

Jacobsens

Harmonized Customs Tariff

Supplement 1092
1 September 2017

Dear Subscriber

We have pleasure in forwarding to you Supplement 1092.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising from amendments which were published in *Government Gazette No. 41065*.

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 extracted oleoresins obtained from the extraction of opium and liquorice, classifiable in tariff subheadings 3301.90.20 and 3301.90.30 is reduced from 15% to 12%. The duty structure on with a milk fat content of 39 per cent or more but less than 75 per cent, classifiable within tariff subheading 0405.20 is also amended by the creation of two new 8-digit subheadings, 0405.20.10 and 0405.20.90. The rates of duty are aligned to the WTO bound rates as recommended in ITAC Report 554.

- *Government Gazette 41065*, R. 905, 25.08.2017 A1/1/1575

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

The description of tariff subheading 8704.21.75 is amended to engine capacity not to exceed 1000 cm³ in order to give effect to the recommendations in ITAC Report 543.

- *Government Gazette 41065*, R. 902, 25.08.2017 A1/1/1576

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

Item 126.04.02/8704.21.75 is amended consequential to the amendment of tariff subheading 8704.21.75 in Part 1 of Schedule No. 1 to give effect to the recommendations of ITAC in Report 543.

- *Government Gazette 41065*, R. 903, 25.08.2017 A1/2B/164

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

Item 153.04.15/8704.21.75 is amended consequential to the amendment of tariff subheading 8704.21.75 in Part 1 of Schedule No. 1 to give effect to the recommendations of ITAC in Report 543.

- *Government Gazette 41065*, R. 904, 25.08.2017 A1/3E/3

5. 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 general rate of duty on stoves for gas fuel, having two or more plates with gas burners and a gas oven with a gross capacity not exceeding 100 litres has been increased from 15% to 30% as recommended in ITAC Report 534. Although the ITAC Recommendation is silent about the increase in MERCOSUR duty rate, it has been increased from 13,5% to 27%. Eight-digit subheadings have been created to give effect to the recommendation.

- *Government Gazette 41065*, R. 901, 25.08.2017 A1/1/1577

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

Tariff subheading 9801.00.40 is amended to make provision for dumpers for off-highway use of less than 50 tons under the Automotive Production and Development Programme (APDP) as recommended in ITAC Minute M07/2016.

- *Government Gazette 41065*, R. 899, 25.08.2017 A1/1/1579

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

Various notes and rebate items in Schedule No. 3 are (deleted and) amended consequential to the amendment of subheading 9801.00.40 to make provision for dumpers for off-highway use of less than 50 tons under the Automotive Production and Development Programme (APDP) as recommended in ITAC Minute M07/2016.

- *Government Gazette 41065*, R. 900, 25.08.2017 A3/1/723

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INSTRUCTION SHEET

Jacobsens
Harmonized Customs Tariff

Supplement 1092

1 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

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2017.08.21	2017.08.22	2017.08.23	2017.08.24	2017.08.25	2017.08.26	2017.08.27	2017.08.28
AUSTRALIA	DOLLAR	0000.094112	0000.094173	0000.094439	0000.094684	0000.094340	0000.094340	0000.094340	0000.094844
BOTSWANA	PULA	0000.745729	0000.744249	0000.744562	0000.745401	0000.746024	0000.746024	0000.746024	0000.749381
BRAZIL	REAL	0000.236741	0000.238519	0000.237649	0000.236886	0000.236675	0000.236675	0000.236675	0000.239943
CANADA	DOLLAR	0000.094263	0000.094180	0000.094132	0000.094108	0000.093596	0000.093596	0000.093596	0000.094277
CHINA	YUAN	0000.501898	0000.501689	0000.500768	0000.502517	0000.501120	0000.501120	0000.501120	0000.504340
DENMARK	KRONER	0000.473591	0000.472371	0000.472781	0000.472613	0000.471499	0000.471499	0000.471499	0000.471118
EUROPEAN COMMUNITY	EURO	0000.063908	0000.063740	0000.063789	0000.063779	0000.063625	0000.063625	0000.063625	0000.063551
HONG KONG	DOLLAR	0000.584818	0000.586087	0000.584396	0000.586470	0000.584644	0000.584644	0000.584644	0000.590336
INDIA	RUPEE	0004.816523	0004.833140	0004.819114	0004.832225	0004.816222	0004.816222	0004.816222	0004.851642
JAPAN	YEN	0008.166915	0008.183300	0008.176955	0008.178674	0008.187759	0008.187759	0008.187759	0008.234003
MALAWI	KWACHA	0053.777817	0053.885581	0053.722747	0053.927987	0053.761273	0053.761273	0053.761273	0054.370593
NEW ZEALAND	DOLLAR	0000.101635	0000.101680	0000.102628	0000.103107	0000.102959	0000.102959	0000.102959	0000.103643
NORWAY	KRONE	0000.590918	0000.590489	0000.589059	0000.587129	0000.584541	0000.584541	0000.584541	0000.583400
RUSSIAN	ROUBLE	0004.440936	0004.451600	0004.441484	0004.455543	0004.443038	0004.443038	0004.443038	0004.453987
SWEDEN	KRONA	0000.607296	0000.605865	0000.605502	0000.604232	0000.603566	0000.603566	0000.603566	0000.601530
SWITZERLAND	FRANC	0000.072132	0000.072093	0000.072175	0000.072301	0000.072005	0000.072005	0000.072005	0000.072041
UNITED KINGDOM	POUND ST.	0000.058347	0000.058413	0000.058540	0000.058881	0000.058611	0000.058611	0000.058611	0000.058841
U.S.A.	DOLLAR	0000.075233	0000.075383	0000.075156	0000.075426	0000.075193	0000.075193	0000.075193	0000.075941
ZIMBABWE	DOLLAR	0028.664404	0028.721798	0028.635095	0028.737655	0028.649192	0028.649192	0028.649192	0028.934420

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2017.08.29	2017.08.30	2017.08.31
AUSTRALIA	DOLLAR	0000.094832	0000.094804	0000.095576
BOTSWANA	PULA	0000.746979	0000.747759	0000.748001
BRAZIL	REAL	0000.240130	0000.241619	0000.240626
CANADA	DOLLAR	0000.094313	0000.094993	0000.095778
CHINA	YUAN	0000.500713	0000.503118	0000.502373
DENMARK	KRONER	0000.468212	0000.471714	0000.474277
EUROPEAN COMMUNITY	EURO	0000.063184	0000.063641	0000.063986
HONG KONG	DOLLAR	0000.589353	0000.593557	0000.592038
INDIA	RUPEE	0004.853537	0004.877999	0004.873734
JAPAN	YEN	0008.195897	0008.326041	0008.362335
MALAWI	KWACHA	0054.223571	0054.593167	0054.448025
NEW ZEALAND	DOLLAR	0000.103579	0000.103845	0000.104913
NORWAY	KRONE	0000.583932	0000.586106	0000.589214
RUSSIAN	ROUBLE	0004.439826	0004.481202	0004.457879
SWEDEN	KRONA	0000.600527	0000.602463	0000.604563
SWITZERLAND	FRANC	0000.071641	0000.072341	0000.072815
UNITED KINGDOM	POUND ST.	0000.058490	0000.058959	0000.058834
U.S.A.	DOLLAR	0000.075812	0000.076338	0000.076138
ZIMBABWE	DOLLAR	0028.884683	0029.085922	0029.009412

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Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0402.9		- Other:							A1/1/1549 w.e.f. 1/4/16
0402.91	2	-- Not containing added sugar or other sweetening matter.....	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	450c/ kg with a maximum of 96%	free	450c/kg with a maximum of 96%	
0402.99		-- Other:							
0402.99.10	0	--- In aerosol containers.....	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	
0402.99.90	9	--- Other.....	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	
04.03		BUTTERMILK, CURDLED MILK AND CREAM, YOGHURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA:							
		<i>• Refer to Prohibited Goods Index</i>							
0403.10	3	- Yoghurt.....	kg	free	free	free	free	free	
0403.90		- Other:							
0403.90.10	7	-- Flavoured or containing fruits, nuts or cocoa.....	kg	450c/kg with a maximum of 96%	free	free	free	450c/kg with a maximum of 96%	
0403.90.20	4	-- Cultured milk, not concentrated or containing any sugar or other sweetening matter, unflavoured and not containing any fruits, nuts or cocoa (excluding buttermilk).....	kg	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	
0403.90.90	5	-- Other.....	kg	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	
04.04		WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED:							
		<i>• Refer to Prohibited Goods Index</i>							
0404.10	7	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter.....	kg	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	
0404.90		- Other:							
0404.90.10	0	-- Dairy powder blends, containing at least 30% (m/m) milk protein calculated on a fat-free basis.....	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	
0404.90.90	9	-- Other.....	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
04.05		BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS:							A1/1/1549 w.e.f. 1/4/16
		• Refer to Prohibited Goods Index							
0405.10	0	- Butter:							A1/1/1552 w.e.f. 10/10/16
0405.10.10	8	-- In immediate packaging of a content of 20 kg or more	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free	500c/kg with a maximum of 79%	A1/1/1552 w.e.f. 10/10/16
0405.10.90	6	-- Other	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free	500c/kg with a maximum of 79%	A1/1/1552 w.e.f. 10/10/16
0405.20		- Dairy spreads:							A1/1/1575
0405.20.10	2	-- With a milk fat content of 39 per cent or more but less than 75 per cent.....	kg	500c/kg with a maximum of 37%	500c/kg with a maximum of 37%	500c/kg with a maximum of 37%	free	500c/kg with a maximum of 37%	A1/1/1575
0405.20.90	0	-- Other	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free	500c/kg with a maximum of 79%	A1/1/1575
0405.90	7	- Other	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free	500c/kg with a maximum of 79%	
04.06		CHEESE AND CURD:							
0406.10	4	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	
0406.20	9	- Grated or powdered cheese, of all kinds	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	
0406.30	3	- Processed cheese, not grated or powdered	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	
0406.40	8	- Blue-veined cheese and other cheese containing veins produced by penicillium roqueforti	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	
0406.90		- Other cheese:							
0406.90.1		-- Cheddar:							
0406.90.11	6	--- Imported from Switzerland	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	
0406.90.12	4	--- Other.....	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	
0406.90.2		-- Gouda:							
0406.90.21	3	--- Imported from Switzerland	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	
0406.90.22	1	--- Other.....	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0406.90.9		-- Other:							
0406.90.91	4	--- Imported from Switzerland.....	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	
0406.90.99	3	--- Other	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	
04.07		BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED: <i>• Refer to Prohibited Goods Index</i>							A1/1/1549 w.e.f. 1/4/16
0407.1		- Fertilised eggs for incubation:							
0407.11		-- Of fowls of the species Gallus domesticus:							
0407.11.10	1	--- Of a value for duty purposes less than 150c each.....	kg	free	free	free	free	free	
0407.11.90	8	--- Other	kg	free	free	free	free	free	
0407.19		-- Other:							
0407.19.10	2	--- Ostrich eggs.....	kg	free	free	free	free	free	
0407.19.90	0	--- Other	kg	free	free	free	free	free	
0407.2		- Other fresh eggs:							
0407.21		-- Of fowls of the species Gallus domesticus:							
0407.21.10	6	--- Of a value for duty purposes less than 150c each.....	kg	free	free	free	free	free	
0407.21.90	4	--- Other	kg	free	free	free	free	free	
0407.29		-- Other:							
0407.29.10	7	--- Ostrich eggs.....	kg	free	free	free	free	free	
0407.29.90	5	--- Other	kg	free	free	free	free	free	
0407.90		- Other:							
0407.90.10	1	-- Ostrich eggs	kg	free	free	free	free	free	
0407.90.20	9	-- Of fowls of the species Gallus domesticus, uncooked	kg	free	free	free	free	free	
0407.90.90	4	-- Other	kg	free	free	free	free	free	
04.08		BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER: <i>• Refer to Prohibited Goods Index</i>							
0408.1		- Egg yolks:							
0408.11	8	-- Dried	kg	19%	free	19%	free	19%	
0408.19	9	-- Other	kg	19%	free	19%	free	19%	
0408.9		- Other:							
0408.91	4	-- Dried	kg	19%	free	19%	free	17,1%	
0408.99		-- Other:							
0408.99.10	2	--- Raw pulp consisting of the yolks and whites of eggs of the species Gallus domesticus.....	kg	19%	free	19%	free	19%	
0408.99.90	0	--- Other	kg	19%	free	19%	free	19%	
0409.00	0	NATURAL HONEY <i>• Refer to Prohibited Goods Index</i>	kg	22%	free	22%	free	19,8%	
0410.00		EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED <i>• Refer to Prohibited Goods Index</i>							
0410.00.10	8	- In aerosol containers	kg	free	free	free	free	free	
0410.00.90	6	- Other.....	kg	free	free	free	free	free	

Reference

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) Edible products (excluding guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) hides or skins (including furskins) excluding goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) animal textile materials, excluding horsehair and horsehair waste (Section XI); or
 - (d) prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout this Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
0501.00	3	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR <i>• Refer to Prohibited Goods Index</i>	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
05.02		PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR: <i>• Refer to Prohibited Goods Index</i>							
0502.10	1	- Pigs', hogs' or boars' bristles and hair and waste thereof.....	kg	free	free	free	free	free	
0502.90	8	- Other	kg	free	free	free	free	free	
0504.00		GUTS, BLADDERS AND STOMACHS OF ANIMALS (EXCLUDING FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED:							
0504.00.10	1	- Sausage casings.....	kg	free	free	free	free	free	
0504.00.90	0	- Other	kg	free	free	free	free	free	
05.05		SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS: <i>• Refer to Prohibited Goods Index</i>							
0505.10	2	- Feathers of a kind used for stuffing; down	kg	free	free	free	free	free	
0505.90		- Other:							
0505.90.10	6	-- Of ostriches.....	kg	free	free	free	free	free	
0505.90.90	4	-- Other	kg	free	free	free	free	free	
05.06		BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS: <i>• Refer to Prohibited Goods Index</i>							
0506.10	6	- Ossein and bones treated with acid.....	kg	free	free	free	free	free	
0506.90		- Other:							
0506.90.10	6	-- Unworked, defatted or simply prepared (but not cut to shape)	kg	free	free	free	free	free	
0506.90.90	8	-- Other	kg	free	free	free	free	free	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
3301.90.60	9	-- Other extracted oleoresins obtained from extraction of natural cellular raw plant materials, suitable for pharmaceutical purposes	kg	15%	free	free	free	15%	A1/1/1549 w.e.f. 1/4/16
3301.90.80	3	-- Extracted oleoresins, of a kind used in the food industry, obtained from the extraction of fruits of the genus <i>capsicum</i>	kg	15%	free	free	free	15%	
3301.90.90	0	-- Other.....	kg	free	free	free	free	free	
33.02		MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES: • Refer to Prohibited Goods Index							
3302.10	2	- Of a kind used in the food or drink industries.....	kg	free	free	free	free	free	
3302.90		- Other:							
3302.90.10	6	-- Containing, by volume, 50 per cent or more ethyl or propyl alcohol (excluding perfume bases).....	kg	10%	free	free	free	10%	
3302.90.90	4	-- Other.....	kg	free	free	free	free	free	
33.03		PERFUMES AND TOILET WATERS: • Refer to 118.15 • Refer to Prohibited Goods Index							
3303.00.10	9	- Pastes and other intermediate products not put up for sale by retail.....	kg	20%	free	free	free	18%	
3303.00.90	7	- Other.....	kg	20%	free	free	free	18%	
33.04		BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (EXCLUDING MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS: • Refer to 118.20 • Refer to Prohibited Goods Index							
3304.10		- Lip make-up preparations:							
3304.10.10	7	-- Pastes and other intermediate products not put up for sale by retail	kg	20%	free	free	free	18%	
3304.10.20	4	-- Preparations having a Sun Protection Factor (SPF) of 15 or more.....	kg	20%	free	free	free	18%	
3304.10.90	5	-- Other.....	kg	20%	free	free	free	18%	
3304.20		- Eye make-up preparations:							
3304.20.10	1	-- Pastes and other intermediate products not put up for sale by retail	kg	20%	free	free	free	20%	
3304.20.90	0	-- Other.....	kg	20%	free	free	free	20%	
3304.30		- Manicure or pedicure preparations:							
3304.30.10	6	-- Pastes and other intermediate products not put up for sale by retail	kg	20%	free	free	free	20%	
3304.30.90	4	-- Other.....	kg	20%	free	free	free	20%	
3304.9		- Other:							
3304.91		-- Powders, whether or not compressed:							
3304.91.10	8	--- Pastes and other intermediate products not put up for sale by retail	kg	20%	free	free	free	20%	
3304.91.20	7	--- Baby powders.....	kg	20%	free	free	free	20%	
3304.91.30	4	--- Preparations having a Sun Protection Factor (SPF) of 15 or more.....	kg	20%	free	free	free	20%	
3304.91.90	8	--- Other	kg	20%	free	free	free	20%	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
7317.00		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):							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	
7318		SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL: •Refer to 215.02							
7318.1		- Threaded articles:							
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	
7318.15		-- Other screws and bolts, whether or not with their nuts or washers:							
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
7318.16		-- Nuts:							
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
7318.2		- Non-threaded articles:							
7318.21		- - Spring washers and other lock washers:							
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
73.19		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:							
7319.40	7	- Safety pins and other pins	kg	free	free	free	free	free	
7319.90	4	- Other	kg	free	free	free	free	free	
73.20		SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL:							
7320.10	3	- Leaf-springs and leaves therefore	kg	5%	free	free	free	5%	
7320.20		- Helical springs:							
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%	
73.21		STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIER, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL:							
7321.1		- Cooking appliances and plate warmers:							
7321.11		- - For gas fuel or for both gas and other fuels:							A1/1/1577
7321.11.10	0	- - - Stoves for gas fuel, having two or more plates with gas burners and a gas oven with a gross capacity not exceeding 100 litres.....	u	30%	free	15%	free	27%	A1/1/1577
7321.11.90	9	- - - Other	u	15%	free	15%	free	13,5%	A1/1/1577
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%	
7321.8		- Other appliances:							
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%	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
8703.50		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:							A1/1/1549 w.e.f. 1/4/16
8703.50.25	8	-- Hearses	u	20%	free	free	free	20%	
8703.50.27	4	-- Ambulances	u	25%	18%	25%	free	25%	
8703.50.85	1	-- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	u	free	free	free	free	free	
8703.50.90	8	-- Other.....	u	25%	18%	25%	free	25%	
8703.60		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:							
8703.60.25	2	-- Hearses	u	20%	free	free	free	20%	
8703.60.27	9	-- Ambulances of a cylinder capacity not exceeding 1 000 cm ³	u	25%	free	free	free	25%	
8703.60.29	5	-- Other ambulances	u	25%	18%	25%	free	25%	
8703.60.31	7	-- Other with a cylinder capacity not exceeding 1 000 cm ³	u	25%	free	free	free	25%	
8703.60.75	9	-- Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	u	free	free	free	free	free	
8703.60.90	2	-- Other.....	u	25%	18%	25%	free	25%	
8703.70		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:							
8703.70.25	7	-- Hearses	u	20%	free	free	free	20%	
8703.70.27	3	-- Ambulances	u	25%	18%	25%	free	25%	
8703.70.85	0	-- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	u	free	free	free	free	free	
8703.70.90	7	-- Other.....	u	25%	18%	25%	free	25%	
8703.80		- Other vehicles, with only electric motor for propulsion:							
8703.80.25	1	-- Hearses	u	20%	free	free	free	20%	
8703.80.27	8	-- Ambulances	u	25%	25%	25%	free	25%	
8703.80.31	6	-- With a vehicle mass not exceeding 800 kg	u	free	free	free	free	free	
8703.80.90	1	-- Other.....	u	25%	25%	25%	free	25%	
8703.90		- Other:							
8703.90.25	6	-- Hearses	u	20%	free	free	free	20%	
8703.90.27	2	-- Ambulances	u	25%	25%	25%	free	25%	
8703.90.90	6	-- Other	u	25%	25%	25%	free	25%	
87.04		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS:							
8704.10		- Dumpers designed for off-highway use:							
8704.10.25	3	--- G.V.M. not exceeding 50 t	u	10%	5%	10%	free	10%	
8704.10.90	3	-- Other.....	u	free	free	free	free	free	
8704.2		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):							
8704.21		-- G.V.M. not exceeding 5 t:							
8704.21.10	6	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	free	free	free	free	free	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
8704.21.40	8	--- Off-the-road logging trucks	u	10%	5%	5%	free	10%	A1/1/1549 w.e.f. 1/4/16
8704.21.70	6	--- Other, of a vehicle mass not exceeding 600 kg	u	free	free	free	free	free	
8704.21.75	0	--- Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77)	u	25%	18%	20%	free	25%	A1/1/1576
8704.21.77	7	--- Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	u	free	free	free	free	free	
8704.21.81	5	--- Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	25%	18%	20%	free	25%	
8704.21.83	1	--- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	25%	18%	20%	free	25%	
8704.21.90	4	--- Other	u	20%	12%	15%	free	20%	
8704.22		-- G.V.M. exceeding 5 t but not exceeding 20 t:							
8704.22.10	2	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	free	free	free	free	free	
8704.22.20	7	--- Off-the-road logging trucks	u	10%	5%	5%	free	10%	
8704.22.90	0	--- Other	u	20%	12%	15%	free	20%	
8704.23		-- G.V.M. exceeding 20 t:							
8704.23.10	9	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	10%	free	free	free	10%	
8704.23.20	6	--- Off-the-road logging trucks	u	10%	5%	5%	free	10%	
8704.23.90	7	--- Other	u	20%	12%	15%	free	20%	
8704.3		- Other, with spark-ignition internal combustion piston engine:							
8704.31		-- G.V.M. not exceeding 5 t:							
8704.31.30	5	--- Off-the-road logging trucks	u	10%	5%	5%	free	10%	
8704.31.50	6	--- Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears	u	free	free	free	free	free	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
9801.00.40	1	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres)	kg	20%	20%	20%	20%	20%	A1/1/1579
9801.00.45	2	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks; excluding tyres)	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17
9801.00.50	9	- For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres)	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17
9801.00.55	8	- For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks; excluding tyres)	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17

Reference

CHAPTER 99
SPECIAL COMBINED NOMENCLATURE CODES

Additional Notes:

1. The articles referred to in heading 99.01 are to be classified in those headings only:
 - (a) if the importer is a natural person and a holder of a valid travel document or passport from a SACU or SADC member state;
 - (b) if the goods do not exceed a total combined net mass of 25 kg; and
 - (c) once per person during a period of 30 days.
2. For the purpose of tariff heading 99.02, the expression "household consumables" includes foodstuffs, cleaning preparations and similar goods of a kind intended for domestic household purposes.
3. The person declaring goods in terms of tariff headings 99.01 and 99.02 shall, in addition to these Notes comply with the requirements of section 15, the rules for that section, any form for declaring goods and the directives issued by the Commissioner relating to such goods available on the SARS website or at the branch office where the person enters or leaves the Republic
4. Tariff heading 99.02 shall only apply:
 - (a) if the total value of the goods does not exceed R5000; and
 - (b) in the case of persons leaving the Republic.
5. The provisions of tariff heading 99.02 shall not apply to any alcoholic beverages and tobacco products.
6. The goods must be cleared in terms of the provisions Chapters 1 to 98 of Part 1 of Schedule No. 1, if headings 99.01 and 99.02 do not apply.
7. For the purposes of heading 99.92:
 - (a) Any word or expression in this item in relation to stores shall have the meaning assigned thereto in section 38A and the rules for that section.
 - (b) Goods in free circulation supplied as stores to a foreign going ship or aircraft shall be cleared for export in terms of the provisions of heading 99.92 and not in terms of any other heading in Part 1 of Schedule No. 1.
8. Heading 99.92 does not apply to the following goods that shall be cleared in accordance with the headings of Chapter 1 to Chapter 98 of Part 1 of Schedule No. 1:
 - (a) Any goods supplied as spares of equipment;
 - (b) Bonded goods;
 - (c) Goods prohibited or restricted in terms of section 113;
 - (d) Alcoholic beverages and tobacco products that are goods in free circulation; and
 - (e) Fuel levy goods
9. Tariff subheading 9999.00.10 applies to personal effects (including sporting or recreational equipment), new or used, entered in terms of rebate item 407.01 of Schedule No. 4 or to such personal effects exported.
10. Tariff subheading 9999.00.20 applies to household furniture and other household effects, new or used, entered in terms of rebate item 407.06 of Schedule No. 4 or to such household effects exported.

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
9901.00		HAND-MADE ARTICLES OF:							A1/1/1549 w.e.f. 1/4/16
9901.00.03	9	- Leather or imitation leather.....	u	free	free	free	free	free	
9901.00.05	5	- Wood	u	free	free	free	free	free	
9901.00.07	1	- Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials	u	free	free	free	free	free	
9901.00.09	8	- Plastics	u	free	free	free	free	free	
9901.00.11	9	- Textiles	u	free	free	free	free	free	
9901.00.13	6	- Stone	u	free	free	free	free	free	
9901.00.15	2	- Glass.....	u	free	free	free	free	free	
9901.00.17	9	- Base metal.....	u	free	free	free	free	free	
9902.00	8	HOUSEHOLD CONSUMABLES	u	free	free	free	free	free	
9992.00	2	STORES FOR FOREIGN-GOING SHIPS AND AIRCRAFTS		free	free	free	free	free	
9999.00		PERSONAL AND HOUSEHOLD EFFECTS, NEW OR USED:							
9999.00.10	5	- Personal effects, new or used	kg	free	free	free	free	free	
9999.00.20	2	- Household furniture and other household effects, new or used	kg	free	free	free	free	free	

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise	Customs	
126.03 (Cont.)					
126.03.15	8703.24.90	Other	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)	A1/2B/154
126.03	8703.3	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			A1/2B/156
126.03	8703.31	Of a cylinder capacity not exceeding 1 500 cm³:			A1/2B/156
126.03.17	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03.19	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1000 cm ³	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03.20	8703.31.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	(See Note 2 to this Part)		A1/2B/162
126.03.21	8703.31.90	Other	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03	8703.32	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:			A1/2B/156
126.03.23	8703.32.90	Other	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03	8703.33	Of a cylinder capacity exceeding 2 500 cm³:			A1/2B/156
126.03.25	8703.33.90	Other	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03	8703.90	Other: • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 630.20 630.22			A1/2B/156
126.03	8703.40	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:			
126.03.27	8703.40.31	Other with a cylinder capacity not exceeding 1 000 cm ³	(See Note 2 to this Part)		
126.03.29	8703.40.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	(See Note 2 to this Part)		
126.03.31	8703.40.90	Other	(See Note 2 to this Part)		
126.03	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to a external source of electric power:			
126.03.33	8703.50.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	(See Note 2 to this Part)		
126.03.35	8703.50.90	Other	(See Note 2 to this Part)		
126.03	8703.60	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:			
126.03.37	8703.60.31	Other with a cylinder capacity not exceeding 1 000 cm ³	(See Note 2 to this Part)		
126.03.39	8703.60.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	(See Note 2 to this Part)		
126.03.41	8703.60.90	Other	(See Note 2 to this Part)		
126.03.43	8703.70.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	(See Note 2 to this Part)		
126.03.45	8703.70.90	Other	(See Note 2 to this Part)		

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise	Customs	
126.03	8703.80	Other vehicles, with only electric motor for propulsion:			
126.03.47	8703.80.31	With a mass not exceeding 800 kg	(See Note 2 to this Part)		
126.03.49	8703.80.90	Other	(See Note 2 to this Part)		
126.03.51	8703.90.90	Other	(See Note 2 to this Part)		
126.04	87.04	Motor vehicles for the transport of goods:			A1/2B/156 w.e.f. 1/4/2012
	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			A1/2B/156 w.e.f. 1/4/2012
	8704.21	G.V.M. not exceeding 5 t:			A1/2B/156 w.e.f. 1/4/2012
126.04.01	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.04.02	8704.21.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77)	(See Note 2 to this Part)		A1/2B/164
126.04.05	8704.21.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg ...	(See Note 2 to this Part)		A1/2B/162
126.04.10	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)		A1/2B/162
126.04.13	8704.21.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)		A1/2B/162
126.04	8704.3	Other, with spark-ignition internal combustion piston engine:			A1/2B/156 w.e.f. 1/4/2012
126.04	8704.31	G.V.M. not exceeding 5 t:			A1/2B/156 w.e.f. 1/4/2012
126.04.20	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears	(See Note 2 to this Part)		A1/2B/162
126.04.30	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	(See Note 2 to this Part)		A1/2B/162
126.04.35	8704.31.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.31.77)	(See Note 2 to this Part)		A1/2B/162
126.04.37	8704.31.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	(See Note 2 to this Part)		A1/2B/162
126.04.41	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)		A1/2B/162
126.04.43	8704.31.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)		A1/2B/162
126.04	8704.90	Other:			A1/2B/156 w.e.f. 1/4/2012
126.04.55	8704.90.05	Golf carts, pedestrian type	(See Note 2 to this Part)		A1/2B/162
126.04.60	8704.90.35	Electric vehicles with a vehicle mass not exceeding 800 kg	(See Note 2 to this Part)		A1/2B/162
126.04.65	8704.90.40	Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)		A1/2B/162
126.04.70	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)		A1/2B/162
126.04.75	8704.90.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)		A1/2B/162

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	Reference
153.03 (cont.)				A1/3E/2 w.e.f. 1/2/17
	8703.80	Other vehicles, with only electric motor for propulsion:		
.79	8703.80.25	Hearses	R2.30/kg net	
.80	8703.80.27	Ambulances.....	R2.30/kg net	
.81	8703.80.31	With a vehicle mass not exceeding 800 kg	R2.30/kg net	
.83	8703.80.90	Other.....	R2.30/kg net	
	8703.90	Other:		
.85	8703.90.25	Hearses	R2.30/kg net	
.86	8703.90.27	Ambulances.....	R2.30/kg net	
.87	8703.90.31	Electric vehicles with a mass not exceeding 800 kg	R2.30/kg net	
.88	8703.90.33	Other electric vehicles	R2.30/kg net	
.90	8703.90.90	Other.....	R2.30/kg net	
153.04	87.04	Motor vehicles for the transport of goods:		
	8704.10	Dumpers designed for off-highway use:		
.05	8704.10.25	G.V.M. not exceeding 50 t.....	R2.30/kg net	
.07	8704.10.90	Other.....	R2.30/kg net	
	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8704.21	G.V.M. not exceeding 5 t:		
.09	8704.21.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net	
.11	8704.21.40	Off-the-road logging trucks	R2.30/kg net	
.13	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	R2.30/kg net	
.15	8704.21.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77).....	R2.30/kg net	A1/3E/3
.17	8704.21.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	R2.30/kg net	
.19	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	R2.30/kg net	
.21	8704.21.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net	
.23	8704.21.90	Other.....	R2.30/kg net	
	8704.22	G.V.M. exceeding 5 t but not exceeding 20 t:		
.25	8704.22.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net	
.27	8704.22.20	Off-the-road logging trucks	R2.30/kg net	
.29	8704.22.90	Other.....	R2.30/kg net	
	8704.23	G.V.M. exceeding 20 t:		
.31	8704.23.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net	
.33	8704.23.20	Off-the-road logging trucks	R2.30/kg net	
.35	8704.23.90	Other.....	R2.30/kg net	
	8704.3	Other, with spark-ignition internal combustion piston engine:		
	8704.31	G.V.M. not exceeding 5 t:		
.37	8704.31.30	Off-the-road logging trucks	R2.30/kg net	
.39	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears	R2.30/kg net	
.41	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	R2.30/kg net	
.43	8704.31.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.31.77).....	R2.30/kg net	
.45	8704.31.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg...	R2.30/kg net	
.47	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	R2.30/kg net	

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	Reference
153.04 (cont.)				A1/3E/2 w.e.f. 1/2/17
.49	8704.31.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	R2.30/kg net	
.51	8704.31.90	Other	R2.30/kg net	
	8704.32	G.V.M. exceeding 5 t:		
.53	8704.32.10	Off-the-road logging trucks.....	R2.30/kg net	
.55	8704.32.90	Other	R2.30/kg net	
	8704.90	Other:		
.59	8704.90.05	Golf carts, pedestrian type	R2.30/kg net	
.61	8704.90.30	Off-the-road logging trucks.....	R2.30/kg net	
.63	8704.90.35	Electric vehicles with a vehicle mass not exceeding 800 kg.....	R2.30/kg net	
.65	8704.90.40	Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	R2.30/kg net	
.67	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net	
.69	8704.90.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	R2.30/kg net	
.71	8704.90.90	Other	R2.30/kg net	
153.05	87.05	Special purpose motor vehicles (excluding those principally designed for the transport of persons or goods) (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):		
.01	8705.10	Crane lorries.....	R2.30/kg net	
.03	8705.20	Mobile drilling derricks.....	R2.30/kg net	
.05	8705.30	Fire fighting vehicles.....	R2.30/kg net	
.07	8705.40	Concrete-mixer lorries	R2.30/kg net	
.09	8705.90	Other	R2.30/kg net	
153.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:		
.05	8706.00.05	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10	R2.30/kg net	
.15	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	R2.30/kg net	
.20	8706.00.20	Other	R2.30/kg net	
153.08	8708.70	Road wheels and parts and accessories thereof:		
.21	8708.70.10	Identifiable for use solely or principally with tractors (excluding road tractors)	R2.30/kg net	
.23	8708.70.21	Of a kind used on motor cars	R2.30/kg net	
.25	8708.70.23	Of a kind used on busses or lorries.....	R2.30/kg net	
.27	8708.70.29	Other	R2.30/kg net	
.29	8708.70.90	Other	R2.30/kg net	
153.09	87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors or the type used on railway station platforms; parts of the foregoing vehicles:		
	8709.1	Vehicles:		
.11	8709.11	Electrical.....	R2.30/kg net	
.19	8709.19	Other	R2.30/kg net	
.29	8709.90	Parts	R2.30/kg net	
153.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.....	R2.30/kg net	
153.11	87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:		
.01	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	R2.30/kg net	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
317.03 (Cont.)				<p>(d) assembly jigs and assembly lines, of subheading 8479.89; and</p> <p>(e) injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles, heavy vehicles as defined in Note 1 to rebate item 317.07 and automotive components for such motor vehicles</p> <p>"Form C1" means a Form C1 as defined in the ITAC Regulations.</p> <p>"imported component value" means the value for customs duty purposes of any imported original equipment components imported by the registrant or imported by or received from any person in SACU and used in the manufacture or assembly of original equipment components or specified motor vehicles.</p> <p>"guidelines" means the guidelines issued by ITAC.</p> <p>"original equipment components" means components classifiable in Chapter 98 of Schedule No. 1.</p> <p>"registrant" means a person registered under this item.</p> <p>"regulation" means regulations made in terms of section 59 of the International Trade Administration Act, No.71 of 2002.</p> <p>"specified motor vehicles" means -</p> <p>(a) road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg;</p> <p>(b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10);</p> <p>(c) motor cars (including station wagons) of heading 8703;</p> <p>(d) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and</p> <p>(e) chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).</p> <p>"the Act" means "this Act" as defined in section 1 of the Customs and Excise Act, No. 91 of 1964.</p> <p>"VAA" means the following percentages of the "value for VAA purposes":</p> <p>(a) 20 per cent from 1 January 2013;</p> <p>(b) 19 per cent from 1 January 2014;</p> <p>(c) 18 per cent from 1 January 2015; and</p> <p>(d) with effect from 1 January 2016, according to the following sliding scale depending on the number of units produced—</p> <p>(i) 10 per cent for 10 000 units or more but not more than 14 999 units;</p> <p>(ii) 11 per cent for 15 000 units or more but not more than 19 999 units;</p> <p>(iii) 12 per cent for 20 000 units or more but not more than 24 999 units;</p> <p>(iv) 13 per cent for 25 000 units or more but not more than 29 999 units;</p> <p>(v) 14 per cent for 30 000 units or more but not more than 34 999 units;</p> <p>(vi) 15 per cent for 35 000 units or more but not more than 39 999 units;</p> <p>(vii) 16 per cent for 40 000 units or more but not more than 44 999 units;</p> <p>(viii) 17 per cent for 45 000 units or more but not more than 49 999 units; and</p> <p>(ix) 18 per cent for 50 000 units or more.</p> <p>"value for VAA purposes" means the value, determined on the basis prescribed in Note 7.1, of all specified motor vehicles produced in terms of this item during a quarter and ready for sale.</p> <p>2. Registration</p> <p>2.1 Applicants under this rebate item shall submit a letter of approval from ITAC confirming qualification for participation together with the application.</p>		<p>A3/1/709</p> <p>A3/1/690</p> <p>A3/1/690</p> <p>A3/1/690</p> <p>A3/1/690</p> <p>A3/1/690</p> <p>A3/1/690</p> <p>A3/1/690</p> <p>A3/1/690</p> <p>A3/1/723</p> <p>A3/1/709</p> <p>A3/1/718</p> <p>A3/1/690</p> <p>A3/1/690</p> <p>A3/1/690</p>

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
317.02 (Cont.)				<p>10.3 Any excess duty free allowance carried forward from the last quarter of the MIDP accounts used for the importation of vehicles in terms of rebate item 460.17 shall be deducted on form DA 199.03 in the first quarter of the 2013 APDP account.</p> <p>10.4 The duty free allowance originally allocated to motor vehicles at the time of production under rebate item 317.04 that are exported after 1 January 2013 must be added back on form DA 199.02A of the APDP account for the quarter exported.</p> <p>10.5 IRCCs may be used on form DA 199.06B to reduce the value for customs duty purposes of original equipment components imported and imported component value of original equipment components received from any person in SACU calculated in terms of Notes 6.1 and 6.2 respectively, after any excess duty free allowance and VAA have been used.</p> <p>10.6 The registrant's calculation of the foreign currency usage of original equipment components and foreign currency usage in terms of the 2012 MIDP of vehicles and certificate DA 190 shall be available for inspection by the Commissioner.</p> <p>10.7 In instances where components cannot be linked to a certificate DA 190 by means of a unique identification number or mark, the principle of "first-in-first-out" will apply in determining the foreign currency usage in terms of 2012 MIDP per quarter.</p> <p>10.8 The foreign currency usage mentioned in Note 10.7 may only be deducted for the period up to and including 31 December 2013.</p>		
317.03	98.01	01.04	43	Original equipment components, for the manufacture of road tractors for semi-trailers of subheading 8701.20, of a vehicle mass not exceeding 1 600 kg.....	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/690
		02.04	48	Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10).....	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/690
		03.04	42	Original equipment components, for the manufacture of motor cars (including station wagons) of heading 87.03.....	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/690

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
317.03 (Cont.)	98.01	05.04	41	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/709
		06.04	46	Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/723
		07.04	40	Original equipment components for the manufacture of chassis fitted with engines of heading 87.06 for dumpers designed for off-highway use with a G.V.M. exceeding 50 tons classifiable in tariff subheading 8704.10	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/723
317.05	00.00	01.00	05	Industry: Tractors (Excluding Road Tractors)		A3/139
				Goods of any description (excluding tractors)	Full duty	A3/139

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference		
317.06 (Cont.)	87.08	04.04	40	Hubs, retainer plates, main plates and metal segments, for the manufacture of clutch driven plates with an outside diameter exceeding 300 mm.....	Full duty	A3/1/688		
		05.04	45	Piston rings of sintered iron, valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0,635 mm and piston sleeves, for shock absorbers.....	Full duty	A3/1/688		
		06.04	42	Wheel cylinder assemblies, wheel cylinder connections, tube assemblies, brake shoe holding-down pins, adjusters, including tappets, master cylinder pistons, bodies and reservoirs (including combinations thereof), for hydraulic brake equipment.....	Full duty	A3/1/688		
		07.04	44	Stub axle yokes for independent suspension driving axle shaft sub-assemblies of the type used with cross journal universal joints, complete or incomplete (whether or not finished), for the manufacture or completion of such axle shaft sub-assemblies.....	Full duty	A3/1/688		
		08.04	49	Bodies, pistons and anchor plates (whether or not finished), for the manufacture of disc brakes.....	Full duty	A3/1/688		
		09.04	43	Housings, heat control bezels and outlet deflectors, of plastics, for the manufacture of heating equipment.....	Full duty	A3/1/688		
		11.04	40	Steering mechanisms of the rack and pinion type (excluding steering wheels), complete or incomplete, finished or unfinished, completely unassembled, for the manufacture or completion thereof.....	Full duty	A3/1/688		
		12.04	45	Prepared steel tubes fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts.....	Full duty	A3/1/688		
		13.04	43	Cross journals for universal joints with an overall length across the journals, including bearing cups, exceeding 95 mm, and parts thereof, together with flange yoke, tube yoke, midship, yoke shaft, muff, slip stub shaft, sleeve yoke and companion flange, unassembled, for the manufacture of transmission (propeller) shafts.....	Full duty	A3/1/688		
		14.04	44	Driving axle shaft sub-assemblies of the constant velocity universal joint type, complete or incomplete (whether or not finished), completely unassembled (except that the universal joints and stub axle may be assembled with the ball bearing in position), for the manufacture or completion thereof.....	Full duty	A3/1/688		
		15.04	49	Centre carrying bearings mounted in bracket housings, for the manufacture or completion of split type transmission (propeller) shafts.....	Full duty	A3/1/688		
		16.04	43	Ball type constant velocity universal joints, complete or incomplete, splined shafts and rubber dust covers, for the manufacture of transmission (propeller) shafts.....	Full duty	A3/1/688		
		18.04	42	Steering wheel components (excluding spokes, outer rings and metal cores), for the manufacture of steering wheels.....	Full duty	A3/1/688		
		19.04	47	Covers, of iron or steel, of a thickness of 4.5 mm or more, and diaphragm springs, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter not exceeding 300 mm.....	Full duty	A3/1/688		
		317.07	8708.30	01.06	63	Backing plates, for the manufacture of assembled brake pads for disc brakes..	Full duty	A1/1/1327
				02.06	64	Parts and accessories, for the manufacture of brake boosters of a kind used in motor vehicles.....	Full duty	A1/1/1327
				01.06	67	Gearboxes, for the manufacture of motor vehicles of a vehicle mass not exceeding 600 kg.....	Full duty	A3/504
						Industry: Heavy Vehicles		A3/1/709
						Notes:		
				1. "Heavy Vehicles" means:		A3/1/690		
				(a) road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg;		A3/1/690		
				(b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass exceeding 2 000 kg (excluding those of subheading 8702.10.10);		A3/1/690		

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
317.07 (Cont.)	98.01	05.04	49	(c) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks); and		A3/1/723
				(d) chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).		A3/1/723
				2. (a) For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.		A3/1/690
				(b) To qualify for any rebate in terms of this item all components imported for the manufacture of the motor vehicles specified in Note 1 to this item shall be entered under Chapter 98 of Schedule No. 1.		
				Pneumatic tyres, whether or not fitted to wheel rims	Full duty less 15%	A3/573
		06.04	43	Other original equipment components	Full duty	A3/481