

Jacobsens

Harmonized Customs Tariff

Supplement 1055
24 August 2015

Dear Subscriber

We have pleasure in forwarding to you Supplement 1055.

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* 39126 dated 21 August 2015.

See below for more information:

1. In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 is amended to the extent indicated below:

Provision is made for a rebate of duty on steel panels used for the manufacture of raised access flooring systems by the insertion of item 315.05 and item 515.05/7308.90.90/01.01 as recommended in ITAC Report 500.

- *Government Gazette* 39126, R.742 21.08.2015 A3/1/710

2. 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 and 1001.99, as well as subheadings 1101.00.10 and 1101.00.90, are amended to reduce the rate of customs duty on wheat and wheaten flour from 80,01c/kg to 51,06c/kg and 120,02c/kg to 76,59c/kg respectively, in terms of the existing variable tariff formula as recommended in ITAC Minute M03/2015.

- *Government Gazette* 39126, R.743 21.08.2015 A1/1/1521

The Government Printing Works have implemented a new system and for the time being the *Government Gazette* and Government Notice (R.) numbers will now only be available on Friday mornings. As soon as the numbers are released, the loose-leaf amendments will be sent to print and published on the Jacobsens website (www.jacobsens.co.za).

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.
- 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 1055

24 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

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Schedule 1: Part 1

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Schedule 3: Part 6

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2015.08.17	2015.08.18	2015.08.19	2015.08.20	2015.08.21	2015.08.22	2015.08.23
AUSTRALIA	DOLLAR	0000.104100	0000.103100	0000.103700	0000.103550	0000.103500	0000.103500	0000.103500
BOTSWANA	PULA	0000.758100	0000.755600	0000.754550	0000.752400	0000.749550	0000.749550	0000.749550
BRAZIL	REAL	0000.269885	0000.266565	0000.266053	0000.267866	0000.263991	0000.263991	0000.263991
CANADA	DOLLAR	0000.101100	0000.099900	0000.099700	0000.100150	0000.099550	0000.099550	0000.099550
CHINA	YUAN	0000.495338	0000.490811	0000.491077	0000.490299	0000.488743	0000.488743	0000.488743
DENMARK	KRONER	0000.518500	0000.5114600	0000.515650	0000.511250	0000.502700	0000.502700	0000.502700
EUROPEAN COMMUNITY	EURO	0000.069685	0000.069154	0000.069302	0000.068728	0000.067573	0000.067573	0000.067573
HONG KONG	DOLLAR	0000.596850	0000.590500	0000.591250	0000.590500	0000.588600	0000.588600	0000.588600
INDIA	RUPEE	0005.050516	0005.005758	0005.009160	0005.001059	0005.032034	0005.032034	0005.032034
JAPAN	YEN	0009.578900	0009.480950	0009.485850	0009.447850	0009.342800	0009.342800	0009.342800
MALAWI	KWACHA	0040.356850	0040.923600	0040.986550	0040.731400	0041.515150	0041.515150	0041.515150
NEW ZEALAND	DOLLAR	0000.116750	0000.114600	0000.115050	0000.114450	0000.113850	0000.113850	0000.113850
NORWAY	KRONE	0000.633800	0000.624700	0000.628900	0000.630050	0000.621800	0000.621800	0000.621800
RUSSIAN	ROUBLE	0005.059850	0005.019307	0005.044463	0005.133853	0005.201323	0005.201323	0005.201323
SWEDEN	KRONA	0000.656400	0000.650950	0000.651300	0000.648650	0000.644800	0000.644800	0000.644800
SWITZERLAND	FRANC	0000.075150	0000.074500	0000.074350	0000.073500	0000.072500	0000.072500	0000.072500
UNITED KINGDOM	POUND ST.	0000.049434	0000.049122	0000.048907	0000.048847	0000.048609	0000.048609	0000.048609
U.S.A.	DOLLAR	0000.077456	0000.076634	0000.076743	0000.076678	0000.076426	0000.076426	0000.076426
ZIMBABWE	DOLLAR	0029.512986	0029.198504	0029.239925	0029.215019	0029.119152	0029.119152	0029.119152

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

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
09.09			SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, OR CARAWAY; JUNIPER BERRIES:						
	0909.2		- Seeds of coriander:						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		- Seeds of cumin:						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		- Seeds of anise, badian, caraway or fennel; juniper berries:						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			GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES:						
	0910.1		- Ginger:						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	- Saffron	kg	free	free	free	free	A1/1/1352
	0910.30	3	- Turmeric (curcuma)	kg	free	free	free	free	A1/1/1352
	0910.9		- Other spices:						
	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 Notes:

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	
10.01			WHEAT AND MESLIN: • 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	51,06c/kg	51,06c/kg	51,06c/kg	free	A1/1/1521
	1001.99	0	-- Other.....	kg	51,06c/kg	51,06c/kg	51,06c/kg	free	A1/1/1521
10.02			RYE:						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
10.03			BARLEY:						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
10.04			OATS:						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
10.05			MAIZE (CORN): • 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
10.06			RICE:						
	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
10.07			GRAIN SORGHUM:						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			BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS: • Refer to General Rebates of Customs Duties and Fuel Levy - 460.25 Temporary Rebates of Customs Duties						A1/1/1432
	1008.10	2	- Buckwheat	kg	free	free	free	free	A1/1/1352
	1008.2		- Millet:						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	- Canary seeds	kg	free	free	free	free	A1/1/1432
	1008.40	6	- Fonio (<i>Digitaria spp.</i>)	kg	5%	free	5%	free	A1/1/1432
	1008.50	0	- Quinoa (<i>Chenopodium quinoa</i>)	kg	5%	free	5%	free	A1/1/1432
	1008.60	5	- Triticale	kg	5%	free	5%	free	A1/1/1432
	1008.90	9	- Other cereals	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				
					General	EU	EFTA	SADC	
11.01	1101.00	1	WHEAT OR MESLIN FLOUR:						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	76,59c/kg	76,59c/kg	76,59c/kg	free	A1/1/1521
			-- Other	kg	76,59c/kg	76,59c/kg	76,59c/kg	free	A1/1/1521
11.02	1102.20	7	CEREAL FLOURS (EXCLUDING THAT OF WHEAT OR MESLIN): - Maize (corn) flour	kg	free	free	free	free	A1/1/1352

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
315.05				Industry: Structures (excluding Pre-fabricated Buildings of Heading 94.06) and Parts of Structures (for example, Bridges and Bridge-Sections, Lockgates, Towers, Lattice masts, Roofs, Roofing frame-works, Doors and windows and their frames and thresholds for doors, Shutters, Balustrades, Pillars and columns), of Iron or Steel; Plates, Rods, Angles, Shapes, Sections, Tubes and the like, Prepared for use in structures, of Iron or Steel		A3/1/710
	7308.90.90	01.01	86	Steel panels with an inner core of Portland cement, for the manufacture of elevated (raised) flooring systems for buildings classifiable in tariff subheading 7308.90.90.....	Full duty	A3/1/710
315.07				Industry: Sheet Metal Products		
	00.00	01.00	04	Goods of any description (excluding heaters (space heating apparatus) whether or not assembled of subheading 7321.8 and wire grids of subheading 7321.90), for the manufacture of gas heaters.....	Full duty	A3/589 w.e.f. 5/08/05
	3926.90	01.06	60	Handles of plastics, for the manufacture of stainless steel hollowware for table or kitchen use of subheading No. 7323.93.....	Full duty	A3/392
	73.23	01.04	44	Spouts and handles, of iron or steel, for the manufacture of kitchen and other household articles.....	Full duty	A3/1/688
		02.04	49	Stampings, pressings and made-up roughs, of kitchen and other household articles, of iron or steel, for the manufacture of electroplated ware.....	Full duty	A3/1/688
	7323.9	01.05	55	Eyelets, handles, hooks, angles, rims and rings, of iron or steel, for the manufacture of pressed steelware.....	Full duty	A3/70
	73.24	03.04	47	Steel pressings, not enamelled, for the manufacture of steel baths.....	Full duty	A3/1/688
	74.18	01.04	45	Spouts and handles, of copper, for the manufacture of kitchen and other household articles.....	Full duty	A3/1/688
		02.04	46	Stampings, pressings and made-up roughs, of kitchen and other household articles, of copper, not plated, for the manufacture of electroplated ware (excluding beer mugs, presentation cups, trophies, spoons and forks).....	Full duty	A3/1/688
	82.00	01.02	24	Stampings, pressings and made-up roughs of cutlery and other implements of base metal (excluding spoons, forks and scissors), not plated, for the manufacture of electroplated ware.....	Full duty	A3/1/688
315.08				Industry: Tools and Implements		
	3926.90	01.06	62	Handles of plastics, for the manufacture of hammers.....	Full duty	A3/163
	44.17	02.04	47	Wooden handles, for hand tools (excluding those falling within tariff heading 82.01 of Schedule No. 1) manufactured in the Republic.....	Full duty	A3/1/688
	82.03	01.04	46	Drop forged steel blanks, for the manufacture of files, rasps, pliers [excluding water pump pliers, gas pliers and slip joint pipe-grip pliers (including bent-nose type), adjustable self-locking pliers and grips], pincers (excluding carpenters' pincers), tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.....	Full duty	A3/548
	8204.1	01.05	55	Dropforged steel blanks, for the manufacture of hand operated spanners and wrenches (excluding double open-end spanners of all sizes up to 36 mm, ring spanners of all sizes up to 36 mm, combination ring and open-end spanners of all sizes up to 36 mm, pipe wrenches (other than chain type) and adjustable wrenches of a length of 140 mm or more but not exceeding 310 mm).....	Full duty	A3/73
	82.09	01.04	44	Tungsten carbide tips, for the manufacture of saws.....	Full duty	A3/1/688

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
- BLANK -						