

# Jacobsens

## Harmonized Customs Tariff

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Supplement 1098  
03 January 2018

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Dear Subscriber

We have pleasure in forwarding to you Supplement 1098.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising from amendments which were published in:

- *Government Gazette No. 41322* dated 15 December 2017; and
- *Government Gazette No. 41327* dated 15 December 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 wheat and wheaten flour, classifiable in HS subheadings 1001.91, 1001.99, 1101.00.10 and 1101.00.90 is reduced from 91c/kg and 136.50c/kg to 71.63c/kg and 107.45c/kg respectively, in terms of the existing variable tariff formula as recommended in Minute 14/2017.

- *Government Gazette 41327*, R. 1431, 15.12.2017 A1/1/1595

2. In terms of Section 75 of the Customs and Excise Act, 1964, Section F of Part 1 of Schedule No. 6 to the said Act is amended, **with retrospective effect from 30 September 2015**, to the extent indicated below:

Rebate item 623.14 is created to provide for a refund provision on distillate fuel for the manufacture of intermediate fuel oil.

- *Government Gazette 41322*, R. 1418, 15.12.2017 A6/1F/01

3. In terms of Section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is amended, **with retrospective effect from 30 September 2015**, to the extent indicated below:

Rebate item 670.03 is created to provide for Refund provisions on distillate fuel for the manufacture of intermediate fuel oil.

- *Government Gazette 41322*, R. 1419, 15.12.2017 A6/3/46

4. In terms of Section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is amended, **with effect from 1 January 2018**, to the extent indicated below:

The rates of duty on certain fish products, classifiable in Chapter 3, and on certain textile products classifiable in Chapter 61, are reduced to implement the commitments of the Southern African Customs Union (SACU) in terms of the Economic Partnership Agreement between the European Union and the Southern African Development Community EPA States for 2018.

Separate 8-digit tariff subheadings have also been created in heading 39.19, subheading 2008.11 (peanut butter), 2103.99 (mayonnaise) and subheading 2809.20 (phosphoric acid and polyphosphoric acids) to give effect to technical amendments.

- *Government Gazette 41322*, R. 1420, 1512.2017 A1/1/1594

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

- Jacobsens Customs Watch: This includes the latest amendments to the Jacobsens Harmonized Customs Tariff as well as the Customs and Excise Act and Rules.
- Jacobsens Customs News Bulletin: This is a weekly update on the latest breaking Customs News.
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Havandren Nadasan  
Major Works Editor: Jacobsens  
031 268 3510

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INSTRUCTION SHEET

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

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Supplement 1098

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03 January 2018

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447/448	(16925)	729/730	(16934)	842.01/842.02	(15048)
449/450	(16351)	731/732	(15982)	842.03/842.04	(15049)
451/452	(17204)	733/734	(17139)	843/844	(15922)
453/454	(16927)	735/750	not issued	844.01/844.02	(15923)
455/456	(17205)	751/752	(17212)	845/846	(15131)
457/458	(17206)	753/754	(14631)	846.01/846.02	(17214)
459/460	(16356)	755/756	(17140)	846.03/846.04	(15943)
461/462	(16357)	757/758	(15799)	846.04A/846.04B	(15170)
463/464	(17162)	759/762	not issued	846.05/846.06	(17178)
465/466	(16948)	763/764	(15188)	846.07/846.08	(15616)
467/468	(17111)	764.01/764.02	(15614)	846.09/846.10	(15057)
469/672	not issued	765/766	(17141)	846.11/846.12	(11912)
<b>SCHEDULE 1: Part 2: Section A</b>		767/768	(11381)	847/848	(15945)
673/674	(16970)	768.01/768.02	(12801)	848.01/848.02	(14977)
675/676	(17207)	769/770	(13841)	<b>SCHEDULE 4: Part 3</b>	
677/678	(16972)	771/772	(16008)	849/850	(15190)
679/680	(17208)	773/774	not issued	850.01/850.02	(17146)
681/682	(17209)	775/776	(15628)	<b>SCHEDULE 4: Part 4</b>	
683/686	not issued			850.03/850.04	(17147)
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689/690	(16931)				

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<b>SCHEDULE 5: Part 1</b>		<b>899/900</b>	<b>(17239)</b>	1125/1126	(30.12.99)
852.01/852.02	(17149)	<b>SCHEDULE 6: Part 4</b>		1127/1128	(30.12.99)
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855/856	(15063)	900.03/900.04	(14697)	1133/1134	(30.12.99)
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865/866	(15068)	903/918	not issued	1143/1144	(30.12.99)
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876.01/876.02	(17071)	928.01/928.02	(7461)	1161/1162	(30.12.99)
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884.05/884.06	(17169)	981/982	(1864)	1197/1198	(30.12.99)
884.07/884.08	(17170)	983/984	(1865)	1199/1200	(30.12.99)
884.09/884.10	(17171)	985/1082	not issued	1201/1202	(30.12.99)
885/886	(14660)	<b>SCHEDULE 10: Part 1</b>		1203/1204	(30.12.99)
<b>886.01/886.02</b>	<b>(17236)</b>	1083/1084	(16363)	1205/1206	(30.12.99)
886.03/886.04	(14197)	1084(A)/1084(B)	(16364)	1207/1208	(30.12.99)
886.05/886.06	(14662)	1085/1086	(30.12.99)	1209/1210	(30.12.99)
<b>886.07/886.08</b>	<b>(17237)</b>	1087/1088	(30.12.99)	1211/1212	(30.12.99)
<b>886.09/886.10</b>	<b>(17238)</b>	1089/1090	(30.12.99)	1213/1214	(30.12.99)
887/888	(14200)	1091/1092	(30.12.99)	1215/1216	(30.12.99)
<b>SCHEDULE 6: Part 2 &amp; 3</b>		1093/1094	(30.12.99)	1217/1218	(30.12.99)
888.01/888.02	(14201)	1095/1096	(30.12.99)	1219/1220	(30.12.99)
888.03/888.04	(16944)	1097/1098	(30.12.99)	1221/1222	(30.12.99)
888.05/888.06	(16945)	1099/1100	(30.12.99)	1223/1224	(30.12.99)
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890.03/890.04	(15999)	1105/1106	(30.12.99)	1229/1230	(30.12.99)
891/892	(16000)	1107/1108	(30.12.99)	1231/1232	(30.12.99)
893/894	(16001)	1109/1110	(30.12.99)	1233/1234	(30.12.99)
895/896	(12415)	1111/1112	(30.12.99)	1235/1236	(30.12.99)
		1113/1114	(30.12.99)	1237/1238	(30.12.99)
		1115/1116	(30.12.99)	1239/1240	(30.12.99)
				1241/1242	(30.12.99)
				1243/1244	(30.12.99)



## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2017.12.04	2017.12.05	2017.12.06	2017.12.07	2017.12.08	2017.12.09	2017.12.10	2017.12.11
AUSTRALIA	DOLLAR	0000.093905	0000.095061	0000.095921	0000.096206	0000.095014	0000.095014	0000.095014	0000.095614
BOTSWANA	PULA	0000.723214	0000.737439	0000.733988	0000.732750	0000.724392	0000.724392	0000.724392	0000.727145
BRAZIL	REAL	0000.234509	0000.237998	0000.237887	0000.237070	0000.237141	0000.237141	0000.237141	0000.238983
CANADA	DOLLAR	0000.091080	0000.092462	0000.092696	0000.093327	0000.092141	0000.092141	0000.092141	0000.092799
CHINA	YUAN	0000.476367	0000.485122	0000.485417	0000.484610	0000.476762	0000.476762	0000.476762	0000.480333
DENMARK	KRONER	0000.448812	0000.457402	0000.458571	0000.459561	0000.453342	0000.453342	0000.453342	0000.456096
EUROPEAN COMMUNITY	EURO	0000.060533	0000.061691	0000.061854	0000.061988	0000.061122	0000.061122	0000.061122	0000.061501
HONG KONG	DOLLAR	0000.558879	0000.569809	0000.569824	0000.568758	0000.559137	0000.559137	0000.559137	0000.563333
INDIA	RUPEE	0004.634393	0004.721659	0004.731098	0004.728426	0004.646115	0004.646115	0004.646115	0004.672326
JAPAN	YEN	0008.071586	0008.207051	0008.177016	0008.187271	0008.119267	0008.119267	0008.119267	0008.194928
MALAWI	KWACHA	0051.270969	0052.426402	0052.276027	0052.199942	0051.503208	0051.503208	0051.503208	0051.715744
NEW ZEALAND	DOLLAR	0000.103632	0000.104980	0000.104953	0000.105478	0000.104020	0000.104020	0000.104020	0000.103877
NORWAY	KRONE	0000.592219	0000.604782	0000.600980	0000.601210	0000.594330	0000.594330	0000.594330	0000.597678
RUSSIAN	ROUBLE	0004.243904	0004.304809	0004.327504	0004.336509	0004.268415	0004.268415	0004.268415	0004.291585
SWEDEN	KRONA	0000.600145	0000.614285	0000.610562	0000.614204	0000.608635	0000.608635	0000.608635	0000.609972
SWITZERLAND	FRANC	0000.070223	0000.071684	0000.071844	0000.071994	0000.071204	0000.071204	0000.071204	0000.071485
UNITED KINGDOM	POUND ST.	0000.053399	0000.054381	0000.054573	0000.054705	0000.053297	0000.053297	0000.053297	0000.054106
U.S.A.	DOLLAR	0000.071978	0000.073361	0000.073388	0000.073268	0000.072064	0000.072064	0000.072064	0000.072597
ZIMBABWE	DOLLAR	0027.424145	0027.951400	0027.961660	0027.915553	0027.457262	0027.457262	0027.457262	0027.660434

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2017.12.12	2017.12.13	2017.12.14	2017.12.15	2017.12.16	2017.12.17
AUSTRALIA	DOLLAR	0000.095717	0000.094990	0000.095244	0000.095041	0000.095041	0000.095041
BOTSWANA	PULA	0000.731196	0000.727980	0000.736714	0000.733734	0000.733734	0000.733734
BRAZIL	REAL	0000.240411	0000.240033	0000.243818	0000.245675	0000.245675	0000.245675
CANADA	DOLLAR	0000.092980	0000.092843	0000.093913	0000.093714	0000.093714	0000.093714
CHINA	YUAN	0000.481571	0000.480392	0000.486973	0000.485689	0000.485689	0000.485689
DENMARK	KRONER	0000.457423	0000.457108	0000.460938	0000.461910	0000.461910	0000.461910
EUROPEAN COMMUNITY	EURO	0000.061683	0000.061624	0000.062143	0000.062260	0000.062260	0000.062260
HONG KONG	DOLLAR	0000.564322	0000.563057	0000.571595	0000.570514	0000.570514	0000.570514
INDIA	RUPEE	0004.688623	0004.678654	0004.734709	0004.713643	0004.713643	0004.713643
JAPAN	YEN	0008.203288	0008.174606	0008.242724	0008.215853	0008.215853	0008.215853
MALAWI	KWACHA	0051.818625	0051.720043	0052.473379	0052.373004	0052.373004	0052.373004
NEW ZEALAND	DOLLAR	0000.103632	0000.103146	0000.103875	0000.103584	0000.103584	0000.103584
NORWAY	KRONE	0000.604198	0000.600053	0000.607851	0000.603979	0000.603979	0000.603979
RUSSIAN	ROUBLE	0004.278323	0004.297647	0004.322548	0004.326760	0004.326760	0004.326760
SWEDEN	KRONA	0000.616053	0000.607574	0000.616381	0000.616954	0000.616954	0000.616954
SWITZERLAND	FRANC	0000.071599	0000.071373	0000.072003	0000.072121	0000.072121	0000.072121
UNITED KINGDOM	POUND ST.	0000.054441	0000.054385	0000.054777	0000.054623	0000.054623	0000.054623
U.S.A.	DOLLAR	0000.072747	0000.072594	0000.073662	0000.073514	0000.073514	0000.073514
ZIMBABWE	DOLLAR	0027.717074	0027.659216	0028.065717	0028.009484	0028.009484	0028.009484

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Reference

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

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Chapter Notes:

1. This Chapter does not cover the following:
  - (a) Mammals of heading 01.06;
  - (b) meat of mammals of heading 01.06 (heading 02.08 or 02.10);
  - (c) fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
  - (d) caviar or caviar substitutes prepared from fish eggs (heading 16.04.)
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

A1/1/1557  
w.e.f. 1/1/17

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				
				General	EU	EFTA	SADC	MERCOSUR
<b>03.01</b>		<b>LIVE FISH:</b>						
<b>0301.1</b>		<b>- Ornamental fish:</b>						
0301.11	0	-- Freshwater.....	kg	free	free	free	free	free
0301.19	1	-- Other.....	kg	free	free	free	free	free
<b>0301.9</b>		<b>- Other live fish:</b>						
0301.91	7	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ).....	kg	free	free	free	free	free
0301.92	3	-- Eels ( <i>Anguilla spp.</i> ).....	kg	free	free	free	free	free
0301.93	0	-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ).....	kg	free	free	free	free	free
0301.94	6	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )..	kg	free	free	free	free	free
0301.95	2	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> ).....	kg	free	free	free	free	free
0301.99	8	-- Other.....	kg	free	free	free	free	free
<b>03.02</b>		<b>FISH, FRESH OR CHILLED (EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04)</b>						
<b>0302.1</b>		<b>- Salmonidae (excluding edible fish offal of subheadings 0302.91 to 0302.99):</b>						
0302.11	4	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ).....	kg	25%	17,5%	free	free	25%
0302.13	7	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ).....	kg	25%	12,5%	free	free	25%
0302.14	3	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ).....	kg	25%	12,5%	free	free	25%
0302.19	5	-- Other.....	kg	25%	17,5%	free	free	25%
<b>0302.2</b>		<b>- Flat fish (<i>pleuronectidae</i>, <i>bothidae</i>, <i>cynoglossidae</i>, <i>soleidae</i>, <i>scophthalmidae</i> and <i>citharidae</i>) (excluding edible fish offal of subheading 0302.91 to 0302.99):</b>						

A1/1/1594  
w.e.f.  
01/01/18

A1/1/1594  
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01/01/18

A1/1/1594  
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01/01/18

A1/1/1594  
w.e.f.  
01/01/18

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0302.21	9	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> ).....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
0302.22	5	-- Plaice ( <i>Pleuronectes platessa</i> ).....	kg	free	free	free	free	free	
0302.23	1	-- Sole ( <i>Solea spp.</i> ).....	kg	free	free	free	free	free	
0302.24	8	-- Turbots ( <i>Psetta maxima</i> ).....	kg	free	free	free	free	free	
0302.29	1	-- Other.....	kg	free	free	free	free	free	
<b>0302.3</b>		<b>- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) (excluding edible fish offal of subheading 0302.91 to 0302.99):</b>							
0302.31	3	-- Albacore or long finned tunas ( <i>Thunnus alalunga</i> ).....	kg	free	free	free	free	free	
0302.32	3	-- Yellowfin tunas ( <i>Thunnus albacares</i> ).....	kg	free	free	free	free	free	
0302.33	6	-- Skipjack or stripe-bellied bonito.....	kg	free	free	free	free	free	
0302.34	2	-- Bigeye tunas ( <i>Thunnus obesus</i> ).....	kg	free	free	free	free	free	
0302.35	9	-- Atlantic and pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )..	kg	free	free	free	free	free	
0302.36	5	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> )	kg	free	free	free	free	free	
0302.39	4	-- Other.....	kg	free	free	free	free	free	
<b>0302.4</b>		<b>- Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i>, <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>) (excluding livers and roes) (excluding edible fish offal of subheading 0302.91 to 0302.99):</b>							
0302.41	8	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ).....	kg	free	free	free	free	free	
0302.42	4	-- Anchovies ( <i>Engraulis spp.</i> ).....	kg	free	free	free	free	free	
0302.43	0	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ) .....	kg	free	free	free	free	free	
0302.44	7	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ).....	kg	free	free	free	free	free	
0302.45	3	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )	kg	free	free	free	free	free	
0302.46	1	-- Cobia ( <i>Rachycentron canadum</i> ).....	kg	free	free	free	free	free	
0302.47	6	-- Swordfish ( <i>Xiphias gladius</i> ) .....	kg	free	free	free	free	free	
0302.49	9	-- Other.....	kg	free	free	free	free	free	A1/1/1557
<b>0302.5</b>		<b>- Fish of the families <i>Bregmacerotidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i> (excluding edible fish offal of subheadings 0302.91 to 0302.99):</b>							
0302.51	2	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) .....	kg	free	free	free	free	free	
0302.52	9	-- Haddock ( <i>Melanogrammus aeglefinus</i> ) .	kg	free	free	free	free	free	
0302.53	5	-- Coalfish ( <i>Pollachius virens</i> ) .....	kg	free	free	free	free	free	
0302.54	1	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg	free	free	free	free	free	
0302.55	8	-- Alaska pollack ( <i>Theragra chalcogramma</i> )	kg	free	free	free	free	free	
0302.56	4	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> ) .....	kg	free	free	free	free	free	
0302.59	3	-- Other.....	kg	free	free	free	free	free	

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0302.7		- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) (excluding edible fish offal of subheadings 0302.91 to 0302.99):							
0302.71	1	-- Tilapias ( <i>Oreochromis spp.</i> ) .....	kg	free	free	free	free	free	
0302.72	8	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ) .....	kg	free	free	free	free	free	
0302.73	4	-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ).....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
0302.74	0	-- Eels ( <i>Anguilla spp.</i> ).....	kg	free	free	free	free	free	
0302.79	2	-- Other.....	kg	free	free	free	free	free	
0302.8		- Other fish (excluding edible fish offal of subheadings 0302.91 to 0302.99):							
0302.81	6	-- Dogfish and other sharks.....	kg	free	free	free	free	free	
0302.82	2	-- Rays and skates ( <i>Rajidae</i> ) .....	kg	free	free	free	free	free	
0302.83	9	-- Toothfish ( <i>Dissostichus spp.</i> ) .....	kg	free	free	free	free	free	
0302.84	5	-- Seabass ( <i>Dicentrarchus spp.</i> ) .....	kg	free	free	free	free	free	
0302.85	1	-- Seabream ( <i>Sparidae</i> ) .....	kg	free	free	free	free	free	
0302.89	7	-- Other.....	kg	free	free	free	free	free	
0302.9		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:							A1/1/1557
0302.91	0	-- Livers, roes and milt.....	kg	free	free	free	free	free	A1/1/1557
0302.92	7	-- Shark fins.....	kg	free	free	free	free	free	A1/1/1557
0302.99	1	-- Other.....	kg	free	free	free	free	free	A1/1/1557
03.03		<b>FISH, FROZEN (EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04)</b> • Refer to Prohibited Goods Index							
0303.1		- Salmonidae (excluding edible fish offal of subheadings 0303.91 to 0303.99):							
0303.11	8	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> ).....	kg	25%	free	free	free	25%	A1/1/1553 w.e.f. 10/10/16
0303.12	4	-- Other Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ).....	kg	25%	17,5%	free	free	25%	A1/1/1594 w.e.f. 01/01/18
0303.13	0	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) .....	kg	25%	12,5%	free	free	25%	A1/1/1594 w.e.f. 01/01/18
0303.14	7	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ).....	kg	25%	17,5%	free	free	25%	A1/1/1594 w.e.f. 01/01/18
0303.19	9	-- Other.....	kg	25%	17,5%	free	free	25%	A1/1/1594 w.e.f. 01/01/18

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0303.2		- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) (excluding edible fish offal of subheadings 0303.91 to 0303.99):							
0303.23	5	-- Tilapias ( <i>Oreochromis spp.</i> ) .....	kg	free	free	free	free	free	
0303.24	1	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ) .....	kg	free	free	free	free	free	
0303.25	8	-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ) .....	kg	free	free	free	free	free	
0303.26	4	-- Eels ( <i>Anguilla spp.</i> ) .....	kg	free	free	free	free	free	
0303.29	3	-- Other .....	kg	free	free	free	free	free	
0303.3		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), (excluding edible fish offal of subheadings 0303.91 to 0303.99):							
0303.31	7	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> ) .....	kg	free	free	free	free	free	
0303.32	3	-- Plaice ( <i>Pleuronectes platessa</i> ) .....	kg	free	free	free	free	free	
0303.33	2	-- Sole ( <i>Solea spp.</i> ) .....	kg	free	free	free	free	free	
0303.34	6	-- Turbot ( <i>Psetta maxima</i> ) .....	kg	free	free	free	free	free	
0303.39	8	-- Other .....	kg	free	free	free	free	free	
0303.4		- Tunas (of the genus <i>Thunnus</i> ), and skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ) (excluding edible fish offal of subheadings 0303.91 to 0303.99):							A1/1/1549 w.e.f. 1/4/16
0303.41	1	-- Albacore or long finned tunas ( <i>Thunnus alalunga</i> ) .....	kg	free	free	free	free	free	
0303.42	8	-- Yellowfin tunas ( <i>Thunnus albacares</i> ) .....	kg	free	free	free	free	free	
0303.43	4	-- Skipjack or stripe-bellied bonito .....	kg	free	free	free	free	free	
0303.44	0	-- Bigeye tunas ( <i>Thunnus obesus</i> ) .....	kg	free	free	free	free	free	
0303.45	7	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> ) ..	kg	free	free	free	free	free	
0303.46	3	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> ) .....	kg	free	free	free	free	free	
0303.49	2	-- Other .....	kg	free	free	free	free	free	
0303.5		- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger spp.</i> ), seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), jacks, crevalles ( <i>Caranx spp.</i> ), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus spp.</i> ), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus spp.</i> ), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda spp.</i> ), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ) (excluding edible fish offal of subheadings 0303.91 to 0303.99):							

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>03.04</b>		<b>FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN</b>							A1/1/1549 w.e.f. 1/4/16
<b>0304.3</b>		<b>- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i>, <i>Carassius spp.</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo spp.</i>, <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):</b>							
0304.31	0	-- Tilapias ( <i>Oreochromis spp.</i> ) .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0304.32	7	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ) .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0304.33	3	-- Nile Perch ( <i>Lates niloticus</i> ) .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0304.39	1	-- Other .....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0304.4</b>		<b>- Fresh or chilled fillets of other fish:</b>							
0304.41	5	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0304.42	1	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ) .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0304.43	8	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ) .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0304.44	4	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0304.45	0	-- Swordfish ( <i>Xiphias gladius</i> ) .....	kg	25%	free	free	free	25%	
0304.46	7	-- Toothfish ( <i>Dissostichus spp.</i> ) .....	kg	25%	free	free	free	25%	
0304.47	3	-- Dogfish and other sharks .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0304.48	9	-- Rays and skates ( <i>Rajidae</i> ) .....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0304.49</b>		<b>-- Other:</b>							
0304.49.10	3	--- Anchovies ( <i>Engraulis spp.</i> ); herrings ( <i>clupea harengus</i> , <i>clupea pallasii</i> ) .....	kg	free	free	free	free	free	
0304.49.90	1	--- Other .....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0304.5</b>		<b>- Other, fresh or chilled:</b>							
0304.51	1	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0304.52	6	-- Salmonidae .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0304.53	2	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> .....	kg	25%	17,5%	free	free	25%	A1/1/1594

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0304.54	9	-- Swordfish ( <i>Xiphias gladius</i> ).....	kg	25%	free	free	free	25%	A1/1/1549
0304.55	5	-- Toothfish ( <i>Dissostichus spp.</i> ).....	kg	25%	free	free	free	25%	
0304.56	1	-- Dogfish and other sharks .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0304.57	8	-- Rays and skates ( <i>Rajidae</i> ).....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0304.59</b>		<b>-- Other:</b>							
0304.59.10	8	--- Anchovies ( <i>Engraulis spp.</i> ); herrings ( <i>Clupea harengus, clupea pallasii</i> ).....	kg	free	free	free	free	free	
0304.59.90	6	--- Other .....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0304.6</b>		<b>- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>), carp (<i>Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):</b>							
<b>0304.61</b>		<b>-- Tilapias (<i>oreochromis spp.</i>)</b>							
0304.61.10	1	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.61.90	8	--- Other .....	kg	25%	17,5%	free	free	22,5%	A1/1/1594
<b>0304.62</b>		<b>-- Catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>):</b>							
0304.62.10	8	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.62.90	6	--- Other .....	kg	25%	17,5%	free	free	22,5%	A1/1/1594
<b>0304.63</b>		<b>-- Nile Perch (<i>Lates niloticus</i>):</b>							
0304.63.10	4	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.63.90	2	--- Other .....	kg	25%	17,5%	free	free	22,5%	A1/1/1594
<b>0304.69</b>		<b>-- Other:</b>							
0304.69.10	2	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.69.90	0	--- Other .....	kg	25%	17,5%	free	free	22,5%	A1/1/1594
<b>0304.7</b>		<b>- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:</b>							
<b>0304.71</b>		<b>-- Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>):</b>							
0304.71.10	6	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.71.90	4	--- Other .....	kg	25%	17,5%	free	free	22,5%	A1/1/1594
<b>0304.72</b>		<b>-- Haddock (<i>Melanogrammus aeglefinus</i>):</b>							
0304.72.10	2	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.72.90	0	--- Other .....	kg	25%	17,5%	free	free	22,5%	A1/1/1594
<b>0304.73</b>		<b>-- Coalfish (<i>Pollachius virens</i>):</b>							
0304.73.10	9	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.73.90	7	--- Other .....	kg	25%	17,5%	free	free	22,5%	A1/1/1594





Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0304.87.10	9	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
0304.87.90	7	--- Other .....	kg	25%	17,5%	free	free	22,5%	A1/1/1594
<b>0304.88</b>		<b>-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>):</b>							
0304.88.10	5	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	A1/1/1557
0304.88.90	3	--- Other .....	kg	25%	17,5%	free	free	22,5%	A1/1/1594
<b>0304.89</b>		<b>-- Other:</b>							
0304.89.10	1	--- Anchovies ( <i>engraulis</i> spp.).....	kg	free	free	free	free	free	
0304.89.20	9	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.89.90	4	--- Other .....	kg	25%	17,5%	free	free	22,5%	A1/1/1594
<b>0304.9</b>		<b>- Other, frozen:</b>							
<b>0304.91</b>		<b>-- Swordfish (<i>Xiphias gladius</i>):</b>							
0304.91.10	5	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.91.90	3	--- Other .....	kg	25%	free	free	free	25%	
<b>0304.92</b>		<b>-- Toothfish (<i>Dissostichus</i> spp.):</b>							
0304.92.10	1	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.92.90	6	--- Other .....	kg	25%	free	free	free	25%	
<b>0304.93</b>		<b>-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo</i> spp., <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):</b>							
0304.93.10	8	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.93.90	6	--- Other .....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0304.94</b>		<b>-- Alaska pollack (<i>Theragra chalcogramma</i>):</b>							
0304.94.10	4	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.94.90	2	--- Other .....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0304.95</b>		<b>-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae. (excluding Alaska Pollack (<i>Theragra chalcogramma</i>)):</b>							
0304.95.10	0	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.95.90	9	--- Other .....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0304.96</b>		<b>-- Dogfish and other sharks:</b>							A1/1/1557
0304.96.10	7	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	A1/1/1557
0304.96.90	5	--- Other .....	kg	25%	17,5%	free	free	25%	A1/1/1594

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>0304.97</b>		<b>-- Rays and skates (<i>Rajidae</i>):</b>							A1/1/1557
0304.97.10	3	--- Blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	A1/1/1557
0304.97.90	1	---Other.....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0304.99</b>		<b>-- Other:</b>							
0304.99.10	6	--- Anchovies ( <i>Engraulis spp.</i> ); herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ); blocks, rectangular, of a mass of 7 kg or more but not exceeding 8 kg, free of interleaving plastics (excluding blocks containing bones).....	kg	free	free	free	free	free	
0304.99.90	4	--- Other.....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>03.05</b>		<b>FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH FIT FOR HUMAN CONSUMPTION</b>							
		• Refer to Import Permit from ITAC							
0305.10	9	- Flours, meals and pellets of fish, fit for human consumption.....	kg	free	free	free	free	free	
0305.20	3	- Livers, roes and milt of fish, dried, smoked, salted or in brine.....	kg	free	free	free	free	free	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
		- Blank -							

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>0305.3</b>		<b>- Fish fillets, dried, salted or in brine, but not smoked:</b>							A1/1/1549 w.e.f. 1/4/16
0305.31	4	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ).....	kg	25%	17,5%	free	free	25%	A1/1/1594
0305.32	0	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> .....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0305.39</b>		<b>-- Other:</b>							
0305.39.10	2	--- Anchovies ( <i>Engraulis spp.</i> ).....	kg	free	free	free	free	free	
0305.39.90	0	--- Other.....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0305.4</b>		<b>- Smoked fish, including fillets, other than edible fish offal:</b>							
0305.41	9	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ).....	kg	25%	12,5%	free	free	25%	A1/1/1594
0305.42	5	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ).....	kg	free	free	free	free	free	
0305.43	1	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ).....	kg	25%	17,5%	free	free	25%	A1/1/1594
0305.44	8	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ).....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0305.49</b>		<b>-- Other:</b>							
0305.49.10	7	--- Anchovies ( <i>Engraulis spp.</i> ).....	kg	free	free	free	free	free	
0305.49.90	5	--- Other.....	kg	25%	17,5%	free	free	25%	A1/1/1594
<b>0305.5</b>		<b>- Dried fish, other than edible fish offal, whether or not salted but not smoked</b>							
0305.51	3	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ).....	kg	free	free	free	free	free	
0305.52	0	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ).....	kg	25%	17,5%	free	free	25%	A1/1/1594
0305.53	6	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ).....	kg	25%	17,5%	free	free	25%	A1/1/1594

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0305.54		-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicas</i> ), Indian mackerels ( <i>Rastrelliger spp.</i> ), seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), jacks, crevalles ( <i>Caranx spp.</i> ), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus spp.</i> ), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus spp.</i> ), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda spp.</i> ), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ):							A1/1/1557
0305.54.10	9	--- Anchovies ( <i>Engraulis spp.</i> ) .....	kg	free	free	free	free	free	A1/1/1557
0305.54.90	8	--- Other .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0305.59		-- Other .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0305.6		<b>- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal</b>							
0305.61	8	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) .....	kg	free	free	free	free	free	
0305.62	4	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) .....	kg	free	free	free	free	free	
0305.63	0	-- Anchovies ( <i>Engraulis spp.</i> ) .....	kg	free	free	free	free	free	
0305.64	7	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0305.69	9	-- Other .....	kg	25%	17,5%	free	free	25%	A1/1/1594
0305.7		<b>- Fish fins, heads, tails, maws and other edible fish offal:</b>							
0305.71		<b>-- Shark fins:</b>							
0305.71.10	9	--- Dried, whether or not salted but not smoked .....	kg	free	free	free	free	free	
0305.71.90	8	--- Other .....	kg	25%	free	free	free	25%	
0305.72		<b>-- Fish heads, tails and maws:</b>							
0305.72.10	6	--- Anchovies ( <i>Engraulis spp.</i> ); herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) (excluding dried, whether or not salted but not smoked); and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) (excluding smoked)....	kg	free	free	free	free	free	
0305.72.90	4	--- Other .....	kg	25%	free	free	free	25%	
0305.79		<b>-- Other:</b>							
0305.79.10	0	--- Anchovies ( <i>Engraulis spp.</i> ); herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) (excluding dried, whether or not salted but not smoked); and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) (excluding smoked)....	kg	free	free	free	free	free	
0305.79.90	9	--- Other .....	kg	25%	free	free	free	25%	

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 Pimenta .....	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 Capsicum .....	kg	25%	free	25%	free	25%	
0904.22.30	5	--- Fruits of the genus Pimenta .....	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 (curcuma) .....	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 has the same number (28) of chromosomes as that species.

Reference

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>10.01</b>		<b>WHEAT AND MESLIN:</b> <i>Refer to Prohibited Goods Index</i>							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	71,63c/kg	71,63c/kg	71,63c/kg	free	71,63c/kg	A1/1/1595
1001.99	0	-- Other.....	kg	71,63c/kg	71,63c/kg	71,63c/kg	free	71,63c/kg	A1/1/1595
<b>10.02</b>		<b>RYE:</b> <i>Refer to Prohibited Goods Index</i>							
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> <i>Refer to Prohibited Goods Index</i>							
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> <i>Refer to Prohibited Goods Index</i>							
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> <i>Refer to Prohibited Goods Index</i>							
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> <i>Refer to Prohibited Goods Index</i>							
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> <i>Refer to Prohibited Goods Index</i>							
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	107,45c/kg	107,45c/kg	107,45c/kg	free	107,45c/kg	A1/1/1595	
1101.00.90	5	- Other .....	kg	107,45c/kg	107,45c/kg	107,45c/kg	free	107,45c/kg	A1/1/1595	
<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		
<b>1602.32</b>		<b>-- Of fowls of the species <i>Gallus domesticus</i>:</b>								A1/1/1549 w.e.f. 1/4/16
1602.32.10	0	--- Pastes.....	kg	20%	free	20%	free	20%		
1602.32.90	9	--- Other.....	kg	220c/kg	free	220c/kg	free	220c/kg		
<b>1602.39</b>		<b>-- Other:</b>								
1602.39.10	5	--- Pastes.....	kg	20%	free	20%	free	20%		
1602.39.90	3	--- Other.....	kg	27%	free	27%	free	27%		
<b>1602.4</b>		<b>- Of swine:</b>								
1602.41	1	-- Hams and cuts thereof.....	kg	15% or 130c/kg	15% or 130c/kg	15% or 130c/kg	free	15% or 130c/kg		
1602.42	8	-- Shoulders and cuts thereof.....	kg	15% or 130c/kg	15% or 130c/kg	15% or 130c/kg	free	15% or 130c/kg		
<b>1602.49</b>		<b>-- Other, including mixtures:</b>								
1602.49.30	4	--- Cooked rib, frozen, not marinated, in immediate packings of a content of 10 kg or more .....	kg	free	free	free	free	free		
1602.49.90	8	--- Other.....	kg	15% or 130c/kg	15% or 130c/kg	15% or 130c/kg	free	15% or 130c/kg		
<b>1602.50</b>		<b>- Of bovine animals:</b>								
1602.50.30	1	-- Tripe.....	kg	free	free	free	free	free		
1602.50.40	9	-- Other, dehydrated, in immediate packings of a content of 5 kg or more .....	kg	free	free	free	free	free		
1602.50.90	5	-- Other.....	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg		
<b>1602.90</b>		<b>- Other, including preparations of blood of any animal:</b>								
1602.90.05	9	-- Prepared or preserved ostrich meat.....	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg		
1602.90.10	5	-- Pastes.....	kg	20%	20%	20%	free	20%		
1602.90.20	2	-- Homogenised composite food preparations .....	kg	free	free	free	free	free		
1602.90.90	3	-- Other.....	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg		
		• <i>Refer to Prohibited Goods Index</i>								
<b>1603.00</b>		<b>EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES:</b>								
1603.00.10	8	- Extracts of meat (excluding that of whale meat).....	kg	25%	free	25%	free	25%		
1603.00.15	9	- Extracts and juices of whale meat .....	kg	25%	free	free	free	25%		
1603.00.20	5	- Other juices of meat .....	kg	25%	free	25%	free	25%		
1603.00.30	2	- Extracts of fish .....	kg	25%	free	free	free	25%		
<b>1603.00.9</b>		<b>- Other:</b>								
1603.00.91	4	-- Extracts and juices of abalone.....	kg	25%	free	free	free	25%		
1603.00.99	8	-- Other.....	kg	25%	free	free	free	25%		
<b>16.04</b>		<b>PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS:</b>								
		• <i>Refer to Prohibited Goods Index</i>								
<b>1604.1</b>		<b>- Fish, whole or in pieces, but not minced:</b>								
1604.11	5	-- Salmon .....	kg	6c/kg	free	free	free	6c/kg		
<b>1604.12</b>		<b>-- Herrings:</b>								
1604.12.10	9	--- Frozen.....	kg	25% or 200c/kg	free	free	free	25% or 200c/kg		
1604.12.90	7	--- Other.....	kg	6c/kg	free	free	free	6c/kg		
<b>1604.13</b>		<b>-- Sardines, sardinella and brisling or sprats:</b>								
1604.13.05	9	--- Sardines ( <i>Sardine pilchardus</i> ), in oil, in airtight metal containers .....	kg	2,4c/kg net	1,68 c/kg net	free	free	2,4c/kg net		A1/1/1594
1604.13.10	5	--- Sprats ( <i>Sprattus sprattus</i> ), in oil, in airtight metal containers.....	kg	2,4c/kg net	free	free	free	2,4c/kg net		

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
1604.13.12	1	--- Sardinella ( <i>Sardinella spp.</i> ), in airtight metal containers for human consumption.....	kg	2,4c/kg net	free	free	free	2,4c/kg net	A1/1/1549 w.e.f. 1/4/16
1604.13.15	6	--- Other, sardinella ( <i>Sardinella spp.</i> ), in airtight metal containers.....	kg	2,4c/kg net	free	free	free	2,4c/kg net	
1604.13.17	2	--- Sardines (pilchards) ( <i>Sardinops spp.</i> ), in airtight metal containers for human consumption.....	kg	free	free	free	free	free	
1604.13.20	2	--- Other, sardines (pilchards) ( <i>Sardinops spp.</i> ), in airtight metal containers.....	kg	free	free	free	free	free	
1604.13.80	6	--- Other, frozen.....	kg	25% or 200c/kg	free	free	free	25% or 200c/kg	
1604.13.90	3	--- Other.....	kg	6c/kg	free	free	free	6c/kg	
<b>1604.14</b>		<b>-- Tunas, skipjack and bonito (<i>Sarda spp.</i>):</b>							
1604.14.10	1	--- Frozen.....	kg	25% or 200c/kg	free	free	free	25% or 200c/kg	
1604.14.90	7	--- Other.....	kg	6c/kg	free	free	free	6c/kg	
<b>1604.15</b>		<b>-- Mackerel:</b>							
1604.15.10	8	--- Frozen.....	kg	25% or 200c/kg	free	free	free	25% or 200c/kg	
1604.15.20	5	--- In airtight metal containers, not frozen.....	kg	6c/kg	free	free	free	6c/kg	
1604.15.90	6	--- Other.....	kg	6c/kg	free	free	free	6c/kg	
1604.16	7	-- Anchovies.....	kg	25%	free	free	free	25%	
<b>1604.17</b>		<b>-- Eels:</b>							
1604.17.10	0	--- Frozen.....	kg	25% or 200c/kg	17,5% or 140c/kg	free	free	25% or 200c/kg	A1/1/1594
1604.17.90	9	--- Other.....	kg	6c/kg	free	free	free	6c/kg	
<b>1604.18</b>		<b>-- Shark fins:</b>							
1604.18.10	7	--- Frozen.....	kg	25% or 200c/kg	17,5% or 140c/kg	free	free	25% or 200c/kg	A1/1/1594
1604.18.90	5	--- Other.....	kg	6c/kg	free	free	free	6c/kg	
<b>1604.19</b>		<b>-- Other:</b>							
1604.19.10	3	--- Frozen.....	kg	25% or 200c/kg	17,5% or 140c/kg	free	free	25% or 200c/kg	A1/1/1594
1604.19.20	0	--- Horse-mackerel ( <i>Trachurus trachurus</i> ), in airtight metal containers, not frozen.....	kg	6c/kg	free	free	free	6c/kg	
1604.19.90	1	--- Other.....	kg	6c/kg	free	free	free	6c/kg	
<b>1604.20</b>		<b>- Other prepared or preserved fish:</b>							
1604.20.10	0	-- Fish paste.....	kg	16,5c/kg with a maximum of 25%	free	free	free	16,5c/kg with a maximum of 25%	
1604.20.20	8	-- Homogenised composite food preparations.....	kg	free	free	free	free	free	
1604.20.30	5	-- Other anchovies.....	kg	25%	free	free	free	25%	
1604.20.35	6	-- Other sardines (pilchards) ( <i>Sardinops spp.</i> ) and sardinella ( <i>Sardinella spp.</i> ), minced, in airtight containers for human consumption.....	kg	6c/kg	free	free	free	6c/kg	
1604.20.40	2	-- Other sardines (pilchards) ( <i>Sardinops spp.</i> ), mackerel and horse-mackerel ( <i>Trachurus trachurus</i> ), in airtight metal containers.....	kg	6c/kg	free	free	free	6c/kg	
1604.20.80	1	-- Other, frozen.....	kg	25% or 200c/kg	17,5% or 140c/kg	free	free	25% or 200c/kg	A1/1/1594
1604.20.90	9	-- Other.....	kg	6c/kg	free	free	free	6c/kg	
<b>1604.3</b>		<b>- Caviar and caviar substitutes:</b>							
1604.31	4	-- Caviar.....	kg	30%	free	free	free	30%	
1604.32	0	-- Caviar substitutes.....	kg	27%	free	free	free	27%	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
2005.20.90	2	-- Other .....	kg	20%	free	20%	free	20%	A1/1/1549 w.e.f. 1/4/16
<b>2005.40</b>		<b>- Peas (<i>Pisum sativum</i>):</b>							
2005.40.10	0	-- Preparations of flour or meal, of a kind used as infant food or for dietetic or culinary purposes .....	kg	20%	free	20%	free	20%	
2005.40.90	9	-- Other .....	kg	4,15c/kg	free	4,15c/kg	free	4,15c/kg	
<b>2005.5</b>		<b>- Beans (<i>Vigna spp., Phaseolus spp.</i>):</b>							
2005.51	4	-- Beans, shelled.....	kg	4,15c/kg	free	4,15c/kg	free	4,15c/kg	
2005.59	5	-- Other .....	kg	4,15c/kg	free	4,15c/kg	free	4,15c/kg	
2005.60	2	- Asparagus .....	kg	20%	free	20%	free	20%	
2005.70	7	- Olives.....	kg	25%	free	25%	free	25%	
2005.80	1	- Sweet corn ( <i>Zea mays var. saccharata</i> ).....	kg	20%	free	20%	free	20%	
<b>2005.9</b>		<b>- Other vegetables and mixtures of vegetables:</b>							
2005.91	2	-- Bamboo shoots .....	kg	20%	free	20%	free	20%	
<b>2005.99</b>		<b>-- Other:</b>							
<b>2005.99.1</b>		<b>--- Pickles, mustard, chutney and like preparations:</b>							
2005.99.11	9	---- Imported from Switzerland .....	kg	6,6c/kg with a maximum of 25%	free	free	free	6,6c/kg with a maximum of 25%	
2005.99.12	7	---- Other .....	kg	6,6c/kg with a maximum of 25%	free	6,6c/kg with a maximum of 25%	free	6,6c/kg with a maximum of 25%	
<b>2005.99.2</b>		<b>-- Lentils, cucumbers and gherkins:</b>							
2005.99.21	6	--- Imported from Switzerland .....	kg	4,15c/kg	free	free	free	4,15c/kg	
2005.99.22	4	--- Other .....	kg	4,15c/kg	free	4,15c/kg	free	free	
<b>2005.99.3</b>		<b>-- Sauerkraut:</b>							
2005.99.31	3	--- Imported from Switzerland .....	kg	4,15c/kg	free	free	free	4,15c/kg	
2005.99.32	1	--- Other .....	kg	4,15c/kg	free	4,15c/kg	free	2,075c/kg	
<b>2005.99.9</b>		<b>-- Other:</b>							
2005.99.91	7	--- Imported from Switzerland .....	kg	20%	free	free	free	20%	
2005.99.99	2	--- Other .....	kg	20%	free	20%	free	20%	
		• Refer to Permit from Port Health Officer							
		• Refer to Prohibited Goods Index							
<b>2006.00</b>		<b>VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACÉ OR CRYSTALLISED):</b>							
2006.00.10	6	- Candied peel .....	kg	free	free	free	free	free	
2006.00.20	3	- Crystallised fruits .....	kg	7,25c/kg with a maximum of 22%	free	7,25c/kg with a maximum of 22%	free	7,25c/kg with a maximum of 22%	
2006.00.30	0	- Cherries, drained or glacé .....	kg	20% or 215c/kg less 80%	free	20% or 215c/kg less 80%	free	20% or 215c/kg less 80%	
2006.00.40	8	- Sweet corn ( <i>Zea mays var. saccharata</i> ).....	kg	30% or 7,25c/kg	free	30% or 7,25c/kg	free	30% or 7,25c/kg	
2006.00.90	4	- Other.....	kg	7,25c/kg with a maximum of 22%	free	7,25c/kg with a maximum of 22%	free	7,25c/kg with a maximum of 22%	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>20.07</b>		<b>JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PURÉE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:</b>							A1/1/1549 w.e.f. 1/4/16
		<ul style="list-style-type: none"> <li>• Refer to Permit from Port Health Officer</li> <li>• Refer to Prohibited Goods Index</li> </ul>							
2007.10	7	- Homogenised preparations .....	kg	30% or 4,5c/kg	free	free	free	30% or 4,5c/kg	
<b>2007.9</b>		<b>- Other:</b>							
2007.91	9	-- Citrus fruit.....	kg	30% or 4,5c/kg	free	30% or 4,5c/kg	free	30% or 4,5c/kg	
2007.99	0	-- Other .....	kg	30% or 4,5c/kg	free	free	free	30% or 4,5c/kg	
<b>20.08</b>		<b>FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED:</b>							
		<ul style="list-style-type: none"> <li>• Refer to Permit from Port Health Officer</li> </ul>							
<b>2008.1</b>		<b>- Nuts, ground-nuts and other seeds, whether or not mixed together:</b>							
<b>2008.11</b>		<b>-- Ground-nuts:</b>							
<b>2008.11.1</b>		<b>--- Peanut butter:</b>							A1/1/1594
2008.11.11	2	---- Smooth, put up in packaging for retail sale .....	kg	0,99c/kg	free	free	free	0,99c/kg	A1/1/1594
2008.11.15	5	---- Other, put up in packaging for retail sale .....	kg	0,99c/kg	free	free	free	0,99c/kg	A1/1/1594
2008.11.19	8	---- Other .....	kg	0,99c/kg	free	free	free	0,99c/kg	A1/1/1594
2008.11.20	1	--- Ground-nuts, roasted.....	kg	0,99c/kg	free	free	free	0,99c/kg	
2008.11.90	2	--- Other.....	kg	0,99c/kg	free	0,99c/kg	free	0,99c/kg	
2008.19	8	-- Other including mixtures .....	kg	free	free	free	free	free	
2008.20	5	- Pineapples.....	kg	55%	free	55%	free	49,5%	
2008.30	2	- Citrus fruit .....	kg	5%	free	5%	free	5%	
2008.40	4	- Pears .....	kg	5%	free	5%	free	5%	
2008.50	9	- Apricots.....	kg	5%	free	5%	free	5%	
2008.60	3	- Cherries .....	kg	5%	free	5%	free	2,5%	
2008.70	8	- Peaches, including nectarines .....	kg	5%	free	5%	free	5%	
2008.80	2	- Strawberries .....	kg	5%	free	5%	free	free	
<b>2008.9</b>		<b>- Other, including mixtures other than those of subheading 2008.19:</b>							
2008.91	3	-- Palm hearts.....	kg	20%	free	free	free	20%	
2008.93	6	-- Cranberries (vaccinium macrocarpon, vaccinium oxycoccos, vaccinium vitis-idaea).....	kg	5%	free	5%	free	5%	
2008.97	1	-- Mixtures .....	kg	5%	free	5%	free	free	
<b>2008.99</b>		<b>-- Other:</b>							
2008.99.40	3	--- Tamarinds .....	kg	free	free	free	free	free	
2008.99.50	0	--- Ginger preserved in syrup, in immediate packings of a content of 45 kg or more.....	kg	free	free	free	free	free	
2008.99.90	3	--- Other.....	kg	5%	free	5%	free	free	
<b>20.09</b>		<b>FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:</b>							
		<ul style="list-style-type: none"> <li>• Refer to Permit from Port Health Officer</li> </ul>							
<b>2009.1</b>		<b>- Orange juice:</b>							
2009.11	0	-- Frozen.....	kg	25%	free	25%	free	25%	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>21.02</b>		<b>YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS:</b>  • <i>Refer to Permit from Port Health Officer</i>							A1/1/1549 w.e.f. 1/4/16
2102.10	0	- Active yeasts .....	kg	15%	free	free	free	15%	
2102.20	5	- Inactive yeasts; other single-cell micro-organisms, dead .....	kg	15%	free	free	free	15%	
2102.30	5	- Prepared baking powders.....	kg	30%	free	free	free	30%	
<b>21.03</b>		<b>SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD:</b>  • <i>Refer to Permit from Port Health Officer</i>							
2103.10	4	- Soya sauce .....	kg	5%	free	3%	free	5%	
2103.20	9	- Tomato ketchup and other tomato sauces ..	kg	5%	free	3%	free	5%	
<b>2103.30</b>		<b>- Mustard flour and meal and prepared mustard:</b>							
<b>2103.30.1</b>		<b>- Mustard flour and meal:</b>							
2103.30.11	9	--- Imported from Switzerland .....	kg	8c/kg	free	free	free	8c/kg	
2103.30.12	7	--- Other .....	kg	8c/kg	free	5c/kg	free	free	
<b>2103.30.2</b>		<b>- Prepared mustard:</b>							
2103.30.21	6	--- Imported from Switzerland .....	kg	5%	free	free	free	5%	
2103.30.22	4	--- Other .....	kg	5%	free	3%	free	5%	
<b>2103.90</b>		<b>- Other:</b>							
2103.90.10	8	-- Sauces and preparations therefor, of flour, meal or malt extract.....	kg	20%	free	5%	free	20%	
<b>2103.90.9</b>		<b>-- Other:</b>							A1/1/1594
2103.90.91	4	--- Mayonnaise, put up in packaging for retail sale .....	kg	5%	free	3%	free	5%	A1/1/1594
2103.90.95	7	--- Other mayonnaise .....	kg	5%	free	3%	free	5%	A1/1/1594
2103.90.99	7	--- Other .....	kg	5%	free	3%	free	5%	A1/1/1594
<b>21.04</b>		<b>SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS:</b>  • <i>Refer to Permit from Port Health Officer</i>  • <i>Refer to Prohibited Goods Index</i>							
<b>2104.10</b>		<b>- Soups and broths and preparations therefor:</b>							
2104.10.10	5	-- Preparations for soups and broths .....	kg	20%	free	10%	free	20%	
2104.10.20	2	-- Other, in powder, solid or other concentrated form .....	kg	25%	free	12,5%	free	25%	
2104.10.90	3	-- Other .....	kg	3c/kg	free	3c/kg	free	free	
2104.20	2	- Homogenised composite food preparations .....	kg	free	free	free	free	free	
		• <i>Refer to Prohibited Goods Index</i>							
<b>2105.00</b>		<b>ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA:</b>							
2105.00.10	4	- Ice cream not containing cocoa or added sugar .....	kg	10%	10%	10%	free	10%	
2105.00.20	1	- Ice cream containing cocoa or added sugar .....	kg	25%	25%	25%	free	25%	
2105.00.90	2	- Other.....	kg	20%	20%	20%	free	20%	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
21.06		<b>FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED:</b> <ul style="list-style-type: none"> <li>• Refer to Import certificate issued by Directorate: Plant Health</li> <li>• Refer to Prohibited Goods Index</li> </ul>							A1/1/1549 w.e.f. 1/4/16
2106.10		<b>- Protein concentrates and textured protein substances:</b>							
2106.10.10	2	-- Soya protein concentrates, in powder form, with a protein content, on the basis of the dry substance, exceeding 65 per cent .....	kg	10%	free	free	free	10%	
2106.10.90	0	-- Other .....	kg	20%	free	free	free	20%	
2106.90		<b>- Other:</b>							
2106.90.17	6	-- Disaccharide free infants' food, in powder form .....	kg	free	free	free	free	free	
2106.90.25	7	-- Syrups (excluding syrups with a basis of fruit juice).....	kg	free	free	free	free	free	
2106.90.35	4	-- Sweetening substances (excluding sweetening substances with a basis of saccharine).....	kg	5%	free	free	free	free	
2106.90.50	8	-- Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs.....	kg	10%	free	free	free	7,5%	
2106.90.67	2	-- Compound alcoholic preparations of a kind used for the manufacture of beverages (excluding those based on odoriferous substances).....	kg	154c/li	free	free	free	115,5c/li	
2106.90.69	9	-- Drinking straws, containing flavouring preparations .....	kg	free	free	free	free	free	
2106.90.90	7	-- Other .....	kg	20%	free	free	free	20%	



Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
2804.90	7	- Selenium .....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
<b>28.05</b>		<b>ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY:</b>							
<b>2805.1</b>		<b>- Alkali or alkaline-earth metals:</b>							
2805.11	0	-- Sodium .....	kg	free	free	free	free	free	
2805.12	7	-- Calcium .....	kg	free	free	free	free	free	
2805.19	1	-- Other .....	kg	free	free	free	free	free	
2805.30	3	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed .....	kg	free	free	free	free	free	
2805.40	8	- Mercury .....	kg	free	free	free	free	free	
<b>28.06</b>		<b>HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID:</b>							
2806.10	8	- Hydrogen chloride (hydrochloric acid) .....	kg	10%	free	free	free	10%	
2806.20	2	- Chlorosulphuric acid .....	kg	free	free	free	free	free	
<b>2807.00</b>	7	<b>SULPHURIC ACID; OLEUM .....</b> • <i>Refer to Prohibited Goods Index</i>	kg	free	free	free	free	free	
<b>2808.00</b>	0	<b>NITRIC ACID; SULPHONITRIC ACIDS .....</b> • <i>Refer to Prohibited Goods Index</i>	kg	free	free	free	free	free	
<b>28.09</b>		<b>DIPHOSPHOROUS PENTAOXIDE; PHOSPHORIC ACID, POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED:</b> • <i>Refer to Prohibited Goods Index</i>							
2809.10	9	- Diphosphorus pentaoxide.....	kg	free	free	free	free	free	A1/1/1594
<b>2809.20</b>		<b>- Phosphoric acid and polyphosphoric acids:</b>							
2809.20.10	0	-- Of a phosphorous content of 78 per cent or more .....	kg	free	free	free	free	free	A1/1/1594
2809.20.90	9	-- Other .....	kg	free	free	free	free	free	A1/1/1594
<b>2810.00</b>	4	<b>OXIDES OF BORON; BORIC ACIDS.....</b> • <i>Refer to Prohibited Goods Index</i>	kg	free	free	free	free	free	
<b>28.11</b>		<b>OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS:</b> • <i>Refer to Prohibited Goods Index</i>							
<b>2811.1</b>		<b>- Other inorganic acids:</b>							
2811.11	9	-- Hydrogen fluoride (hydrofluoric acid)....	kg	free	free	free	free	free	
2811.12	5	-- Hydrogen cyanide (hydrocyanic acid)...	kg	free	free	free	free	free	
2811.19	7	-- Other .....	kg	free	free	free	free	free	A1/1/1590
<b>2811.2</b>		<b>- Other inorganic oxygen compounds of non-metals:</b>							
2811.21	3	-- Carbon dioxide .....	kg	free	free	free	free	free	
2811.22	9	-- Silicon dioxide .....	kg	free	free	free	free	free	
2811.29	4	-- Other .....	kg	free	free	free	free	free	
<b>28.12</b>		<b>HALIDES AND HALIDE OXIDES OF NON- METALS:</b> • <i>Refer to Prohibited Goods Index</i>							
<b>2812.1</b>		<b>- Chlorides and chloride oxides:</b>							
2812.11	2	-- Carbonyl dichloride (phosgene).....	kg	free	free	free	free	free	
2812.12	9	-- Phosphorus oxychloride .....	kg	free	free	free	free	free	
2812.13	5	-- Phosphorus trichloride .....	kg	free	free	free	free	free	
2812.14	1	-- Phosphorus pentachloride .....	kg	free	free	free	free	free	
2812.15	8	-- Sulphur monochloride .....	kg	free	free	free	free	free	
2812.16	4	-- Sulphur dichloride .....	kg	free	free	free	free	free	
2812.17	0	-- Thionyl chloride .....	kg	free	free	free	free	free	
<b>2812.19</b>		<b>-- Other:</b>							
2812.19.10	0	--- Arsenic trichloride .....	kg	free	free	free	free	free	
2812.19.90	9	--- Other .....	kg	free	free	free	free	free	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
2812.90	2	- Other .....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
<b>28.13</b>		<b>SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE:</b>							
2813.10	9	- Carbon disulphide .....	kg	free	free	free	free	free	
2813.90	6	- Other .....	kg	free	free	free	free	free	
<b>28.14</b>		<b>AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION:</b>							
2814.10	3	- Anhydrous ammonia .....	kg	free	free	free	free	free	
2814.20	8	- Ammonia in aqueous solution .....	kg	free	free	free	free	free	
<b>28.15</b>		<b>SODIUM HYDROXIDE (CAUSTIC SODA):POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM:</b>							
<b>2815.1</b>		<b>- Sodium hydroxide (caustic soda):</b>							
2815.11	3	-- Solid .....	kg	20%	20%	20%	free	20%	
2815.12	7	-- In aqueous solution (soda lye or liquid soda) .....	kg	20%	20%	20%	free	20%	
2815.20	1	- Potassium hydroxide (caustic potash) .....	kg	free	free	free	free	free	
2815.30	6	- Peroxides of sodium or potassium .....	kg	free	free	free	free	free	
<b>28.16</b>		<b>HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM:</b>							
2816.10	0	- Hydroxide and peroxide of magnesium .....	kg	free	free	free	free	free	
2816.40	4	- Oxides, hydroxides and peroxides, of strontium or barium .....	kg	free	free	free	free	free	
<b>2817.00</b>	7	<b>ZINC OXIDE; ZINC PEROXIDE .....</b>	kg	free	free	free	free	free	
<b>28.18</b>		<b>ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE ALUMINIUM HYDROXIDE:</b>							
2818.10	8	- Artificial corundum, whether or not chemically defined .....	kg	free	free	free	free	free	
2818.20	2	- Aluminium oxide other than artificial corundum .....	kg	free	free	free	free	free	
2818.30	7	- Aluminium hydroxide .....	kg	free	free	free	free	free	
<b>28.19</b>		<b>CHROMIUM OXIDES AND HYDROXIDES:</b> • <i>Refer to Prohibited Goods Index</i>							
2819.10	1	- Chromium trioxide .....	kg	free	free	free	free	free	
2819.90	8	- Other .....	kg	free	free	free	free	free	
<b>28.20</b>		<b>MANGENESE OXIDES:</b>							
2820.10	1	- Manganese dioxide .....	kg	free	free	free	free	free	
2820.90	8	- Other .....	kg	free	free	free	free	free	
<b>28.21</b>		<b>IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70 PER CENT OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS FE<sub>2</sub>O<sub>3</sub>:</b> • <i>Refer to Prohibited Goods Index</i>							
2821.10	5	- Iron oxides and hydroxides .....	kg	free	free	free	free	free	
2821.20	9	- Earth colours .....	kg	free	free	free	free	free	
<b>2822.00</b>	4	<b>COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES .....</b>	kg	free	free	free	free	free	
<b>2823.00</b>	8	<b>TITANIUM OXIDES .....</b>	kg	10%	free	free	free	10%	
<b>28.24</b>		<b>LEAD OXIDES; RED LEAD AND ORANGE LEAD:</b> • <i>Refer to Prohibited Goods Index</i>							
2824.10	6	- Lead monoxide (litharge, massicot) .....	kg	free	free	free	free	free	
2824.90	2	- Other .....	kg	free	free	free	free	free	

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>3917.3</b>		<b>- Other tubes, pipes and hoses:</b>							A1/1/1549 w.e.f. 1/4/16
<b>3917.31</b>		<b>-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa:</b>							
3917.31.05	0	--- Composite tubes consisting of a core tube of polyesters and an outer tube of polyurethane with a braided textile reinforcing material between the core tube and outer tube, seamless, without fittings.....	kg	free	free	free	free	free	
3917.31.10	7	--- Of silicones, seamless, without fittings .....	kg	free	free	free	free	free	
3917.31.20	4	--- Of polymers of ethylene, seamless, without fittings.....	kg	15%	free	free	free	15%	
3917.31.30	1	--- Of polymers of styrene, seamless without fittings.....	kg	15%	free	free	free	15%	
3917.31.40	9	--- Of polymers of vinyl chloride, seamless, without fittings.....	kg	15%	free	free	free	15%	
3917.31.50	6	--- Of polymers of propylene, seamless, without fittings.....	kg	15%	free	free	free	15%	
3917.31.60	3	--- Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings.....	kg	15%	free	free	free	15%	
3917.31.70	0	--- Of cellulose nitrate, seamless, without fittings.....	kg	free	free	free	free	free	
3917.31.75	1	--- Of other condensation, polycondensation or polyaddition products, seamless, without fittings .....	kg	15%	free	free	free	15%	
3917.31.80	8	--- Of other polymerisation or copolymerisation products, seamless, without fittings.....	kg	15%	free	free	free	15%	
3917.31.85	9	---- Other, seamless, without fittings..	kg	10%	free	free	free	7,5%	
3917.31.90	5	--- Other.....	kg	15%	free	free	free	15%	
<b>3917.32</b>		<b>-- Other, not reinforced or otherwise combined with other materials, without fittings:</b>							
3917.32.03	0	--- Artificial guts (sausage casings), seamed or with closed ends, unprinted.....	kg	free	free	free	free	free	
3917.32.05	7	--- Artificial guts (sausage casings) seamed or with closed ends, printed.	kg	10%	free	free	free	7,5%	
3917.32.10	3	--- Of silicones, seamless.....	kg	free	free	free	free	free	
3917.32.15	4	--- Lay-flat, seamless tubing, of polymers of ethylene, with a thickness of 200 microns or more but not exceeding 300 microns, printed, having a burst pressure of less than 0,5 mpa and an inside cross-section of 200 cm or more but not exceeding 500 cm .....	kg	free	free	free	free	free	
3917.32.20	0	--- Other, of polymers of ethylene, seamless.....	kg	15%	free	free	free	15%	
3917.32.30	8	--- Of polymers of styrene, seamless.....	kg	15%	free	free	free	15%	
3917.32.40	5	--- Of polymers of vinyl chloride, seamless.....	kg	15%	free	free	free	15%	
3917.32.50	2	--- Of polymers of propylene, seamless .	kg	15%	free	free	free	15%	
3917.32.60	2	--- Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless.....	kg	15%	free	free	free	15%	
3917.32.70	7	--- Of cellulose nitrates, seamless.....	kg	free	free	free	free	free	
3917.32.75	8	--- Of other condensation, polycondensation or polyaddition products, seamless.....	kg	15%	free	free	free	15%	

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
3917.32.80	4	--- Of other polymerisation or copolymerisation products, seamless...	kg	15%	free	free	free	15%	A1/1/1549 w.e.f. 1/4/16
3917.32.85	5	---- Other, seamless .....	kg	10%	free	free	free	7,5%	
3917.32.90	1	--- Other .....	kg	15%	free	free	free	15%	
3917.33	2	-- Other, not reinforced or otherwise combined with other materials, with fittings .....	kg	15%	free	free	free	15%	
<b>3917.39</b>		<b>-- Other:</b>							
3917.39.10	8	--- Of silicones, seamless, without fittings .....	kg	free	free	free	free	free	
3917.39.15	9	--- Of phenoplasts compounded with fibre, fabric or paper, seamless, without fittings.....	kg	free	free	free	free	free	
3917.39.20	5	--- Of polymers of ethylene, seamless, without fittings.....	kg	15%	free	free	free	15%	
3917.39.25	6	--- Of polymers of styrene, seamless, without fittings.....	kg	15%	free	free	free	15%	
3917.39.30	2	--- Of polymers of vinyl chloride, seamless, without fittings (excluding plaiting material with a rattan core) ....	kg	15%	free	free	free	15%	
3917.39.35	3	--- Plaiting material, seamless, of polymers of vinyl chloride with a rattan core, without fittings .....	kg	free	free	free	free	free	
3917.39.40	0	--- Of polymers of propylene, seamless, without fittings .....	kg	15%	free	free	free	15%	
3917.39.45	0	--- Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings .....	kg	15%	free	free	free	15%	
3917.39.50	7	--- Of cellulose nitrate, seamless, without fittings.....	kg	free	free	free	free	free	
3917.39.55	8	--- Of other condensation, polycondensation or polyaddition products, seamless, without fittings ...	kg	15%	free	free	free	15%	
3917.39.60	4	--- Of other polymerisation or copolymerisation products, seamless, without fittings .....	kg	15%	free	free	free	15%	
3917.39.65	5	--- Other, seamless, without fittings .....	kg	10%	free	free	free	7,5%	
3917.39.90	6	--- Other .....	kg	15%	free	free	free	15%	
3917.40	8	- Fittings.....	kg	15%	free	free	free	15%	
<b>39.18</b>		<b>FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER:</b>							
3918.10	8	- Of polymers of vinyl chloride.....	kg	10%	free	free	free	10%	
<b>3918.90</b>		<b>- Of other plastics:</b>							
3918.90.20	9	-- Of polyethylene terephthalates, not self-adhesive.....	kg	free	free	free	free	free	
3918.90.30	6	-- Of silicones .....	kg	free	free	free	free	free	
3918.90.40	3	-- Of other condensation, polycondensation or polyaddition products.....	kg	10%	free	free	free	10%	
3918.90.90	8	-- Other .....	kg	10%	free	free	free	7,5%	
<b>39.19</b>		<b>SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS:</b>							
<b>3919.10</b>		<b>- In rolls of a width not exceeding 20 cm:</b>							
3919.10.01	4	-- Of alkyds, coated with glass microspheres or microprisms .....	kg	free	free	free	free	free	
3919.10.02	8	-- Of polyethylene terephthalates, photoluminescent .....	kg	10%	free	free	free	10%	A1/1/1594

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
3919.10.04	4	-- Other, of polyethylene terephthalates ...	kg	10%	free	free	free	10%	A1/1/1594
3919.10.05	2	-- Of silicones.....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
3919.10.06	0	-- Of cellular polyurethane, self-adhesive on both sides, commonly known as double-sided adhesive tape .....	kg	free	free	free	free	free	
3919.10.07	9	-- Of other condensation, polycondensation or polyaddition products .....	kg	10%	free	free	free	10%	
3919.10.10	9	-- Of polymers of ethylene .....	kg	10%	free	free	free	10%	
3919.10.13	3	--- Of polymers of styrene .....	kg	10%	free	free	free	10%	
3919.10.30	3	-- Of polymers of vinyl chloride.....	kg	10%	free	free	free	10%	
3919.10.35	4	--- Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm, unprinted.....	kg	free	free	free	free	free	
3919.10.37	0	--- Of polymers of vinylidene chloride, (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol .....	kg	10%	free	free	free	10%	
3919.10.38	9	-- Of acrylic polymers, photoluminescent .	kg	10%	free	free	free	10%	A1/1/1594
3919.10.39	7	--- Other, of acrylic polymers, coated with microspheres or microprisms .....	kg	free	free	free	free	free	A1/1/1594
3919.10.40	0	-- Other, of acrylic polymers .....	kg	10%	free	free	free	10%	A1/1/1594
3919.10.41	9	--- Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 25 mm and of a value for duty purposes exceeding 1300c/m2.....	kg	free	free	free	free	free	
3919.10.43	5	--- Of biaxially orientated polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 150 mm.....	kg	10%	free	free	free	10%	
3919.10.47	8	--- Other, of biaxially oriented polymers of propylene .....	kg	free	free	free	free	free	
3919.10.50	8	-- Other, of polymers of propylene.....	kg	10%	free	free	free	10%	
3919.10.53	2	--- Of other polymerisation or copolymerisation products.....	kg	10%	free	free	free	10%	
3919.10.55	9	--- Of regenerated cellulose film.....	kg	10%	free	free	free	10%	
3919.10.57	5	--- Of cellulose nitrates .....	kg	free	free	free	free	free	
3919.10.60	5	-- Of hardened proteins .....	Kg	10%	free	free	free	10%	
3919.10.63	2	--- Of rubber hydrochlorides, of a thickness not exceeding 0,05 mm .....	kg	free	free	free	free	free	
3919.10.65	6	--- Of rubber hydrochlorides, of a thickness exceeding 0,05 mm .....	kg	10%	free	free	free	10%	
3919.10.67	2	--- Of other artificial resins.....	kg	free	free	free	free	free	
3919.10.90	7	-- Other .....	kg	10%	free	free	free	7,5%	
3919.90		<b>- Other:</b>							
3919.90.01	6	-- Of alkyds or polyurethane, coated with glass microspheres .....	kg	free	free	free	free	free	
3919.90.02	4	-- Of polyethylene terephthalates, photoluminescent .....	kg	free	free	free	free	free	A1/1/1594
3919.90.04	0	-- Other, of polyethylene terephthalates ...	kg	free	free	free	free	free	A1/1/1594
3919.90.05	9	-- Of silicones.....	kg	free	free	free	free	free	
3919.90.06	7	-- Of cellular polyurethane, self-adhesive on both sides, commonly known as double-sided adhesive tape .....	kg	free	free	free	free	free	
3919.90.07	5	-- Of other condensation, polycondensation or polyaddition products, seamless, without fittings.....	kg	10%	free	free	free	10%	
3919.90.10	5	-- Of polymers of ethylene .....	kg	10%	free	free	free	10%	
3919.90.13	9	--- Of polymers of styrene .....	kg	10%	free	free	free	10%	
3919.90.21	0	--- Of polymers of vinyl chloride, of a thickness not exceeding 0,25 mm, coated with glass microspheres .....	kg	free	free	free	free	free	

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
3919.90.23	7	--- Of other polymers of vinyl chloride, with a thickness of 50 micron or more but not exceeding 100 micron, in rolls of a width of 450 mm or more but not exceeding 1350 mm and of a length of 1000 m or more.....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
3919.90.30	9	-- Of other polymers of vinyl chloride .....	Kg	10%	free	free	free	10%	
3919.90.33	4	--- Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm, unprinted .....	kg	free	free	free	free	free	
3919.90.35	0	--- Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol .....	kg	10%	free	free	free	10%	
3919.90.36	9	--- Of acrylic polymers, coated with glass microspheres .....	kg	free	free	free	free	free	
3919.90.38	5	-- Of other acrylic polymers, photoluminescent .....	kg	10%	free	free	free	10%	A1/1/1594
3919.90.39	3	-- Other, of other acrylic polymers .....	kg	10%	free	free	free	10%	A1/1/1594
3919.90.40	7	-- Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides).....	kg	10%	free	free	free	10%	
3919.90.43	1	--- Other, of biaxially oriented polymers of propylene.....	kg	free	free	free	free	free	
3919.90.45	8	--- Other, of polymers of propylene.....	kg	10%	free	free	free	10%	
3919.90.47	4	--- Of other polymerisation or copolymerisation products .....	kg	10%	free	free	free	10%	
3919.90.50	4	-- Of regenerated cellulose film.....	kg	10%	free	free	free	10%	
3919.90.53	9	--- Of cellulose nitrate.....	kg	free	free	free	free	free	
3919.90.55	5	--- Of hardened proteins .....	kg	10%	free	free	free	10%	
3919.90.59	8	--- Of rubber hydrochlorides, of a thickness exceeding 0,05 mm.....	kg	free	free	free	free	free	
3919.90.63	6	--- Of other artificial resins .....	kg	free	free	free	free	free	
3919.90.90	3	-- Other .....	kg	10%	free	free	free	free	
<b>39.20</b>		<b>OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS:</b>  • Refer to Letter of Authority (LOA) from NRCS  • Refer to Prohibited Goods Index  • Refer to 207.01							
<b>3920.10</b>		<b>- Of polymers of ethylene:</b>							
3920.10.10	9	-- Printed .....	kg	10%	free	free	free	10%	
3920.10.90	7	-- Other .....	kg	10%	free	free	free	10%	
<b>3920.20</b>		<b>- Of polymers of propylene</b>							
3920.20.25	1	--- Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in additional note 2 to chapter 39, printed, not metallised .....	kg	10%	free	free	free	free	
3920.20.30	8	-- Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in additional note 2 to chapter 39, unprinted, not metallised.....	kg	10%	free	free	free	free	
3920.20.35	9	--- Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in additional note 2 to chapter 39, printed, metallised .....	kg	10%	free	free	free	free	

	Reference
<p>(b) Articles which are, <i>prima facie</i>, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.</p> <p>1. For the purposes of heading 61.12 "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:</p> <p>(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or</p> <p>(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:</p> <ul style="list-style-type: none"> <li>- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and</li> <li>- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.</li> </ul> <p>The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.</p> <p>All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.</p> <p>1. Garments which are, <i>prima facie</i>, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.</p> <p>2. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.</p> <p>3. Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.</p> <p>4. Articles of this Chapter may be made of metal thread.</p>	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>61.01</b>		<b>MEN'S OR BOYS' OVERCOATS, CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED (EXCLUDING THOSE OF HEADING 61.03):</b>							A1/1/1549 w.e.f. 1/4/16
6101.20	4	- Of cotton .....	u	40%	24%	20%	free	40%	A1/1/1552
6101.30	9	- Of man-made fibres .....	u	40%	24%	20%	free	40%	A1/1/1552
6101.90	6	- Of other textile materials .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>61.02</b>		<b>WOMEN'S OR GIRLS' OVERCOATS, CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED (EXCLUDING THOSE OF HEADING 61.04):</b>							
6102.10	3	- Of wool or fine animal hair .....	u	40%	24%	20%	free	40%	A1/1/1552
6102.20	8	- Of cotton .....	u	40%	24%	20%	free	40%	A1/1/1552
6102.30	2	- Of man-made fibres .....	u	40%	24%	20%	free	40%	A1/1/1552
6102.90	1	- Of other textile materials .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>61.03</b>		<b>MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (EXCLUDING SWIMWEAR), KNITTED OR CROCHETED:</b>							
6103.10	7	- Suits .....	u	40%	24%	20%	free	40%	A1/1/1552

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>6103.2</b>		<b>- Ensembles:</b>							A1/1/1549 w.e.f. 1/4/16
6103.22	4	-- Of cotton .....	u	40%	24%	20%	free	36% to Paraguay, Uruguay	A1/1/1555; A1/1/1552
6103.23	0	-- Of synthetic fibres.....	u	40%	24%	20%	free	40%	A1/1/1552
6103.29	9	-- Of other textile materials .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>6103.3</b>		<b>- Jackets and blazers:</b>							
6103.31	2	-- Of wool or fine animal hair.....	u	45%	27%	20%	free	45%	A1/1/1552
6103.32	9	-- Of cotton .....	u	45%	27%	20%	free	45%	A1/1/1552
6103.33	5	-- Of synthetic fibres.....	u	45%	27%	20%	free	45%	A1/1/1552
6103.39	3	-- Of other textile materials .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>6103.4</b>		<b>- Trousers, bib and brace overalls, breeches and shorts:</b>							
<b>6103.41</b>		<b>-- Of wool or fine animal hair:</b>							
6103.41.10	4	--- Trousers.....	u	45%	27%	20%	free	45%	A1/1/1552
6103.41.20	1	--- Breeches and shorts .....	u	45%	27%	20%	free	45%	A1/1/1552
6103.41.90	2	--- Other .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>6103.42</b>		<b>-- Of cotton:</b>							
6103.42.10	0	--- Trousers.....	u	45%	27%	20%	free	40,5% to Paraguay, Uruguay	A1/1/1555; A1/1/1552
6103.42.20	8	--- Breeches and shorts .....	u	45%	27%	20%	free	40,5% to Paraguay, Uruguay	A1/1/1555; A1/1/1552
6103.42.90	9	--- Other .....	u	45%	27%	20%	free	40,5% to Paraguay, Uruguay	A1/1/1555; A1/1/1552
<b>6103.43</b>		<b>-- Of synthetic fibres:</b>							
6103.43.10	7	--- Trousers.....	u	45%	27%	20%	free	45%	A1/1/1594
6103.43.20	4	--- Breeches and shorts .....	u	45%	27%	20%	free	45%	A1/1/1594
6103.43.90	5	--- Other .....	u	45%	27%	20%	free	45%	A1/1/1594
<b>6103.49</b>		<b>-- Of other textile materials:</b>							
6103.49.10	5	--- Trousers.....	u	45%	27%	20%	free	45%	A1/1/1552
6103.49.20	2	--- Breeches and shorts .....	u	45%	27%	20%	free	45%	A1/1/1552
6103.49.90	3	--- Other .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>61.04</b>		<b>WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (EXCLUDING SWIMWEAR), KNITTED OR CROCHETED:</b>							
<b>6104.1</b>		<b>- Suits:</b>							
6104.13	3	-- Of synthetic fibres.....	u	40%	24%	20%	free	40%	A1/1/1552
6104.19	8	-- Of other textile materials .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>6104.2</b>		<b>- Ensembles:</b>							
6104.22	8	-- Of cotton .....	u	40%	24%	20%	free	40%	A1/1/1552
6104.23	4	-- Of synthetic fibres.....	u	40%	24%	20%	free	40%	A1/1/1552
6104.29	2	-- Of other textile materials .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>6104.3</b>		<b>- Jackets and blazers:</b>							
6104.31	6	-- Of wool or fine animal hair.....	u	45%	27%	20%	free	45%	A1/1/1552
6104.32	2	-- Of cotton .....	u	45%	27%	20%	free	45%	A1/1/1552
6104.33	9	-- Of synthetic fibres.....	u	45%	27%	20%	free	45%	A1/1/1552
6104.39	7	-- Of other textile materials .....	u	45%	27%	20%	free	45%	A1/1/1552



Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>6104.4</b>		<b>- Dresses:</b>							A1/1/1549 w.e.f. 1/4/16
6104.41	0	-- Of wool or fine animal hair.....	u	45%	27%	20%	free	45%	A1/1/1552
6104.42	7	-- Of cotton .....	u	45%	27%	20%	free	40,5% to Paraguay, Uruguay	A1/1/1555
6104.43	3	-- Of synthetic fibres.....	u	45%	27%	20%	free	45%	A1/1/1552
6104.44	1	-- Of artificial fibres.....	u	45%	27%	20%	free	45%	A1/1/1552
6104.49	1	-- Of other textile materials .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>6104.5</b>		<b>- Skirts and divided skirts:</b>							
6104.51	5	-- Of wool or fine animal hair.....	u	45%	27%	20%	free	45%	A1/1/1552
6104.52	1	-- Of cotton .....	u	45%	27%	20%	free	45%	A1/1/1552
6104.53	8	-- Of synthetic fibres.....	u	45%	27%	20%	free	45%	A1/1/1552
6104.59	6	-- Of other textile materials .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>6104.6</b>		<b>- Trousers, bib and brace overalls, breeches and shorts:</b>							
<b>6104.61</b>		<b>-- Of wool or fine animal hair:</b>							
6104.61.10	7	--- Trousers .....	u	45%	27%	20%	free	45%	A1/1/1552
6104.61.20	4	--- Breeches and shorts .....	u	45%	27%	20%	free	45%	A1/1/1552
6104.61.90	5	--- Other .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>6104.62</b>		<b>-- Of cotton:</b>							
6104.62.10	3	--- Trousers .....	u	45%	27%	20%	free	45%	A1/1/1552
6104.62.20	0	--- Breeches and shorts .....	u	45%	27%	20%	free	45%	A1/1/1552
6104.62.90	1	--- Other .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>6104.63</b>		<b>-- Of synthetic fibres:</b>							
6104.63.10	0	--- Trousers .....	u	45%	27%	20%	free	45%	A1/1/1552
6104.63.20	7	--- Breeches and shorts .....	u	45%	27%	20%	free	45%	A1/1/1552
6104.63.90	8	--- Other .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>6104.69</b>		<b>-- Of other textile materials:</b>							
6104.69.10	8	--- Trousers .....	u	45%	27%	20%	free	45%	A1/1/1552
6104.69.20	5	--- Breeches and shorts .....	u	45%	27%	20%	free	45%	A1/1/1552
6104.69.90	6	--- Other .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>61.05</b>		<b>MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED:</b>							
6105.10	4	- Of cotton .....	u	45%	27%	20%	free	40,5% to Paraguay, Uruguay	A1/1/1555
6105.20	9	- Of man-made fibres .....	u	45%	27%	20%	free	45%	A1/1/1552
6105.90	0	- Of other textile materials.....	u	45%	27%	20%	free	45%	A1/1/1552
<b>61.06</b>		<b>WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED:</b>							
6106.10	8	- Of cotton .....	u	45%	27%	20%	free	45%	A1/1/1552
6106.20	2	- Of man-made fibres .....	u	45%	27%	20%	free	45%	A1/1/1552
6106.90	4	- Of other textile materials.....	u	45%	27%	20%	free	45%	A1/1/1552
<b>61.07</b>		<b>MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:</b>							
<b>6107.1</b>		<b>- Underpants and briefs:</b>							
6107.11	8	-- Of cotton .....	u	45%	27%	20%	free	45%	A1/1/1552
6107.12	4	-- Of man-made fibres.....	u	45%	27%	20%	free	45%	A1/1/1552
6107.19	9	-- Of other textile materials .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>6107.2</b>		<b>- Nightshirts and pyjamas:</b>							
6107.21	2	-- Of cotton .....	u	40%	24%	20%	free	40%	A1/1/1552

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
6107.22	9	-- Of man-made fibres .....	u	40%	24%	20%	free	40%	A1/1/1549 w.e.f. 1/4/16
6107.29	3	-- Of other textile materials .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>6107.9</b>		<b>- Other:</b>							
6107.91	4	-- Of cotton .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>6107.99</b>		<b>-- Of other textile materials:</b>							
6107.99.10	2	--- Bathrobes, dressing gowns and similar articles .....	u	40%	24%	20%	free	40%	A1/1/1552
6107.99.20	4	--- Other, of wool .....	u	free	free	free	free	free	
6107.99.90	0	--- Other .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>61.08</b>		<b>WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:</b>							
<b>6108.1</b>		<b>- Slips and petticoats:</b>							
6108.11	1	-- Of man-made fibres .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>6108.19</b>		<b>-- Of other textile materials:</b>							
6108.19.10	8	--- Of wool .....	u	free	free	free	free	free	
6108.19.90	8	--- Other .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>6108.2</b>		<b>- Briefs and panties:</b>							
6108.21	6	-- Of cotton .....	u	45%	27%	20%	free	45%	A1/1/1552
6108.22	2	-- Of man-made fibres .....	u	45%	27%	20%	free	45%	A1/1/1552
6108.29	7	-- Of other textile materials .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>6108.3</b>		<b>- Nightdresses and pyjamas:</b>							
6108.31	0	-- Of cotton .....	u	40%	24%	20%	free	40%	A1/1/1552
6108.32	7	-- Of man-made fibres .....	u	40%	24%	20%	free	40%	A1/1/1552
6108.39	1	-- Of other textile materials .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>6108.9</b>		<b>- Other:</b>							
6108.91	8	-- Of cotton .....	u	40%	24%	20%	free	40%	A1/1/1552
6108.92	4	-- Of man-made fibres .....	u	40%	24%	20%	free	40%	A1/1/1552
6108.99	9	-- Of other textile materials .....	u	40%	24%	20%	free	40%	A1/1/1552
<b>61.09</b>		<b>T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED:</b>							
6109.10	9	- Of cotton .....	u	45%	27%	20%	free	45%	A1/1/1552
6109.90	5	- Of other textile materials .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>61.10</b>		<b>JERSEYS, PULLOVERS, CARDIGANS, WAIST-COATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:</b>							
<b>6110.1</b>		<b>- Of wool or fine animal hair:</b>							
6110.11	5	-- Of wool .....	u	45%	27%	20%	free	45%	A1/1/1552
6110.12	1	-- Of Kashmir (cashmere) goats .....	u	45%	27%	20%	free	45%	A1/1/1552
6110.19	6	-- Other .....	u	45%	27%	20%	free	45%	A1/1/1552
6110.20	3	- Of cotton .....	u	45%	27%	20%	free	45%	A1/1/1552
6110.30	8	- Of man-made fibres .....	u	45%	27%	20%	free	45%	A1/1/1552
6110.90	5	- Of other textile materials .....	u	45%	27%	20%	free	45%	A1/1/1552
<b>61.11</b>		<b>BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED:</b>							
6111.20	7	- Of cotton .....	kg	45%	27%	20%	free	45%	A1/1/1552
6111.30	1	- Of synthetic fibres .....	kg	45%	27%	20%	free	45%	A1/1/1552

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
68.12		<b>FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED (EXCLUDING GOODS OF HEADING 68.11 OR 68.13):</b>  • Refer to Letter of Authority (LOA) from NRCS  • Refer to Prohibited Goods Index							A1/1/1549 w.e.f. 1/4/16
<b>6812.80</b>		<b>- Of crocidolite:</b>							
6812.80.10	8	-- Clothing, clothing accessories, footwear and headgear; millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber; filter plates, of a thickness exceeding 2,5 mm; compressed asbestos fibre jointing, in sheets or rolls (excluding those combined with metal sheeting) .....	kg	15%	free	free	free	free	13,5%
6812.80.20	5	-- Cords and string, not braided or plaited .....	kg	15%	free	free	free	free	13,5%
6812.80.30	2	-- Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium) .....	kg	15%	free	free	free	free	13,5%
6812.80.90	6	-- Other .....	kg	free	free	free	free	free	free
<b>6812.9</b>		<b>- Other:</b>							
6812.91	1	-- Clothing, clothing accessories, footwear and headgear .....	kg	15%	free	free	free	free	15%
<b>6812.92</b>		<b>-- Paper, millboard and felt:</b>							
6812.92.10	5	--- Millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber .....	kg	15%	free	free	free	free	15%
6812.92.20	2	--- Filter plates, of a thickness exceeding 2,5 mm .....	kg	15%	free	free	free	free	15%
6812.92.90	3	--- Other .....	kg	free	free	free	free	free	free
<b>6812.93</b>		<b>-- Compressed asbestos fibre jointing, in sheets or rolls:</b>							
6812.93.10	1	--- Combined with metal sheeting .....	kg	free	free	free	free	free	free
6812.93.90	1	--- Other .....	kg	15%	free	free	free	free	13,5%
<b>6812.99</b>		<b>-- Other:</b>							
6812.99.10	1	--- Cords and string, not braided or plaited.....	kg	15%	free	free	free	free	13,5%
6812.99.20	7	--- Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium).....	kg	15%	free	free	free	free	13,5%
6812.99.90	8	--- Other .....	kg	free	free	free	free	free	free
<b>68.13</b>		<b>FRICITION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS:</b>  • Refer to Letter of Authority (LOA) from NRCS  • Refer to Prohibited Goods Index							

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>6813.20</b>		<b>- Containing asbestos:</b>							A1/1/1549 w.e.f. 1/4/16
6813.20.10	4	-- Brake linings of pressure or similar moulded material.....	kg	15%	9%	15%	free	13,5%	A1/1/1555
6813.20.90	2	-- Other .....	kg	free	free	free	free	free	
<b>6813.8</b>		<b>- Not containing asbestos:</b>							
<b>6813.81</b>		<b>- - Brake linings and pads:</b>							
6813.81.10	8	--- Brake linings of pressure or similar moulded material .....	kg	15%	9%	15%	free	13,5%	A1/1/1555
6813.81.90	6	--- Other .....	kg	free	free	free	free	free	
6813.89	1	-- Other .....	kg	free	free	free	free	free	
<b>68.14</b>		<b>WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS:</b>							
		<i>• Refer to Prohibited Goods Index</i>							
6814.10	6	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support .....	kg	15%	free	free	free	13,5%	
6814.90	2	- Other .....	kg	15%	free	free	free	15%	
<b>68.15</b>		<b>ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED:</b>							
		<i>• Refer to Prohibited Goods Index</i>							
6815.10	7	- Non-electrical articles of graphite or other carbon .....	kg	free	free	free	free	free	
6815.20	4	- Articles of peat .....	kg	free	free	free	free	free	
<b>6815.9</b>		<b>- Other articles:</b>							
6815.91	2	-- Containing magnesite, dolomite or chromite .....	kg	free	free	free	free	free	
6815.99	3	-- Other .....	kg	free	free	free	free	free	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
622.21	104.30			<b>Excisable tobacco and tobacco substitute products specified in item 104.30 of Section A of Part 2 of Schedule No. 1, which, after entry or deemed entry for home consumption and payment of duty and removal from any customs and excise manufacturing warehouse, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and are returned to a customs and excise manufacturing warehouse for reprocessing or destruction, subject to the compliance with Note 4 to this Section</b>			A6/18
	104.30.03	01.01	78	Cigars, cheroots and cigarillos, containing tobacco.....		As provided in Note 4 to this Section	A6/18
	104.30.07	02.01	72	Cigarettes containing tobacco.....		As provided in Note 4 to this Section	A6/18
	104.30.11	03.01	77	Cigars, cheroots and cigarillos of tobacco substitutes.....		As provided in Note 4 to this Section	A6/18
	104.30.15	04.01	71	Cigarettes of tobacco substitutes.....		As provided in Note 4 to this Section	A6/18
622.22	104.35			<b>Other manufactured tobacco and manufactured tobacco substitutes</b>			A6/24
	104.35.01	01.01	72	Water pipe tobacco specified in Subheading Note 1 to Chapter 24.....		As provided in Note 4 to this Section	A6/24
	104.35.02	02.01	79	Pipe tobacco, in immediate packings of a content of less than 5 kg.....		As provided in Note 4 to this Section	A6/24
	104.35.03	03.01	75	Other pipe tobacco.....		As provided in Note 4 to this Section	A6/24
	104.35.05	04.01	73	Cigarette tobacco.....		As provided in Note 4 to this Section	A6/24
	104.35.07	05.01	71	Other cigarette tobacco substitutes.....		As provided in Note 4 to this Section	A6/24
	104.35.09	06.01	75	Other pipe tobacco substitutes.....		As provided in Note 4 to this Section	A6/24

	Reference
<p><b>SECTION F</b></p> <p><b>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS</b></p>	
<p><b>Section Notes:</b></p>	
<p>1. Items 623.01 and 623.02 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate items 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.</p>	A6/18
<p>2. Item 623.03 applies to the excisable goods specified therein, supplied for use by the consular employees mentioned in rebate item 406.07 of Schedule No. 4, subject to the requirements of that rebate item and the notes applicable thereto.</p>	A6/18
<p>3. Item 623.05 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply of stores for foreign-going ships or aircraft).</p>	A6/18
<p>4. Item 623.06 applies to the excisable goods specified therein, supplied as stores for any fishing vessel not recognised as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).</p>	A6/18
<p>5. Items 623.07, 623.08 and 623.14 apply to the excisable goods specified therein, for use in the manufacture of goods in a customs and excise manufacturing warehouse.</p>	A6/1F/01
<p>6. Items 623.09, 623.10, 623.11, 623.12 and 623.13 apply to the excisable goods specified therein, for use for industrial or commercial purposes, provided:</p> <p>(a) A rebate user shall keep record of each manufacturing or other process on a form approved by the Commissioner and such record shall be made available to the Controller on demand.</p> <p>(b) The rebate user shall keep stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of goods manufactured by him or her and removed from stock.</p> <p>(c) The rebate user shall keep numbered invoices and delivery notes in respect of all disposals of goods.</p>	A6/18
<p>7. For the purposes of rebate item 623.19, the following:</p> <p>(a) Definitions and application of the provisions:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75(11A).</p> <p>(ii) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates -</p> <p>"BLNS countries" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;</p> <p>"refund" as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for section 19A;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(b) Limitations:</p> <p>For the purposes of any refund in terms of this item, goods which are off specification or have become contaminated may only be returned to a customs and excise manufacturing warehouse for reprocessing or destruction where the excise duty together with the fuel levy and Road Accident Fund levy amounts to not less than R25 000 on any quantity found to be off specification or which have become contaminated on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.</p> <p>(c) Procedures and set-off against monthly petroleum excise accounts:</p> <p>(i) The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off specification or contaminated.</p> <p>(ii) If the Commissioner approves the application, any goods returned shall be:</p> <p>(aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and</p> <p>(bb) (A) transferred to and mixed with stocks of materials for reprocessing under supervision of an officer; or</p> <p>(B) destroyed under supervision of an officer.</p> <p>(iii) The licensee of the customs and excise manufacturing warehouse to which such goods are returned for reprocessing or destruction must keep a record which includes at least the following:</p> <p>(aa) a detailed description of the goods received including the applicable tariff item;</p> <p>(bb) the quantity received;</p> <p>(cc) the date of receipt;</p> <p>(dd) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.</p>	A6/18

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
623.12				<b>Distillate fuel and biodiesel used in the calcinations of refractory clay</b>			A6/18
	105.10.17	01.01	76	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty	A6/18
	108.20.40	02.01	72	Biodiesel as defined in Additional Note 1 (a) to Chapter 38 .....		Full duty	A6/24
	108.20.50	03.01	75	Other biodiesel .....		Full duty	A6/24
	106.20.50	03.01		Other biodiesel .....		Full duty	A6/24
623.13				<b>Distillate fuel and biodiesel used in the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)</b>			A6/18
	105.10.17	01.01	78	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty	A6/18
	108.20.40	02.01	74	Biodiesel as defined in Additional Note 1(a) to Chapter 38 .....		Full duty	A6/24
623.14				<b>Distillate fuel for the manufacture of intermediate fuel oil by blending with heavy fuel oil classifiable in tariff subheading 2710.12.35 provided - (i) the distillate fuel content does not exceed 30 per cent by mass of the total blend</b>			A6/1F/01 with retrospective effect from 30/09/15
	105.10.17	01.01	79	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty	A6/1F/01 with retrospective effect from 30/09/15
623.15	105.10.03	01.01	76	<b>Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item .....</b>	Full duty		A6/18
623.17	105.10.21	01.01	72	<b>Specified aliphatic, unmarked, hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit .....</b>	Full duty		A6/18
623.19				<b>Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7 to this Section:</b>			A6/24
	105.10.03	01.01	73	Petrol, as defined in Additional Note 1(b) to Chapter 27 .....		As provided in the Notes hereto	A6/18
	105.10.15	02.01	72	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked .....		As provided in the Notes hereto	A6/18
	105.10.17	03.01	73	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto	A6/18
	105.10.21	04.01	78	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked .....		As provided in the Notes hereto	A6/18
	108.20.40	05.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38 .....		As provided in the Notes hereto	A6/24
	108.20.50	06.01	71	Other biodiesel .....		As provided in the Notes hereto	A6/24

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
623.21				<b>Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse or to such a storage warehouse, subject to compliance with Note 8 to this Section:</b>			A6/24
	105.10.03	01.01	77	Petrol, as defined in Additional Note 1(b) to Chapter 27 .....		As provided in the Notes hereto	A6/18
623.21	105.10.15	02.01	76	<b>Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked.....</b>		As provided in the Notes hereto	A6/18
	105.10.17	03.01	77	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto	A6/18
	105.10.21	04.01	71	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked.....		As provided in the Notes hereto	A6/18
	108.20.40	05.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38 .....		As provided in the Notes hereto	A6/24
	108.20.50	06.01	71	Other biodiesel.....		As provided in the Notes hereto	A6/24
623.23				<b>Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse, as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships), subject to compliance with Note 9 to this Section</b>			A6/24
	105.10.03	01.01	70	Petrol, as defined in Additional Note 1(b) to Chapter 27 .....		As provided in the Notes hereto	A6/18
	105.10.15	02.01	71	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked .....		As provided in the Notes hereto	A6/18
	105.10.17	03.01	70	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto	A6/18
	105.10.21	04.01	75	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked.....		As provided in the Notes hereto	A6/18
	108.20.40	05.01	76	Biodiesel as defined in Additional Note 1(a) to Chapter 38 .....		As provided in the Notes hereto	A6/24
	108.20.50	06.01	79	Other biodiesel.....		As provided in the Notes hereto	A6/24
623.25				<b>Fuel liable to excise duty which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships), by a licensed distributor contemplated in section 64F, subject to compliance with Note 10 to this Section</b>			A6/18
	105.10.03	01.01	74	Petrol, as defined in Additional Note 1(b) to Chapter 27 .....		As provided in the Notes hereto	A6/18



Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
623.25	105.10.15	02.01	73	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked .....		As provided in the Notes hereto	A6/18
	105.10.17	03.01	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto	A6/18
	108.20.40	04.01	75	Biodiesel as defined in Additional Note 1(a) to Chapter 38 .....		As provided in the Notes hereto	A6/24
	108.20.50	05.01	78	Other biodiesel .....		As provided in the Notes hereto	A6/24
623.27	105.10	01.01	56	<b>FUEL SUPPLIED FOR THE LINE-FILL OF THE NEW MULTI-PURPOSE PRODUCTS PIPELINE (NMPP) GOVERNMENT PROJECT</b> Fuel supplied by Petroleum Oil & Gas Corporation of South Africa (SOC) Ltd for the trunkline-fill of the NMPP from Island View Durban to Jameson Park, before 31 March 2012, not exceeding 154 744 400 li .....		The duty in Part 2A of Schedule No. 1	A6/32
		02.01	50	Fuel supplied by Sasol Oil (Pty) Limited for the secondary line-fill of the NMPP from Jameson Park to Alrode, from Alrode to Langlaagte and from Kendal to Waltloo, before 31 March 2012, not exceeding 20 358 410 li .....		The duty in Part 2A of Schedule No. 1	A6/32

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
<p>- BLANK -</p>							

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
670.01	000.00	01.00	09	Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto .....		As determined and approved by the Director-General: Department of International Relations and Co-operation	A6/23
670.02	000.00	01.01	08	Distillate fuels and biodiesel used in the manufacture of the goods specified in rebate items 623.09, 623.10, 623.11, 623.12 and 623.13.....		17,466c/li	A6/27 w.e.f. 1/1/2011
670.03	000.00	01.00	02	Distillate fuels used in the manufacture of intermediate fuel oils in accordance with the provision of rebate item 623.14 .....		Full fuel levy and Road Accident Fund levy	A6/3/46 with retrospective effect from 30/09/15
670.04	000.00	01.00	04	Distillate fuel purchased for use and used for the purposes specified in, and subject to compliance with Note 6 .....		As provided in Note 6 hereto	A6/109 w.e.f. 01/04/06
670.06	000.00	01.00	08	Fuel levy and Road Accident Fund levy goods exported (including supply as stores for foreign-going ships but excluding fishing vessels provided for in item 670.08).....	Full fuel levy and Road Accident Fund levy subject to Note 13		A6/109 w.e.f. 01/04/06
670.08	000.00	01.00	01	Distillate fuel and biodiesel supplied as stores for any fishing vessel not recognized as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951):.....	Full fuel levy and Road Accident Fund levy subject to Note 13		A6/109 w.e.f. 01/04/06
670.10	000.00	01.00	05	Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are in any customs and excise warehouse - Provided -..... (i) no compensation in respect of the excise duty, fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption	Full fuel levy and Road Accident Fund levy subject to Note 13		A6/109 w.e.f. 01/04/06 A6/109 A6/109
670.11	105.10.03	01.00	71	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item .....	Full fuel levy and Road Accident Fund Levy		A6/22

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
671.01	195.10.21	01.00	76	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit.....	Full fuel levy and Road Accident Fund levy		A6/24
671.02	000.00	01.00	08	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7.....		As provided in Note 7 read with Note 13	A6/109 w.e.f. 01/04/06
671.03	000.00	01.00	00	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to another such warehouse or to such a storage warehouse subject to compliance with Note 8.....		As provided in Note 8 read with Note 13	A6/109 w.e.f. 01/04/06
671.05	000.00	01.00	03	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of the customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to a consignee in a BLNS country, subject to compliance with Note 9.....		As provided in Note 9 read with Note 13	A6/109 w.e.f. 01/04/06
671.07	000.00	01.00	07	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with Note 10.....		As provided in Note 10 read with Note 13	A6/109 w.e.f. 01/04/06
671.09	000.00	01.00	00	Goods liable to fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships) by a licensed distributor contemplated in section 64F, subject to compliance with Note 11.....		As provided in Note 11 read with Note 13	A6/109 w.e.f. 01/04/06
671.11	000.00	01.00	04	Goods liable to fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common customs area by a licensed distributor contemplated in section 64F, subject to compliance with Note 12.....		As provided in Note 12 read with Note 13	A6/109 w.e.f. 01/04/06