

# Jacobsens

## Harmonized Customs Tariff

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Supplement 1045

17 March 2015

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Dear Subscriber

We have pleasure in forwarding to you Supplement 1045.

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

- *Government Gazette* 38563 dated 13 March 2015.

See below for more information:

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

Tariff subheadings 1001.91, 1001.99, 1101.00.10 and 1101.00.90 are amended to increase the rate of customs duty on wheat and wheaten flour from 15,7c/kg to 46,1c/kg and 23,5c/kg to 69,2c/kg respectively, in terms of the existing variable tariff formula as recommended in ITAC Minute M09/2014.

- *Government Gazette* 38563, R. 209 13.03.2015 A1/1/1513
2. An editorial error is rectified by the insertion of subheading 3920.20.55.
  3. We have a pleasure in presenting you with updated preliminary pages to cross-reference with the references throughout the tariff.

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

- Jacobsens Customs Watch: This includes the latest amendments to the Jacobsens Harmonized Customs Tariff as well as the Customs and Excise Act and Rules.
- Jacobsens Customs News Bulletin: This is a weekly update on the latest breaking Customs News.
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Major Works Editor: Jacobsens  
031-268 3273



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INSTRUCTION SHEET

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

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Supplement 1045

17 March 2015

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This instruction sheet should be retained in the front of the binder until the next service issue is published.

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885/886	(14660)	ACT-5/ACT-6	(13390)	ACT-131/ACT-132	(13453)
886.01/886.02	(14661)	ACT-7/ACT-8	(13391)	ACT-133/ACT-134	(13454)
886.03/886.04	(14197)	ACT-9/ACT-10	(13392)	ACT-135/ACT-136	(13455)
886.05/886.06	(14662)	ACT-11/ACT-12	(13393)	ACT-137/ACT-138	(13456)
886.07/886.08	(14663)	ACT-13/ACT-14	(13394)	ACT-139/ACT-140	(13457)
886.09/886.10	(14815)	ACT-15/ACT-16	(13395)	ACT-141/ACT-142	(13458)
887/888	(14200)	ACT-17/ACT-18	(13396)	ACT-143/ACT-144	(13459)
<b>SCHEDULE 6: Part 2 &amp; 3</b>		ACT-19/ACT-20	(13397)	ACT-145/ACT-146	(13460)
888.01/888.02	(14201)	ACT-21/ACT-22	(13398)	ACT-147/ACT-148	(13461)
888.03/888.04	(14664)	ACT-23/ACT-24	(13399)	ACT-149/ACT-150	(13462)
889/890	(14203)	ACT-25/ACT-26	(13400)	ACT-151/ACT-152	(13463)
890.01/890.02	(15598)	ACT-27/ACT-28	(13401)	ACT-153/ACT-154	(13464)
890.03/890.04	(14205)	ACT-29/ACT-30	(13402)	ACT-155/ACT-156	(13465)
891/892	(15564)	ACT-31/ACT-32	(13403)	ACT-157/ACT-158	(13466)
893/894	(15565)	ACT-33/ACT-34	(13404)	ACT-159/ACT-160	(13467)
895/896	(12415)	ACT-35/ACT-36	(13405)	ACT-161/ACT-162	(13468)
896.01/896.02	(12416)	ACT-37/ACT-38	(13406)	<b>INTERNATION TRADE</b>	
897/898	(13129)	ACT-39/ACT-40	(13407)	<b>ADMINISTRATION ACT</b>	
898.01/898.02	(13130)	ACT-41/ACT-42	(13408)	1042.05/1042.06	(10123)
898.03/898.04	(13131)	ACT-43/ACT-44	(13409)	1042.07/1042.08	(10124)
899/900	(14767)	ACT-45/ACT-46	(13410)	1042.09/1042.10	(10125)
<b>SCHEDULE 6: Part 4</b>		ACT-47/ACT-48	(13411)	1042.11/1042.12	(10126)
900.01/900.02	(14816)	ACT-49/ACT-50	(13412)	1042.13/1042.14	(10127)
900.03/900.04	(14697)	ACT-51/ACT-52	(13413)	1042.15/1042.16	(10128)
900.05/900.06	(14698)	ACT-53/ACT-54	(13414)	1042.17/1042.18	(10129)
<b>SCHEDULE 8</b>		ACT-55/ACT-56	(13415)	1042.19/1042.20	(10130)
901/902	(13207)	ACT-57/ACT-58	(13416)	1042.21/1042.22	(10131)
903/918	not issued	ACT-59/ACT-60	(13417)	<b>IMPORT CONTROL</b>	
<b>TRADE AGREEMENTS</b>		ACT-61/ACT-62	(13418)	IMP-01/IMP-02	(13334)
919/920	(6167)	ACT-63/ACT-64	(13419)	IMP-03/IMP-04	(13235)
920.01/920.02	(6168)	ACT-65/ACT-66	(13420)	IMP-05/IMP-06	(13236)
921/922	(6777)	ACT-67/ACT-68	(13421)	IMP-07/IMP-08	(13237)
923/924	(7458)	ACT-69/ACT-70	(13422)	IMP-09/IMP-10	(13238)
925/926	(7459)	ACT-71/ACT-72	(13423)	IMP-11/IMP-12	(13239)
926.01/926.02	(6780)	ACT-73/ACT-74	(13424)	IMP-13/IMP-14	(13240)
927/928	(7460)	ACT-75/ACT-76	(13425)	IMP-15/IMP-16	(13241)
928.01/928.02	(7461)	ACT-77/ACT-78	(13426)	IMP-17/IMP-18	(13242)
929/930	(7462)	ACT-79/ACT-80	(13427)	IMP-19/IMP-20	(13335)
931/932	(7463)	ACT-81/ACT-82	(13428)	IMP-21/IMP-22	(13336)
933/934	(7464)	ACT-83/ACT-84	(13429)	IMP-23/IMP-24	(13337)
934.01/934.02	(7465)	ACT-85/ACT-86	(13430)	IMP-25/IMP-26	(13338)
935/936	(6786)	ACT-87/ACT-88	(13431)		
937/938	(6787)	ACT-89/ACT-90	(13432)		
939/940	(6788)	ACT-91/ACT-92	(13433)		
941/942	(9368)	ACT-93/ACT-94	(13434)		
943/944	(9369)	ACT-95/ACT-96	(13435)		
944.01/944.02	(9370)	ACT-97/ACT-98	(13436)		
945/946	(9371)	ACT-99/ACT-100	(13437)		
947/948	(9372)	ACT-101/ACT-102	(13438)		
949/950	(9373)	ACT-103/ACT-104	(13439)		
		ACT-105/ACT-106	(13440)		
		ACT-107/ACT-108	(13441)		
		ACT-109/ACT-110	(13442)		

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2015.03.07	2015.03.08	2015.03.09	2015.03.10	2015.03.11	2015.03.12	2015.03.13	2015.03.14	2015.03.15
AUSTRALIA	DOLLAR	0000.104900	0000.104900	0000.104550	0000.104350	0000.103100	0000.103950	0000.102650	0000.102650	0000.102650
BOTSWANA	PULA	0000.775700	0000.775700	0000.764600	0000.769000	0000.762800	0000.770650	0000.767800	0000.767800	0000.767800
BRAZIL	REAL	0000.249818	0000.249818	0000.250230	0000.254522	0000.247345	0000.251166	0000.253840	0000.253840	0000.253840
CANADA	DOLLAR	0000.102250	0000.102250	0000.101700	0000.101050	0000.099700	0000.100950	0000.100400	0000.100400	0000.100400
CHINA	YUAN	0000.521028	0000.521028	0000.512238	0000.507560	0000.498535	0000.502596	0000.500570	0000.500570	0000.500570
DENMARK	KRONER	0000.553350	0000.553350	0000.552750	0000.550550	0000.546950	0000.560450	0000.554250	0000.554250	0000.554250
EUROPEAN COMMUNITY	EURO	0000.075533	0000.075533	0000.075201	0000.074862	0000.074309	0000.076102	0000.075231	0000.075231	0000.075231
HONG KONG	DOLLAR	0000.633700	0000.633700	0000.623100	0000.617450	0000.607050	0000.612000	0000.609950	0000.609950	0000.609950
INDIA	RUPEE	0005.191220	0005.191220	0005.119513	0005.079574	0004.997842	0005.018016	0005.011377	0005.011377	0005.011377
JAPAN	YEN	0009.844100	0009.844100	0009.759250	0009.732200	0009.532750	0009.618500	0009.584950	0009.584950	0009.584950
MALAWI	KWACHA	0035.357900	0035.357900	0033.288400	0033.990450	0033.162050	0033.888250	0033.280100	0033.280100	0033.280100
NEW ZEALAND	DOLLAR	0000.108400	0000.108400	0000.109100	0000.108700	0000.107600	0000.107350	0000.106350	0000.106350	0000.106350
NORWAY	KRONE	0000.633700	0000.633700	0000.632900	0000.632950	0000.633400	0000.647750	0000.637950	0000.637950	0000.637950
RUSSIAN	ROUBLE	0004.975475	0004.975475	0004.952052	0004.918279	0004.979218	0004.930143	0004.881814	0004.881814	0004.881814
SWEDEN	KRONA	0000.683850	0000.683850	0000.680950	0000.678950	0000.672300	0000.683800	0000.678200	0000.678200	0000.678200
SWITZERLAND	FRANC	0000.079450	0000.079450	0000.079400	0000.079100	0000.078350	0000.080050	0000.079250	0000.079250	0000.079250
UNITED KINGDOM	POUND ST.	0000.054459	0000.054459	0000.054136	0000.053603	0000.052687	0000.053606	0000.053676	0000.053676	0000.053676
U.S.A.	DOLLAR	0000.083206	0000.083206	0000.081787	0000.081052	0000.079624	0000.080249	0000.079977	0000.079977	0000.079977
ZIMBABWE	DOLLAR	0031.701523	0031.701523	0031.161183	0030.881084	0030.336810	0030.575150	0030.471346	0030.471346	0030.471346

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Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
09.09			<b>SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, OR CARAWAY; JUNIPER BERRIES:</b>						
	0909.2		- <b>Seeds of coriander:</b>						A1/1/1432
	0909.21	5	-- Neither crushed nor ground .....	kg	free	free	free	free	A1/1/1432
	0909.22	22	-- Crushed or ground.....	kg	free	free	free	free	A1/1/1432
	0909.3		- <b>Seeds of cumin:</b>						A1/1/1432
	0909.31	4	-- Neither crushed nor ground .....	kg	free	free	free	free	A1/1/1432
	0909.32	6	-- Crushed or ground.....	kg	free	free	free	free	A1/1/1432
	0909.6		- <b>Seeds of anise, badian, caraway or fennel; juniper berries:</b>						A1/1/1432
	0909.61	3	-- Neither crushed nor ground .....	kg	free	free	free	free	A1/1/1432
	0909.62	2	-- Crushed or ground.....	kg	free	free	free	free	A1/1/1432
09.10			<b>GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES:</b>						
	0910.1		- <b>Ginger:</b>						A1/1/1432
	0910.11	0	-- Neither crushed or ground .....	kg	15%	free	15%	free	A1/1/1432
	0910.12	7	-- Crushed or ground.....	kg	20%	free	20%	free	A1/1/1432
	0910.20	9	- <b>Saffron</b> .....	kg	free	free	free	free	A1/1/1352
	0910.30	3	- <b>Turmeric (curcuma)</b> .....	kg	free	free	free	free	A1/1/1352
	0910.9		- <b>Other spices:</b>						
	0910.91	7	-- Mixtures referred to in Note 1(b) to this Chapter..	kg	free	free	free	free	A1/1/1352
	0910.99	8	-- Other .....	kg	free	free	free	free	A1/1/1352

**CHAPTER 10  
CEREALS**

**Chapter Notes:**

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

**Sub Heading Note:**

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

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
<b>10.01</b>			<b>WHEAT AND MESLIN:</b> • Refer to General Rebates of Customs Duties and Fuel Levy - 460.02 Temporary Rebates of Customs Duties 460.25 Temporary Rebates of Customs Duties						
	1001.1		- Durum wheat:						A1/1/1432
	1001.11	3	-- Seed.....	kg	free	free	free	free	A1/1/1432
	1001.19	4	-- Other.....	kg	free	free	free	free	A1/1/1432
	1001.9		- Other:						A1/1/1432
	1001.91	3	-- Seed.....	kg	46,1c/kg	46,1c/kg	46,1c/kg	free	A1/1/1513
	1001.99	0	-- Other.....	kg	46,1c/kg	46,1c/kg	46,1c/kg	free	A1/1/1513
<b>10.02</b>			<b>RYE:</b>						A1/1/1432
	1002.10	0	- Seed.....	kg	free	free	free	free	A1/1/1432
	1002.90	7	- Other.....	kg	free	free	free	free	A1/1/1432
<b>10.03</b>			<b>BARLEY:</b>						A1/1/1432
	1003.10	4	- Seed.....	kg	free	free	free	free	A1/1/1432
	1003.90	0	- Other.....	kg	free	free	free	free	A1/1/1432
<b>10.04</b>			<b>OATS:</b>						A1/1/1432
	1004.10	8	- Seed.....	kg	free	free	free	free	A1/1/1432
	1004.90	4	- Other.....	kg	free	free	free	free	A1/1/1432
<b>10.05</b>			<b>MAIZE (CORN):</b> • Refer to General Rebates of Customs Duties and Fuel Levy - 460.25 Temporary Rebates of Customs Duties						A1/1/1210
	1005.10	1	- Seed.....	kg	free	free	free	free	A1/1/1352
	1005.90		- Other:						A1/1/1418
	.10	5	-- Dried kernels or grains fit for human consumption, not further prepared or processed and not packaged as seeds (excluding pop corn ( <i>Zea mays everta</i> )).....	kg	free	free	free	free	A1/1/1418
	.90	3	-- Other.....	kg	free	free	free	free	A1/1/1418
<b>10.06</b>			<b>RICE:</b>						
	1006.10	5	- Rice in the husk (paddy or rough).....	kg	free	free	free	free	A1/1/1352
	1006.20	4	- Husked (brown) rice.....	kg	free	free	free	free	A1/1/1352
	1006.30	4	- Semi-milled or wholly milled rice, whether or not polished or glazed.....	kg	free	free	free	free	A1/1/1352
	1006.40	9	- Broken rice.....	kg	free	free	free	free	A1/1/1352
<b>10.07</b>			<b>GRAIN SORGHUM:</b>						A1/1/1432
	1007.10	9	- Seed.....	kg	3%	free	3%	free	A1/1/1432
	1007.90	5	- Other.....	kg	3%	free	3%	free	A1/1/1432

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
10.08			<b>BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS:</b> • Refer to General Rebates of Customs Duties and Fuel Levy - 460.25 Temporary Rebates of Customs Duties						A1/1/1432
	1008.10	2	- <b>Buckwheat</b> .....	kg	free	free	free	free	A1/1/1352
	1008.2		- <b>Millet:</b>						A1/1/1432
	1008.21	3	-- Seed .....	kg	free	free	free	free	A1/1/1432
	1008.29	4	-- Other .....	kg	free	free	free	free	A1/1/1432
	1008.30	1	- <b>Canary seeds</b> .....	kg	free	free	free	free	A1/1/1432
	1008.40	6	- <b>Fonio (<i>Digitaria spp.</i>)</b> .....	kg	5%	free	5%	free	A1/1/1432
	1008.50	0	- <b>Quinoa (<i>Chenopodium quinoa</i>)</b> .....	kg	5%	free	5%	free	A1/1/1432
	1008.60	5	- <b>Triticale</b> .....	kg	5%	free	5%	free	A1/1/1432
	1008.90	9	- <b>Other cereals</b> .....	kg	5%	free	5%	free	A1/1/1352

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

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

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
11.01	1101.00	1	<b>WHEAT OR MESLIN FLOUR:</b>						A1/1/1418
			-- 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	69,2c/kg	69,2c/kg	69,2c/kg	free	A1/1/1513
			-- Other .....	kg	69,2c/kg	69,2c/kg	69,2c/kg	free	A1/1/1513
11.02	1102.20	7	<b>CEREAL FLOURS (EXCLUDING THAT OF WHEAT OR MESLIN):</b> - Maize (corn) flour .....	kg	free	free	free	free	A1/1/1352