

Jacobsens

Harmonized Customs Tariff

Supplement 1054

14 August 2015

Dear Subscriber

We have pleasure in forwarding to you Supplement 1054.

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* 39100 dated 14 August 2015.

See below for more information:

1. In terms of section 75 of the Customs and Excise Act, 1964, Part 6 of Schedule No. 4 is amended, *with effect from the date the Regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No. 16 of 2014) come into operation*, to the extent indicated below:

Rebate item 490.00 is amended to reflect the new Special Economic Zones Act, 2014 (Act No. 16 of 2014) as requested by the Minister of Trade and Industry.

- *Government Gazette* 39100, R. 722 14.08.2015 A4/6/2

2. In terms of section 75 of the Customs and Excise Act, 1964, Part 6 of Schedule No. 4 is amended, *with effect from the date the Regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No. 16 of 2014) come into operation*, to the extent indicated below:

Rebate item 490.02/00.00/01.00 is amended to reflect the new Special Economic Zones Act, 2014 (Act No. 16 of 2014) as requested by the Minister of Trade and Industry.

- *Government Gazette* 39100, R. 724 14.08.2015 A4/6/3

NOTE:

Please refer to the VAT Notices on the SARS website at <http://www.sars.gov.za/Legal/Secondary-Legislation/Pages/VAT-Notices.aspx> for Notice R.723 where consequential changes in paragraph 8 of Schedule No. 1 to the Value-Added Tax Act, 1991 are made.

- 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.
- Jacobsens Daily Rates of Exchange.

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Should you have any questions or concerns please do not hesitate to contact us. All editorial queries can be e-mailed to jacobsen@lexisnexis.co.za, while all subscription queries can be directed to our customer service department on (031) 268 3007.

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INSTRUCTION SHEET

Jacobsens
Harmonized Customs Tariff

Supplement 1054

14 August 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

<i>Page</i>	<i>Check-up</i>	
(xxiii)A/(xxiii)B	(15877)	R
(xxiii)C/blank	falls away	

Schedule 4: Part 6

<i>Page</i>	<i>Check-up</i>	
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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2015.08.01	2015.08.02	2015.08.03	2015.08.04	2015.08.05	2015.08.06	2015.08.07	2015.08.08	2015.08.09
AUSTRALIA	DOLLAR	0000.105950	0000.105950	0000.106000	0000.106000	0000.106000	0000.106000	0000.106000	0000.106000	0000.106000
BOTSWANA	PULA	0000.763150	0000.763150	0000.105300	0000.105300	0000.105300	0000.105300	0000.105300	0000.105300	0000.105300
BRAZIL	REAL	0000.263423	0000.263423	0000.104650	0000.104650	0000.104650	0000.104650	0000.104650	0000.104650	0000.104650
CANADA	DOLLAR	0000.101050	0000.101050	0000.104900	0000.104900	0000.104900	0000.104900	0000.104900	0000.104900	0000.104900
CHINA	YUAN	0000.485113	0000.485113	0000.104800	0000.104800	0000.104800	0000.104800	0000.104800	0000.104800	0000.104800
DENMARK	KRONER	0000.529900	0000.529900	0000.104800	0000.104800	0000.104800	0000.104800	0000.104800	0000.104800	0000.104800
EUROPEAN COMMUNITY	EURO	0000.071229	0000.071229	0000.104800	0000.104800	0000.104800	0000.104800	0000.104800	0000.104800	0000.104800
HONG KONG	DOLLAR	0000.601700	0000.601700	0000.761050	0000.761050	0000.761050	0000.761050	0000.761050	0000.761050	0000.761050
INDIA	RUPEE	0005.001442	0005.001442	0000.762300	0000.762300	0000.762300	0000.762300	0000.762300	0000.762300	0000.762300
JAPAN	YEN	0009.630800	0009.630800	0000.752450	0000.752450	0000.752450	0000.752450	0000.752450	0000.752450	0000.752450
MALAWI	KWACHA	0039.561400	0039.561400	0000.754550	0000.754550	0000.754550	0000.754550	0000.754550	0000.754550	0000.754550
NEW ZEALAND	DOLLAR	0000.116950	0000.116950	0000.764850	0000.764850	0000.764850	0000.764850	0000.764850	0000.764850	0000.764850
NORWAY	KRONE	0000.631850	0000.631850	0000.764850	0000.764850	0000.764850	0000.764850	0000.764850	0000.764850	0000.764850
RUSSIAN	ROUBLE	0004.660474	0004.660474	0000.764850	0000.764850	0000.764850	0000.764850	0000.764850	0000.764850	0000.764850
SWEDEN	KRONA	0000.669450	0000.669450	0000.267007	0000.267007	0000.267007	0000.267007	0000.267007	0000.267007	0000.267007
SWITZERLAND	FRANC	0000.074950	0000.074950	0000.269540	0000.269540	0000.269540	0000.269540	0000.269540	0000.269540	0000.269540
UNITED KINGDOM	POUND ST.	0000.049975	0000.049975	0000.269487	0000.269487	0000.269487	0000.269487	0000.269487	0000.269487	0000.269487
U.S.A.	DOLLAR	0000.078121	0000.078121	0000.270507	0000.270507	0000.270507	0000.270507	0000.270507	0000.270507	0000.270507
ZIMBABWE	DOLLAR	0029.764907	0029.764907	0000.275035	0000.275035	0000.275035	0000.275035	0000.275035	0000.275035	0000.275035

Disclaimer: Information supplied by SARS. No liability accepted for incorrect information.

RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2015.08.10	2015.08.11	2015.08.12	2015.08.13	2015.08.14	2015.08.15	2015.08.16
AUSTRALIA	DOLLAR	0000.104800	0000.105250	0000.105250	0000.105250	0000.105250	0000.105250	0000.105250
BOTSWANA	PULA	0000.764850	0000.105300	0000.105300	0000.105300	0000.105300	0000.105300	0000.105300
BRAZIL	REAL	0000.275035	0000.104500	0000.104500	0000.104500	0000.104500	0000.104500	0000.104500
CANADA	DOLLAR	0000.101650	0000.104000	0000.104000	0000.104000	0000.104000	0000.104000	0000.104000
CHINA	YUAN	0000.483372	0000.104000	0000.104000	0000.104000	0000.104000	0000.104000	0000.104000
DENMARK	KRONER	0000.529600	0000.104000	0000.104000	0000.104000	0000.104000	0000.104000	0000.104000
EUROPEAN COMMUNITY	EURO	0000.071190	0000.755000	0000.755000	0000.755000	0000.755000	0000.755000	0000.755000
HONG KONG	DOLLAR	0000.599650	0000.753950	0000.753950	0000.753950	0000.753950	0000.753950	0000.753950
INDIA	RUPEE	0004.967666	0000.757900	0000.757900	0000.757900	0000.757900	0000.757900	0000.757900
JAPAN	YEN	0009.661500	0000.755800	0000.755800	0000.755800	0000.755800	0000.755800	0000.755800
MALAWI	KWACHA	0040.288950	0000.755800	0000.755800	0000.755800	0000.755800	0000.755800	0000.755800
NEW ZEALAND	DOLLAR	0000.117050	0000.755800	0000.755800	0000.755800	0000.755800	0000.755800	0000.755800
NORWAY	KRONE	0000.638850	0000.267584	0000.267584	0000.267584	0000.267584	0000.267584	0000.267584
RUSSIAN	ROUBLE	0004.972571	0000.267765	0000.267765	0000.267765	0000.267765	0000.267765	0000.267765
SWEDEN	KRONA	0000.676950	0000.270538	0000.270538	0000.270538	0000.270538	0000.270538	0000.270538
SWITZERLAND	FRANC	0000.075850	0000.272441	0000.272441	0000.272441	0000.272441	0000.272441	0000.272441
UNITED KINGDOM	POUND ST.	0000.050122	0000.272441	0000.272441	0000.272441	0000.272441	0000.272441	0000.272441
U.S.A.	DOLLAR	0000.077851	0000.272441	0000.272441	0000.272441	0000.272441	0000.272441	0000.272441
ZIMBABWE	DOLLAR	0029.662358	0000.101250	0000.101250	0000.101250	0000.101250	0000.101250	0000.101250

Disclaimer: Information supplied by SARS. No liability accepted for incorrect information.

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
PENDING TARIFF AMENDMENTS						
498.00				<p>In terms of section 75 of the Customs and Excise Act, 1964, Part 6 of Schedule No. 4 to the said Act is hereby amended, with effect from the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No. 16 of 2014) come into operation, to the extent set out in the Schedule hereto.</p> <p>IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A</p> <p>NOTES:</p> <p>For the purposes of this item and the application of any provisions of Schedule No. 4—</p> <ol style="list-style-type: none"> 1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A. 2. Goods may only be entered under item 498.02 by a registered SEZ operator as contemplated in rule 21A.04. 3. Goods imported under item 498.00 must be entered thereunder whether or not the goods are liable to any duty. However, any goods imported for storage in a CCA enterprise may not be entered under item 498.00. 4. Goods imported under item 498.00 or goods produced or manufactured there from may not be removed from a CCA for consumption in the common customs area except if the goods have been entered at the office of the Controller and the duty due thereon has been paid. 5. The expression "infrastructure" shall be limited to the basic structural elements permanently installed in a CCA (including e.g. sanitation, electricity, roads, bridges, buildings and the like). 6. The movement of any goods to or from a CCA enterprise including the movement of goods to another enterprise, any other rebate user outside the CCA or partly manufactured goods to any rebate user shall be subject to the rules for section 21A. 		A4/6/2
498.02	00.00	01.00	02	Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an SEZ.	Full duty	A4/6/3