

Jacobsens

Harmonized Customs Tariff

Supplement 1114
12 April 2019

Dear Subscriber

We have pleasure in forwarding to you Supplement 1114.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising from the Budget Proposals of the Minister of Finance as well as amendments which were published in the following Government Gazettes:

- *Government Gazette No. 42324* dated 22 March 2019;
- *Government Gazette No. 42338* dated 29 March 2019;
- *Government Gazette No. 42352* dated 29 March 2019;
- *Government Gazette No. 42381* dated 5 April 2019; and
- *Government Gazette No. 42385* dated 5 April 2019.

See below for more information:

1. In terms of Section 57A of the Customs and Excise Act, 1964, a provisional payment in relation to anti-dumping duty is imposed **up to and including 22 September 2019**, to the extent indicated in the Note below:

A provisional payment is imposed in relation to the alleged dumping of clear float glass, classifiable in tariff subheadings 7005.29.17; 7005.29.23; 7005.29.25 and 7005.29.35, originating in or imported from Saudi Arabia and the United Arab Emirates as recommended in ITAC Report 599.

- *Government Gazette 42324*, R. 448, 22.03.19 PP/152

2. 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 April 2019**, to the extent indicated in the note below:

New-8-digit tariff subheadings are inserted under tariff heading 84.71 and 95.04 to provide for computers with a screen size exceeding 45 cm as well as gaming consoles with images produced on any external screen. This amendment relates to the imposition of *ad valorem* excise duty on computers with a screen size exceeding 45 cm and gaming consoles with images produced on any external screen or surface to give effect to the Budget proposals announced by the Minister of Finance on 20 February 2019.

- *Government Gazette 42338*, R. 500, 29.03.2019 A1/1/1616

3. By the substitution of the article description where it appears in Notice No. R. 500 of *Government Gazette* No. 42338 on 29 March 2019 (above) for the description of tariff subheading 8471.49.90, **with retrospective effect from 1 April 2019**, to the extent indicated in the note below:

The wording of tariff subheading 8471.49.90 is amended from “with a screen size exceeding 45 cm” to “other”.

- *Government Gazette 42385*, R. 565, 05.04.2019 A1/1/1619

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 April 2019**, to the extent indicated in the note below:

Separate provision is made for 8-digit tariff subheadings for sanitary pads, bread flour and cake flour to facilitate the zero-rating/VAT exemption on these products as tabled by the Minister of Finance in his Budget speech on 20 February 2019.

- *Government Gazette 42338*, R. 501, 29.03.2019 A1/1/1617

5. In terms of Section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is amended, **with effect from 3 April 2019**, to the extent indicated in the note below:

The general rate of fuel levy is increased by 15c/li from 337c/li to 352c/li and 322c/li to 337c/li on petrol and diesel respectively to give effect to the Budget proposals announced by the Minister of Finance on 20 February 2019.

- *Government Gazette 42338*, R. 502, 29.03.2019 A1/5A/164

6. In terms of Section 48 of the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 to the said Act is amended, **with effect from 3 April 2019**, to the extent indicated in the note below:

The rate of road accident fund (RAF) levy is increased by 5c/li from 193c/li to 198c/li on both petrol and diesel to give effect to the Budget proposals announced by the Minister of Finance on 20 February 2019.

- *Government Gazette 42338*, R. 503, 29.03.2019 A1/5B/165

7. In terms of Section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is amended, **with effect from 1 April 2019**, to the extent indicated in the note below:

Ad valorem excise duty is imposed on computers with a screen size exceeding 45 cm and gaming consoles with images produced on any external screen or surface to give effect to the Budget proposals announced by the Minister of Finance on 20 February 2019.

- *Government Gazette 42338*, R. 504, 29.03.2019 A1/2B/166

8. 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 effect from 3 April 2019**, to the extent indicated in the note below:

The diesel refund provisions are adjusted consequential to the increase in the fuel and RAF levy as announced by the Minister of Finance in his budget speech of 20 February 2019.

- *Government Gazette 42338*, R. 505, 29.03.2019 A6/3/48

9. In terms of Section 48 of the Customs and Excise Act, 1964, Part 7A of Schedule No. 1 to the said Act is amended, **with effect from 1 April 2019**, to the extent indicated in the note below:

The health promotion levy in relation to sugary beverages is increased by 10c/g from 2.1c/g per 100ml to 2.21c/g per 100ml to give effect to the Budget proposals announced by the Minister of Finance on 20 February 2019.

- *Government Gazette 42338*, R. 506, 29.03.2019 A1/7A/2

10. 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 April 2019**, to the extent indicated in the note below:

Provision is made for separate 8-digit tariff subheadings for pantyliners to facilitate the zero-rating/VAT exemption as tabled by the Minister of Finance on 20 February 2019.

- *Government Gazette 42352*, R. 515, 29.03.2019 A1/1/1618

11. In terms of Section 48 of the Customs and Excise Act, 1964, Part 7 of Schedule No. 1 to the said Act is amended to the extent indicated in the note below:

Note 5 is amended to include the reference to grams per 100 millimetres and Note 6 is inserted to indicate how sugar content will be calculated.

- *Government Gazette 42381*, R. 563, 05.04.2019 A1/7/3

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INSTRUCTION SHEET

Jacobsens
Harmonized Customs Tariff

Supplement 1114

12 April 2019

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441/442	(16347)	718.25/718.26	(17488)	829/830	(15040)
443/444	(16348)	718.27/718.28	(17489)	831/832	(15041)
445/446	(16349)	718.29/718.30	(17490)	833/834	(16937)
447/448	(16925)	718.31/718.32	(17667)	835/836	(15043)
449/450	(16351)	718.33/718.34	(17668)	837/838	(15044)
451/452	(17204)	718.35/718.36	(17669)	838.01/838.02	(15045)
453/454	(16927)	SCHEDULE 3: Part 1		839/840	(17257)
455/456	(17205)	719/720	(17136)	SCHEDULE 4: Part 2	
457/458	(17681)	721/722	(17137)	841/842	(15047)
459/460	(16356)	722.01/722.02	(17138)	842.01/842.02	(15048)
461/462	(16357)	723/724	(15620)	842.03/842.04	(15049)
463/464	(17682)	725/726	(15941)	843/844	(17647)
465/466	(16948)	727/728	(15798)	844.01/844.02	(15923)
467/468	(17111)	729/730	(17491)	845/846	(17648)
469/672	not issued	731/732	(15982)	846.01/846.02	(17440)
SCHEDULE 1: Part 2: Section A		733/734	(17139)	846.03/846.04	(17503)
673/674	(17664)	735/750	not issued	846.04A/846.04B	(17504)
675/676	(17665)	751/752	(17212)	846.04C/846.04D	(17505)
677/678	fall away	753/754	(14631)	846.05/846.06	(17258)
679/680	(17640)	755/756	(17140)	846.07/846.08	(15616)
681/682	(17641)	757/758	(15799)	846.09/846.10	(15057)
683/686	not issued	759/762	not issued	846.11/846.12	(11912)
SCHEDULE 1: Part 2: Section B		763/764	(17250)	847/848	(15945)
687/688	(17683)	764.01/764.02	(15614)	848.01/848.02	(14977)
689/690	(17684)	765/766	(17141)	SCHEDULE 4: Part 3	
691/692	(17112)			849/850	(15190)

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850.01/850.02	(17146)	889/890	(14203)	1105/1106	(30.12.99)
SCHEDULE 4: Part 4		890.01/890.02	(17689)	1107/1108	(30.12.99)
850.03/850.04	(17147)	890.03/890.04	(15999)	1109/1110	(30.12.99)
SCHEDULE 4: Part 5		891/892	(16000)	1111/1112	(30.12.99)
850.05/850.06	(16957)	893/894	(16001)	1113/1114	(30.12.99)
SCHEDULE 4: Part 6		895/896	(12415)	1115/1116	(30.12.99)
850.07/850.08	(17327)	896.01/896.02	(12416)	1117/1118	(30.12.99)
SCHEDULE 5		897/898	(13129)	1119/1120	(30.12.99)
851/852	(17328)	898.01/898.02	(13130)	1121/1122	(13208)
SCHEDULE 5: Part 1		898.03/898.04	(13131)	1123/1124	(30.12.99)
852.01/852.02	(17329)	899/900	(17239)	1125/1126	(30.12.99)
852.03/852.04	(17475)	SCHEDULE 6: Part 4		1127/1128	(30.12.99)
853/854	(15062)	900.01/900.02	(16958)	1129/1130	(30.12.99)
855/856	(15063)	900.02A/900.02B	(16959)	1131/1132	(30.12.99)
857/858	(15064)	900.03/900.04	(14697)	1133/1134	(30.12.99)
859/860	(15065)	900.05/900.06	(16960)	1135/1136	(30.12.99)
861/862	(15066)	900.06A/900.06B	(16961)	1137/1138	(30.12.99)
863/864	(15067)	SCHEDULE 6: Part 5		1139/1140	(30.12.99)
865/866	(15068)	900.06C/900.06D	(17287)	1141/1142	(30.12.99)
867/868	(15069)	900.06E/blank	(17288)	1143/1144	(30.12.99)
869/870	(15070)	SCHEDULE 8		1145/1146	(30.12.99)
871/872	(15071)	901/902	(17333)	1147/1148	(30.12.99)
SCHEDULE 5: Part 2		903/918	not issued	1149/1150	(30.12.99)
873/874	(15072)	TRADE AGREEMENTS		1151/1152	(30.12.99)
874.01/874.02	(15073)	919/920	(6167)	1153/1154	(30.12.99)
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875/876	(15074)	921/922	(6777)	1157/1158	(30.12.99)
876.01/876.02	(17649)	923/924	(7458)	1159/1160	(30.12.99)
876.03/876.04	(17650)	925/926	(7459)	1161/1162	(30.12.99)
876.05/876.06	(17651)	926.01/926.02	(6780)	1163/1164	(30.12.99)
SCHEDULE 5: Part 4 & 5		927/928	(7460)	1165/1166	(30.12.99)
877/878	(17284)	928.01/928.02	(7461)	1167/1168	(30.12.99)
SCHEDULE 5: Part 6		929/930	(7462)	1169/1170	(30.12.99)
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SCHEDULE 6		933/934	(7464)	1173/1174	(30.12.99)
879/880	(17331)	934.01/934.02	(7465)	1175/1176	(30.12.99)
880.01/880.02	(17152)	935/936	(6786)	1177/1178	(30.12.99)
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SCHEDULE 6: Part 1		939/940	(6788)	1181/1182	(30.12.99)
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882.01/882.02	(17164)	943/944	(9369)	1185/1186	(30.12.99)
882.03/882.04	(17652)	944.01/944.02	(9370)	1187/1188	(30.12.99)
882.05/882.06	(17653)	945/946	(9371)	1189/1190	(30.12.99)
882.07/882.08	(17654)	947/948	(9372)	1191/1192	(30.12.99)
882.09/882.10	(17655)	949/950	(9373)	1193/1194	(30.12.99)
883/884	(17656)	973/974	(1860)	1195/1196	(30.12.99)
884.01/884.02	(17167)	975/976	(1861)	1197/1198	(30.12.99)
884.03/884.04	(17168)	977/978	(1862)	1199/1200	(30.12.99)
884.05/884.06	(17309)	979/980	(1863)	1201/1202	(30.12.99)
884.07/884.08	(17170)	981/982	(1864)	1203/1204	(30.12.99)
884.09/884.10	(17171)	983/984	(1865)	1205/1206	(30.12.99)
885/886	(14660)	985/1082	not issued	1207/1208	(30.12.99)
886.01/886.02	(17236)	SCHEDULE 10: Part 1		1209/1210	(30.12.99)
886.03/886.04	(14197)	1083/1084	(16363)	1211/1212	(30.12.99)
886.05/886.06	(14662)	1084(A)/1084(B)	(16364)	1213/1214	(30.12.99)
886.07/886.08	(17237)	1085/1086	(30.12.99)	1215/1216	(30.12.99)
886.09/886.10	(17657)	1087/1088	(30.12.99)	1217/1218	(30.12.99)
887/888	(14200)	1089/1090	(30.12.99)	1219/1220	(30.12.99)
SCHEDULE 6: Part 2 & 3		1091/1092	(30.12.99)	1221/1222	(30.12.99)
888.01/888.02	(14201)	1093/1094	(30.12.99)	1223/1224	(30.12.99)
888.03/888.04	(17259)	1095/1096	(30.12.99)	1225/1226	(30.12.99)
888.05/888.06	(16945)	1097/1098	(30.12.99)	1227/1228	(30.12.99)
		1099/1100	(30.12.99)	1229/1230	(30.12.99)
		1101/1102	(30.12.99)	1231/1232	(30.12.99)
		1103/1104	(30.12.99)	1233/1234	(30.12.99)

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COUNTRY	MONETARY UNIT	2019.03.01	2019.03.02	2019.03.03	2019.03.04	2019.03.05	2019.03.06	2019.03.07	2019.03.08
AUSTRALIA	DOLLAR	0000.098823	0000.098823	0000.098823	0000.097779	0000.097661	0000.098382	0000.097702	0000.096422
BOTSWANA	PULA	0000.717561	0000.717561	0000.717561	0000.714634	0000.720524	0000.720533	0000.718958	0000.709675
BRAZIL	REAL	0000.264270	0000.264270	0000.264270	0000.264251	0000.263253	0000.263814	0000.266955	0000.264211
CANADA	DOLLAR	0000.092269	0000.092269	0000.092269	0000.092595	0000.092478	0000.092955	0000.093010	0000.091415
CHINA	YUAN	0000.472120	0000.472120	0000.472120	0000.469071	0000.466973	0000.469050	0000.466389	0000.458666
DENMARK	KRONER	0000.459817	0000.459817	0000.459817	0000.457253	0000.456894	0000.459109	0000.456344	0000.452263
EUROPEAN COMMUNITY	EURO	0000.061836	0000.061836	0000.061836	0000.061484	0000.061426	0000.061723	0000.061359	0000.060817
HONG KONG	DOLLAR	0000.549549	0000.549549	0000.549549	0000.546129	0000.543923	0000.545099	0000.542192	0000.532430
INDIA	RUPEE	0004.996820	0004.996820	0004.996820	0004.960378	0004.933821	0004.930348	0004.870766	0004.785092
JAPAN	YEN	0007.820024	0007.820024	0007.820024	0007.791110	0007.754489	0007.762909	0007.715772	0007.542006
MALAWI	KWACHA	0050.639334	0050.816075	0050.816075	0050.332854	0050.125631	0050.300896	0049.967394	0049.065414
NEW ZEALAND	DOLLAR	0000.102058	0000.102058	0000.102058	0000.101465	0000.101298	0000.102017	0000.101104	0000.099613
NORWAY	KRONE	0000.597936	0000.597936	0000.597936	0000.595936	0000.598868	0000.602205	0000.597301	0000.595183
RUSSIAN	ROUBLE	0004.637358	0004.637358	0004.637358	0004.609766	0004.578265	0004.600668	0004.579057	0004.527858
SWEDEN	KRONA	0000.647706	0000.647706	0000.647706	0000.646104	0000.648959	0000.648484	0000.643025	0000.642642
SWITZERLAND	FRANC	0000.069850	0000.069850	0000.069850	0000.069499	0000.069179	0000.069756	0000.069289	0000.068473
UNITED KINGDOM	POUND ST.	0000.053066	0000.053066	0000.053066	0000.052822	0000.052911	0000.053125	0000.052664	0000.052064
U.S.A.	DOLLAR	0000.070454	0000.070454	0000.070454	0000.070022	0000.069734	0000.069883	0000.069514	0000.068259
ZIMBABWE	DOLLAR	0026.843413	0026.843413	0026.843413	0026.679238	0026.569409	0026.625975	0026.485535	0026.007420

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COUNTRY	MONETARY UNIT	2019.03.09	2019.03.10	2019.03.11	2019.03.12	2019.03.13	2019.03.14	2019.03.15	2019.03.16
AUSTRALIA	DOLLAR	0000.096422	0000.096422	0000.096743	0000.097234	0000.096849	0000.096250	0000.095615	0000.095615
BOTSWANA	PULA	0000.709675	0000.709675	0000.715745	0000.719651	0000.715176	0000.711300	0000.710802	0000.710802
BRAZIL	REAL	0000.264211	0000.264211	0000.265967	0000.266380	0000.263106	0000.261780	0000.262674	0000.262674
CANADA	DOLLAR	0000.091415	0000.091415	0000.091869	0000.092499	0000.091749	0000.090950	0000.090538	0000.090538
CHINA	YUAN	0000.458666	0000.458666	0000.462346	0000.466026	0000.462967	0000.460644	0000.459281	0000.459281
DENMARK	KRONER	0000.452263	0000.452263	0000.454282	0000.457468	0000.453732	0000.450000	0000.448362	0000.448362
EUROPEAN COMMUNITY	EURO	0000.060817	0000.060817	0000.061087	0000.061518	0000.061021	0000.060500	0000.060279	0000.060279
HONG KONG	DOLLAR	0000.532430	0000.532430	0000.536436	0000.541291	0000.538278	0000.535300	0000.533263	0000.533263
INDIA	RUPEE	0004.785092	0004.785092	0004.802351	0004.829450	0004.804324	0004.779943	0004.732284	0004.732284
JAPAN	YEN	0007.542006	0007.542006	0007.595226	0007.679490	0007.631442	0007.631442	0007.586661	0007.586661
MALAWI	KWACHA	0049.065414	0049.065414	0049.436257	0049.852135	0049.571341	0049.397950	0049.211707	0049.211707
NEW ZEALAND	DOLLAR	0000.099613	0000.099613	0000.099783	0000.100110	0000.100110	0000.099050	0000.098570	0000.098570
NORWAY	KRONE	0000.595183	0000.595183	0000.596192	0000.595644	0000.591088	0000.583700	0000.580348	0000.580348
RUSSIAN	ROUBLE	0004.527858	0004.527858	0004.545277	0004.566637	0004.524635	0004.492096	0004.472119	0004.472119
SWEDEN	KRONA	0000.642642	0000.642642	0000.644798	0000.647182	0000.643491	0000.635600	0000.632421	0000.632421
SWITZERLAND	FRANC	0000.068473	0000.068473	0000.068857	0000.069624	0000.069036	0000.068450	0000.068029	0000.068029
UNITED KINGDOM	POUND ST.	0000.052064	0000.052064	0000.052914	0000.052457	0000.052622	0000.051732	0000.051558	0000.051558
U.S.A.	DOLLAR	0000.068259	0000.068259	0000.068775	0000.069396	0000.069006	0000.068631	0000.068369	0000.068369
ZIMBABWE	DOLLAR	0026.007420	0026.007420	0026.204023	0026.440874	0026.291977	0026.149161	0026.049268	0026.049268

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COUNTRY	MONETARY UNIT	2019.03.17	2019.03.18	2019.03.19	2019.03.20	2019.03.21	2019.03.22	2019.03.23	2019.03.24
AUSTRALIA	DOLLAR	0000.095615	0000.095767	0000.095943	0000.095701	0000.095701	0000.097150	0000.097150	0000.097150
BOTSWANA	PULA	0000.710802	0000.713207	0000.712272	0000.710018	0000.710018	0000.717822	0000.717822	0000.717822
BRAZIL	REAL	0000.262674	0000.262461	0000.260733	0000.259007	0000.259007	0000.264430	0000.264430	0000.264430
CANADA	DOLLAR	0000.090538	0000.091139	0000.091260	0000.090718	0000.090718	0000.092771	0000.092771	0000.092771
CHINA	YUAN	0000.459281	0000.461636	0000.461884	0000.458945	0000.458945	0000.467409	0000.467409	0000.467409
DENMARK	KRONER	0000.448362	0000.450299	0000.449875	0000.447146	0000.447146	0000.454972	0000.454972	0000.454972
EUROPEAN COMMUNITY	EURO	0000.060279	0000.060537	0000.060478	0000.060116	0000.060116	0000.061163	0000.061163	0000.061163
HONG KONG	DOLLAR	0000.533263	0000.536498	0000.536325	0000.533196	0000.533196	0000.543599	0000.543599	0000.543599
INDIA	RUPEE	0004.732284	0004.715476	0004.717102	0004.703959	0004.703959	0004.784048	0004.784048	0004.784048
JAPAN	YEN	0007.586661	0007.623092	0007.601517	0007.579008	0007.579008	0007.675855	0007.675855	0007.675855
MALAWI	KWACHA	0049.211707	0049.408280	0049.397621	0049.113234	0049.113234	0050.148536	0050.148536	0050.148536
NEW ZEALAND	DOLLAR	0000.098570	0000.098856	0000.098985	0000.098716	0000.098716	0000.099905	0000.099905	0000.099905
NORWAY	KRONE	0000.580348	0000.580975	0000.582826	0000.578828	0000.578828	0000.584376	0000.584376	0000.584376
RUSSIAN	ROUBLE	0004.472119	0004.444617	0004.431470	0004.387764	0004.387764	0004.455977	0004.455977	0004.455977
SWEDEN	KRONA	0000.632421	0000.630974	0000.631524	0000.626582	0000.626582	0000.636415	0000.636415	0000.636415
SWITZERLAND	FRANC	0000.068029	0000.068368	0000.068269	0000.067819	0000.067819	0000.068726	0000.068726	0000.068726
UNITED KINGDOM	POUND ST.	0000.051558	0000.051689	0000.051742	0000.051500	0000.051500	0000.052993	0000.052993	0000.052993
U.S.A.	DOLLAR	0000.068369	0000.068780	0000.068761	0000.068364	0000.068364	0000.069726	0000.069726	0000.069726
ZIMBABWE	DOLLAR	0026.049268	0026.205496	0026.198483	0026.047649	0026.047649	0026.566421	0026.566421	0026.566421

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COUNTRY	MONETARY UNIT	2019.03.25	2019.03.26	2019.03.27	2019.03.28	2019.03.29	2019.03.30	2019.03.31	2019.04.01
AUSTRALIA	DOLLAR	0000.095514	0000.096254	0000.095700	0000.094590	0000.094809	0000.094809	0000.094809	0000.096099
BOTSWANA	PULA	0000.707454	0000.715486	0000.711050	0000.706440	0000.709515	0000.709515	0000.709515	0000.703016
BRAZIL	REAL	0000.266721	0000.266823	0000.265994	0000.270567	0000.264850	0000.264850	0000.264850	0000.271051
CANADA	DOLLAR	0000.091199	0000.092253	0000.091450	0000.090465	0000.090776	0000.090776	0000.090776	0000.091793
CHINA	YUAN	0000.458219	0000.464169	0000.460941	0000.455697	0000.456481	0000.456481	0000.456481	0000.463747
DENMARK	KRONER	0000.448402	0000.454282	0000.452650	0000.447228	0000.448951	0000.448951	0000.448951	0000.456762
EUROPEAN COMMUNITY	EURO	0000.060277	0000.061064	0000.060832	0000.060092	0000.060330	0000.060330	0000.060330	0000.061381
HONG KONG	DOLLAR	0000.532296	0000.539785	0000.535150	0000.528659	0000.529554	0000.529554	0000.529554	0000.538969
INDIA	RUPEE	0004.706970	0004.766274	0004.726842	0004.672393	0004.696240	0004.696240	0004.696240	0004.788931
JAPAN	YEN	0007.453629	0007.571261	0007.537050	0007.417368	0007.467698	0007.467698	0007.467698	0007.626759
MALAWI	KWACHA	0049.057989	0049.809848	0049.330000	0048.738927	0048.821971	0048.821971	0048.821971	0049.779984
NEW ZEALAND	DOLLAR	0000.097913	0000.098921	0000.099550	0000.098140	0000.098654	0000.098654	0000.098654	0000.099858
NORWAY	KRONE	0000.579638	0000.585580	0000.582650	0000.579924	0000.581330	0000.581330	0000.581330	0000.589452
RUSSIAN	ROUBLE	0004.403620	0004.431773	0004.431811	0004.388251	0004.394968	0004.394968	0004.394968	0004.521667
SWEDEN	KRONA	0000.629883	0000.636309	0000.636309	0000.625236	0000.627367	0000.627367	0000.627367	0000.637551
SWITZERLAND	FRANC	0000.067357	0000.068215	0000.067850	0000.066948	0000.067099	0000.067099	0000.067099	0000.068312
UNITED KINGDOM	POUND ST.	0000.051653	0000.052428	0000.051958	0000.051303	0000.051872	0000.051872	0000.051872	0000.052876
U.S.A.	DOLLAR	0000.068258	0000.069213	0000.068610	0000.067772	0000.067887	0000.067887	0000.067887	0000.069094
ZIMBABWE	DOLLAR	0026.007243	0026.370865	0026.141114	0025.821815	0025.865810	0025.865810	0025.865810	0026.325718

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COUNTRY	MONETARY UNIT	2019.04.02	2019.04.03	2019.04.04	2019.05.05	2019.04.06	2019.04.07	2019.04.08	2019.04.09
AUSTRALIA	DOLLAR	0000.097752	0000.097676	0000.097513	0000.097597	0000.097597	0000.097597	0000.097976	0000.097472
BOTSWANA	PULA	0000.719799	0000.724027	0000.720718	0000.722241	0000.722241	0000.722241	0000.720836	0000.722576
BRAZIL	REAL	0000.269183	0000.270026	0000.271074	0000.270840	0000.270840	0000.270840	0000.271700	0000.270289
CANADA	DOLLAR	0000.092630	0000.092797	0000.093096	0000.093335	0000.093335	0000.093335	0000.093431	0000.093019
CHINA	YUAN	0000.469354	0000.470062	0000.470283	0000.471478	0000.471478	0000.471478	0000.471288	0000.471495
DENMARK	KRONER	0000.463250	0000.463742	0000.462703	0000.464267	0000.464267	0000.464267	0000.464097	0000.462933
EUROPEAN COMMUNITY	EURO	0000.062251	0000.062313	0000.062186	0000.062399	0000.062399	0000.062399	0000.062359	0000.062212
HONG KONG	DOLLAR	0000.545096	0000.546526	0000.546256	0000.547445	0000.547445	0000.547445	0000.547309	0000.547453
INDIA	RUPEE	0004.832124	0004.801597	0004.821632	0004.856505	0004.856505	0004.856505	0004.878473	0004.883566
JAPAN	YEN	0007.732194	0007.763516	0007.753243	0007.790411	0007.790411	0007.790411	0007.767821	0007.769714
MALAWI	KWACHA	0050.257132	0050.399253	0050.385174	0050.601437	0050.601437	0050.601437	0050.635809	0050.696766
NEW ZEALAND	DOLLAR	0000.101788	0000.102015	0000.101857	0000.102550	0000.102550	0000.102550	0000.102912	0000.102740
NORWAY	KRONE	0000.595751	0000.595848	0000.595521	0000.598611	0000.598611	0000.598611	0000.598873	0000.595390
RUSSIAN	ROUBLE	0004.566317	0004.566916	0004.568890	0004.587701	0004.587701	0004.587701	0004.576397	0004.553360
SWEDEN	KRONA	0000.646323	0000.648364	0000.645870	0000.647940	0000.647940	0000.647940	0000.648930	0000.647258
SWITZERLAND	FRANC	0000.069275	0000.069447	0000.069384	0000.069648	0000.069648	0000.069648	0000.069554	0000.069591
UNITED KINGDOM	POUND ST.	0000.053397	0000.053210	0000.053084	0000.053489	0000.053489	0000.053489	0000.053636	0000.053592
U.S.A.	DOLLAR	0000.069884	0000.070072	0000.070050	0000.070193	0000.070193	0000.070193	0000.070167	0000.070225
ZIMBABWE	DOLLAR	0026.626162	0026.698506	0026.689161	0026.744261	0026.744261	0026.744261	0026.734243	0026.756377

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2019.04.10	2019.04.11
AUSTRALIA	DOLLAR	0000.097861	0000.098578
BOTSWANA	PULA	0000.724151	0000.727918
BRAZIL	REAL	0000.271357	0000.272563
CANADA	DOLLAR	0000.093503	0000.094563
CHINA	YUAN	0000.473263	0000.478481
DENMARK	KRONER	0000.464812	0000.469114
EUROPEAN COMMUNITY	EURO	0000.062462	0000.063038
HONG KONG	DOLLAR	0000.548579	0000.555282
INDIA	RUPEE	0004.873890	0004.909438
JAPAN	YEN	0007.785978	0007.863891
MALAWI	KWACHA	0050.912849	0051.484360
NEW ZEALAND	DOLLAR	0000.103075	0000.103979
NORWAY	KRONE	0000.597603	0000.599980
RUSSIAN	ROUBLE	0004.559866	0004.585229
SWEDEN	KRONA	0000.649377	0000.656455
SWITZERLAND	FRANC	0000.069986	0000.070890
UNITED KINGDOM	POUND ST.	0000.053890	0000.054310
U.S.A.	DOLLAR	0000.070486	0000.071252
ZIMBABWE	DOLLAR	0026.855911	0027.147978

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Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
10.08		BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS: • <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	
1008.2		- Millet:							
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.

Additional Notes:

1. For the purposes of tariff subheadings 1101.00.20 and 1101.00.30:
 - (a) Cake wheat flour and white bread wheat flour means such flours as defined in the Department of Agriculture, Forestry and Fisheries Regulations, published by Government Notice No. 405 of 5 May 2017, relating to the grading, packing and marking of wheat products, imported into the Republic of South Africa.
 - (b) Cake wheat flour or white bread wheat flour as defined in the Department of Agriculture, Forestry and Fisheries Regulations, published by Government Notice No. R. 405 of 5 May 2017, must be classified in tariff subheading 1101.00.90 unless it complies with the grading, packing and marking requirements applicable in terms of those Regulations to such classes of wheat products intended for sale in the Republic of South Africa.

A1/1/1617
w.e.f. 1/4/19

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
11.01		WHEAT OR MESLIN FLOUR:							
		• 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	73,61c/kg	73,61c/kg	73,61c/kg	free	73,61c/kg	A1/1/1549 w.e.f. 1/4/16
1101.00.20	9	- Cake wheat flour as defined in Additional Note 1(a) to Chapter 11	kg	73,61c/kg	73,61c/kg	73,61c/kg	free	73,61c/kg	A1/1/1610 A1/1/1617 w.e.f. 1/4/19
1101.00.30	6	- White bread wheat flour as defined in Additional Note 1(a) to Chapter 11	kg	73,61c/kg	73,61c/kg	73,61c/kg	free	73,61c/kg	A1/1/1617 w.e.f. 1/4/19

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
1101.00.90 11.02	5	- Other CEREAL FLOURS (EXCLUDING THAT OF WHEAT OR MESLIN): • <i>Refer to Prohibited Goods Index</i>	kg	73,61c/kg	73,61c/kg	73,61c/kg	free	73,61c/kg	A1/1/1610
1102.20 1102.90	7	- Maize (corn) flour..... - Other:	kg	free	free	free	free	free	
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 11.03	4	-- Other..... CEREAL GROATS, MEAL AND PELLETS:	kg	0,65c/kg	free	0,65c/kg	free	free	
1103.1		- Groats and meal:							
1103.11 1103.13	2	-- Of wheat..... -- Of maize (corn):	kg	20%	20%	20%	free	20%	
1103.13.10	2	--- Maize meal not further processed other than by the addition of minerals and vitamins not exceeding 1 per cent by mass of the final product, solely for the purpose of increasing the nutritional value.....	kg	5%	5%	5%	free	5%	
1103.13.90 1103.19	0	--- Other..... -- Of other cereals:	kg	5%	5%	5%	free	5%	
1103.19.10	0	--- Of oats.....	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg	
1103.19.20	8	--- Of rice.....	kg	20%	free	20%	free	20%	
1103.19.90 1103.20	9	--- Other..... - Pellets:	kg	0,65c/kg	free	0,65c/kg	free	0,65c/kg	
1103.20.10	8	-- Of wheat.....	kg	20%	20%	20%	free	20%	
1103.20.20	5	-- Of oats, in immediate packings of a content exceeding 10 kg.....	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg	
1103.20.90 11.04	6	-- Other..... CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED) (EXCLUDING RICE OF HEADING 10.06); GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND: • <i>Refer to Prohibited Goods Index</i>	kg	free	free	free	free	free	
1104.1		- Rolled or flaked grains:							
1104.12 1104.19	2	-- Of oats..... -- Of other cereals:	kg	free	free	free	free	free	
1104.19.10	4	--- Of barley.....	kg	free	free	free	free	free	
1104.19.90 1104.2	2	--- Other..... - Other worked grains (for example, hulled, pearled, sliced or kibbled):	kg	20%	free	20%	free	20%	
1104.22 1104.23	7	-- Of oats..... -- Of maize (corn):	kg	free	free	free	free	free	
1104.23.10	0	--- Chopped dried kernels, not further prepared or processed.....	kg	5%	5%	5%	free	5%	
1104.23.90 1104.29	9	--- Other..... -- Of other cereals:	kg	5%	5%	5%	free	5%	
1104.29.10	9	--- Of barley.....	kg	free	free	free	free	free	
1104.29.90	7	--- Other.....	kg	20%	free	20%	free	20%	
1104.30 11.05	9	- Germ of cereals, whole, rolled, flaked or ground..... FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES: • <i>Refer to Prohibited Goods Index</i>	kg	free	free	free	free	free	
1105.10 1105.20	3	- Flour, meal and powder..... - Flakes, granules and pellets:	kg	20%	free	20%	free	20%	
1105.20.10	5	-- Pellets made from pieces of potatoes.....	kg	20%	free	20%	free	15%	
1105.20.90	3	-- Other.....	kg	20%	free	20%	free	20%	

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	
11.06		FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 07.14 OR OF THE PRODUCTS OF CHAPTER 8:							
		• Refer to Prohibited Goods Index							
1106.10		- Of the dried leguminous vegetables of heading 07.13:							
1106.10.10	4	-- Of dried beans.....	kg	free	free	free	free	free	
1106.10.90	2	-- Other.....	kg	free	free	free	free	free	
1106.20	1	- Of sago or of roots or tubers of heading 07.14.....	kg	free	free	free	free	free	
1106.30		- Of the products of chapter 8:							
1106.30.10	3	-- Imported from switzerland	kg	20%	free	free	free	20%	
1106.30.90	1	-- Other.....	kg	20%	free	20%	free	20%	
11.07		MALT, WHETHER OR NOT ROASTED:							
		• Refer to Prohibited Goods Index							
1107.10		- Not roasted:							
1107.10.10	8	-- Of wheat.....	kg	free	free	free	free	free	
1107.10.20	5	-- Of barley.....	kg	free	free	free	free	free	
1107.10.25	6	-- Of oats.....	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg	
1107.10.50	7	-- Of sorghum.....	kg	3%	free	3%	free	3%	
1107.10.90	6	-- Other.....	kg	0,85c/kg	free	0,85c/kg	free	free	
1107.20		- Roasted:							
1107.20.10	2	-- Of wheat.....	kg	free	free	free	free	free	
1107.20.20	2	-- Of barley.....	kg	free	free	free	free	free	
1107.20.25	0	-- Of oats.....	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg	
1107.20.90	0	-- Other.....	kg	0,85c/kg	free	0,85c/kg	free	0,85c/kg	
11.08		STARCHES; INULIN:							
		• Refer to Detain if from China (Detain for Agriculture)							
		• Refer to Prohibited Goods Index							
1108.1		- Starches:							
1108.11		-- Wheat starch:							
1108.11.10	8	--- In immediate packings of a content not exceeding 1,5 kg.....	kg	free	free	free	free	free	
1108.11.90	6	--- Other.....	kg	10%	free	10%	free	10%	
1108.12		-- Maize (corn) starch:							
1108.12.10	4	--- In immediate packings of a content not exceeding 1,5 kg.....	kg	free	free	free	free	free	
1108.12.90	2	--- Other.....	kg	10%	free	10%	free	10%	
1108.13		-- Potato starch:							
1108.13.10	0	--- In immediate packings of a content not exceeding 1,5 kg.....	kg	free	free	free	free	free	
1108.13.90	9	--- Other.....	kg	10%	free	10%	free	10%	
1108.14		-- Manioc (cassava) starch:							
1108.14.10	7	--- In immediate packings of a content not exceeding 1,5 kg.....	kg	free	free	free	free	free	
1108.14.90	5	--- Other.....	kg	10%	free	10%	free	10%	
1108.19		-- Other starches:							
1108.19.10	9	--- In immediate packings of a content not exceeding 1,5 kg.....	kg	free	free	free	free	free	
1108.19.90	7	--- Other.....	kg	10%	free	10%	free	10%	
1108.20	9	- Inulin.....	kg	20%	free	20%	free	20%	
1109.00	3	WHEAT GLUTEN, WHETHER OR NOT DRIED.....	kg	free	free	free	free	free	
		• Refer to Permit from Directorate: APIS (Dept. Agriculture)							

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

Subheading	Description of Goods	Provisional Payment	Imported from or originating in
IMPOSITION OF PROVISIONAL PAYMENT (PP/152)			
In terms of section 57A of the Customs and Excise Act, 1964, a provisional payment in relation to anti-dumping duty is imposed up to and including 22 September 2019, to the extent and on the goods set out in the Schedule hereto.			
7005.29.17	Of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding solar glass and optical glass)	23,9%	Saudi Arabia
7005.29.17	Of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding solar glass and optical glass)	38,1%	UAE
7005.29.23	Of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	23,9%	Saudi Arabia
7005.29.23	Of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	38,1%	UAE
7005.29.25	Of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	23,9%	Saudi Arabia
7005.29.25	Of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	38,1%	UAE
7005.29.35	Of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	23,9%	Saudi Arabia
7005.29.35	Of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	38,1%	UAE

Heading/ Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
7312.10.30	2	-- Ropes and cables, of wire which is plated, coated or clad with zinc, of a diameter exceeding 13 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord)	kg	15%	free	free	free	15%	A1/1/1603
7312.10.40	7	-- Other ropes and cables, of wire which is plated, coated or clad with zinc	kg	5%	free	free	free	5%	A1/1/1603
7312.10.90	3	-- Other	kg	15%	free	free	free	15%	A1/1/1603
7312.90		- Other:							A1/1/1603
7312.90.10	1	-- Slings and the like, of rope of a diameter not exceeding 4 mm (excluding that of wire plated, coated or clad with copper and that identifiable as conveyor belt cord)	kg	free	free	free	free	free	A1/1/1603
7312.90.20	9	-- Slings and the like, of rope of a diameter exceeding 4 mm (excluding that of wire plated, coated or clad with copper and that identifiable as conveyor belt cord)	kg	15%	free	free	free	15%	A1/1/1603
7312.90.90	6	-- Other	kg	15%	free	free	free	15%	A1/1/1603
7313.00	7	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL...	kg	15%	free	free	free	15%	
7314		CLOTH (INCLUDING, ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL:							
7314.1		- Woven cloth:							
7314.12		-- Endless bands for machinery, of stainless steel:							
7314.12.10	5	--- With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft .	kg	5%	free	free	free	5%	A1/1/1549 w.e.f. 1/4/16
7314.12.20	2	--- With more than 10 but not exceeding 80 apertures per cm in the weft	kg	5%	free	free	free	5%	
7314.12.90	3	--- Other	kg	free	free	free	free	free	
7314.14		-- Other woven cloth, of stainless steel:							
7314.14.10	8	--- Insect screening, being woven wire with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm	kg	5%	free	free	free	5%	
7314.14.20	5	--- With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening)	kg	5%	free	free	free	5%	
7314.14.30	2	--- With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft .	kg	5%	free	free	free	5%	
7314.14.90	6	--- Other	kg	free	free	free	free	free	
7314.19		-- Other:							
7314.19.20	7	--- Insect screening, being woven wire materials with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm	kg	5%	free	free	free	5%	

Heading/ Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference	
				General	EU	EFTA	SADC	MERCOSUR		
7314.19.30	4	--- With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening)	kg	5%	free	free	free	free	5%	
7314.19.40	1	--- With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft .	kg	5%	free	free	free	free	5%	
7314.19.90	8	--- Other	kg	free	free	free	free	free	free	
7314.20	1	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	kg	5%	free	free	free	free	5%	
7314.3		-Other grill, netting and fencing, welded at the intersection:								
7314.31	0	-- Plated or coated with zinc	kg	15%	free	free	free	free	15%	
7314.39	1	-- Other	kg	5%	free	free	free	free	5%	
7314.4		-Other cloth, grill, netting and fencing:								
7314.41	5	-- Plated or coated with zinc	kg	15%	free	free	free	free	15%	
7314.42	1	-- Coated with plastics	kg	5%	free	free	free	free	5%	
7314.49	6	-- Other	kg	5%	free	free	free	free	5%	
7314.50	3	- Expanded metal	kg	5%	free	free	free	free	5%	
73.15		CHAIN AND PARTS THEREOF, OF IRON OR STEEL:								
7315.1		-Articulated link chain and parts thereof:								
7315.11		-- Roller chain:								
7315.11.10	2	--- Bush roller conveyor chain of a mass of 20 kg/m or more but not exceeding 50 kg/m	kg	10%	free	10%	free	free	10%	
7315.11.90	0	--- Other	kg	free	free	free	free	free	free	
7315.12		-- Other chain:								
7315.12.35	4	--- Articulated conveyor chain, of a mass of 0,8 kg/m or more but not exceeding 1,4 kg/m and a width of 50 mm or more but not exceeding 80 mm	kg	10%	free	10%	free	free	10%	
7315.12.90	7	--- Other	kg	free	free	free	free	free	free	
7315.19		-- Parts:								A1/1/1549 w.e.f. 1/4/16
7315.19.10	3	--- Of bush roller conveyor chain, the following, by mass per piece: pins -exceeding 300 g, bushes – exceeding 190 g, rollers – exceeding 800 g and side plates - exceeding 950 g	kg	10%	free	10%	free	free	10%	
7315.19.90	1	--- Other	kg	free	free	free	free	free	free	
7315.20	3	- Skid chain	kg	free	free	free	free	free	free	
7315.8		-Other chain:								
7315.81	7	-- Stud-link	kg	free	free	free	free	free	free	
7315.82		-- Other, welded link:								
7315.82.01	1	--- The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter not exceeding 4 mm	kg	15%	free	free	free	free	15%	
7315.82.03	8	--- The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter of 4 mm or more but not exceeding 10 mm	kg	15%	free	free	free	free	15%	

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

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
8470.2		- Other electronic calculating machines:							A1/1/1549 w.e.f. 1/4/16
8470.21	8	-- Incorporating a printing device	u	free	free	free	free	free	
8470.29	9	-- Other	u	free	free	free	free	free	
8470.30	6	- Other calculating machines	u	free	free	free	free	free	
8470.50	5	- Cash registers	u	free	free	free	free	free	
8470.90	3	- Other	u	free	free	free	free	free	
84.71		AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED:							
		<i>• Refer to Prohibited Goods Index</i>							
8471.30		- Portable automatic data processing machines, of a mass not exceeding 10 kg, consisting of at least a central processing unit, a keyboard and a display:							A1/1/1616 w.e.f. 1/4/19
8471.30.10	7	-- With a screen size exceeding 45 cm	u	free	free	free	free	free	A1/1/1616 w.e.f. 1/4/19
8471.30.90	5	-- Other	u	free	free	free	free	free	A1/1/1616 w.e.f. 1/4/19
8471.4		- Other automatic data processing machines:							
8471.41		-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:							A1/1/1616 w.e.f. 1/4/19
8471.41.10	8	--- With a screen size exceeding 45 cm	u	free	free	free	free	free	A1/1/1616 w.e.f. 1/4/19
8471.41.90	6	--- Other	u	free	free	free	free	free	A1/1/1616 w.e.f. 1/4/16
8471.49		-- Other, presented in the form of systems:							A1/1/1616 w.e.f. 1/4/16
8471.49.10	9	--- With a screen size exceeding 45 cm	u	free	free	free	free	free	A1/1/1616 w.e.f. 1/4/19
8471.49.90	7	--- Other	u	free	free	free	free	free	A1/1/1619 w.e.f. 1/4/19
8471.50	9	- Processing units (excluding those of subheading 8471.41 or 8471.49), whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units	u	free	free	free	free	free	
8471.60	3	- Input or output units, whether or not containing storage units in the same housing	u	free	free	free	free	free	
8471.70	8	- Storage units	u	free	free	free	free	free	
8471.80	2	- Other units of automatic data processing machines	u	free	free	free	free	free	
8471.90	7	- Other	u	free	free	free	free	free	
84.72		OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES):							
		<i>• Refer to Prohibited Goods Index</i>							
8472.10	4	- Duplicating machines	u	free	free	free	free	free	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
8472.30	3	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps .	u	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
8472.90	0	- Other	u	free	free	free	free	free	
84.73		PARTS AND ACCESSORIES (EXCLUDING COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 84.70 TO 84.72:							
		<i>• Refer to Prohibited Goods Index</i>							
8473.2		-Parts and accessories of the machines of heading 84.70:							
8473.21	9	-- Of the electronic calculating machines of subheading 8470.10, 8470.21or 8470.29	kg	free	free	free	free	free	
8473.29	3	-- Other	kg	free	free	free	free	free	
8473.30	7	-Parts and accessories of the machines of heading 84.71	kg	free	free	free	free	free	
8473.40	1	-Parts and accessories of the machines of heading 84.72	kg	free	free	free	free	free	
8473.50	6	-Parts and accessories equally suitable for use with machines of two or more of the headings 84.70 to 84.72	kg	free	free	free	free	free	
84.74		MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND:							
8474.10	1	-Sorting, screening, separating or washing machines	u	free	free	free	free	free	
8474.20	6	-Crushing or grinding machines	u	free	free	free	free	free	
8474.3		-Mixing or kneading machines:							
8474.31	7	-- Concrete or mortar mixers	u	free	free	free	free	free	
8474.32	3	-- Machines for mixing mineral substances with bitumen	u	free	free	free	free	free	
8474.39	8	-- Other	u	free	free	free	free	free	
8474.80	3	-Other machinery	u	free	free	free	free	free	
8474.90	8	-Parts	kg	free	free	free	free	free	
84.75		MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASH-BULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE:							
8475.10	5	-Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	u	free	free	free	free	free	
8475.2		- Machines for manufacturing or hot working glass or glassware:							
8475.21	6	-- Machines for making optical fibres and preforms thereof	u	free	free	free	free	free	
8475.29	7	-- Other	u	free	free	free	free	free	
8475.90	1	-Parts	kg	free	free	free	free	free	

								Reference	
<p>Sub Heading Note:</p> <p>1. Subheading 9504.50 covers:</p> <p>(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or</p> <p>(b) Video game machines having a self-contained video screen whether or not portable.</p> <p>This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).</p> <p>Additional Note:</p> <p>1. Artificial turf presented as unassembled playing surfaces for sports fields, complete with provision for line markings, is classifiable within tariff heading 95.06. Artificial turf otherwise presented as production material is excluded from Chapter 95.</p>									
Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
9503.00		TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS:							A1/1/1549 w.e.f. 1/4/16
9503.00.10	1	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	kg	20%	free	20%	free	18%	
9503.00.90	9	- Other	kg	free	free	free	free	free	
95.04		VIDEO GAME CONSOLES AND MACHINES, ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT:							
		• Refer to 130.10							
		• Refer to Prohibited Goods Index							
9504.20	7	- Articles and accessories for billiards of all kinds	kg	free	free	free	free	free	
9504.30		- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excluding bowling alley equipment):							
9504.30.10	9	-- Games of skill or chance	u	free	free	free	free	free	
9504.30.90	7	-- Other	u	free	free	free	free	free	
9504.40	6	- Playing cards	u (jue/ pack)	free	free	free	free	free	
9504.50		- Video game consoles and machines (excluding those of subheading 9504.30):							
9504.50.20	5	-- Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface	kg	free	free	free	free	free	A1/1/1616 w.e.f. 1/4/19
9504.50.90	6	-- Other	kg	free	free	free	free	free	
9504.90	9	- Other	u	free	free	free	free	free	
95.05		FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES:							
9505.10	6	- Articles for christmas festivities	kg	30%	free	30%	free	27%	
9505.90	2	- Other	kg	free	free	free	free	free	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
95.06		ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS: • Refer to Prohibited Goods Index							A1/1/1549 w.e.f. 1/4/16
9506.1		- Snow-skis and other snow-ski equipment:							
9506.11	6	-- Skis	2u	free	free	free	free	free	
9506.12	2	-- Ski-fastenings (ski-bindings).....	kg	free	free	free	free	free	
9506.19	7	-- Other.....	kg	free	free	free	free	free	
9506.2		- Water-skis, surf-boards, sailboards and other water-sport equipment:							
9506.21	0	-- Sailboards.....	u	free	free	free	free	free	
9506.29	1	-- Other.....	kg	free	free	free	free	free	
9506.3		- Golf clubs and other golf equipment:							
9506.31	5	-- Clubs, complete.....	u	free	free	free	free	free	
9506.32	1	-- Balls.....	u	free	free	free	free	free	
9506.39	6	-- Other.....	kg	free	free	free	free	free	
9506.40	3	-Articles and equipment for table-tennis.....	kg	free	free	free	free	free	
9506.5		-Tennis, badminton or similar rackets, whether or not strung:							
9506.51	4	-- Lawn-tennis rackets, whether or not strung.....	u	free	free	free	free	free	
9506.59	5	-- Other.....	u	free	free	free	free	free	
9506.6		-Balls (excluding golf balls and table-tennis balls):							
9506.61	9	-- Lawn-tennis balls.....	u	free	free	free	free	free	
9506.62	5	-- Inflatable.....	u	free	free	free	free	free	
9506.69	3	-- Other.....	u	free	free	free	free	free	
9506.70	7	-Ice skates and roller skates, including skating boots with skates attached.....	2u	free	free	free	free	free	
9506.9		-Other:							
9506.91	2	-- Articles and equipment for general physical exercise, gymnastics or athletics.....	kg	free	free	free	free	free	
9506.99		-- Other:							
9506.99.10	0	--- Collapsible swimming pools and paddling pools, of polymers of vinyl chloride (PVC).....	u	10%	free	free	free	free	
9506.99.20	8	--- Artificial turf in the form of sports fields playing surfaces including marking lines, presented unassembled.....	m ²	10%	free	free	free	free	A1/1/1590
9506.99.90	9	--- Other.....	u	free	free	free	free	free	
95.07		FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (EXCLUDING THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING OR SHOOTING REQUISITES:							
9507.10	3	- Fishing rods.....	u	free	free	free	free	free	
9507.20	8	- Fish-hooks, whether or not snelled.....	kg	free	free	free	free	free	
9507.30	2	- Fishing reels.....	u	free	free	free	free	free	
9507.90	4	- Other.....	u	free	free	free	free	free	
95.08		ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES; TRAVELLING THEATRES:							

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
9609.20	7	- Pencil leads, black or coloured	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
9609.90	9	- Other	kg	20%	free	free	free	18%	
9610.00		SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED:							
9610.00.10	5	- With a dry-erasable surface designed for use with non-permanent felt or fibre tipped markers	kg	free	free	free	free	free	
9610.00.90	3	- Other	kg	free	free	free	free	free	
9611.00	1	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	kg	free	free	free	free	free	
96.12		TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES:							
9612.10		- Ribbons:							A1/1/1586
9612.10.10	7	-- Thermal transfer printing ribbons in cartridges	u	free	free	free	free	free	A1/1/1586
9612.10.90	5	-- Other	u	15%	free	free	free	15%	A1/1/1586
9612.20	4	- Ink-pads	u	15%	free	free	free	15%	
96.13		CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF (EXCLUDING FLINTS AND WICKS):							
		<i>• Refer to Prohibited Goods Index</i>							
9613.10	3	- Pocket lighters, gas fuelled, non-refillable	u	free	free	free	free	free	
9613.20	8	- Pocket lighters, gas fuelled, refillable	u	free	free	free	free	free	
9613.80	5	- Other lighters	u	free	free	free	free	free	
9613.90	5	- Parts	kg	free	free	free	free	free	
9614.00	2	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF	kg	free	free	free	free	free	
96.15		COMBS, HAIR-SLIDES AND THE LIKE; HAIR PINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE (EXCLUDING THOSE OF HEADING 85.16), AND PARTS THEREOF:							
9615.1		- Combs, hair-slides and the like:							
9615.11	7	-- Of hard rubber or plastics	kg	20%	free	free	free	18%	
9615.19	8	-- Other	kg	20%	free	free	free	18%	
9615.90	7	- Other	kg	20%	free	free	free	20%	
96.16		SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS:							
		<i>• Refer to Prohibited Goods Index</i>							
9616.10	4	- Scent sprays and similar toilet sprays, and mounts and heads therefore	kg	free	free	free	free	free	
9616.20	9	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	free	free	free	free	free	
9617.00	3	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (EXCLUDING GLASS INNERS)	kg	20%	free	free	free	18%	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
9618.00	7	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING.....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
9619.00		SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL:							
9619.00.02	7	- Sanitary towels (pads), of wadding of textile materials	kg	15%	free	free	free	15%	A1/1/1617 w.e.f. 1/4/19
9619.00.03	5	- Pantyliners, of wadding of textile materials ...	kg	15%	free	free	free	15%	A1/1/1618 w.e.f. 1/4/19
9619.00.06	5	- Other, of wadding of textile materials.....	kg	15%	free	free	free	15%	A1/1/1617 w.e.f. 1/4/19
9619.00.11	6	- Sanitary towels (pads), of paper pulp, paper, cellulose wadding or webs of cellulose fibres	kg	20%	free	free	free	20%	A1/1/1617 w.e.f. 1/4/19
9619.00.12	4	- Pantyliners, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	kg	20%	free	free	free	20%	A1/1/1618 w.e.f. 1/4/19
9619.00.13	2	- Other, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	kg	20%	free	free	free	20%	A1/1.1617 w.e.f. 1/4/19
9619.00.15	9	- Napkins for babies and similar articles of plastics or of other materials of headings 39.01 to 39.14	kg	20%	free	free	free	20%	
9619.00.21	3	- Sanitary towels (pads), of other materials of heading 39.01 to 39.14	kg	20%	10%	10%	free	20%	A1/1/1617 w.e.f. 1/4/19
9619.00.23	5	- Napkin liners for babies or similar articles and tampons of plastics or of other materials of heading 39.01 to 39.14.....	kg	20%	10%	10%	free	20%	A1/1/1617 w.e.f. 1/4/19
9619.00.25	6	- Napkins for babies and similar articles, of knitted or crocheted textile material	kg	45%	27%	20%	free	45%	A1/1/1552
9619.00.30	2	- Napkins for babies, of woven textile material	kg	45%	24%	20%	free	45%	A1/1/1552
9619.00.35	3	- Sanitary towels (pads), made up from woven textile materials.....	kg	15%	free	free	free	15%	
9619.00.41	8	- Sanitary towels (pads), made up from knitted or crocheted textile material	kg	20%	free	free	free	20%	A1/1/1617 w.e.f. 1/4/19
9619.00.42	6	- Pantyliners, made up from knitted or crocheted textile material	kg	20%	free	free	free	20%	A1/1/1618 w.e.f. 1/4/19
9619.00.45	0	- Other (excluding sanitary towels (pads) and pantyliners; excluding napkins for babies and similar articles), made up from woven, knitted or crocheted textile material..	kg	20%	free	free	free	20%	A1/1/1618 w.e.f. 1/4/19
9619.00.91	4	- Other, sanitary towels (pads) and pantyliners.....	kg	40%	24%	20%	free	40%	A1/1/1618 w.e.f. 1/4/19
9619.00.99	2	- Other.....	kg	40%	24%	20%	free	40%	A1/1/1618 w.e.f. 1/4/19
9620.00	0	Monopods, bipods, tripods and similar articles.....	kg	free	free	free	free	free	

SECTION B	Reference
AD VALOREM EXCISE DUTIES, AND AD VALOREM CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND	
Section Notes:	
1. Any rate of <i>ad valorem</i> excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.	A1/2B/154 w.e.f. 1/4/2012
2. For the purposes of items 126.02 to 126.05 the rate of excise duty on:	A1/2B/165 w.e.f. 1/4/2018
(a) Vehicles manufactured in the Republic shall be –	
(i) $((0,00003 \times A) - 0,75)\%$ with a maximum of 30%; and	
(ii) "A" means the recommended retail price, exclusive of value-added tax, less 20%.	
(b) Vehicles imported into the Republic shall be –	
(i) $((0,00003 \times B) - 0,75)\%$ with a maximum of 30%; and	
(ii) "B" means the value for the <i>ad valorem</i> excise duty on imported goods as prescribed in section 65(8)(a) of the Act.	
(c) The result of the calculations $0,00003 \times A$ and $0,00003 \times B$ shall be rounded-off to the third decimal comma.	
3. For the purposes of items 126.02 to 126.05 the following motor vehicles are deemed not to be excisable:	A1/2B/156 w.e.f. 1/4/2012
(i) motor vehicles manufactured by enthusiasts solely from second hand parts or from second hand and new parts for own use, as the Commissioner may decide; and	
(ii) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles.	
4. For the purposes of items 126.02, 126.04 and 126.05 the expression "vehicle mass" shall not include the mass of any fuel or water, but shall include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.	A1/2B/156 w.e.f. 1/4/2012

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
118.15	3303.00	PERFUMES AND TOILET WATERS:		
118.15.01	3303.00.90	Other	9%	A1/2B/165
118.20	33.04	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (EXCLUDING MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:		
	3304.10	Lip make-up preparations:		
118.20.01	3304.10.90	Other	7%	A1/2B/165
118.20	3304.20	Eye make-up preparations:		
118.20.03	3304.20.90	Other	7%	A1/2B/165
118.20	3304.30	Manicure or pedicure preparations:		
118.20.05	3304.30.90	Other	7%	A1/2B/165
118.20	3304.91	Powders, whether or not compressed:		
118.20.07	3304.91.90	Other	7%	A1/2B/165
118.20	3304.99	Other:		
118.20.09	3304.99.90	Other	7%	A1/2B/165
118.33	36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:		
118.33.01	3604.10	Fireworks	9%	A1/2B/165
120.10	43.03	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN:		
120.10.01	4303.10	Articles of apparel and clothing accessories	9%	A1/2B/165
120.15	43.04	ARTIFICIAL FUR AND ARTICLES THEREOF:		
120.15.01	4304.00.10	Articles of apparel and clothing accessories	9%	A1/2B/165

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
124.05	84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:		
	8415.10	Window or wall types, self-contained or "split-system":		
124.05.01	8415.10.10	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8 kW	9%	A1/2B/165
124.05.03	8415.10.20	Of a kind used for buildings, not compressor operated, having a rated cooling capacity not exceeding 8,8 kW	9%	A1/2B/165
124.05	8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):		
124.05.05	8415.81.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8 kW ...	9%	A1/2B/165
124.05	8415.82	Other, incorporating a refrigerating unit:		
124.05.07	8415.82.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8 kW ...	9%	A1/2B/165
124.05	8415.83	Not incorporating a refrigerating unit:		
124.05.09	8415.83.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8 kW ...	9%	A1/2B/165
124.05	8415.90	Parts:		
124.05.11	8415.90.05	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	9%	A1/2B/165
124.11	84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:		A1/2B/166 w.e.f. 1/4/19
124.11.01	8471.30.10	With a screen size exceeding 45 cm	9%	A1/2B/166 w.e.f. 1/4/19
124.11.05	8471.41.10	With a screen size exceeding 45 cm	9%	A1/2B/166 w.e.f. 1/4/19
124.11.09	8471.49.10	With a screen size exceeding 45 cm	9%	A1/2B/166 w.e.f. 1/4/19
124.37	85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28):		
124.37.01	8517.11	Line telephone sets with cordless handsets	9%	A1/2B/165
124.37	8517.12	Telephones for cellular networks or for other wireless networks:		
124.37.03	8517.12.10	Designed for use when carried in the hand or on the person	9%	A1/2B/165
124.37	8517.62	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:		A1/2B/165
124.37.11	8517.62.20	Apparatus designed for use when carried in the hand or on the person	9%	A1/2B/165
124.37	8517.69	Other:		A1/2B/165
124.37.15	8517.69.10	Apparatus designed for use when carried in the hand or on the person	9%	A1/2B/165
124.40	85.18	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:		
		<ul style="list-style-type: none"> Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 632.03 Excisable Goods for Use in the Manufacture of Other Excisable Goods 		
124.40.01	8518.21	Single loudspeakers, mounted in their enclosures	9%	A1/2B/165
124.40.03	8518.22	Multiple loudspeakers, mounted in the same enclosure	9%	A1/2B/165
124.40.05	8518.29	Other	9%	A1/2B/165
124.40.07	8518.40	Audio-frequency electric amplifiers	9%	A1/2B/165
124.40.09	8518.50	Electric sound amplifiers sets	9%	A1/2B/165
124.45	85.19	Sound recording or reproducing apparatus:		
	8519.21	Using magnetic, optical or semiconductor media:		
		<ul style="list-style-type: none"> Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 630.18 632.03 Excisable Goods for Use in the Manufacture of Other Excisable Goods 		
	8519.81	Using magnetic, optical or semiconductor media:		
124.45.01	8519.81.90	Other	9%	A1/2B/165

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
124.45	8519.89	Other:		
124.45.03	8519.89.90	Other	9%	A1/2B/165
124.55	85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner:		
	8521.90	Other:		
124.55.02	8521.90.90	Other	9%	A1/2B/165
124.66	85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders:		A1/2B/156
	8525.80	Television cameras, digital cameras and video camera recorders:		A1/2B/153
124.66.01	8525.80.90	Other	9%	A1/2B/165
124.70	85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:		
		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:		A1/2B/156
	8527.13	Other apparatus combined with sound recording or reproducing apparatus:		
124.70.01	8527.13.10	Domestic apparatus • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 632.03 Excisable Goods for Use in the Manufacture of Other Excisable Goods	9%	A1/2B/165
124.70	8527.19	Other:		A1/2B/156
124.70.03	8527.19.10	Domestic apparatus	9%	A1/2B/165
124.70	8527.2	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
124.70.05	8527.21	Combined with sound recording or reproducing apparatus	9%	A1/2B/165
124.70.07	8527.29	Other	9%	A1/2B/165
124.70	8527.91	Combined with sound recording or reproducing apparatus:		
124.70.09	8527.91.10	Domestic apparatus	9%	A1/2B/165
124.70	8527.92	Not combined with sound recording or reproducing apparatus but combined with a clock:		
124.70.11	8527.92.10	Domestic apparatus	9%	A1/2B/165
124.70	8527.99	Other:		
124.70.13	8527.99.10	Domestic apparatus	9%	A1/2B/165
124.75	85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		A1/2B/156
	8528.4	Cathode-ray tube monitors:		A1/2B/154
	8528.49	Other:		
124.75.25	8528.49.10	Colour, with a screen size not exceeding 3 m x 4 m.....	9%	A1/2B/165
124.75.27	8528.49.90	Other	9%	A1/2B/165
124.75.29	8528.52.20	Colour, with screen size exceeding 3 m x 4 m.....	9%	A1/2B/165
124.75	8528.5	Other monitors:		A1/2B/154
	8528.51	Of a kind solely or principally used in an automatic data processing system of heading 84.71:		
124.75	8528.59	Other:		A1/2B/154
124.75.31	8528.52.90	Other	9%	A1/2B/165
124.75.33	8528.59.15	Colour, with a screen size exceeding 3 m x 4 m.....	9%	A1/2B/165
124.75.35	8528.59.90	Other	9%	A1/2B/165
124.75	8528.6	Projectors:		
124.75	8528.69	Other:		
124.75.37	8528.69.90	Other	9%	A1/2B/165
124.75	8528.7	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
124.75	8528.71	Not designed to incorporate a video display or screen:		A1/2B/158
124.75.38	8528.71.10	With a value for duty purposes not exceeding R5000	9%	A1/2B/165

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
124.75 (Cont.)				
124.75.40	8528.71.90	Other	9%	A1/2B/165
	8528.72	Other, colour:		A1/2B/154
124.75.41	8528.72.20	Incorporating a cathode-ray tube (CRT).....	9%	A1/2B/165
124.75.43	8528.72.50	Other, with a screen size exceeding 3 m x 4 m.....	9%	A1/2B/165
124.75.45	8528.72.90	Other	9%	A1/2B/165
124.75	8528.73	Other, black and white or other monochrome:		A1/2B/154
124.75.47	8528.73.20	Incorporating a cathode-ray tube (CRT).....	9%	A1/2B/165
124.75.49	8528.73.50	Other, with a screen size exceeding 3 m x 4 m.....	9%	A1/2B/165
124.75.51	8528.73.90	Other	9%	A1/2B/165
126.02	87.02	Motor vehicles for the transport of ten or more persons, including the driver:		A1/2B/156
	8702.10	With compression-ignition internal combustion piston engines (diesel or semi-diesel):		A1/2B/156
	8702.20	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		A1/2B/156
		<ul style="list-style-type: none"> • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 630.20 		
126.02.01	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg.....	(See Note 2 to this Part)	A1/2B/156
126.02.03	8702.10.90	Other	(See Note 2 to this Part)	A1/2B/156
126.02.09	8702.20.85	Other, of a vehicle mass not exceeding 2 000 kg.....	(See Note 2 to this Part)	
126.02.11	8702.20.90	Other	(See Note 2 to this Part)	
126.02	8702.30	With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:		
126.02.13	8702.30.85	Other, of a vehicle mass not exceeding 2 000 kg.....	(See Note 2 to this Part)	
126.02.15	8702.30.90	Other	(See Note 2 to this Part)	
126.02	8702.40	With only electric motor for propulsion:		
126.02.17	8702.40.85	Other, of a vehicle mass not exceeding 2 000 kg.....	(See Note 2 to this Part)	
126.02.19	8702.40.90	Other	(See Note 2 to this Part)	
126.02	8702.90	Other:		
126.02.21	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg.....	(See Note 2 to this Part)	
126.02.23	8702.90.90	Other	(See Note 2 to this Part)	
126.03	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:		A1/2B/156
126.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	(See Note 2 to this Part)	A1/2B/156
126.03	8703.2	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		A1/2B/156
126.03	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:		A1/2B/156
126.03.03	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg	(See Note 2 to this Part)	A1/2B/156
126.03.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls ..	(See Note 2 to this Part)	A1/2B/156
126.03.07	8703.21.70	Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit.....	(See Note 2 to this Part)	A1/2B/156 w.e.f. 1/4/2012
126.03.08	8703.21.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg.	(See Note 2 to this Part)	A1/2B/162
126.03.09	8703.21.90	Other	(See Note 1 to this Part)	A1/2B/156 w.e.f. 1/4/2012
126.03	8703.22	Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:		A1/2B/156
126.03.11	8703.22.90	Other	(See Note 2 to this Part)	A1/2B/156 w.e.f. 1/4/2012
126.03	8703.23	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:		A1/2B/156
126.03.13	8703.23.90	Other	(See Note 2 to this Part)	A1/2B/156 w.e.f. 1/4/2012
126.03	8703.24	Of a cylinder capacity exceeding 3 000 cm³:		A1/2B/156

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
126.05	87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:		A1/2B/156 w.e.f. 1/4/2012
126.05.01	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	(See Note 2 to this Part)	A1/2B/154
126.10	87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		A1/2B/156 w.e.f. 1/4/2012
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³:		A1/2B/156 w.e.f. 1/4/2012
126.10.01	8711.20.90	Other	7%	A1/2B/165 w.e.f. 1/4/2018
126.10.03	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	7%	A1/2B/165 w.e.f. 1/4/2018
126.10.05	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	7%	A1/2B/165 w.e.f. 1/4/2018
126.10.07	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	9%	A1/2B/165 w.e.f. 1/4/2018
126.10	8711.90	Other:		
126.10.09	8711.90.20	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	7%	A1/2B/165 w.e.f. 1/4/2018
126.10.11	8711.90.30	Other, of a cylinder capacity exceeding 800 cm ³	9%	A1/2B/165 w.e.f. 1/4/2018
126.20	89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes:		A1/2B/156 w.e.f. 1/4/2012
	8903.99	Other:		A1/2A/152
126.20.01	8903.99.10	Water scooters and the like	9%	A1/2B/165 w.e.f. 1/4/2018
129.10	93.02	Revolvers and pistols (excluding those of heading 93.03 or 93.04):		A1/2B/156 w.e.f. 1/4/2012
129.10.01	9302.00.10	Revolvers	9%	A1/2B/165 w.e.f. 1/4/2018
129.10	9302.00.2	Pistols, single barrel:		A1/2B/156 w.e.f. 1/4/2012
129.10.03	9302.00.25	Other, semi-automatic	9%	A1/2B/165 w.e.f. 1/4/2018
129.10.05	9302.00.29	Other	9%	A1/2B/165 w.e.f. 1/4/2018
129.10	9302.00.3	Pistols, multiple barrel:		A1/2B/156 w.e.f. 1/4/2012
129.10.07	9302.00.39	Other	9%	A1/2B/165 w.e.f. 1/4/2018
129.15	93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):		A1/2B/156 w.e.f. 1/4/2012
129.15.01	9303.10	Muzzle-loading firearms	9%	A1/2B/165 w.e.f. 1/4/2018
129.15	9303.20	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:		A1/2B/156 w.e.f. 1/4/2012
129.15	9303.20.1	Shotguns, single barrel:		A1/2B/156 w.e.f. 1/4/2012
129.15.03	9303.20.11	Pump-action	9%	A1/2B/165 w.e.f. 1/4/2018
129.15.05	9303.20.12	Semi-automatic	9%	A1/2B/165 w.e.f. 1/4/2018
129.15.07	9303.20.13	Other	9%	A1/2B/165 w.e.f. 1/4/2018

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
129.15.09	9303.20.20	Shotguns, multiple barrel, including combination guns	9%	A1/2B/165 w.e.f. 1/4/2018
129.15	9303.30	Other sporting, hunting or target shooting rifles:		
129.15.11	9303.30.10	Single-shot	9%	A1/2B/165 w.e.f. 1/4/2018
129.15.13	9303.30.20	Semi-automatic	9%	A1/2B/165 w.e.f. 1/4/2018
129.15.15	9303.30.90	Other	9%	A1/2B/165 w.e.f. 1/4/2018
129.20	93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons) (excluding those of heading 93.07):		A1/2B/156 w.e.f. 1/4/2012
129.20.01	9304.00.20	Other spring, air or gas guns or pistols	9%	A1/2B/165 w.e.f. 1/4/2018
130.10	95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:		A1/2B/156 w.e.f. 1/4/2012
	9504.30	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excluding bowling alley equipment):		A1/2B/156 w.e.f. 1/4/2012
130.10.03	9504.30.10	Games of skill or chance	9%	A1/2B/165 w.e.f. 1/4/2018
130.10	9504.50	Video game consoles and machines, other than those of subheading 9504.30:		A1/2B/156 w.e.f. 1/4/2012
130.10.07	9504.50.20	Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface	9%	A1/2B/166 w.e.f. 1/4/2019
130.15	95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:		A1/2B/156 w.e.f. 1/4/2012
	9506.3	Golf clubs and other golf equipment:		A1/2B/156 w.e.f. 1/4/2012
130.15.01	9506.32	Balls	9%	A1/2B/165 w.e.f. 1/4/2018

PART 5

**SECTION A
FUEL LEVY**

Notes:

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

Reference

A1/5/37

A1/5/37

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	Reference
195.00		FUELS		A1/5A/153
195.10	27.10	Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		A1/5A/153
		<ul style="list-style-type: none"> • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes 		
	2710.12	Light oils and preparations:		A1/5A/153
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	352c/li	A1/5A/164 w.e.f. 03/04/19
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free	A1/5A/153
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked.....	free	A1/5A/153
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked.....	337c/li	A1/5A/164 w.e.f. 03/04/19
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	337c/li	A1/5A/164 w.e.f. 03/04/19
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free	A1/5A/153
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	337c/li	A1/5A/164 w.e.f. 03/04/19
195.20	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:		A1/5A/153
		<ul style="list-style-type: none"> • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes 		
.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38.....	168,5c/li	A1/5A/164 w.e.f. 03/04/19
.03	3826.00.90	Other biodiesel.....	337c/li	A1/5A/164 w.e.f. 03/04/19

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

SECTION B
ROAD ACCIDENT FUND LEVY

Notes:

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

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy	Reference
197.00		FUELS		A1/5B/154
197.10	27.10	Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		A1/5B/154
	2710.12	Light oils and preparations:		A1/5B/154
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27.....	198c/li	A1/5B/165 w.e.f. 03/04/19
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free	A1/5B/154
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free	A1/5B/154
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	198c/li	A1/5B/165 w.e.f. 03/04/19
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27.....	198c/li	A1/5B/165 w.e.f. 03/04/19
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free	A1/5A/153
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	198c/li	A1/5B/165 w.e.f. 03/04/19
197.20	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:		A1/5B/154
.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	198c/li	A1/5B/165 w.e.f. 03/04/19
.03	3826.00.90	Other biodiesel	198c/li	A1/5B/165 w.e.f. 03/04/19

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

PART 7

HEALTH PROMOTION LEVY

Notes:

1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any health promotion levy item of this Part in which such goods are specified, the goods so specified in such health promotion levy item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.
2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any health promotion levy in accordance with the provisions of this Act.

SECTION A

LEVY ON SUGARY BEVERAGES

Notes:

1. Any rate of levy on sugary beverages is payable on any goods specified in this Section either imported into or manufactured in the Republic.
2. Any levy on sugary beverages specified in this Section shall be payable in addition to any Customs and Excise duty payable in terms of any other Part of Schedule No 1.
3. Imported goods shall not be declared on separate bills of entry for the purposes of this Part of Schedule No. 1.
4. Any reference to sugar content means both the intrinsic and added sugar and other sweetening matter contained in any sugary beverage specified in this Section.
5. The sugar content of sugary beverages liable to the levy on sugary beverages must be calculated in grams per 100 millilitres based on—
 - (a) the sugar content as certified on a test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC); or
 - (b) in the absence of such a test report, the sugar content of the sugary beverage will be deemed to constitute 20 grams per 100 millilitres.
6. In the case of powder and liquid concentrates or other preparations for the making of beverages, the sugar content must be calculated in grams per 100 millilitres based on—
 - (a) the sugar content as certified on a test report as contemplated in paragraph 5(a) above of the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications; and
 - (b) the average sugar content as certified on such test report of the sugar content for all the prepared beverage options when mixed or diluted according to the manufacturer 's multiple product specifications; or
 - (c) in the absence of such a test report, the sugar content of the prepared beverage will be deemed to constitute 20 grams per 100 millilitres should the concentrate or preparation be mixed or diluted at a ratio of one part to nine parts water.

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Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy	
191.00		LEVY ON SUGARY BEVERAGES		
191.01	18.06	Chocolate and other food preparations containing cocoa:		
	1806.10	Cocoa powder, containing added sugar or other sweetening matter:		
	.05 1806.10.05	Preparations for making beverages	2.21c/gram of the sugar content that exceeds 4g/100ml	A1/7A/2 w.e.f. 1/4/19
191.02	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	1901.90	Other:		
	.05 1901.90.15	Preparations for making beverages (excluding those of tariff subheading 1901.90.20)	2.21c/gram of the sugar content that exceeds 4g/100ml	A1/7A/2 w.e.f. 1/4/19
191.05	21.06	Food preparations not elsewhere specified or included:		
	2106.90	Other:		
	.05 2106.90.20	Syrups and other concentrates or preparations for making beverages, not having a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	2.21c/gram of the sugar content that exceeds 4g/100ml	A1/7A/2 w.e.f. 1/4/19

Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy	Reference
191.05	21.06	Food preparations not elsewhere specified or included:		
	2106.90	Other:		
.10	2106.90.22	Syrups and other concentrates or preparations for making beverages, with a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	2.21c/gram of the sugar content that exceeds 4g/100ml	A1/7A/2 w.e.f. 1/4/19
.15	2106.90.69	Drinking straws, containing flavouring preparations	2.21c/gram of the sugar content that exceeds 4g/100ml	A1/7A/2 w.e.f. 1/4/19
191.07	22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages (excluding fruit or vegetable juices of heading 20.09):		
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
.05	2202.10.10	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	2.21c/gram of the sugar content that exceeds 4g/100ml	A1/7A/2 w.e.f. 1/4/19
.10	2202.10.90	Other	2.21c/gram of the sugar content that exceeds 4g/100ml	A1/7A/2 w.e.f. 1/4/19
	2202.9	Other:		
	2202.91	Non-alcoholic beer:		
.15	2202.91.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	2.21c/gram of the sugar content that exceeds 4g/100ml	A1/7A/2 w.e.f. 1/4/19
.20	2202.91.90	Other	2.21c/gram of the sugar content that exceeds 4g/100ml	A1/7A/2 w.e.f. 1/4/19
	2202.99	Other:		
.25	2202.99.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	2.21c/gram of the sugar content that exceeds 4g/100ml	A1/7A/2 w.e.f. 1/4/19
.90	2202.99.90	Other	2.21c/gram of the sugar content that exceeds 4g/100ml	A1/7A/2 w.e.f. 1/4/19

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

	Reference
(ix) "wet" or "contracted or hired on a wet basis" means distillate fuel is supplied with the vehicle, vessel, machine or other equipment contracted or hired as contemplated in the definition of "dry".	A6/109 w.e.f. 01/04/06
(x) "electricity generation plants" means the electricity generation plants known as – (aa) Ankerlig Power Station situated in Atlantis; (bb) Gourikwa Power Station situated at Mossel Bay; (cc) Dedisa Power Station situated in Port Elizabeth; and (dd) Avon Power Station situated at Shakaskraal, utilizing Open Cycle Gas Turbine (OCGT) units.	A6/3/43 w.e.f. 01/04/2015
(xi) "logbooks" means systematic written tabulated statements with columns in which are regularly entered periodic (hourly, daily, weekly or monthly) records of all activities and occurrences that impact on the validity of refund claims. Logbooks should indicate a full audit trail of distillate fuel for which refunds are claimed, from purchase to use thereof. Storage logbooks should reflect details of distillate fuel purchases, source thereof, how dispersed/disposed and purpose of disposal. Logbooks on distillate fuel use should contain details on source of fuel, date, place and purpose of utilisation, equipment fuelled, eligible or non-eligible operations performed and records of fuel consumed by any such machine, vehicle, device, or system. Logbook entries must be substantiated by the required source documentation and appropriate additional information that include manufacture specification of equipment, particulars of operator, intensity of use (e.g. distance, duration, route, speed, rate) and other incidents, facts and observations relevant to the measurement of eligible diesel use. Example(s) of minimum logbook record requirements are available on SARS website at www.sars.gov.za .	A6/3/39 w.e.f. 01/04/2013
(b) The extent of refund for eligible purchases –	A6/3/26
ON LAND	
(i) Farming, forestry or mining on land is, 134,8 cents per litre fuel levy on 80 per cent of eligible purchases, plus 198 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 332,8 cents per litre on 80 per cent of the total eligible purchases. Mode of calculation of refund is as follows: (aa) For 1 000 litres eligible purchases – 1 000 x 80 per cent equals 800 litres on which a refund of 332,8 cents per litre may be claimed; (bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward – 1 000 litres less 300 litres equals 700 litres eligible purchases X 80 per cent equals 560 litres on which a refund of 332,8 cents per litre may be claimed;	A6/3/48 w.e.f. 03/04/19 A6/3/48 w.e.f. 03/04/19 A6/3/48 w.e.f. 03/04/19
OFFSHORE	
(ii) Offshore vessels, including: (aa) commercial fishing vessels; (bb) coasting vessels; (cc) offshore mining; (dd) vessels owned by the National Sea Rescue Institute; (ee) vessels conducting research in support of the marine industry; (ff) coastal patrol vessels; or (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 337 cents per litre fuel levy, plus 198 cents per litre Road Accident Fund levy equalling 535 cents per litre.	A6/3/48 w.e.f. 03/04/19
HARBOUR VESSELS	
(iii) Harbour vessels, including: (aa) harbour vessels operated by Portnet; (bb) vessels used by in-port bunker barge operators, 198 cents per litre Road Accident Fund levy.	A6/3/48 w.e.f. 03/04/19
RAIL	
(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 198 cents per litre Road Accident Fund levy.	A6/3/48 w.e.f. 03/04/19
ELECTRICITY GENERATION PLANTS	
(v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 168,5 cents per litre fuel levy, plus 198 cents per litre Road Accident Fund levy equalling 366,5 cents per litre.	A6/3/48 w.e.f. 03/04/19
(vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.	