Jacobsens Harmonized Customs Tariff

Supplement 1072 25 May 2016

Dear Subscriber

We have pleasure in forwarding to you Supplement 1072.

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 40004 dated 20 May 2016.

See below for more information:

 In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 4 is amended to the extent indicated below:

Rebate item 412.10/00.00/01.00 is amended to review the value and number of unsolicited postal gifts.

- Government Gazette 40004, No. R. 557, 20.05.2016 A4/1/373
- Editorial errors occurred with the check-up numbers in Supplements Numbers 1068 to 1071. The checkup numbers have been rectified and these supplements will be re-issued. We apologise for any inconvenience.

IMPORTANT NOTE:

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.

To subscribe simply send a blank e-mail to <u>jacobsens@lexisnexis.co.za</u> with your e-mailer of choice in the subject line.

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

Havandren Nadasan Major Works Editor: Jacobsens 031 268 3510

INSTRUCTION SHEET

Jacobsens Harmonized Customs Tariff

Supplement 1072 25 May 2016

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

| Page | Check-up | |
|-------------------|-----------|---|
| (xxiii)A/(xxiii)B | (15992) | R |
| (xxiii)C/(xxiii)D | fall away | |

Schedule 4: Part 1

| Page | Check-up | |
|---------|----------|---|
| 839/840 | (15993) | R |

Supp 1072

25.05.2016

RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

| COUNTRY | MONETARY UNIT | 2016.05.11 | 2016.05.12 | 2016.05.13 | 2016.05.14 | 2016.05.15 | 2016.05.16 | 2016.05.17 | 2016.05.18 |
|--------------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| AUSTRALIA | DOLLAR | 0000.088300 | 0000.087800 | 0000.089550 | 0000.089550 | 0000.089550 | 0000.087300 | 0000.085850 | 0000.086150 |
| BOTSWANA | PULA | 0000.692750 | 0000.689850 | 0000.694500 | 0000.694500 | 0000.694500 | 0000.682550 | 0000.677150 | 0000.678400 |
| BRAZIL | REAL | 0000.227820 | 0000.225429 | 0000.228687 | 0000.228687 | 0000.228687 | 0000.226736 | 0000.222883 | 0000.220838 |
| CANADA | DOLLAR | 0000.084250 | 0000:083050 | 0000.084400 | 0000.084400 | 0000.084400 | 0000.082600 | 0000.081500 | 0000.081450 |
| CHINA | YUAN | 0000.427018 | 0000.425871 | 0000.430244 | 0000.430244 | 0000.430244 | 0000.419003 | 0000.415328 | 0000.413593 |
| DENMARK | KRONER | 0000.426450 | 0000.419800 | 0000.429350 | 0000.429350 | 0000.429350 | 0000.420150 | 0000.416600 | 0000.415000 |
| EUROPEAN COMMUNITY | EURO | 0000.057497 | 0000.057204 | 0000.057908 | 0000.057908 | 0000.057908 | 0000.056683 | 0000.056185 | 0000.055972 |
| HONG KONG | DOLLAR | 0000.505850 | 0000.499250 | 0000.508650 | 0000.508650 | 0000.508650 | 0000.495450 | 0000.491400 | 0000.488200 |
| INDIA | RUPEE | 0004.374617 | 0004.358265 | 0004.402896 | 0004.402896 | 0004.402896 | 0004.287477 | 0004.249176 | 0004.238334 |
| JAPAN | YEN | 0007.087200 | 0007.026650 | 0007.121000 | 0007.121000 | 0007.121000 | 0006.942300 | 0006.899600 | 0006.861550 |
| MALAWI | KWACHA | 0044.497400 | 0042.692750 | 0045.497650 | 0045.497650 | 0045.497650 | 0044.333350 | 0044.005400 | 0043.710750 |
| NEW ZEALAND | DOLLAR | 0000.095250 | 0000.093850 | 0000.095650 | 0000.095650 | 0000.095650 | 0000.093550 | 0000.092400 | 0000.092050 |
| NORWAY | KRONE | 0000.533100 | 0000.524100 | 0000.532300 | 0000.532300 | 0000.532300 | 0000.521250 | 0000.514300 | 0000.514850 |
| RUSSIAN | ROUBLE | 0004.346933 | 0004.243713 | 0004.294007 | 0004.294007 | 0004.294007 | 0004.168485 | 0004.110270 | 0004.107668 |
| SWEDEN | KRONA | 0000.531450 | 0000.524450 | 0000.537600 | 0000.537600 | 0000.537600 | 0000.526450 | 0000.523400 | 0000.521000 |
| SWITZERLAND | FRANC | 0000.063350 | 0000.062650 | 0000.063600 | 0000.063600 | 0000.063600 | 0000.062250 | 0000.061800 | 0000.061700 |
| UNITED KINGDOM | POUND ST. | 0000.045330 | 0000.045246 | 0000.045641 | 0000.045641 | 0000.045641 | 0000.044655 | 0000.043921 | 0000.043792 |
| U.S.A. | DOLLAR | 0000.065599 | 0000.065408 | 0000.065958 | 0000.065958 | 0000.065958 | 0000.064236 | 0000.063714 | 0000.063291 |
| ZIMBABWE | DOLLAR | 0024.994061 | 0024.921192 | 0025.131134 | 0025.131134 | 0025.131134 | 0024.474171 | 0024.275545 | 0024.114166 |
| | | | | | | | | | |

25.05.2016

RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

| COUNTRY | MONETARY | 2016.05.19 | 2016.05.20 | 2016.05.21 | 2016.05.22 | 2016.05.23 |
|--------------------|-----------|-------------|-------------|-------------|-------------------------------------|-------------|
| AUSTRALIA | DOLLAR | 0000.085850 | 0000.086100 | 0000.086100 | 0000.086100 | 0000.086750 |
| BOTSWANA | PULA | 0000.675850 | 0000.679200 | 0000.679200 | 0000.679200 | 0000.684450 |
| BRAZIL | REAL | 0000.222192 | 0000.223926 | 0000.223926 | 0000.223926 | 0000.223194 |
| CANADA | DOLLAR | 0000.081250 | 0000.081850 | 0000.081850 | 0000.081850 | 0000.082800 |
| CHINA | YUAN | 0000.409079 | 0000.411107 | 0000.411107 | 0000.411107 | 0000.415508 |
| DENMARK | KRONER | 0000.412250 | 0000.414850 | 0000.414850 | 0000.414850 | 0000.418100 |
| EUROPEAN COMMUNITY | EURO | 0000.055620 | 0000.055972 | 0000.055972 | 0000.055972 0000.055972 | 0000.056392 |
| HONG KONG | DOLLAR | 0000.482500 | 0000.484950 | 0000.484950 | 0000.484950 | 0000.489600 |
| INDIA | RUPEE | 0004.203346 | 0004.237063 | 0004.237063 | 0004.237063 | 0004.273605 |
| JAPAN | YEN | 0006.840300 | 0006.877400 | 0006.877400 | 0006.877400 | 0006.927650 |
| MALAWI | KWACHA | 0043.184600 | 0043.702400 | | 0043.702400 0043.702400 0044.120600 | 0044.120600 |
| NEW ZEALAND | DOLLAR | 0000.091550 | 0000.091700 | 0000.091700 | 0000.091700 0000.091700 | 0000.092150 |
| NORWAY | KRONE | 0000.516000 | 0000.520050 | 0000.520050 | 0000.520050 | 0000.523150 |
| RUSSIAN | ROUBLE | 0004.136513 | 0004.172167 | 0004.172167 | 0004.172167 | 0004.238391 |
| SWEDEN | KRONA | 0000.518900 | 0000.521650 | 0000.521650 | 0000.521650 | 0000.524550 |
| SWITZERLAND | FRANC | 0000.061250 | 0000.061800 | 0000.061800 | 0000.061800 | 0000.062300 |
| UNITED KINGDOM | POUND ST. | 0000.042823 | 0000.042991 | 0000.042991 | 0000.042991 | 0000.043652 |
| U.S.A. | DOLLAR | 0000.062529 | 0000.062851 | 0000.062851 | 0000.062851 | 0000.063447 |
| ZIMBABWE | DOLLAR | 0023.824381 | 0023.946907 | 0023.946907 | 0023.946907 0024.174056 | 0024.174056 |

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

| USTON | IS AND EX | CISE TAP | RIFF | BOOK (1999) 1072 | 23.03.2010 | |
|----------------|-------------------|----------------|--------|--|---------------------|------------------------------|
| Rebate Item | Tariff Heading | Rebate Code | C D | Description | Extent of Rebate | Reference |
| 112.10 | | | | GIFTS | | A4/1/354 |
| | 00.00 | 01.00 | 02 | Bona fide unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed R1400 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco products) consigned by natural persons abroad to natural persons in the Republic | Full duty | A4/1/373 |
| 112.11 | | | | GOODS IMPORTED FOR THE RELIEF OF DISTRESS IN THE CASES OF NATIONAL DISASTER | 1 dil daty | A4/1/354 |
| | 00.00 | 01.00 | 04 | Goods imported- | Full duty | A4/276 w.e.f. 1/6/03 |
| | | | | (a) for the relief of distress of persons in cases of famine or other national disaster; | | A4/75 |
| | | | | (b) under any technical assistance agreement; or(c) in terms of an obligation under any multilateral international agreement | | A4/75 A4/75 |
| | | | | to which the Republic is a party: Provided that- | | |
| | | | | (i) importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and | | A4/276 w.e.f. 1/6/03 |
| | | | | (ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the International Trade Administration Commission | | A4/276 w.e.f. 1/6/03 |
| 12.12 | | | | GOODS IMPORTED FOR ANY PURPOSES AGREED UPON BETWEEN THE GOVERNMENTS OF THE REPUBLIC, BOTSWANA, LESOTHO, SWAZILAND AND NAMIBIA | | A4/1/354 |
| | 00.00 | 01.00 | 06 | Goods imported for any purpose agreed upon between the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: | Full duty | A4/276 w.e.f. 1/6/03 |
| | | | | Provided that— (i) the provisions of this rebate item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, Lesotho, Swaziland and Namibia has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods; | | A4/276 w.e.f. 1/6/03 |
| | | | | (ii) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and | | A4/276 w.e.f. 1/6/03 |
| | | | | (iii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the Commissioner. | | A4/276 w.e.f. 1/6/03 |
| 12.13 | | | | ILEAL BLADDER APPLIANCES; OSTOMY APPLIANCES; INCONTINENCE UNDERGARMENTS AND SIMILAR GOODS: | | A4/1/354 |
| | 00.00 | 01.00 | 80 | lleal bladder appliances, and parts thereof; skin protective preparations for use with ostomy appliances; incontinence undergarments, including napkins (excluding babies' napkins) and incontinence pads | Full duty | A1/1/1327 |
| 12.14 | 00.00 | 01.00 | 02 | PRINTED MATTER Printed matter (for example, air-waybills/consignment notes, passenger tickets, excess baggage tickets, exchange orders, damage and irregularity reports, baggage, and earge, labels, time tables, mass, and balance. | | A4/1/354 |
| | | | | reports, baggage and cargo labels, time-tables, mass and balance documents), imported by airlines for their own use | Full duty | |
| 112.16 | 00.00 | 01.00 | 03 | GOODS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES Goods of any description imported by refugees from African Territories and | | A4/1/354 |
| | | | | which are sold by the Office | Full duty | A4/188 w.e.f. 01.01.96 |
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| CUSTON | IS AND EX | JISE TAI | KIFF | BOOK | 25.05.2016 | 412.17 |
|-------------------|-------------------|----------------|--------|---|---|------------------------------|
| Rebate Item | Tariff Heading | Rebate Code | C D | Description | Extent of Rebate | Reference |
| 412.17 (Cont.) | | | | MOTOR CARS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES | | A4/1/354 |
| | 87.00 | 01.02 | 23 | Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Commissioner has been obtained | Full duty less 20% | A4/1/354 |
| 412.21 | | | | MECHANICAL APPLIANCES AND ELECTRICAL MACHINERY AND EQUIPMENT | | A4/1/354 |
| | 00.00 | 01.00 | 02 | Machinery and mechanical appliances and electrical machinery and equipment of Chapters 84 and 85 of Schedule No. 1, which are imported in more than one consignment as a result of strikes, shutouts or other causes beyond the control of the importer and the supplier, subject to the prior approval of the Commissioner | Not exceeding the duty in excess of the amount of duty that would have been due had the goods been imported in a single consignment | A4/188 w.e.f. 01.01.96 |
| 412.22 | | | | PARTS AND MATERIALS OF PLASTICS FOR THE MANUFACTURE OF DESIGN ENGINEERING MODELS OF FACTORIES, INSTALLATIONS AND THE LIKE | | A4/1/354 |
| 412.23 | 39.00 | 01.02 | 29 | Parts and materials, of plastics, of a kind used for the manufacture of design engineering models of factories, installations and the like TEXTILE FABRICS | Full duty | A4/1/354 A4/1/354 |
| 712.20 | 00.00 | 01.00 | 06 | Textile fabrics woven from six different fibres, for testing dyestuff fastness | Full duty | 74/1/004 |
| | | | | | | |