
INSTRUCTION SHEET

Jacobsens
Harmonized Customs Tariff

Supplement 1050

8 June 2015

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

The following new (**N**) or replacement (**R**) pages are forwarded herewith.

BINDER 1

Subscriber's Note

Instruction Sheet

Prelims

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2015.05.23	2015.05.24	2015.05.25	2015.05.26	2015.05.27	2015.05.28	2015.05.29	2015.05.30
AUSTRALIA	DOLLAR	0000.104800	0000.104800	0000.105300	0000.104700	0000.105000	0000.105550	0000.105650	0000.105650
BOTSWANA	PULA	0000.782200	0000.782200	0000.792000	0000.785800	0000.791900	0000.778850	0000.775950	0000.775950
BRAZIL	REAL	0000.254470	0000.254470	0000.257379	0000.256092	0000.258626	0000.257566	0000.258280	0000.258280
CANADA	DOLLAR	0000.101450	0000.101450	0000.101650	0000.101300	0000.101450	0000.101700	0000.100950	0000.100950
CHINA	YUAN	0000.518770	0000.518770	0000.515522	0000.513458	0000.509304	0000.508251	0000.506454	0000.506454
DENMARK	KRONER	0000.557250	0000.557250	0000.561200	0000.561050	0000.558550	0000.557100	0000.553400	0000.553400
EUROPEAN COMMUNITY	EURO	0000.075000	0000.075000	0000.075516	0000.075503	0000.075166	0000.074967	0000.074413	0000.074413
HONG KONG	DOLLAR	0000.644850	0000.644850	0000.640300	0000.637250	0000.632450	0000.631750	0000.629300	0000.629300
INDIA	RUPEE	0005.325352	0005.325352	0005.288238	0005.282678	0005.254305	0005.238084	0005.207427	0005.207427
JAPAN	YEN	0010.053400	0010.053400	0010.051900	0010.022200	0010.042750	0010.102650	0010.053600	0010.053600
MALAWI	KWACHA	0035.985800	0035.985800	0035.466000	0035.514250	0035.215350	0035.584100	0034.981700	0034.981700
NEW ZEALAND	DOLLAR	0000.112000	0000.112000	0000.112400	0000.111700	0000.111800	0000.111650	0000.112950	0000.112950
NORWAY	KRONE	0000.625200	0000.625200	0000.630200	0000.628550	0000.628900	0000.630100	0000.631650	0000.631650
RUSSIAN	ROUBLE	0004.185760	0004.185760	0004.146458	0004.139725	0004.178646	0004.262145	0004.295310	0004.295310
SWEDEN	KRONA	0000.692150	0000.692150	0000.695700	0000.694450	0000.690950	0000.692550	0000.688100	0000.688100
SWITZERLAND	FRANC	0000.077650	0000.077650	0000.077700	0000.077750	0000.077400	0000.077100	0000.076400	0000.076400
UNITED KINGDOM	POUND ST.	0000.053353	0000.053353	0000.053640	0000.053472	0000.053196	0000.053321	0000.053211	0000.053211
U.S.A.	DOLLAR	0000.083727	0000.083727	0000.083132	0000.082733	0000.082108	0000.082010	0000.081696	0000.081696
ZIMBABWE	DOLLAR	0031.901870	0031.901870	0031.674559	0031.522326	0031.284420	0031.246436	0031.126915	0031.126915

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2015.05.31	2015.06.01	2015.06.02	2015.06.03	2015.06.04	2015.06.05	2015.06.06	2015.06.07
AUSTRALIA	DOLLAR	0000.105650	0000.105800	0000.105800	0000.105800	0000.105800	0000.105800	0000.105800	0000.105800
BOTSWANA	PULA	0000.775950	0000.104350	0000.104350	0000.104350	0000.104350	0000.104350	0000.104350	0000.104350
BRAZIL	REAL	0000.258280	0000.103300	0000.103300	0000.103300	0000.103300	0000.103300	0000.103300	0000.103300
CANADA	DOLLAR	0000.100950	0000.102900	0000.102900	0000.102900	0000.102900	0000.102900	0000.102900	0000.102900
CHINA	YUAN	0000.506454	0000.104550	0000.104550	0000.104550	0000.104550	0000.104550	0000.104550	0000.104550
DENMARK	KRONER	0000.553400	0000.104550	0000.104550	0000.104550	0000.104550	0000.104550	0000.104550	0000.104550
EUROPEAN COMMUNITY	EURO	0000.074413	0000.104550	0000.104550	0000.104550	0000.104550	0000.104550	0000.104550	0000.104550
HONG KONG	DOLLAR	0000.629300	0000.783050	0000.783050	0000.783050	0000.783050	0000.783050	0000.783050	0000.783050
INDIA	RUPEE	0005.207427	0000.767600	0000.767600	0000.767600	0000.767600	0000.767600	0000.767600	0000.767600
JAPAN	YEN	0010.053600	0000.771800	0000.771800	0000.771800	0000.771800	0000.771800	0000.771800	0000.771800
MALAWI	KWACHA	0034.981700	0000.772900	0000.772900	0000.772900	0000.772900	0000.772900	0000.772900	0000.772900
NEW ZEALAND	DOLLAR	0000.112950	0000.794800	0000.794800	0000.794800	0000.794800	0000.794800	0000.794800	0000.794800
NORWAY	KRONE	0000.631650	0000.794800	0000.794800	0000.794800	0000.794800	0000.794800	0000.794800	0000.794800
RUSSIAN	ROUBLE	0004.295310	0000.794800	0000.794800	0000.794800	0000.794800	0000.794800	0000.794800	0000.794800
SWEDEN	KRONA	0000.688100	0000.260211	0000.260211	0000.260211	0000.260211	0000.260211	0000.260211	0000.260211
SWITZERLAND	FRANC	0000.076400	0000.256459	0000.256459	0000.256459	0000.256459	0000.256459	0000.256459	0000.256459
UNITED KINGDOM	POUND ST.	0000.053211	0000.254354	0000.254354	0000.254354	0000.254354	0000.254354	0000.254354	0000.254354
U.S.A.	DOLLAR	0000.081696	0000.251497	0000.251497	0000.251497	0000.251497	0000.251497	0000.251497	0000.251497
ZIMBABWE	DOLLAR	0031.126915	0000.251228	0000.251228	0000.251228	0000.251228	0000.251228	0000.251228	0000.251228

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Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	1605.56		-- Clams, cockles and arkshells:						A1/1/1432
	.10	6	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
	.20	3	--- Other, in airtight metal containers	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	.90	4	--- Other	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	1605.57		-- Abalone:						A1/1/1432
	.10	2	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
	.20	5	--- Other, in airtight metal containers	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	.90	0	--- Other	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	1605.58		-- Snails (excluding sea snails):						A1/1/1443
	.10	9	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
	.20	6	--- Other, in airtight metal containers	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	.90	7	--- Other	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	1605.59		-- Other:						A1/1/1432
	.10	5	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
	.20	2	--- Other, in airtight metal containers	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	.90	3	--- Other	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
	1605.6		- Other aquatic invertebrates:						A1/1/1432
	1605.61		-- Sea cucumbers:						A1/1/1432
	.10	9	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
	.20	6	--- Other, in airtight metal containers	kg	2,75c/kg	2,75c/kg	free	free	A1/1/1432
	.90	7	--- Other	kg	2,25c/kg	2,25c/kg	free	free	A1/1/1432
	1605.62		-- Sea urchins:						A1/1/1432
	.10	5	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
	.20	2	--- Other, in airtight metal containers	kg	2,75c/kg	2,75c/kg	free	free	A1/1/1432
	.90	3	--- Other	kg	2,25c/kg	2,25c/kg	free	free	A1/1/1432
	1605.63		-- Jellyfish:						A1/1/1432
	.10	1	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
	.20	9	--- Other, in airtight metal containers	kg	2,75c/kg	2,75c/kg	free	free	A1/1/1432
	.90	4	--- Other	kg	2,25c/kg	2,25c/kg	free	free	A1/1/1432
	1605.69		-- Other:						A1/1/1432
	.10	4	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
	.20	7	--- Other, in airtight metal containers	kg	2,75c/kg	2,75c/kg	free	free	A1/1/1432
	.90	8	--- Other	kg	2,25c/kg	2,25c/kg	free	free	A1/1/1432

Reference

CHAPTER 17
SUGARS AND SUGAR CONFECTIONERY

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (excluding sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Sub Heading Notes:

1. For the purposes of subheading 1701.12, 1701.13 and 1701.14 "raw sugar" means sugar whose content of sucrose by mass, in the dry state, corresponds to a polarimeter reading of less than 99,5°. A1/1/1432
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by mass, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane. A1/1/1432

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				
					General	EU	EFTA	SADC	
17.01			CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:						A1/1/1190
	1701.1		<ul style="list-style-type: none"> • Refer to General Rebates of Customs Duties and Fuel Levy - 460.04 Temporary Rebates of Customs Duties • Refer to Import Control - Raw sugar not containing added flavouring or colouring matter:						A1/1/1216
	1701.12	2	-- Beet sugar	kg	242,6c/kg	242,6c/kg	242,6c/kg	242,6c/kg	A1/1/1518
	1701.13	9	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	242,6c/kg	242,6c/kg	242,6c/kg	242,6c/kg	A1/1/1518
	1701.14	5	-- Other cane sugar	kg	242,6c/kg	242,6c/kg	242,6c/kg	242,6c/kg	A1/1/1518
	1701.9		- Other:						A1/1/1216
	1701.91	2	-- Containing added flavouring or colouring matter .	kg	242,6c/kg	242,6c/kg	242,6c/kg	242,6c/kg	A1/1/1518
	1701.99	3	-- Other	kg	242,6c/kg	242,6c/kg	242,6c/kg	242,6c/kg	A1/1/1518
17.02			OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL:						
	1702.1		- Lactose and lactose syrup:						
	1702.11	1	-- Containing by mass 99 per cent or more lactose expressed as anhydrous lactose, calculated on the dry matter	kg	free	free	free	free	A1/1/1352
	1702.19	0	-- Other	kg	free	free	free	free	A1/1/1352
	1702.20	8	- Maple sugar and maple syrup	kg	free	free	free	free	A1/1/1352
	1702.30	2	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 per cent by mass of fructose	kg	free	free	free	free	A1/1/1352
	1702.40	7	- Glucose and glucose syrup, containing in the dry state at least 20 per cent or more but less than 50 per cent of fructose (excluding invert sugar)	kg	free	free	free	free	A1/1/1352

Reference

SECTION XXII
SPECIAL CLASSIFICATION PROVISIONS

CHAPTER 98
ORIGINAL EQUIPMENT COMPONENTS

Additional Notes:

1. Motor vehicle manufacturers importing original equipment components provided for in this Chapter must be approved by the International Trade Administration Commission.
2. Automotive components described in any other Chapter of this Schedule shall, if imported by a motor vehicle manufacturer approved by the International Trade Administration Commission for the assembly or manufacture of motor vehicles specified in this Chapter, be deemed to be original equipment components classifiable in this Chapter.
3. Original equipment components under the provisions of this Chapter shall include all automotive components as defined in Note 8 for incorporation in motor vehicles specified in this Chapter, but shall not include consumables or materials if not cut to size or shape or made up suitable for such use.
4. (a) "Consumables" mean those goods which are used in the manufacture of motor vehicles and components therefor, but do not form part of such motor vehicles or components.
(b) Any reference in this Chapter to a tariff heading comprising two digits followed by a point and two noughts (for example 01.00) shall, for the purposes of Note 5 to this Part, be construed as referring to all tariff headings in Part 1 of this Schedule, the first two digits of which correspond to the two digits referred to in this Part.
5. Original equipment components for motor vehicles enumerated under heading 98.01 shall not include automotive components of which –
 - (i) the floor panels, body sides or roof panels are permanently attached to each other (except in the case of cabs for road tractors for semi-trailers of a vehicle mass exceeding 1 600 kg, for motor vehicles for the transport of goods of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg and for chassis fitted with cabs of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg in which case the cabs may be assembled and trimmed);
 - (ii) the engine and transmission assemblies, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation are fitted to such floor pans or chassis frames; and
 - (iii) the bodies/cabs are fitted to floor pans or chassis frames (except in the case of vehicles of a mono-built construction of a vehicle mass exceeding 2 000 kg).
6. The expression "vehicle mass" shall be taken not to include the mass of any fuel or water but to include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.
7. The expression "mono-built" shall be taken to mean a vehicle:
 - (i) without a chassis frame in which the body itself supports the engine, transmission and axles; or
 - (ii) of unitary body construction, with or without certain elements of the chassis incorporated in the body.
8. For the purposes of this Chapter "automotive components" means a new article which can be identified as being suitable for use in the manufacture of motor vehicles manufactured under rebate items 317.03 and 317.04 or original equipment components, including carpet cut to floorpan shape, leather seat covers cut to size, unfinished articles, including blanks and rough castings, having the essential character of automotive components.

A1/1/1517

A1/1/1517

A1/1/1517

A1/1/1517

A1/1/1462

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				
					General	EU	EFTA	SADC	
98.01	9801.00		ORIGINAL EQUIPMENT COMPONENTS:						A1/1/1171 w.e.f. 1.1.2003
		.10	0 -- For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	kg	20%	20%	20%	20%	A1/1/1432
		.15	0 -- For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg ...	kg	20%	20%	20%	20%	A1/1/1432

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
98.01 (Cont.)	.20	7	-- For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg .	kg	20%	20%	20%	20%	A1/1/1432
	.25	8	-- For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10)...	kg	20%	20%	20%	20%	A1/1/1432
	.30	4	-- For motor cars (including station wagons) of heading 87.03.....	kg	20%	20%	20%	20%	A1/1/1432
	.40	1	-- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).....	kg	20%	20%	20%	20%	A1/1/1432
	.45	2	-- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks) and off-the-road logging trucks).....	kg	20%	20%	20%	20%	A1/1/1508
	.50	9	-- For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).....	kg	20%	20%	20%	20%	A1/1/1432
	.55	8	-- For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks).....	kg	20%	20%	20%	20%	A1/1/1432

7. Examples of partial (P) or full (F) denaturants:

Reference

A6/18

P: Formula No.	Denaturants	Possible Application
P1	Ethyl alcohol of any strength containing only Bitrex (denatonium benzoate) of any strength, but typically 10 ppm	Cosmetic/Topical medicament preparations Topical veterinary medicament preparations Manufacture of anti-static agents Research, hospitals, scientific and educational institutes, cleaning, sterilizing Explosives
P2	Ethyl Acetate content less than 2%	Industrial application, printing process and printing ink manufacture, plastics Pharmaceutical (extraction solvent) In derivative manufacture (Ethyl acetate)
P3	Methanol at any concentration	Thinner blend manufacture Pharmaceutical (Tablet coating)
P4	Di-ethyl Phthalate not exceeding 0.5%	Cosmetics
P5	Tert-Butanol not exceeding 1.0%	Cosmetics
P6	Mono-propylene glycol not exceeding 0.1%	Anti-freeze preparations
P7	All spirits that do not comply with the minimum requirements as specified in Fully Denatured list	
P8	0,5% Methanol + 2,0% Toluene	Industrial application
F: Formula No.	Denaturants	Possible Application
F1	0.5% or more Di-ethyl phthalate	Cosmetics
F2	3% or more Iso-Propyl alcohol	Methylated spirits manufacture Industrial use: dyestuffs, varnishes, lacquers, paints, enamels, pigments composite solvents for thinners for varnishes and similar products, medicated soaps, hand cleaner, explosives, heating gels, pickling agents, fluxes, solders, brazing, welding. Anti-freeze, brake fluid, polishes and creams (car, floor), cleaning preparations, screen wash, blackboard revivers, plastics, printing processes and ink preparations, organic surface agents, degreasers In the manufacture of ether or similar substance where the ethanol undergoes a chemical change (ethyl acetate, ethyl acrylate) Medicaments, antiseptics, anti-stick agents for coating cooking utensils Dye fixative Synthetic acetic acid manufacture In the manufacture of foundry spirits Anti-static agent Extraction of residuals from wool Research, burning, preserving, cleaning or sterilizing scientific and or educational institutions for experimental purposes. Adhesives, etch primers, stains

			Reference
F: Formula No.	Denaturants	Possible Application	
F3	0.01% Tertiary Butyl Alcohol + 10 ppm Bitrex	Cosmetics	
F4	9g Brucine Sulphate per 100 litres spirit	Industrial application Cosmetics	
F5	0.12% Tertiary Butyl Alcohol + 10g per 100 litres spirit Bucine Sulphate	Cosmetics	
F6	2% Ethyl Acetate	Printing process, ink, manufacture Pharmaceutical (extraction solvent)	
F7	0.2% Acetaldehyde	Pharmaceutical products In the manufacture of ether or similar substance where the ethanol undergoes a chemical change (ethyl acetate, ethyl acrylate) In manufacture of synthetic acetic acid	
F8	3.5% or more n-Butanol	Paint, printing, burners, cleaning Cosmetics	
F9	3.5% n-Butanol + 1.5% Benzine	Methylated spirits Paint, printing, burners, cleaning	
F10	140g Ethyl or more Ethyl Acrylate per 100 litres spirit	In the manufacture of ether or similar substances where the ethanol undergoes a chemical change (ethyl acrylate) Paint	
F11	Methylated spirits (coloured and non-coloured) to comply with specific formula: 3.5% n-Butanol: 1.5% Benzine + 2g Bitrex + 0.15g Methyl violet or Chrystal/100 liters, non-coloured same formula excluding Methyl violet or Chrystal violet	Methylated spirits	
F12	Feints as a by-product of the rectification of agricultural alcohol: 1% minimum fusel oil	Heating fuels/gels General industrial application	

A6/19

8. For the purposes of item 621.16, these Notes and section 75(11A), unless the context otherwise indicates –
- “refund” as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;
 - “set-off” means a set-off of duty as contemplated in section 77 which is refundable in terms of this item;
 - the refund provided for in rebate item 621.16 is subject to the provisions of section 75(11A);
 - the export of such spirituous beverages shall be subject to such conditions and procedures as may be prescribed by the Commissioner by rule;
 - where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained, set off the excise duty paid or payable on the goods so exported against the excise duty payable as declared in the excise account for the accounting month during which such proof is obtained or any subsequent month during a period of two years after the date of the export bill of entry was processed in respect of such export;
 - for the purposes of section 75(11A), the licensee of any such warehouse must produce proof of the duty paid or payable on the goods so exported and if the licensee is unable to produce such proof the duty on any quantity of the goods so exported must be calculated at the lowest rate of duty levied in terms of this Act on such goods during a period of twelve months prior to the date on which the export bill was processed at the office of the Controller.

<p>9. For the purpose of item 621.21, the following:</p> <p>(a)</p> <p>(i) VMP and VMS warehouses are defined in Rule 19A3.01(a)(ii).</p> <p>(ii) Spiritous beverages that are off-specification or have become contaminated or have undergone post-manufacturing deterioration may be returned for reprocessing or destruction in a VMP where the excise duty is not less than R25 000 on any single occurrence only if such goods are found to be off-specification, contaminated or to have undergone post-manufacturing deterioration, and are returned to the VMP within a period of 12 months after removal from the VMS.</p> <p>(iii) The provisions of this item shall apply in respect of spirituous beverages –</p> <p>(aa) under the control of the manufacturer;</p> <p>(bb) returned as produced from the same batch(es); and</p> <p>(cc) returned in the originally sealed containers for wholesale or similar packaging.</p> <p>(b)</p> <p>(i) If the Commissioner approves the application, any spirituous beverages returned in terms of this item shall be -</p> <p>(aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and</p> <p>(bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or</p> <p>(cc) destroyed under supervision of an officer.</p> <p>(ii) The licensee of a VMP to which such products are returned for destruction must keep a record which includes at least the following -</p> <p>(aa) a detailed description of the goods received including the applicable tariff item;</p> <p>(bb) the quantity received;</p> <p>(cc) the date of receipt;</p> <p>(dd) the delivery note under cover of which such products were returned;</p> <p>(ee) proper record of the excise inspection processes; and</p> <p>(ff) proper record of the excise permission to destroy or reprocess.</p> <p>(c) For the purposes of section 75 (11A), the licensee of the VMS making such application must produce proof that duty was in fact paid as well as the rate at which the excise duty was paid on such products presented for destruction or reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during the 12 month period contemplated in Note 9(a)(i) above.</p> <p>(d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed in the monthly account, prescribed in the rules for section 19A, set off as contemplated in section 77, any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for destruction, as the case may be.</p>	<p>Reference</p> <p>A1/1D/04</p>
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Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
621.02	104.23			Spirits, liqueurs and other spirituous beverages	Full duty	A6/19
	104.23.01	01.01	78	Sprits obtained by distilling grape vine and grape marc, in containers holding 2 li or less	Full duty	
	104.23.05	02.01	72	Whiskies, in containers holding 2 li or less	Full duty	A6/19
	104.23.09	03.01	71	Rum and other spirits obtained by distilling fermented sugarcane products, in containers holding 2 li or less	Full duty	A6/19
	104.23.13	04.01	73	Gin and Geneva, in containers holding 2 li or less.....	Full duty	A6/19
	104.23.17	05.01	75	Vodka, in containers holding 2 li or less	Full duty	A6/19
	104.23.21	06.01	77	Liqueurs and cordials, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	A6/19
	104.23.22	07.01	73	Liqueurs and cordials, in containers holding 2 li or less, other ..	Full duty	A6/19
	104.23.25	08.01	73	Other, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	A6/19
	104.23.26	09.01	77	Other, in containers holding 2 li or less, other	Full duty	A6/19
621.03	104.21			Spirits exported		A6/19
	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	A6/19
	104.21.03	02.01	73	Ethyl alcohol and other spirits, denatured, of any strength	Full duty	A6/19
	104.23			Spirituous beverages exported		A6/16
	104.23.01	01.01	75	In containers holding 2 li or less:.....	Full duty	A6/24
	104.23.03	02.01	78	Spirits obtained by distilling grape wine or grape marc: Other ..	Full duty	A6/19
	104.23.05	03.01	76	In containers holding 2 li or less:.....	Full duty	A6/24
	104.23.07	04.01	74	Whiskies: Other	Full duty	A6/19

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference	
621.03	104.23.09	05.01	73	In containers holding 2 li or less:.....	Full duty		A6/24	
	104.23.11	06.01	70	Rum and other spirits obtained by distilling fermented sugarcane products: Other.....	Full duty		A6/19	
	104.23.13	07.01	79	In containers holding 2 li or less:.....	Full duty		A6/24	
	104.23.15	08.01	77	Gin and Geneva: Other	Full duty		A6/19	
	104.23.17	09.01	75	In containers holding 2 li or less:.....	Full duty		A6/24	
	104.23.19	10.01	71	Vodka: Other.....	Full duty		A6/19	
	104.23.21	11.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/24	
	104.23.22	12.01	76	Liqueurs and cordials: In containers holding 2 li or less: Other .	Full duty		A6/19	
	104.23.23	13.01	72	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/24	
	104.23.24	14.01	79	Other: Other	Full duty		A6/19	
	104.23.25	15.01	75	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/24	
	104.23.26	16.01	71	Other: In containers holding 2 li or less: Other.....	Full duty		A6/19	
	104.23.27	17.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/24	
	104.23.28	18.01	74	Other: Other	Full duty		A6/19	
	621.05	104.21			Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner			A6/19
		104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, or any strength.....	Full duty		A6/19	
621.08	104.21			Spirits for industrial use or for use in the manufacture of other non-liquor products	Full duty		A6/19	
	104.21.01	01.01	74	Undenatured spirits	Full duty		A6/19	
	104.21.03	02.01	72	Partially denatured spirits	Full duty		A6/19	
		02.02	79	Fully denatured spirits	Full duty		A6/19	
621.09				Spirits entered for use as fuel in internal combustion piston engines			A6/1D/01	
	104.21.03	01.01	79	Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured.....	Full duty		A6/1D/01	
621.10				Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages			A6/1D/01	
	104.21.01	01.01	78	Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent vol. or higher.....	Full duty		A6/1D/01	
621.11				Spirits entered for use in the manufacture of other fermented fruit beverages and other mixtures of fermented fruit beverages, or mead beverages, fortified and non-alcoholic beverages, excluding wine) of items 104.17.21 and 104.17.25			A6/1D/03	
	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19	
	104.21.03	02.01	72	Spirits obtained by distilling grapevine or grape marc.....	Full duty		A6/19	
	104.23.11	03.01	71	Other spirits obtained by distilling fermented sugarcane products	Full duty		A6/19	
	104.23.28	04.01	77	Other	Full duty		A6/19	
621.12				Spirits entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):			A6/1D/01	
	104.23.03	01.01	74	Spirits obtained by distilling grape wine or grape marc.....	Full duty		A6/1D/01	
621.13				Spirits entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):			A6/1D/01	
	104.23.03	01.01	71	Spirits obtained by distilling grape wine or grape marc.....	Full duty		A6/1D/01	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.14				Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16			A6/1D/01
	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.23.03	02.01	78	Spirits obtained by distilling grape marc	Full duty		A6/19
	104.23.11	03.01	77	Other spirits obtained by distilling fermented sugarcane products	Full duty		A6/19
621.15	104.23.28	04.01	72	Other	Full duty		A6/19
				Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified			A6/19
	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.21.03	02.01	71	Spirits obtained by distilling grape, wine or grape marc.....	Full duty		A6/19
621.16	104.23.11	03.01	79	Other spirits obtained by distilling fermented sugarcane products	Full duty		A6/19
	104.23.28	04.01	74	Other	Full duty		A6/19
				Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section			A6/19
	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		As provided in Note 8 to this Section	A6/19
	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, of any strength.....		As provided in Note 8 to this Section	A6/19
	104.23.01	03.01	72	In containers holding 2li or less.....		As provided in Note 8 to this Section	A6/24
	104.23.03	04.01	70	Other		As provided in Note 8 to this Section	A6/19
	104.23.05	05.01	79	In containers holding 2li or less.....		As provided in Note 8 to this Section	A6/24
	104.23.07	06.01	77	Other		As provided in Note 8 to this Section	A6/19
	104.23.09	07.01	75	In containers holding 2li or less.....		As provided in Note 8 to this Section	A6/24
	104.23.11	08.01	73	Other		As provided in Note 8 to this Section	A6/19
	104.23.13	09.01	71	In containers holding 2li or less.....		As provided in Note 8 to this Section	A6/24
	104.23.15	10.01	78	Other		As provided in Note 8 to this Section	A6/19
	104.23.17	11.01	76	In containers holding 2li or less.....		As provided in Note 8 to this Section	A6/24

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.16	104.23.19	12.01	77	Other		As provided in Note 8 to this Section	A6/19
	104.23.22	14.01	79	Other		As provided in Note 8 to this Section	A6/19
	104.23.23	15.01	75	With an alcoholic strength by volume exceeding 15 per cent by volume but not exceeding 23 per cent vol.		As provided in Note 8 to this Section	A6/24
	104.23.24	16.01	71	Other	As provided in Note 8 to this Section		A6/19
	104.23.25	17.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	As provided in Note 8 to this Section		A6/24
	104.23.26	18.01	74	Other		As provided in Note 8 to this Section	A6/19
	104.23.27	19.01	70	With an alcoholic strength by volume exceeding 15 per cent by volume but not exceeding 23 per cent vol.		As provided in Note 8 to this Section	A6/24
	104.23.28	20.01	75	Other		As provided in Note 8 to this Section	A6/19
621.17	104.23			Fermented ethyl alcohol being the final product of fermentation of fruit, with an alcoholic strength by volume of less than 15 per cent by vol., for the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27			A6/1D/02
	104.23.28	01.01	74	Other	Full duty		A6/1D/02
621.18	104.21			Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23 and 104.23.27			A6/1D/02
		01.01	72	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty		A6/1D/02
621.19	104.23			Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27			A6/1C/02
	104.23.03	01.01	72	Other	Full duty		A6/1D/02
	104.23.11	02.01	71	Other	Full duty		A6/1D/02
621.21	104.23			Spirituous beverages, after removal from a secondary customs and excise manufacturing warehouse (VMS) after entry for home consumption and payment of duty, are found to be off- specification or have become contaminated or have undergone post manufacture deterioration and are returned to a primary customs and excise manufacturing warehouse (VMP) for reprocessing or destruction, subject to the provisions of Note 9 to this Section:			
621.21	104.23.01	01.01	72	In containers holding 2 li or less		Full duty	A6/1D/04
	104.23.03	02.01	70	Other		Full duty	A6/1D/04
	104.23.03	03.01	79	In containers holding 2 li or less		Full duty	A6/1D/04
	104.23.07	04.01	77	Other		Full duty	A6/1D/04
	104.23.09	05.01	75	In containers holding 2 li or less		Full duty	A6/1D/04
	104.23.11	06.01	73	Other		Full duty	A6/1D/04

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.21	104.23.13	07.01	71	In containers holding 2 li or less.....		Full duty	A6/1D/04
	104.23.15	08.01	79	Other		Full duty	A6/1D/04
	104.23.17	09.01	78	In containers holding 2 li or less.....		Full duty	A6/1D/04
	104.23.19	10.01	74	Other		Full duty	A6/1D/04
	104.23.21	11.01	72	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.		Full duty	A6/1D/04
	104.23.22	12.01	79	Other		Full duty	A6/1D/04
	104.23.23	13.01	75	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.		Full duty	A6/1D/04
	104.23.24	14.01	71	Other		Full duty	A6/1D/04
	104.23.25	15.01	78	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.		Full duty	A6/1D/04
	104.23.26	16.01	74	Other		Full duty	A6/1D/04
	104.23.27	17.01	70	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.		Full duty	A6/1D/04
	104.23.28	18.01	77	Other		Full duty	A6/1D/04

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
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