or for loading with cargo for export, shall on application by the pallet operator, if the Commissioner approves, be admitted without production of customs and excise documents either at importation or at re-exportation and without the furnishing of security; (b) the pallet operator shall keep records of pallets temporarily admitted and shall supply, as the Commissioner may require, detailed information regarding the movement of each pallet granted temporary admission, including the dates and places of entry into and exit from the Republic.		A4/188 w.e.f. 01.01.96  A4/188 w.e.f. 01.01.96
490.03	87.00	01.02	24	<b>PRIVATE MOTOR VEHICLES</b> Private motor vehicle belonging to a person taking up temporary residence in the Republic .....	Full duty	A4/3/356 A4/3/356
490.05	00.00	01.00	09	<b>POSTCARDS AND OTHER MAIL MATTER</b> Postcards and other mail matter, imported in bulk, for despatch to addresses beyond the borders of the Republic .....	Full duty	A4/3/356
490.10	00.00	01.00	09	<b>MODELS AND PROTOTYPES</b> Models or prototypes, to be used in the manufacture of goods .....	Full duty	A4/3/356
490.11	00.00	01.00	00	<b>ARTICLES FOR PRINTING ON LONE OR HIRE</b> Matrices, blocks, plates, and similar articles, on loan or hire, for printing illustrations in periodicals or books .....	Full duty	A4/3/356
490.12	00.00	01.00	02	<b>ARTICLES FOR THE MANUFACTURE OF ARTICLES THAT ARE TO BE DELIVERED ABROAD ON LONE OR HIRE</b> Matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered abroad .....	Full duty	A4/3/356
490.13	00.00	01.00	04	<b>ARTICLES TO BE TESTED BY THE NATIONAL REGULATOR FOR COMPULSORY SPECIFICATIONS</b> Instruments, apparatus, machines and other articles to be tested by the National Regulator for Compulsory Specifications .....	Full duty	A4/3/356 A4/343
490.14	00.00	01.00	06	<b>INSTRUMENTS, APPARATUS AND MACHINES, MADE AVAILABLE FREE OF CHARGE</b> Instruments, apparatus and machines, made available free of charge to a customer by or through a supplier, pending delivery or repair of similar goods .	Full duty	A4/3/356
490.15	00.00	01.00	08	<b>COSTUMES, SCENERY AND OTHER THEATRICAL EQUIPMENT</b> Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres .....	Full duty	A4/3/356
490.20	00.00	01.00	07	<b>ANIMALS AND SPORTS REQUISITES BELONGING TO A PERSON RESIDENT ABROAD</b> Animals and sports requisites (including yachts and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision in sports contests (including motor car rallies and transcontinental excursions)....	Full duty	A4/3/356 A4/13
490.25	00.00	01.00	06	<b>PHOTOGRAPHS AND TRANSPARENCIES FOR PUBLIC EXHIBITIONS OR COMPETITIONS FOR PHOTOGRAPHERS</b> Photographs and transparencies to be shown in a public exhibition or competition for photographers .....	Full duty	A4/3/356

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
490.30				<b>SPECIALISED EQUIPMENT ARRIVING BY SHIP AND USED ON SHORE AT PORTS OF CALL FOR THE LOADING, UNLOADING OR HANDLING OF CONTAINERS</b>		A4/3/356
	00.00	01.00	05	Specialised equipment arriving by ship and used on shore at ports of call for the loading. unloading or handling of containers of tariff heading No. 86.09 of Schedule No. 1 .....	Full duty	
490.35				<b>PALLETS</b>		A4/3/356
	00.00	01.00	04	Pallets, whether or not laden with cargo at importation .....	Full duty	
490.40				<b>MACHINERY OR PLANT FOR USE ON CONTRACT IN CIVIL ENGINEERING OR CONSTRUCTION WORK</b>		A4/3/356
	00.00	01.00	03	Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, insuch quantities and at such times and subject to such conditions as the Commissioner, on recommendation ofthe International Trade Administration Commission, may allow by specific permit ..	Full duty	A4/276 w.e.f. 1/6/03
490.50				<b>MOTOR VEHICLES, YACHTS AND OTHER REMOVABLE ARTICLES IMPORTED BY FOREIGN TOURISTS AND TRAVELLERS RESIDENT IN FOREIGN COUNTRIES</b>		A4/3/356
	00.00	01.00	01	Motor vehicles, yachts and other removable articles (including spare parts and normal accessories and equipment therefor) imported by foreign tourists and travellers resident in foreign countries for their own use .....	Full duty	A4/172
490.60				<b>COMMERCIAL ROAD VEHICLES</b>		A4/3/356
	00.00	01.00	02	Commercial road vehicles used in the conveyance of imported merchandise ...	Full duty	
490.90				<b>MACHINERY OR PLANT FOR USE ON CONTRACT; GOODS NOT SPECIFIED ELSEWHERE IN PART 3, TEMPORARILY ADMITTED AS APPROVED BY THE COMMISIONER</b>		A4/3/356
	00.00	01.00	04	Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering orconstruction work, in such quantities and at such times and subject to such conditions as the Commissioner, onrecommndation of the International Trade Administration Commission, may allow by specific permit .....	Full duty	A4/276 w.e.f. 1/6/03
		02.00	09	Goods not specified elsewhere in Part 3, temporarily admitted for purposes approved by the Commissioner .....	Full duty	A4/28

<b>PART 4 REBATES OF FUEL LEVY</b>					Reference	
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	
495.00	00.00	01.00	07	<p><b>FUEL LEVY GOODS</b></p> <p>Goods in respect of which the fuel levy, together with the customs duty, where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>V/S MAJOR</i> or in such other circumstances as the Commissioner deems exceptional while such goods are:.....</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Office;</p> <p>(b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or</p> <p>(c) being stored in any rebate storeroom, provided:</p> <p>(i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person;</p> <p>(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and</p> <p>(iii) such goods did not enter into consumption</p>	Full fuel levy; Full Road Accident Fund levy	A4/340
496.00	2710.12	01.06	66	<p><b>SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS AND PETROL</b></p> <p>Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit .....</p>	Full fuel levy and Road Accident Fund Levy	A4/345
		02.06	60	<p>Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item .....</p>	Full fuel levy and Road Accident Fund Levy	A4/345

**SCHEDULE NUMBER 5**

**CONTENTS**

**SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY**

**PART 1**

**SPECIFIC DRAWBACKS OF CUSTOMS DUTIES**

<b>ITEM</b>	<b>HEADING</b>	<b>PAGE</b>
501.00	ANIMALS AND ANIMAL PRODUCTS	853
501.02	Fish and Fish Products	853
504.00	PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO	853
504.01	Meat, Fish and Sea Food Preparations	853
506.00	CHEMICAL AND ALLIED PRODUCTS	854
506.01	Pharmaceutical Preparations	854
506.06	Insecticides, Pesticides, Herbicides, Disinfectants and Allied Products	854
506.09	Chemicals and Chemical Compounds	854
506.10	Lubricating Preparation	854
507.00	PLASTIC AND RUBBER GOODS	854
507.01	Plastic Goods	854
511.00	TEXTILES AND TEXTILE PRODUCTS	855
511.01	Chenille Goods	855
511.02	Narrow Fabrics (Woven or Cut)	855
511.03	Impregnated or Coated Textile Fabrics	856
511.04	Knitted and Crocheted Goods	856
511.05	Shawls, Scarves, Mufflers and Stoles	857
511.06	Ties, Bow Ties and Cravats	858
511.07	Clothing	859
511.08	Foundation Garments	860
511.09	Made Up Textile Goods	860
511.10	Textile Bags	860
511.12	Sewing Thread	860
511.13	Twine, Ropes and Cables, Plaited or not	860
511.14	Cargo Slings	860
511.15	Interlinings	861
511.16	Textile Weaving	861



<b>ITEM</b>	<b>HEADING</b>	<b>PAGE</b>
511.17	Tents	861
512.00	FOOTWEAR, HEADGEAR, UMBRELLAS AND SUNSHADES	861
512.02	Headgear and Parts thereof	862
515.00	BASE METALS AND ARTICLES OF BASE METAL	863
515.01	Plumbers' Brassware and Sanitary Ware	863
515.02	Tools and Implements	863
515.03	Locks and Padlocks	863
515.04	Electric Lamps and Light Fittings	863
515.05	Miscellaneous Articles of Base Metal	863
516.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT	864
516.01	Machinery and Mechanical Appliances and Implements	864
516.02	Filters	865
516.03	Cranes and Other Lifting or Hoisting Equipment	865
516.04	Electric Motors and Generators	866
516.06	Vehicle Starting, Ignition, Lighting and Signalling Equipment	866
516.07	Telephone and Telegraph Apparatus	866
516.08	Electric Filament Lamps	867
516.09	Automatic Vending Machines	867
516.10	Television and Radio Receiving Sets	867
516.11	Goods used in the Manufacture of Office Machines	867
517.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	868
517.02	Motor Vehicles and Parts thereof	868
517.03	Pedal Cycle Saddles	869
517.04	Parachutes and Parts thereof and Accessories thereto	869
517.05	Fork-Lift Trucks	869
518.00	OPTICAL, PHOTOGRAPHIC, SURGICAL, MUSICAL AND PRECISION INSTRUMENTS	869
518.02	Surveying Instruments	869
520.00	MISCELLANEOUS	871
520.01	Mattresses and Similar Padded, Stuffed or Fitted Furnishings	871
520.02	Sports Goods	871
520.03	Miscellaneous Manufactured Articles	871
520.04	Christmas Crackers	871
520.05	Furniture	871

ITEM	HEADING	PAGE
521.00	GENERAL	872
<b>PART 2</b>		
<b>REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED</b>		
522.00	GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED	873
522.02	Goods Returned to the Supplier, Abandoned or Destroyed; Motor Vehicles Imported by bona fide Tourists for their own use	874
522.03	Goods Exported for Trade Purposes	874
522.04	Goods not intended for Trade Purposes, Imported through the Post	874
522.05	Goods (Excluding Yachts and Motor Vehicles) Imported by bona fide Tourists for their own use	874
522.06	Printed Books, Journals and Periodicals	874.01
<b>PART 3</b>		
<b>MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY</b>		
532.00	GOODS ABANDONED TO THE OFFICE: Goods which have been entered for home consumption and are unconditionally abandoned to the Office by the owner or goods destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as prescribed by rule	875
534.00	GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS	876.01
536.00	MOTOR VEHICLE PARTS AND ACCESSORIES	876.01
537.00	MOTOR VEHICLES	876.02
537.01	Motor Vehicles for Transport of Persons and Goods	876.03
537.02	Motor Vehicles	876.05
537.03	Motor Vehicles as provided for under The APDP	876.05
538.00	AUTOMOTIVE COMPONENTS FOR SPECIFIED MOTOR VEHICLES	876.06
<b>PART 4</b>		
<b>REFUNDS OF FUEL LEVY</b>		
540.00	PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES	877

**PART 5**

**DRAWBACKS AND REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED  
GOODS**

<b>ITEM</b>	<b>HEADING</b>	<b>PAGE</b>
550.00	DRAWBACKS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS EXPORTED	878
551.00	REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS	878
551.01	Goods abandoned or destroyed of Item 532.00	878
551.02	New Motor Vehicles Exported to a Blns Country	878
551.03	Other Environmental Levy Goods Exported to a BLNS Country	878

	Reference
<p><b>SCHEDULE NO. 5</b></p> <p><b>SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY</b></p>	
<p><b>Schedule Notes:</b></p>	
<p>1. A drawback or refund of the duties paid under Parts 1, 2, 3 or 5 of Schedule No. 1 and Schedule No. 2 in respect of any goods specified in Column II of this Schedule, shall, subject to compliance with:</p> <p>(a) the provisions of section 75;</p> <p>(b) (i) the provisions of the item in which such goods are specified;</p> <p>(ii) (aa) Note 8 of the notes to this Schedule in respect of the items specified in that note; and</p> <p>(bb) any other notes to this Schedule, as may be applicable, and any specific notes to any Part or item of this Schedule,</p> <p>be allowed to the extent stated in Column II of this Schedule.</p>	<p>A5/92 w.e.f. 01/06/2011</p>
<p>2. Unless the context otherwise indicates, Notes Nos. A, C and H of 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 Schedule.</p>	
<p>3. Note 3 to Schedule No. 3 shall <i>mutatis mutandis</i> apply in respect of any expression relating to the extent of any drawback or refund in Column III of this Schedule and for that purpose any reference to ordinary customs duty shall be deemed to include a reference to any anti-dumping duty provided for in Schedule No. 2 in respect of the goods in question.</p>	
<p>4. Any drawback or refund of duty specified in this Schedule in respect of any goods shall be subject to any rebate of duty allowed in respect of such goods.</p>	
<p>5. No drawback or refund of duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.</p>	
<p>6. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy item under which any goods are classified in Part 5 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading or fuel levy item.</p>	<p>A5/1</p>
<p>7. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry or SAD form from such person or arrange for such copy to be submitted to the Controller by such person.</p>	<p>A5/84 w.e.f. 01/10/2007</p>
<p>8. Notwithstanding any provision to the contrary in this Schedule, for the purposes of items 501.00 to 521.00 in Part 1, items 522.02 to 522.06 in Part 2 and items 550.00 to 551.00 of this Schedule, a refund or drawback of duty as contemplated in section 75(1)(c) or 54D, shall only be granted if the customs procedure code (CPC) applicable to the export as specified in the list published on the SARS website referred to in rule 00.06 and the relevant refund or drawback item are reflected on the export bill of entry or other export declaration.</p>	<p>A5/92 w.e.f. 01/06/2011</p>
<p>9. A drawback of surcharge paid under Part 4 of Schedule No. 1, shall, subject to the provisions of section 75, and the regulations, be allowed to the extent stated in Column III of item 521.00/00.00/02.00, on compliance with the provisions of the item and of any notes applicable thereto.</p>	
<p>10. A reference to customs duties in Parts 2 and 3 of this Schedule shall be taken to include a reference to surcharge.</p>	
<p>11. A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of Part 4 of this Schedule shall, subject to the provisions of section 75 and the rules, be allowed to the extent stated in Column III of that Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>12. Any particulars in Column III in Part 4 in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1.</p>	<p>A5/1</p>
<p>13. A refund of the customs duty specified in item 533.00 or the fuel levy specified in item 540.00 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case</p>	<p>A5/1</p>

	Reference
<p><b>PART 1</b></p> <p><b>SPECIFIC DRAWBACKS OF CUSTOMS DUTIES</b></p>	
<p><b>Part Notes:</b></p>	
<p>1. The provisions of the rules for section 75 shall <i>mutatis mutandis</i> apply in respect of any drawback claimed under this Part to the extent the Commissioner may require and for that purpose any reference to Schedule No. 3, 4 or 6 shall be deemed to include a reference to Part 1 of Schedule No. 5 and any reference to a rebate of duty shall be deemed to be a reference to a drawback of duty.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>2. Any person desirous of claiming a drawback of duty under the provisions of any item of this Part in respect of any goods specified in such item, shall -</p> <p>(a) apply to the Commissioner through the Controller, on a form approved by the Commissioner, for registration to entitle him or her to such drawback and for registration of the premises where such goods will be used; and</p> <p>(b) submit to the Controller with his or her application for registration, a statement indicating the methods he or she proposes to follow for the purposes of proving that any imported goods specified in the item in respect of which registration is sought have been used in the manufacture of the goods specified in such item and that he or she is entitled to a drawback in respect of the duty on such goods.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>3. Every registrant shall notify the Controller immediately, or in advance, of any change or contemplated change in the registered name under which he or she trades, the address of his or her registered premises, the nature of the goods obtained by him or her and the nature of the goods manufactured therefrom or the method by which it is his or her intention to prove his or her claim to a drawback in respect of such goods.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>4. The Commissioner may require that -</p> <p>(a) the formula to be used by any registrant shall be registered with him or her and if so registered no registrant shall depart from such formula except with the permission of the Commissioner; and</p> <p>(b) any goods manufactured from any imported goods shall be given such identifying mark or number as he or she may decide and any declaration by such manufacturer for the purposes of this Part shall refer to such mark or number.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>5. Any application for a drawback of duty shall be submitted to the Controller on the prescribed form (form DA 66) together with an application for drawback on form DA 64 and such supporting evidence as the Commissioner may require.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>6. Every registrant shall establish and prove to the Commissioner the quantity of each class or kind of imported goods actually incorporated or used in any exported goods and also the quantity of waste of such imported goods incurred in the manufacture of such exported goods. If such waste is normal for the goods in question, the Commissioner may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported goods and the normal waste incurred in the manufacture of such exported goods.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>7. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry or SAD form from such person or arrange for such copy to be submitted to the Controller by such person.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>8. Any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or if this method is not practicable and different values or different rates of duty applied in respect of different consignments of such imported goods, the Commissioner may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>9. The Commissioner may accept a claim for a drawback of duty specified in any item of this Part and incorporated or used in any goods manufactured before and exported on or after the date on which the claimant in question was registered in terms of Note 3 provided the provisions of the said item and the relative notes have been otherwise complied with in respect of such goods.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>10. A drawback under this Part shall be subject to production of evidence of the export of the goods in the manufacture, processing, finishing, equipment or packing of which the goods specified opposite any tariff heading in Column II of this Part were used.</p>	<p>A5/43 w.e.f. 01.01.96</p>

**SCHEDULE 6**  
**CONTENTS**  
**REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND**  
**LEVY AND ENVIRONMENTAL LEVY**  
**PART 1**

<b>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES</b>		<b>PAGE NO.</b>
<b>SECTION A REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON PREPARED FOODSTUFFS</b>		
<b>618.01</b>	Traditional African beer powder for use by the President, diplomatic and other foreign representatives	882
<b>618.02</b>	Traditional African beer powder exported from any customs and excise warehouse	882
<b>618.03</b>	Traditional African beer powder for use in the manufacture of Traditional African beer	882
<b>SECTION B REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER</b>		
<b>619.01</b>	Beer made from malt and Traditional African beer supplied for use by the President, diplomatic and other foreign representatives	882.01
<b>619.02</b>	Beer made from malt and Traditional African beer exported from any customs and excise warehouse	882.02
<b>619.03</b>	Beer made from malt which, has been removed from any customs and excise manufacturing warehouse after entry or deemed entry for home consumption and payment of duty, has been found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and is returned to a customs and excise manufacturing warehouse for destruction, subject to the provisions of Note 3 to this Section	882.02
<b>619.04</b>	Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15	882.02
<b>619.05</b>	Beer made from malt, other, used in the manufacture of mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, of item 104.17.22	882.02
<b>619.06</b>	Beer made from malt, other, used in the manufacture of spirits, of item 104.20	882.02
<b>619.07</b>	Other beer made from malt used in the manufacture of non-alcoholic beverages	882.02
<b>SECTION C REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON WINE AND OTHER FERMENTED BEVERAGES (EXCLUDING BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER), MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED</b>		
<b>620.01</b>	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)	882.03
<b>620.02</b>	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	882.03
<b>620.03</b>	Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included	882.04
<b>620.04</b>	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)	882.04
<b>620.05</b>	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	882.04
<b>620.06</b>	Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included	882.05
<b>620.07</b>	(104.15.21) Wine, unfortified, entered for use in the manufacture of: With an alcoholic strength by volume of at least 4,5 per cent by volume but not exceeding 16,5 per cent by vol.	882.05
	(104.15.23) Other	882.05
<b>620.08</b>	(104.16.09) With an alcoholic strength by volume exceeding 4.5 per cent vol. but not exceeding 15 per cent vol.	882.06
	(104.16.10) Other	882.06
<b>620.09</b>	(104.15.25) With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	882.06
	(104.15.27) Other	882.06
<b>620.10</b>	(104.17.07) Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	882.07
	(104.15.17) 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.	882.07

620.10	(104.17.16) 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.	882.07
	(104.17.17) 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.	882.08
	(104.17.21) 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.	882.08
	(104.17.22) 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.	882.08
	(104.17.25) 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.	882.08
620.11	(104.15) Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation	883
620.13	(104.15) Fortified wine entered for use	883
620.15	(104.17) Other fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation	883
620.17	(104.17) Other fermented fruit beverages, fortified (excluding wine) entered for use in the topping or sweetening of other fermented fruit beverages, unfortified (excluding wine)	883
620.19	(104.15) Unfortified wine entered for use in the manufacture of non-alcoholic beverages	883
620.21	(104.17) Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages entered for use in the manufacture of non-alcoholic beverages	883
<b>SECTION D REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES</b>		
621.02	Spirits, liqueurs and other spirituous beverages	884.05
621.03	(104.21) Spirits exported	884.05
	(104.23) Spirituous beverages exported	884.05
621.05	(104.21) Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner	884.06
621.08	(104.21) Spirits for industrial use or for use in the manufacture of other non-liquor products	884.06
621.09	Spirits entered for use as fuel in internal combustion piston engines	884.06
621.10	Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages	884.06
621.11	Spirits entered for use in the manufacture of other fermented fruit beverages and other mixtures of fermented fruit beverages, or mead beverages, fortified and non-alcoholic beverages, excluding wine) of items 104.17.21 and 104.17.25	884.06
621.12	Spirits entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances)	884.06
621.13	Spirits entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances)	884.06
621.14	Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16	884.07
621.15	Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified	884.07
621.16	Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section	884.07
621.17	Fermented ethyl alcohol being the final product of fermentation of fruit, with an alcoholic strength by volume of less than 15 per cent by vol., for the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27	884.08
621.18	Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23 and 104.23.27	884.08
621.19	Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27	884.08
621.21	Spirituous beverages, after removal from a secondary customs and excise manufacturing warehouse (VMS) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post-manufacture deterioration and are returned to a primary customs and excise manufacturing warehouse (VMP) for reprocessing or destruction, subject to the provisions of Note 9 to this Section	884.08



<b>SECTION E</b>	<b>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTE</b>	
622.05	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes	886
622.07	Other manufactured tobacco and manufactured tobacco substitutes	886
622.10	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes	886
622.12	Other manufactured tobacco and manufactured tobacco substitutes	886
622.15	Other manufactured tobacco and manufactured tobacco substitutes	886
622.21	Excisable tobacco and tobacco substitute products specified in item 104.30 of Section A of Part 2 of Schedule No. 1, which, after entry or deemed entry for home consumption and payment of duty and removal from any customs and excise manufacturing warehouse, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and are returned to a customs and excise manufacturing warehouse for reprocessing or destruction, subject to the compliance with Note 4 to this Section	886.01
622.22	Other manufactured tobacco and manufactured tobacco substitutes	886.01
<b>SECTION F</b>	<b>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS</b>	
623.01	Petroleum oils and biodiesel for use by the President	886.05
623.02	Petroleum oils and biodiesel for use by diplomatic and other foreign representatives	886.05
623.03	Petroleum oils and biodiesel for the purpose specified in Note 2 to this Section	886.05
623.05	Petroleum oils and biodiesel for export as specified in Note 3 to this Section	886.06
623.06	Distillate fuel and biodiesel for the purpose specified in Note 4 to this Section	886.06
623.07	Petrol obtained from mixing of spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in heading 29.05 of Schedule No. 1 with petrol, in a warehouse approved for this purpose by the Commissioner	886.06
623.08	Petrol obtained from the mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading 29.05 of Schedule No. 1) with petrol, in a warehouse approved for this purpose by the Commissioner	886.06
623.09	Distillate fuels and biodiesel used in the manufacture of lubrication grease	886.06
623.10	Distillate fuel and biodiesel used in the manufacture of disinfectants, insecticides, fungicides, weed killers, antisprouting products, rat poisons and similar products (including fly papers)	886.06
623.11	Distillate fuel and biodiesel used as raw material (reactor and tangential oil) in the manufacture of oil-furnace carbon black	886.06
623.12	Distillate fuel and biodiesel used in the calcinations of refractory clay	886.07
623.13	Distillate fuel and biodiesel used in the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)	886.07
623.15	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	886.07
623.17	Specified aliphatic, unmarked, hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	886.07
623.19	Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7 to this Section	886.07
623.21	Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse or to such a storage warehouse, subject to compliance with Note 8 to this Section	886.07
623.23	Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse, as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships), subject to compliance with Note 9 to this Section	886.08
623.25	Fuel liable to excise duty which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships), by a licensed distributor contemplated in section 64F, subject to compliance with Note 10 to this Section	886.08

623.27	Fuel Supplied for the Line-Fill of the new Multi-Purpose Products Pipeline (NMPP) Government Project	886.09
<b>SECTION G MISCELLANEOUS REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES</b>		
624.10	Excisable goods on which the duty has been paid for use in the manufacture of other goods upon export of such manufactured goods	888
624.20	Excisable goods in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind	888
624.30	Excisable goods (except spirits for use and used in a customs and excise manufacturing warehouse contemplated in section 75 (18) (a) and (b))	888
624.40	Excisable goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under rebate of duty)	888
624.50	Goods in respect of which the excise duty, together with the fuel levy and Road Accident Fund levy where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner on good cause shown deems exceptional while such goods are	888
624.60	Excisable goods of any class or kind approved by the Commissioner in each case, where all goods of that class or kind are withdrawn from the market and returned to a customs and excise manufacturing warehouse with his permission, provided such goods are suitable for reprocessing and are taken into stocks of materials for reprocessing and is actually reprocessed	888
624.70	Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop	888
<b>PART 2</b>		
<b>REBATES AND REFUNDS OF AD VALOREM EXCISE DUTIES</b>		
630.10	Excisable goods approved by the Commissioner supplied to schools for primary and secondary education or to colleges for the training of teachers, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him	888.02
630.14	Excisable goods approved by the Commissioner for use by an organisation or body approved by the Commissioner for the care of persons with alcohol or narcotic substance dependency, the aged and persons with physical or mental disabilities, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him	888.03
630.16	Excisable goods for use by the National Sea Rescue Institute of South Africa and Lifesaving South Africa	888.03
630.18	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered by a religious body for religious instruction, subject to production of a written declaration by such body stating the nature and use of such apparatus	888.03
630.20	Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit	888.03
630.22	Motor cars and other motor vehicles, principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa may allow by specific permit	888.04
631.00	Excisable goods for use by the President, diplomatic and other foreign representatives	888.05
632.00	Excisable goods for use in the manufacture of other excisable goods	888.05
632.01	Excisable goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse	888.05
632.02	Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufactured in any special customs and excise warehouse	889
632.03	Excisable goods for use by manufacturers approved by the Commissioner, subject to such conditions as he may impose for manufacturing purposes	889
633.01	Excisable goods exported ex a customs and excise warehouse (including supply as stores to foreign-going ships or aircraft)	889
634.01	Excisable goods unconditionally abandoned to the Office by the owner or destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction	889
634.02	Excisable goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner on good cause shown deems reasonable	889

<b>634.03</b>	Excisable goods in respect of which the excise duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are	890
<b>635.00</b>	Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop	890

**PART 3**

**REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY**

<b>670.01</b>	Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto	899
<b>670.02</b>	Distillate fuels and biodiesel used in the manufacture of the goods specified in rebate items 623.09, 623.10, 623.11, 623.12 and 623.13	899
<b>670.04</b>	Distillate fuel purchased for use and used for the purposes specified in, and subject to compliance with Note 6	899
<b>670.06</b>	Fuel levy and Road Accident Fund levy goods exported (including supply as stores for foreign-going ships but excluding fishing vessels provided for in item 670.08)	899
<b>670.08</b>	Distillate fuel and biodiesel supplied as stores for any fishing vessel not recognized as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951)	899
<b>670.10</b>	Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are in any customs and excise warehouse	899
<b>670.11</b>	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	899
<b>671.01</b>	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	900
<b>671.02</b>	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7	900
<b>671.03</b>	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to another such warehouse or to such a storage warehouse subject to compliance with Note 8	900
<b>671.05</b>	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of the customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to a consignee in a BLNS country, subject to compliance with Note 9	900
<b>671.07</b>	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with Note 10	900
<b>671.09</b>	Goods liable to fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships) by a licensed distributor contemplated in section 64F, subject to compliance with Note 11	900
<b>671.11</b>	Goods liable to fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common customs area by a licensed distributor contemplated in section 64F, subject to compliance with Note 12	900
<b>672.01</b>	Fuel Supplied for the Line-Fill of the New Multi-Purpose Products Pipeline (NMPP) Government Project	900.01

**PART 4**

**REBATES AND REFUNDS OF ENVIRONMENTAL LEVY**

<b>680.00</b>	Rebates of environmental levy	900.02
<b>680.01</b>	Goods liable to environmental levy entered for any purpose or use or in the circumstances specified in any rebate item of Part 2 (except item 634.03)	900.02
<b>680.02</b>	Environmental levy goods in respect of which the environmental levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional	900.02
<b>680.03</b>	Manufactured environmental levy goods in a customs and excise warehouse used for the manufacture by reprocessing of environmental levy goods or the manufacture of other goods	900.02
<b>680.04</b>	New pneumatic tyres specified in environmental levy items 152.01 and 152.02, liable to the tyre levy in Part 3E of Schedule No. 1, which have been moved from a licensed manufacturing warehouse (VM) to a licensed special manufacturing warehouse (VS), for use in the manufacturing of vehicles	900.02A
<b>680.05</b>	New pneumatic tyres specified in environmental levy items 152.01 and 152.02 which have been removed from a licensed special manufacturing warehouse (VS) after the environmental levy has been paid and are found to be offspecification or otherwise defective and are returned to the licensed manufactured warehouse (VM)	900.02A
<b>681.00</b>	Refunds of environmental levy	900.03
<b>681.01</b>	Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules, are removed by such licensee, or where the licensee is a motor vehicle manufacturer by a financial institution which finances the transaction and is duly authorized by the licensee, to a consignee in a BLNS country	900.03
<b>681.02</b>	Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules are found to be off specification or otherwise defective and are returned to such warehouse for reprocessing	900.04
<b>681.03</b>	Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules are returned to such warehouse for any purpose other than reprocessing as contemplated in item 681.02	900.05
<b>681.04</b>	Environmental levy goods exported, other than exports contemplated in item 681.05 and 681.06	900.05
<b>681.05</b>	New motor vehicles in respect of which an environmental levy has been paid that are exported by an authorised dealer contemplated in rule 54FB.04 (b)(ii) to a BLNS country as defined in rule 54F.01	900.05
<b>681.06</b>	New pneumatic tyres on which environmental levy have been paid and have been exported by the distribution centre of a licensed tyre manufacturer to a BLNS country as defined in rule 54F.01	900.05
<b>681.07</b>	Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules, are removed by such licensee to a consignee outside the common customs union	900.06A