

# Jacobsens

## Harmonized Customs Tariff

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Supplement 1088

4 April 2017

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Dear Subscriber

We have pleasure in forwarding to you Supplement 1088.

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

- **Government Gazette 40734** dated 31 March 2017

**See below for more information:**

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

The rate of customs duty on Atrazine classifiable in tariff subheading 2933.69.30 is reduced from 10% to free as recommended in ITAC Report No. 541.

- *Government Gazette 40734*, R. 289, 31.03.2017 A1/1/1567

2. In terms of section 48 to the Customs and Excise Act, 1964, Schedule No. 1 is amended, **with retrospective effect from 1 January 2017**, to the extent below:

The General Notes to Schedule No. 1 are amended to implement the revised Tariff Rate Quotas (TRQ's) by the substitution of Table 1 in paragraph 3.1 to Note IJ of the General Notes in terms of the Economic Partnership Agreement (EPA) between the European Union and the SADC EPA States.

- *Government Gazette 40734*, R. 290, 31.03.2017 A1/1/1569

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

The rates of customs duty on steel wire products and steel fasteners classifiable under headings are 72.17 and 73.18 are increased as recommended in ITAC Report No. 545.

- *Government Gazette 40734*, R. 291, 31.03.2017 A1/1/1571

4. In terms of section 48 to the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 is amended, **with effect from 5 April 2017**, to the extent below:

The rate of fuel levy on petrol and diesel is increased by 30c/li from 285c/li to 315c/li and 270c/li to 300c/li respectively to give effect to the Budget proposals announced by the Minister of Finance on 22 February 2017.

- *Government Gazette 40734*, R. 293, 31.03.2017 A1/5A/162

5. In terms of section 48 to the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 is amended, **with effect from 5 April 2017**, to the extent below:

The rate of Road Accident Fund (RAF) levy on petrol and diesel is increased by 9c/li from 154c/li to 163c/li respectively to give effect to the Budget proposals announced by the Minister of Finance on 22 February 2017.

- *Government Gazette 40734*, R. 294, 31.03.2017 A1/5B/163

6. In terms of section 75 to the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 is amended, **with effect from 5 April 2017**, to the extent below:

The diesel refund provisions in Part 3 of Schedule No. 6 are adjusted accordingly as a consequence to the increase in the fuel levy as announced by the Minister of Finance in his budget speech of 22 February 2017.

- *Government Gazette 40734*, R. 292, 31.03.2017 A6/3/45

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

The rates of duty on wheat and wheaten products of tariff subheadings 1001.91 and 1001.99 as well as 1101.00.10 and 1101.00.90 are reduced from 159.14c/kg to 119.02c/kg and 238.71c/kg to 178.53c/kg respectively, in terms of the existing variable tariff formula as recommended in ITAC Minute M01/2017.

- *Government Gazette 40734*, R. 295, 31.03.2017 A1/1/1570

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INSTRUCTION SHEET

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

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Supplement 1088

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7 April 2017

This instruction sheet should be retained in the front of the binder until the next service issue is published.  
The following new **(N)** or replacement **(R)** pages are forwarded herewith.

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## RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2017.03.28	2017.03.29	2017.03.30	2017.03.31	2017.04.01	2017.04.02	2017.04.03	2017.04.04
AUSTRALIA	DOLLAR	0000.099450	0000.097300	0000.098500	0000.093200	0000.093200	0000.093200	0000.095750	0000.093150
BOTSWANA	PULA	0000.754350	0000.744100	0000.775900	0000.727550	0000.727550	0000.727550	0000.749400	0000.736200
BRAZIL	REAL	0000.240240	0000.236721	0000.237212	0000.227939	0000.227939	0000.227939	0000.229475	0000.221854
CANADA	DOLLAR	0000.101500	0000.099750	0000.100400	0000.095300	0000.095300	0000.095300	0000.097900	0000.094900
CHINA	YUAN	0000.529034	0000.519572	0000.523614	0000.498790	0000.498790	0000.498790	0000.505932	0000.490356
DENMARK	KRONER	0000.518200	0000.511350	0000.520300	0000.496800	0000.496800	0000.496800	0000.509350	0000.494150
EUROPEAN COMMUNITY	EURO	0000.070546	0000.069600	0000.070564	0000.067632	0000.067632	0000.067632	0000.068685	0000.066616
HONG KONG	DOLLAR	0000.586350	0000.575550	0000.583400	0000.552150	0000.552150	0000.552150	0000.567500	0000.550000
INDIA	RUPEE	0004.992934	0004.897310	0004.931313	0004.694437	0004.694437	0004.694437	0004.772147	0004.627719
JAPAN	YEN	0008.382300	0008.271150	0008.376300	0007.994900	0007.994900	0007.994900	0008.131750	0007.815150
MALAWI	KWACHA	0054.092250	0053.084200	0053.549100	0050.935050	0050.935050	0050.935050	0052.614400	0050.995450
NEW ZEALAND	DOLLAR	0000.107000	0000.105450	0000.107250	0000.101450	0000.101450	0000.101450	0000.103600	0000.100650
NORWAY	KRONE	0000.640450	0000.631300	0000.640250	0000.609750	0000.609750	0000.609750	0000.625400	0000.606600
RUSSIAN	ROUBLE	0004.377552	0004.295681	0004.283111	0004.056978	0004.056978	0004.056978	0004.143334	0004.031444
SWEDEN	KRONA	0000.664700	0000.656350	0000.667950	0000.637850	0000.637850	0000.637850	0000.654400	0000.635300
SWITZERLAND	FRANC	0000.074650	0000.073800	0000.075200	0000.071450	0000.071450	0000.071450	0000.073050	0000.070800
UNITED KINGDOM	POUND ST.	0000.060985	0000.060637	0000.060969	0000.057847	0000.057847	0000.057847	0000.058488	0000.057076
U.S.A.	DOLLAR	0000.076849	0000.075412	0000.075964	0000.072386	0000.072386	0000.072386	0000.073494	0000.071230
ZIMBABWE	DOLLAR	0029.279791	0028.732291	0028.944046	0027.580268	0027.580268	0027.580268	0028.004438	0027.142255

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



Reference

**G. Abbreviations and symbols**

"A"	means	ampere;
"AC"	means	alternating current;
"ASTM"	means	American Society for Testing Materials
"Bq"	means	becquerel(s)
"c"	means	cent;
"°C"	means	degree Celsius;
"cN"	means	centinewton;
"cg"	means	centigram;
"cm"	means	centimetre;
"cm <sup>2</sup> "	means	square centimetre;
"cm <sup>3</sup> "	means	cubic centimetre;
"DC"	means	direct current;
"dtex"	means	decitex;
"g"	means	gram;
"GVM"	means	gross vehicle mass;
"GW.h"	means	gigawatt hour;
"Hz"	means	hertz
"INN"	means	International Nonproprietary Name
"int. unit"	means	international unit;
"ISO"	means	International Organization for Standardization
"kA"	means	kilo-ampere;
"kcal"	means	kilocalorie(s)
"kg"	means	kilogram;
"kN"	means	kilonewton;
"kPa"	means	kilopascal;
"kV"	means	kilovolt;
"kVA"	means	kilovolt-ampere;
"kVar"	means	Kilovolt-ampere reactive;
"kW"	means	kilowatt;
"l"	means	litre;
"m"	means	metre;
"m <sup>2</sup> "	means	square metre;
"μCi"	means	microcurie
"m <sup>3</sup> "	means	cubic metre;
"mA"	means	milliampere;
"mg"	means	milligram;
"ml"	means	millilitre;
"mm"	means	millimetre;
"mm <sup>2</sup> "	means	square millimetre;
"N"	means	newton(s)
"nM"	means	millinewton(s)
"Mpa"	means	megapascal;
"u"	means	number of units;
"pr."	means	pair
"R"	means	rand;
"t"	means	ton;
"UV"	means	ultra-violet
"V"	means	volt;
"V.A."	means	volt ampere;
"vol."	means	volume;
"W"	means	watt;
"%"	means	per cent <i>ad valorem</i>
"/"	means	unless the context otherwise indicates, per

A1/1/666

A1/1/544

A1/1/860

**H. Additional Note in respect of Part 8**

Notwithstanding anything to the contrary contained in this Act, any rate of duty or surcharge specified in Part 1, 2 or 4 shall not apply to any goods subject to the ordinary levy specified in Part 8. Any goods to which the levy specified in Part 8 is applicable shall be entered in terms thereof and in accordance with the purposes codes specified in the regulations.

A1/1/666

A1/1/185

**IJ. Goods imported from the EU**

1. (a) In this Note the expressions "Agreement", "EU" and "Protocol" relates the Economic Partnership Agreement between the European Union and its Member States, of the one part, and the SADC EPA on the other part and Protocol 1 thereof for which meanings are assigned in the definitions contained in the Notes to Part A of the Schedule to the General Notes to Schedule No. 1.
- (b) "Annex II" means Annex II to the Agreement.
2. (a) This Agreement provisionally enters into force on 10 October 2016.

Reference

3. (a)
- (i) Paragraph 13 of Section B of Part 1 of Annex II states the quantities, dates and other qualifying requirements in staging categories for the application of a TRQ to goods therein specified instead of the rate specified in the EU column of Part 1 of Schedule No. 1; and
  - (ii) Table 1 below states the tariff subheadings for the goods and the allocation for each SACU State.
- (b) The TRQs are required to be managed as provided in paragraph 9 of Section B of Part 1 of Annex II.
- (c) Any TRQ made available to South Africa in terms of paragraph 9(b)(ii) of Section B shall be administered as if it was part of the original allocation.

3.1 SACU TRQs Allocation:

Table 1 below states the quantities allocated for each SACU Member State as contemplated in paragraph 9(b)(i) of Section B for the year 2016. For year 2016 the quota allocation for goods listed in Table 1 will be on a pro-rata basis. The quota allocation for the subsequent years will depend on quota utilization for the previous year.

Table 1:

Table 1: SACU TRQ Allocation for the First Year after entry into force of the EPA							
			Botswana	Lesotho	Namibia	South Africa	Swaziland
HS Code	Description	Quota (ton)	TRQ Allocation in ton				
02032200	Hams, shoulders and cuts thereof, with bone in	1 500	60	25	140	1 250	25
02032990	Other						
02091000	Pig fat	200	28	3	24	130	15
04051010	Butter, in immediate packaging of a content of 20 kg or more	500	43	10	80	350	17
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	7 550	713	190	1 014	5 285	348
04062000	Grated or powdered cheese, of all kinds						
04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>						
04069099	Other						
10019	Other	300 000	13 300	10 000	27 180	248 495	1 025
100300	Barley	10 000	10	15	1 000	8 970	5
16010020	Mortadella bologna	100	2	2	23	70	3
19019040	Other, in immediate packaging of a content of 5 kg or more	2 300	296	43	86	1 610	265
2105000	Ice Cream						

A1/1/1569  
w.e.f.  
01/01/17

3.2 For the purpose of Table 1, aggregate quantity of goods specified in the subparagraphs of paragraph 13 of Section B of Part 1 of Annex II, means in each case the total quantity in metric tons of the TRQ for those goods classified under the subheadings of the HS Code in the first column of Table 1.

3.3 In terms of paragraph 13 of Section B of Part 1 of Annex II:

"13. The following staging categories shall apply to TRQs granted by SACU pursuant to Article 25(1)-



Reference

- (a) [*wheat and meslin*] the aggregate quantity of originating goods in staging category "D\*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:
- (b) In terms of paragraph 11 of Section B of Part 1 of Annex II of the Agreement customs duties on goods entered in excess of the quantities listed in that Section B, although not designated as such in the SACU Schedule, shall be excluded from tariff reduction commitments as provided for in accordance with staging category "X" as described in paragraph 8 of Section A in Annex II of the Agreement and such goods shall then be liable to the rate of duty specified in the "General Rate" column.
- (c) Any rate of duty is subject to the staging category as specified in Annex II to the Agreement.

Reference

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Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0904.21.30	9	--- Fruits of the genus <i>Pimenta</i> .....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
<b>0904.22</b>		<b>-- Crushed or ground:</b>							
0904.22.10	0	--- Fruits of the genus <i>Capsicum</i> .....	kg	25%	free	25%	free	25%	
0904.22.30	5	--- Fruits of the genus <i>Pimenta</i> .....	kg	free	free	free	free	free	
<b>09.05</b>		<b>VANILLA:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture)							
0905.10	8	- Neither crushed nor ground .....	kg	free	free	free	free	free	
0905.20	4	- Crushed or ground .....	kg	free	free	free	free	free	
<b>09.06</b>		<b>CINNAMON AND CINNAMON-TREE FLOWERS:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture)							
<b>0906.1</b>		<b>- Neither crushed nor ground:</b>							
0906.11	7	-- Cinnamon ( <i>Cinnamomum zeylanicum blume</i> ) .....	kg	free	free	free	free	free	
0906.19	0	-- Other .....	kg	free	free	free	free	free	
0906.20	8	- Crushed or ground .....	kg	free	free	free	free	free	
<b>09.07</b>		<b>CLOVES (WHOLE FRUIT, CLOVES AND STEMS):</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture)							
0907.10	7	- Neither crushed nor ground .....	kg	free	free	free	free	free	
0907.20	1	- Crushed or ground .....	kg	free	free	free	free	free	
<b>09.08</b>		<b>NUTMEG, MACE AND CARDAMOMS:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index							
<b>0908.1</b>		<b>- Nutmeg:</b>							
0908.11	7	-- Neither crushed nor ground .....	kg	free	free	free	free	free	
0908.12	3	-- Crushed or ground .....	kg	free	free	free	free	free	
<b>0908.2</b>		<b>- Mace:</b>							
0908.21	1	-- Neither crushed nor ground .....	kg	free	free	free	free	free	
0908.22	8	-- Crushed or ground .....	kg	free	free	free	free	free	
<b>0908.3</b>		<b>- Cardamoms:</b>							
0908.31	6	-- Neither crushed nor ground .....	kg	free	free	free	free	free	
0908.32	2	-- Crushed or ground .....	kg	free	free	free	free	free	
<b>09.09</b>		<b>SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, OR CARAWAY; JUNIPER BERRIES:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index							
<b>0909.2</b>		<b>- Seeds of coriander:</b>							
0909.21	5	-- Neither crushed nor ground .....	kg	free	free	free	free	free	
0909.22	1	-- Crushed or ground .....	kg	free	free	free	free	free	
<b>0909.3</b>		<b>- Seeds of cumin:</b>							
0909.31	4	-- Neither crushed nor ground .....	kg	free	free	free	free	free	
0909.32	6	-- Crushed or ground .....	kg	free	free	free	free	free	
<b>0909.6</b>		<b>- Seeds of anise, badian, caraway or fennel; juniper berries:</b>							
0909.61	3	-- Neither crushed nor ground .....	kg	free	free	free	free	free	
0909.62	2	-- Crushed or ground .....	kg	free	free	free	free	free	
<b>09.10</b>		<b>GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index							
<b>0910.1</b>		<b>- Ginger:</b>							
0910.11	0	-- Neither crushed or ground .....	kg	15%	free	15%	free	15%	
0910.12	7	-- Crushed or ground .....	kg	20%	free	20%	free	20%	
0910.20	9	- Saffron .....	kg	free	free	free	free	free	
0910.30	3	- Turmeric ( <i>curcuma</i> ) .....	kg	free	free	free	free	free	
<b>0910.9</b>		<b>- Other spices:</b>							
0910.91	7	-- Mixtures referred to in Note 1(b) to this chapter .....	kg	free	free	free	free	free	
0910.99	8	-- Other .....	kg	free	free	free	free	free	

**CHAPTER 10  
CEREALS**

**Chapter Notes:**

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.  
(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

**Sub Heading Note:**

1. The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Reference

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty						
				General	EU	EFTA	SADC	MERCOSUR		
<b>10.01</b>		<b>WHEAT AND MESLIN:</b>  • Refer to Prohibited Goods Index								A1/1/1549 w.e.f. 1/4/16
<b>1001.1</b>		<b>- Durum wheat:</b>								
1001.11	3	-- Seed .....	kg	free	free	free	free	free		
1001.19	4	-- Other .....	kg	free	free	free	free	free		
<b>1001.9</b>		<b>- Other:</b>								
1001.91	3	-- Seed .....	kg	119,02c/kg	119,02c/kg	119,02c/kg	free	119,02c/kg	A1/1/1570	
1001.99	0	-- Other .....	kg	119,02c/kg	119,02c/kg	119,02c/kg	free	119,02c/kg	A1/1/1570	
<b>10.02</b>		<b>RYE:</b>  • Refer to Prohibited Goods Index								
1002.10	0	- Seed .....	kg	free	free	free	free	free		
1002.90	7	- Other .....	kg	free	free	free	free	free		
<b>10.03</b>		<b>BARLEY:</b>  • Refer to Prohibited Goods Index								
1003.10	4	- Seed .....	kg	free	free	free	free	free		
1003.90	0	- Other .....	kg	free	free	free	free	free		
<b>10.04</b>		<b>OATS:</b>  • Refer to Prohibited Goods Index								
1004.10	8	- Seed .....	kg	free	free	free	free	free		
1004.90	4	- Other .....	kg	free	free	free	free	free		
<b>10.05</b>		<b>MAIZE (CORN):</b>  • Refer to Prohibited Goods Index								
1005.10	1	- Seed .....	kg	free	free	free	free	free		
<b>1005.90</b>		<b>- Other:</b>								
1005.90.10	5	-- Dried kernels or grains fit for human consumption, not further prepared or processed and not packaged as seeds (excluding pop corn ( <i>Zea mays everta</i> ))....	kg	free	free	free	free	free		
1005.90.90	3	-- Other .....	kg	free	free	free	free	free		
<b>10.06</b>		<b>RICE:</b>  • Refer to Prohibited Goods Index								
1006.10	5	- Rice in the husk (paddy or rough) .....	kg	free	free	free	free	free		
1006.20	4	- Husked (brown) rice .....	kg	free	free	free	free	free		
1006.30	4	- Semi-milled or wholly milled rice, whether or not polished or glazed.....	kg	free	free	free	free	free		
1006.40	9	- Broken rice .....	kg	free	free	free	free	free		
<b>10.07</b>		<b>GRAIN SORGHUM:</b>  • Refer to Prohibited Goods Index								
1007.10	9	- Seed .....	kg	3%	free	3%	free	3%		
1007.90	5	- Other .....	kg	3%	free	3%	free	3%		

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>10.08</b>		<b>BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS:</b> • <i>Refer to Prohibited Goods Index</i>							A1/1/1549 w.e.f. 1/4/16
1008.10	2	- Buckwheat .....	kg	free	free	free	free	free	
<b>1008.2</b>		<b>- Millet:</b>							
1008.21	3	-- Seed .....	kg	free	free	free	free	free	
1008.29	4	-- Other .....	kg	free	free	free	free	free	
1008.30	1	- Canary seeds .....	kg	free	free	free	free	free	
1008.40	6	- Fonio (Digitaria spp.) .....	kg	5%	free	5%	free	5%	
1008.50	0	- Quinoa (Chenopodium quinoa) .....	kg	5%	free	5%	free	5%	
1008.60	5	- Triticale .....	kg	5%	free	5%	free	5%	
1008.90	9	- Other cereals .....	kg	5%	free	5%	free	free	

Reference

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Chapter Notes:

1. This Chapter does not cover the following:
  - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
  - (b) Prepared flours, groats, meals or starches of heading 19.01;
  - (c) Corn flakes or other products of heading 19.04;
  - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
  - (e) Pharmaceutical products (Chapter 30); or
  - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by mass on the dry product:
  - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
  - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading 11.04.
 (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by mass, than that shown against the cereal concerned. Otherwise they fall in heading 11.03 or 11.04.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometers (microns)	500 micrometers (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2,5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and grain Sorghum	45%	2%	-	90%
Rice	45%	1,6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:
  - (a) in the case of maize (corn) products, at least 95 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 2 mm;
  - (b) in the case of other cereal products, at least 95 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 1,25 mm.

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty						
				General	EU	EFTA	SADC	MERCOSUR		
<b>11.01</b>		<b>WHEAT OR MESLIN FLOUR:</b>								
		• Refer to Prohibited Goods Index								
1101.00.10	1	- Brown wheaten meal produced by the milling of whole grains (the bran, germ and endosperm) (excluding separated wheat bran, separated wheat germ or separated wheat semolina or endosperm) .....	kg	178,53c/kg	178,53c/kg	178,53c/kg	free	178,53c/kg	A1/1/1570	
1101.00.90	5	- Other .....	kg	178,53c/kg	178,53c/kg	178,53c/kg	free	178,53c/kg	A1/1/1570	
<b>11.02</b>		<b>CEREAL FLOURS (EXCLUDING THAT OF WHEAT OR MESLIN):</b>								
		• Refer to Prohibited Goods Index								
1102.20	7	- Maize (corn) flour .....	kg	free	free	free	free	free		
<b>1102.90</b>		<b>- Other:</b>								
1102.90.15	7	-- Oats flour .....	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg		
1102.90.30	0	-- Sorghum flour .....	kg	3%	free	3%	free	3%		
1102.90.40	8	-- Rice flour .....	kg	20%	free	20%	free	20%		
1102.90.50	5	-- Rye flour .....	kg	1,1c/kg	free	1,1c/kg	free	1,1c/kg		
1102.90.90	4	-- Other .....	kg	0,65c/kg	free	0,65c/kg	free	free		

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

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
29.33		<b>HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY:</b>							A1/1/1549 w.e.f. 1/4/16
		• Refer to Prohibited Goods Index							
2933.1		<b>- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:</b>							
2933.11	3	-- Phenazone (antipyrin) and its derivatives.....	kg	free	free	free	free	free	
2933.19	4	-- Other .....	kg	free	free	free	free	free	
2933.2		<b>- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:</b>							
2933.21	8	-- Hydantoin and its derivatives.....	kg	free	free	free	free	free	
2933.29	9	-- Other .....	kg	free	free	free	free	free	
2933.3		<b>- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:</b>							
2933.31	2	-- Pyridine and its salts.....	kg	free	free	free	free	free	
2933.32	9	-- Piperidine and its salts.....	kg	free	free	free	free	free	
2933.33	5	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), peinn, ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate a, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof.....	kg	free	free	free	free	free	
2933.39		<b>-- Other:</b>							
2933.39.10	0	--- 3-Quinuclidinyl benzilate .....	kg	free	free	free	free	free	
2933.39.20	8	--- Quinuclidine-3-ol.....	kg	free	free	free	free	free	
2933.39.90	9	--- Other .....	kg	free	free	free	free	free	
2933.4		<b>- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:</b>							
2933.41	7	-- Levorphanol (INN) and its salts.....	kg	free	free	free	free	free	
2933.49		<b>-- Other:</b>							
2933.49.10	5	--- Polymerised 1, 2-dihydro-2, 2, 4-trimethyl quinoline.....	kg	free	free	free	free	free	
2933.49.90	3	--- Other .....	kg	free	free	free	free	free	
2933.5		<b>- Compounds containing a pyrimide ring (whether or not hydrogenated) or piperazine ring in the structure:</b>							
2933.52	8	-- Malonylurea (barbituric acid) and its salts.....	kg	free	free	free	free	free	
2933.53	4	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol (INN), cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secopentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); and salts thereof .....	kg	free	free	free	free	free	
2933.54	0	-- Other derivatives of malonylurea (barbituric acid); salts thereof.....	kg	free	free	free	free	free	
2933.55	7	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof .....	kg	free	free	free	free	free	
2933.59		<b>-- Other:</b>							
2933.59.10	1	--- Trimethoprim (INN).....	kg	free	free	free	free	free	

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
2933.59.20	7	--- Tenoforvir disproxil fumarate.....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
2933.59.30	4	--- Piperazine citrate; piperazine hexahydrate; piperazine adipate.....	kg	10%	free	free	free	10%	
2933.59.80	0	--- Bromacil; O, O-diethyl 0-4 methyl 2 isopropylpylamid 6 phosphorothioate ...	kg	free	free	free	free	free	
2933.59.85	1	--- Other compounds of urea.....	kg	10%	free	free	free	10%	
2933.59.90	8	--- Other .....	kg	10%	free	free	free	7,5%	
<b>2933.6</b>		<b>- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:</b>							
2933.61	6	-- Melamine .....	kg	free	free	free	free	free	
<b>2933.69</b>		<b>-- Other:</b>							
2933.69.20	1	--- Cyanuric chloride .....	kg	free	free	free	free	free	
2933.69.30	9	--- Atrazine .....	kg	free	free	free	free	free	A1/1/1567
2933.69.40	6	--- Simazine .....	kg	free	free	free	free	free	
2933.69.90	2	--- Other .....	kg	10%	free	free	free	10%	
<b>2933.7</b>		<b>- Lactams:</b>							
2933.71	0	-- 6-Hexanelactam (epsilon-caprolactam)..	kg	free	free	free	free	free	
2933.72	7	-- Clobazam (INN) and methyprylon (INN) .....	kg	free	free	free	free	free	
2933.79	1	-- Other lactams .....	kg	free	free	free	free	free	
<b>2933.9</b>		<b>- Other:</b>							
2933.91	2	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate (INN), delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof.....	kg	free	free	free	free	free	
<b>2933.99</b>		<b>-- Other:</b>							
2933.99.10	8	--- Containing by mass 7% or more of benomyl.....	kg	free	free	free	free	free	
2933.99.90	6	--- Other .....	kg	free	free	free	free	free	
<b>29.34</b>		<b>NUCLEIC ACIDS AND THEIR SALTS; WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS:</b>							
		<i>• Refer to Prohibited Goods Index</i>							
2934.10	0	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure .....	kg	free	free	free	free	free	
2934.20	5	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused.....	kg	free	free	free	free	free	
2934.30	5	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused.....	kg	free	free	free	free	free	
<b>2934.9</b>		<b>- Other:</b>							
2934.91	3	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof.....	kg	free	free	free	free	free	



Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>72.15</b>		<b>OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL:</b>							A1/1/1549 w.e.f. 1/4/16
7215.10	7	- Of free-cutting steel, not further worked than cold-formed or cold-finished .....	kg	free	free	free	free	free	
7215.50	5	- Other, not further worked than cold-formed or cold-finished .....	kg	free	free	free	free	free	
7215.90	3	- Other.....	kg	10%	free	free	free	10%	
<b>72.16</b>		<b>ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL:</b>							
		• Refer to Prohibited Goods Index							
7216.10	0	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm.....	kg	10%	free	free	free	10%	
<b>7216.2</b>		<b>- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:</b>							
7216.21	1	-- L sections.....	kg	10%	free	free	free	10%	
7216.22	8	-- T sections.....	kg	10%	free	free	free	10%	
<b>7216.3</b>		<b>- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:</b>							
7216.31	6	-- U sections .....	kg	free	free	free	free	free	
7216.32	2	-- I sections .....	kg	free	free	free	free	free	
7216.33	9	-- H sections .....	kg	free	free	free	free	free	
7216.40	4	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.....	kg	10%	free	free	free	10%	
7216.50	9	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded.....	kg	free	free	free	free	free	
<b>7216.6</b>		<b>- Angles, shapes and sections, not further worked than cold-formed or cold-finished:</b>							
7216.61	8	-- Obtained from flat-rolled products .....	kg	free	free	free	free	free	
7216.69	0	-- Other .....	kg	10%	free	free	free	10%	
<b>7216.9</b>		<b>- Other:</b>							
7216.91	3	-- Cold-formed or cold-finished from flat-rolled products .....	kg	free	free	free	free	free	
7216.99	4	-- Other .....	kg	free	free	free	free	free	
<b>72.17</b>		<b>WIRE OF IRON OR NON-ALLOY STEEL:</b>							
		• Refer to Prohibited Goods Index							
7217.10	4	- Not plated or coated, whether or not polished .....	kg	10%	free	free	free	10%	A1/1/1571
7217.20	9	- Plated or coated with zinc .....	kg	10%	free	free	free	10%	A1/1/1571
7217.30	3	- Plated or coated with other base metals .....	kg	10%	free	free	free	10%	
7217.90	0	- Other.....	kg	free	free	free	free	free	
<b>72.18</b>		<b>STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL:</b>							
		• Refer to Prohibited Goods Index							
7218.10	8	- Ingots and other primary forms .....	kg	free	free	free	free	free	
<b>7218.9</b>		<b>- Other:</b>							
7218.91	0	-- Of rectangular (excluding square) cross-section.....	kg	free	free	free	free	free	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
7218.99	1	-- Other.....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
<b>72.19</b>		<b>FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE:</b> <i>•Refer to Prohibited Goods Index</i>							
<b>7219.1</b>		<b>- Not further worked than hot-rolled, in coils:</b>							
<b>7219.11</b>		<b>-- Of a thickness exceeding 10 mm:</b>							A1/1/1565
7219.11.10	5	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.11.90	3	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.12</b>		<b>-- Of a thickness of 4,75 mm or more but not exceeding 10 mm:</b>							A1/1/1565
7219.12.10	1	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.12.90	6	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.13</b>		<b>-- Of a thickness of 3 mm or more but less than 4,75 mm:</b>							A1/1/1565
7219.13.10	8	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.13.90	6	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.14</b>		<b>-- Of a thickness of less than 3 mm:</b>							A1/1/1565
7219.14.10	4	--- Of a thickness of less than 0,3 mm; of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.14.90	2	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.2</b>		<b>- Not further worked than hot rolled, not in coils:</b>							
<b>7219.21</b>		<b>-- Of a thickness exceeding 10 mm:</b>							A1/1/1565
7219.21.10	8	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.21.90	8	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.22</b>		<b>-- Of a thickness of 4,75 mm or more but not exceeding 10 mm:</b>							A1/1/1565
7219.22.10	6	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.22.90	4	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.23</b>		<b>-- Of a thickness of 3 mm or more but less than 4,75 mm:</b>							A1/1/1565
7219.23.10	2	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.23.90	0	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.24</b>		<b>-- Of a thickness of less than 3 mm:</b>							A1/1/1565
7219.24.10	9	--- Of a thickness of less than 0,3 mm; of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.24.90	7	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.3</b>		<b>- Not further worked than cold-rolled (cold-reduced):</b>							
<b>7219.31</b>		<b>-- Of a thickness of 4,75 mm or more:</b>							A1/1/1565
7219.31.10	4	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.31.90	2	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.32</b>		<b>-- Of a thickness of 3 mm or more but less than 4,75 mm:</b>							A1/1/1565
7219.32.10	0	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.32.90	9	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.33</b>		<b>-- Of a thickness exceeding 1 mm but less than 3 mm:</b>							A1/1/1565
7219.33.10	7	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.33.90	5	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565
<b>7219.34</b>		<b>-- Of a thickness of 0,5 mm or more but not exceeding 1 mm:</b>							A1/1/1565
7219.34.10	3	--- Of a width exceeding 1574 mm .....	kg	free	free	free	free	free	A1/1/1565
7219.34.90	1	--- Other .....	kg	5%	free	free	free	5%	A1/1/1565

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>7317.00</b>		<b>NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (EXCLUDING THOSE OF HEADING 83.05) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL (EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER):</b>							A1/1/1549 w.e.f. 1/4/16
7317.00.02	8	- Wire nails with shanks pointed at one end, presented in strips.....	kg	15%	free	free	free	15%	
7317.00.04	4	- Pointed screw-nails with twisted shanks and unslotted heads .....	kg	15%	free	free	free	15%	
7317.00.06	0	- Other wire nails .....	kg	15%	free	free	free	15%	
7317.00.15	9	- Drawing pins; corrugated nails.....	kg	10%	free	10%	free	10%	
7317.00.40	0	- Staples .....	kg	10%	free	10%	free	10%	
7317.00.90	7	- Other.....	kg	free	free	free	free	free	
<b>7318</b>		<b>SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL:</b> <i>• Refer to 215.02</i>							
<b>7318.1</b>		<b>- Threaded articles:</b>							
7318.11	6	-- Coach screws .....	kg	15%	free	free	free	15%	A1/1/1571
7318.12	2	-- Other wood screws .....	kg	free	free	free	free	free	
7318.13	9	-- Screw hooks and screw rings.....	kg	15%	free	10%	free	15%	A1/1/1571
7318.14	5	-- Self-tapping screws .....	kg	free	free	free	free	free	
<b>7318.15</b>		<b>-- Other screws and bolts, whether or not with their nuts or washers:</b>							
7318.15.26	5	--- Socket screws .....	kg	30%	free	free	free	30%	A1/1/1571
7318.15.33	8	--- Bolts (including bolt ends, screw studs and screw studding) identifiable for use on aircraft .....	kg	free	free	free	free	free	
7318.15.35	4	--- Other screws and bolts (including bolt ends, screw studs and screw studding), of stainless steel (excluding those that are fully threaded with hexagon heads).....	kg	30%	free	free	free	30%	A1/1/1571
7318.15.37	0	--- Other screws and bolts, fully threaded with hexagon heads, of stainless steel.....	kg	10%	free	free	free	10%	
7318.15.39	7	--- Other screws, fully threaded with hexagon heads (excluding those of stainless steel).....	kg	30%	free	free	free	30%	A1/1/1571
7318.15.41	9	--- Bolt ends, screw studs and screw studding (excluding those of stainless steel and those identifiable for aircraft).....	kg	30%	free	free	free	30%	A1/1/1571
7318.15.43	5	--- Other bolts (excluding bolt ends, screw studs and screw studding) with hexagon heads.	kg	30%	free	free	free	30%	A1/1/1571
7318.15.90	7	--- Other.....	kg	30%	free	free	free	30%	A1/1/1571
<b>7318.16</b>		<b>-- Nuts:</b>							
7318.16.05	9	--- Identifiable for use on aircraft..	kg	free	free	free	free	free	
7318.16.10	5	--- Of stainless steel .....	kg	free	free	free	free	free	
7318.16.20	2	--- Hexagon dome nuts, hexagon nuts with non-metallic inserts, hexagon collared nuts and hexagon self-locking nuts.....	kg	10%	free	10%	free	10%	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
7318.16.30	6	--- Other, hexagon nuts.....	kg	30%	free	10%	free	30%	A1/1/1549 w.e.f. 1/4/16; A1/1/1571
7318.16.90	3	--- Other .....	kg	30%	free	10%	free	30%	A1/1/1571
7318.19	7	-- Other.....	kg	15%	free	free	free	15%	A1/1/1571
<b>7318.2</b>		<b>- Non-threaded articles:</b>							
<b>7318.21</b>		<b>-- Spring washers and other lock washers:</b>							
7318.21.10	8	--- Spring washers, split or double-coiled .....	kg	10%	free	10%	free	10%	
7318.21.90	6	--- Other .....	kg	free	free	free	free	free	
7318.22	7	-- Other washers .....	kg	free	free	free	free	free	
7318.23	3	-- Rivets.....	kg	30%	free	free	free	30%	A1/1/1571
7318.24	7	-- Cotters and cotter-pins .....	kg	30%	free	free	free	30%	A1/1/1571
7318.29	1	-- Other.....	kg	15%	free	free	free	15%	A1/1/1571
<b>73.19</b>		<b>SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED:</b>							
7319.40	7	- Safety pins and other pins.....	kg	free	free	free	free	free	
7319.90	4	- Other .....	kg	free	free	free	free	free	
<b>73.20</b>		<b>SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL:</b>							
7320.10	3	- Leaf-springs and leaves therefore ...	kg	5%	free	free	free	5%	
<b>7320.20</b>		<b>- Helical springs:</b>							
7320.20.10	5	-- With a wire diameter of more than 1.32 mm but not exceeding 2.43 mm.....	kg	30%	free	free	free	30%	
7320.20.90	3	-- Other.....	kg	5%	free	free	free	5%	
7320.90	9	- Other .....	kg	5%	free	free	free	5%	
<b>73.21</b>		<b>STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL:</b>							
<b>7321.1</b>		<b>- Cooking appliances and plate warmers:</b>							
7321.11	3	-- For gas fuel or for both gas and other fuels .....	u	15%	free	15%	free	13,5%	
7321.12	2	-- For liquid fuel .....	u	15%	free	15%	free	15%	
7321.19	4	-- Other, including appliances for solid fuel.....	u	15%	free	15%	free	15%	
<b>7321.8</b>		<b>- Other appliances:</b>							
7321.81	5	-- For gas fuel or for both gas and other fuels .....	u	15%	free	15%	free	13,5%	
7321.82	1	-- For liquid fuel .....	u	15%	free	15%	free	13,5%	
7321.89	6	-- Other, including appliances for solid fuel.....	u	15%	free	free	free	13,5%	
7321.90	3	- Parts.....	kg	15%	free	15%	free	13,5%	

**PART 5**

**SECTION A  
FUEL LEVY**

**Notes:**

1. Any rate of fuel levy specified in Part 5A in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any fuel levy payable in terms of Part 5A in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of Part 5A in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5A in such warehouse shall render such goods liable to payment of any fuel levy due in accordance with the provisions of this Act.

Reference

A1/5/37

A1/5/37

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	Reference
<b>195.00</b>		<b>FUELS</b>		A1/5A/153
<b>195.10</b>	27.10	<b>Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b>		A1/5A/153
		<ul style="list-style-type: none"> <li>• Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes</li> </ul>		
	2710.12	<b>Light oils and preparations:</b>		A1/5A/153
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27 .....	315c/li	A1/5A/162 w.e.f. 05/04/17
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 .....	free	A1/5A/153
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked.....	free	A1/5A/153
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked.....	300c/li	A1/5A/162 w.e.f. 05/04/17
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 .....	300c/li	A1/5A/162 w.e.f. 05/04/17
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked .....	free	A1/5A/153
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked .....	300c/li	A1/5A/162 w.e.f. 05/04/17
<b>195.20</b>	3826.00	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b>		A1/5A/153
		<ul style="list-style-type: none"> <li>• Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes</li> </ul>		
.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38.....	150c/li	A1/5A/162 w.e.f. 05/04/17
.03	3826.00.90	Other biodiesel.....	300c/li	A1/5A/162 w.e.f. 05/04/17

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	Reference
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Reference

**SECTION B**  
**ROAD ACCIDENT FUND LEVY**

**Notes:**

1. Any rate of Road Accident Fuel levy specified in Part 5B in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any Road Accident Fuel levy payable in terms of Part 5B in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any Road Accident Fuel levy item of Part 5B in which such goods are specified, the goods so specified in such Road Accident Fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5B in such warehouse shall render such goods liable to payment of any Road Accident Fuel levy due in accordance with the provisions of this Act.

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy	Reference
<b>197.00</b>		<b>FUELS</b>		A1/5B/154
<b>197.10</b>	27.10	<b>Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b>		A1/5B/154
	2710.12	<b>Light oils and preparations:</b>		A1/5B/154
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27.....	163c/li	A1/5B/163 w.e.f. 05/04/17
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27.....	free	A1/5B/154
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked.....	free	A1/5B/154
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked.....	163c/li	A1/5B/163 w.e.f. 05/04/17
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27.....	163c/li	A1/5B/163 w.e.f. 05/04/17
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked.....	free	A1/5A/153
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked.....	163c/li	A1/5B/163 w.e.f. 05/04/17
<b>197.20</b>	3826.00	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b>		A1/5B/154
.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38.....	163c/li	A1/5B/163 w.e.f. 05/04/17
.03	3826.00.90	Other biodiesel.....	163c/li	A1/5B/163 w.e.f. 05/04/17

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy	Reference
- BLANK -				



	Reference
<p><b>PART 3</b></p> <p><b>REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY</b></p>	
<p><b>Part Notes:</b></p>	
<p>1. Any particulars in this Part in respect of any goods relate to the fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively.</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>2. A rebate and refund of fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively in respect of any goods specified in this Schedule shall, subject to the provisions of section 75, be allowed to the extent stated in this 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>A6/109 w.e.f. 01/04/06</p>
<p>3. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall <i>mutatis mutandis</i> apply to this Part.</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy and Road Accident Fund levy item under which any goods are classified in Part 5A and Part 5B of Schedule No. 1 respectively, 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 heading or subheading or fuel levy item and Road Accident Fund levy item.</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>5. Except where the Commissioner authorizes on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to – (a) the manufacturer of the goods or the person who paid the duty thereon on entry of home consumption; (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or (c) a user as contemplated in this Part.</p>	<p>A6/27 w.e.f. 01/01/2012</p>
<p>6. For the purposes of item 670.04 read with the provisions of section 75(1A) and (4A): (a) Definitions</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>For the purposes of these Notes, except if the context otherwise indicates –</p>	
<p>(i) “distillate fuel” means –</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>(aa)(A) distillate fuel, and (B) biodiesel as contemplated in Section 37B(2)(a)(ii), in respect of which a fuel levy and Road Accident Fund levy is prescribed in Part 5A and Part 5B of Schedule No. 1 respectively, and which has been duly entered for home consumption or which is deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and</p>	
<p>(bb)excludes the following:</p>	
<p>(A) “smokeless diesel”, a mixture of kerosene and a lubricity agent, normally used in underground mines;</p>	
<p>(B) any mixture of distillate fuel with kerosene or any other substance except biodiesel;</p>	
<p>(C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or on which the levies are not paid as contemplated in subparagraphs (a)(i)(aa) and (a)(i)(bb), respectively.</p>	
<p>(ii) “dry” or “contracted or hired on a dry basis” means that any vehicle, vessel, machine or any other equipment whatsoever using distillate fuel is hired or a person using such vehicle, vessel, machine or other equipment is contracted by a user for the purpose of performing any qualifying activity and the user supplies the distillate fuel from eligible purchases;</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>(iii) “eligible purchases” means purchases of distillate fuel by a user for use and used as fuel as contemplated in paragraph (b);</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>(iv) “hire” includes lease or charter;</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>(v) “non-eligible purchases” means purchases of distillate fuel by a user not for use and not used as prescribed in these Notes as fuel for own primary production in farming, forestry or mining on land or in offshore mining, any vessel contemplated in paragraphs (b)(ii) and (b)(iii) to this Note, in any locomotive contemplated in paragraph (b)(iv) to this Note or for electricity generation contemplated in paragraph (b)(v) to this Note and includes such fuel used in transport for reward or if resold;</p>	<p>A6/110 w.e.f. 01/10/2007</p>
<p>(vi) “section”, unless otherwise specified, refers to the relevant section of this Act;</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>(vii) “user”, as defined in section 75 (1C)(b)(i) means, according to the context and subject to any notes to item 670.04, a person registered for value-added tax purposes under the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), and for diesel refund purposes as contemplated in section 75 (1A) and (4A);</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>(viii) “vessel” means, subject to these Notes, any ship or boat;</p>	<p>A6/109 w.e.f. 01/04/06</p>

	Reference
(ix) "wet" or "contracted or hired on a wet basis" means distillate fuel is supplied with the vehicle, vessel, machine or other equipment contracted or hired as contemplated in the definition of "dry".	A6/109 w.e.f. 01/04/06
(x) "electricity generation plants" means the electricity generation plants known as – (aa) Ankerlig Power Station situated in Atlantis; (bb) Gourikwa Power Station situated at Mossel Bay; (cc) Dedisa Power Station situated in Port Elizabeth; and (dd) Avon Power Station situated at Shakaskraal, utilizing Open Cycle Gas Turbine (OCGT) units.	A6/3/43 w.e.f. 01/04/2015
(xi) "logbooks" means systematic written tabulated statements with columns in which are regularly entered periodic (hourly, daily, weekly or monthly) records of all activities and occurrences that impact on the validity of refund claims. Logbooks should indicate a full audit trail of distillate fuel for which refunds are claimed, from purchase to use thereof. Storage logbooks should reflect details of distillate fuel purchases, source thereof, how dispersed/disposed and purpose of disposal. Logbooks on distillate fuel use should contain details on source of fuel, date, place and purpose of utilisation, equipment fuelled, eligible or non-eligible operations performed and records of fuel consumed by any such machine, vehicle, device, or system. Logbook entries must be substantiated by the required source documentation and appropriate additional information that include manufacture specification of equipment, particulars of operator, intensity of use (e.g. distance, duration, route, speed, rate) and other incidents, facts and observations relevant to the measurement of eligible diesel use. Example(s) of minimum logbook record requirements are available on SARS website at <a href="http://www.sars.gov.za">www.sars.gov.za</a> .	A6/3/39 w.e.f. 01/04/2013
(b) The extent of refund for eligible purchases – <b>ON LAND</b>	A6/3/26
(i) Farming, forestry or mining on land is, 120 cents per litre fuel levy on 80 per cent of eligible purchases, <b>plus</b> 163 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 283 cents per litre on 80 per cent of the <b>total eligible</b> purchases. Mode of calculation of refund is as follows: (aa) For 1 000 litres eligible purchases – 1 000 x 80 per cent equals 800 litres on which a refund of 283 cents per litre may be claimed;	A6/3/45 w.e.f. 05/04/17
(bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward – 1 000 litres less 300 litres equals 700 litres eligible purchases X 80 per cent equals 560 litres on which a refund of 283 cents per litre may be claimed;	A6/3/45 w.e.f. 05/04/17
<b>OFFSHORE</b>	A6/3/45 w.e.f. 05/04/17
(ii) Offshore vessels, including: (aa) commercial fishing vessels; (bb) coasting vessels; (cc) offshore mining; (dd) vessels owned by the National Sea Rescue Institute; (ee) vessels conducting research in support of the marine industry; (ff) coastal patrol vessels; or (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 300 cents per litre fuel levy, <b>plus</b> 163 cents per litre Road Accident Fund levy equalling 463 cents per litre.	
<b>HARBOUR VESSELS</b>	A6/3/45 w.e.f. 05/04/17
(iii) Harbour vessels, including: (aa) harbour vessels operated by Portnet; (bb) vessels used by in-port bunker barge operators, 163 cents per litre Road Accident Fund levy.	
<b>RAIL</b>	A6/3/45 w.e.f. 05/04/17
(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 163 cents per litre Road Accident Fund levy.	
<b>ELECTRICITY GENERATION PLANTS</b>	A6/3/45 w.e.f. 05/04/17
(v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 150 cents per litre fuel levy, plus 163 cents per litre Road Accident Fund levy equalling 313 cents per litre.	
(vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.	