

Jacobsens

Harmonized Customs Tariff

Supplement 1078
02 September 2016

Dear Subscriber

We have pleasure in forwarding to you Supplement 1078.

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 40230* dated 26 August 2016.

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:

The rates of customs duty on diesel goods vehicles not exceeding 1 100 kg; petrol and electric passenger vehicles not exceeding 800 kg and electric goods vehicles not exceeding 800 kg is reduced from 25% to free of duty by the amendment of various subheadings in headings 87.03 and 87.04 as recommended in ITAC Report 519.

A new additional note has also been inserted to make it clear that left-hand drive vehicles classifiable in tariff subheadings 8703.21.75, 8703.31.85, 8703.90.31, 8704.21.77, 8704.31.77 and 8704.90.35 may not be operated on a public road in terms of the National Road Traffic Act (Act 93 of 1996).

- *Government Gazette 40230*, R. 961, 26.08.2016 A1/1/1546

2. In terms of section 48 of the Customs and Excise Act, 1964, Section B of Part 2 of Schedule No. 1 is aligned to Part 1 of Schedule 1 consequential to the amendment of the rates of duty on diesel goods vehicles not exceeding 1 100 kg; petrol and electric passenger vehicles not exceeding 800 kg and electric goods vehicles not exceeding 800 kg is reduced from 25% to free of duty by the amendment of various subheadings in headings 87.03 and 87.04 as recommended in ITAC Report 519.

- *Government Gazette 40230*, R. 962, 26.08.2016 A1/2B/162

3. In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 6 is aligned to Section B of Part 2 of Schedule 1 consequential to the amendment of the rates of duty on diesel goods vehicles not exceeding 1 100 kg; petrol and electric passenger vehicles not exceeding 800 kg and electric goods vehicles not exceeding 800 kg is reduced from 25% to free of duty by the amendment of various subheadings in headings 87.03 and 87.04 as recommended in ITAC Report 519.

- *Government Gazette 40230*, R. 963, 26.08.2016 A6/2/1

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 jacobsen@lexisnexis.co.za 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 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 1078

2 September 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

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Schedule 6: Part 2

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2016.08.22	2016.08.23	2016.08.24	2016.08.25	2016.08.26	2016.08.27	2016.08.28	2016.08.29
AUSTRALIA	DOLLAR	0000.095250	0000.095150	0000.092100	0000.090950	0000.090800	0000.090800	0000.090800	0000.090700
BOTSWANA	PULA	0000.735550	0000.736750	0000.723250	0000.734650	0000.734600	0000.734600	0000.734600	0000.718150
BRAZIL	REAL	0000.233692	0000.234577	0000.228793	0000.225645	0000.225928	0000.225928	0000.225928	0000.225698
CANADA	DOLLAR	0000.093750	0000.094300	0000.091000	0000.090000	0000.089800	0000.089800	0000.089800	0000.089450
CHINA	YUAN	0000.485898	0000.487040	0000.470647	0000.465863	0000.466022	0000.466022	0000.466022	0000.461552
DENMARK	KRONER	0000.478700	0000.479050	0000.463500	0000.459800	0000.458400	0000.458400	0000.458400	0000.457100
EUROPEAN COMMUNITY	EURO	0000.064535	0000.064579	0000.062469	0000.061968	0000.061770	0000.061770	0000.061770	0000.061577
HONG KONG	DOLLAR	0000.561700	0000.564950	0000.544800	0000.539300	0000.538750	0000.538750	0000.538750	0000.532850
INDIA	RUPEE	0004.899306	0004.919200	0004.747448	0004.695654	0004.686995	0004.686995	0004.686995	0004.645047
JAPAN	YEN	0007.303850	0007.291850	0007.045550	0006.982350	0006.970650	0006.970650	0006.970650	0007.021900
MALAWI	KWACHA	0051.943200	0052.122000	0050.250900	0049.771650	0049.695900	0049.695900	0049.695900	0049.260250
NEW ZEALAND	DOLLAR	0000.099800	0000.099050	0000.095850	0000.094500	0000.094400	0000.094400	0000.094400	0000.094300
NORWAY	KRONE	0000.596850	0000.597150	0000.576200	0000.569350	0000.569400	0000.569400	0000.569400	0000.567550
RUSSIAN	ROUBLE	0004.675530	0004.753311	0004.581312	0004.548677	0004.520176	0004.520176	0004.520176	0004.484234
SWEDEN	KRONA	0000.610650	0000.610050	0000.589650	0000.584150	0000.583950	0000.583950	0000.583950	0000.583250
SWITZERLAND	FRANC	0000.069750	0000.069950	0000.067600	0000.067150	0000.067000	0000.067000	0000.067000	0000.067050
UNITED KINGDOM	POUND ST.	0000.055841	0000.055673	0000.053576	0000.052825	0000.052838	0000.052838	0000.052838	0000.052591
U.S.A.	DOLLAR	0000.072915	0000.073327	0000.070716	0000.069991	0000.069915	0000.069915	0000.069915	0000.069139
ZIMBABWE	DOLLAR	0027.781450	0027.938957	0026.943401	0026.668320	0026.638994	0026.638994	0026.638994	0026.343600

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2016.08.30	2016.08.31	2016.09.01
AUSTRALIA	DOLLAR	0000.089250	0000.090250	0000.088850
BOTSWANA	PULA	0000.720900	0000.728800	0000.725700
BRAZIL	REAL	0000.219877	0000.221856	0000.217618
CANADA	DOLLAR	0000.088300	0000.089200	0000.088100
CHINA	YUAN	0000.455128	0000.457279	0000.451204
DENMARK	KRONER	0000.450750	0000.454600	0000.448450
EUROPEAN COMMUNITY	EURO	0000.060818	0000.061272	0000.060447
HONG KONG	DOLLAR	0000.524900	0000.527800	0000.520600
INDIA	RUPEE	0004.572613	0004.587168	0004.523320
JAPAN	YEN	0006.895000	0007.008200	0006.929150
MALAWI	KWACHA	0049.041150	0048.651850	0048.020050
NEW ZEALAND	DOLLAR	0000.093150	0000.093300	0000.092050
NORWAY	KRONE	0000.559700	0000.565600	0000.558550
RUSSIAN	ROUBLE	0004.427709	0004.465444	0004.408875
SWEDEN	KRONA	0000.573700	0000.580800	0000.575850
SWITZERLAND	FRANC	0000.066100	0000.066800	0000.065900
UNITED KINGDOM	POUND ST.	0000.051988	0000.052182	0000.051313
U.S.A.	DOLLAR	0000.068149	0000.068479	0000.067544
ZIMBABWE	DOLLAR	0025.965652	0026.091079	0025.735609

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Reference

CHAPTER 87
VEHICLES (EXCLUDING RAILWAY OR TRAMWAY ROLLING-STOCK), AND PARTS AND
ACCESSORIES THEREOF.

Chapter Notes:

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Additional Notes:

1. For the purposes of subheadings 8704.21.81, 8704.31.81 and 8704.90.81 the expression "double-cab" means a motor vehicle with:
 - (a) a separate enclosed area designed for passengers in the front and in the rear behind the driver; and
 - (b) a separate open or closed area for goods.
2. For the purposes of Additional Note 1 "double-cab" excludes a motor vehicle:
 - (a) of a similar design homologated by the National Regulator for Compulsorily Specifications as having a seating capacity of no more than three persons including the driver; or
 - (b) with a single unit body that consists of an enclosed interior space for both persons and goods.
3. For the purposes of subheadings 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 the expression G.V.M (gross vehicle mass) means the road mass specified by the manufacturer as being the maximum design mass capacity of the vehicle. This mass is the combined mass of the vehicle, the maximum specified load, the driver and a tank full of fuel.
4. The vehicles classifiable in tariff subheadings 8703.21.75, 8703.31.85, 8703.90.31, 8704.21.77, 8704.31.77 and 8704.90.35, shall have steering wheels fitted on the left-hand side of the vehicle and may not be operated on a public road in terms of the National Road Traffic Act (Act 93 of 1996).

A1/1/1415
w.e.f.01/09/
2010

A1/1/1415
w.e.f.
01/09/2010

A1/1/1546

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
87.01		TRACTORS (EXCLUDING TRACTORS OF HEADING 87.09): <ul style="list-style-type: none"> • Refer to General Rebates of Customs Duties and Fuel Levy - 411.00 Miscellaneous Rebates 460.17 Temporary Rebates of Customs Duties • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 537.01 Motor Vehicles for Transport of Persons and Goods 537.03 Motor Vehicles as Provided for Under the Apdp • Refer to Ad Valorem Excise Duties 126.01 						A1/1/1272
8701.10	7	- Pedestrian controlled tractors.....	u	free	free	free	free	A1/1/1352
8701.20		- Road tractors for semi-trailers:						A1/1/1130
.10	9	-- Of a vehicle mass not exceeding 1 600 kg	u	25%	20%	25%	free	A1/1/1432
.20	6	-- Of a vehicle mass exceeding 1600 kg.....	u	20%	12%	15%	free	A1/1/1352
8701.30	6	- Track-laying tractors	u	free	free	free	free	A1/1/1352
8701.90		- Other:						A1/1/1101
.10	0	-- Two-wheeled tractors, of a cylinder capacity exceeding 2 000 cm ³	u	5%	free	free	free	A1/1/1352
.90	9	-- Other.....	u	free	free	free	free	

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
87.02		MOTOR VEHICLES FOR THE TRANSPORT OF TEN PERSONS OR MORE, INCLUDING THE DRIVER:						A1/1/1130 w.e.f. 1.1.2002
		<ul style="list-style-type: none"> Refer to General Rebates of Customs Duties and Fuel Levy - 460.17 Temporary Rebates of Customs Duties Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 537.00 Motor Vehicles 537.01 Motor Vehicles for Transport of Persons and Goods 537.03 Motor Vehicles as Provided for Under the Apdp Refer to Ad Valorem Excise Duties 126.02 						
8702.10		- With compression-ignition internal combustion piston engines (diesel or semi-diesel):						A1/1/1171
.10	8	-- New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator.....	u	20%	15%	15%	free	A1/1/1352
.81	7	-- Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver.....	u	25%	20%	20%	free	A1/1/1432
.85	7	-- Other, of a vehicle mass not exceeding 2 000 kg.....	u	25%	20%	20%	free	A1/1/1432
.87	6	-- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver.....	u	20%	15%	15%	free	A1/1/1418
.90	6	-- Other.....	u	20%	15%	15%	free	A1/1/1352
8702.90		- Other:						A1/1/1130
.81	3	-- Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver.....	u	25%	20%	20%	free	A1/1/1432
.85	6	-- Other, of a vehicle mass not exceeding 2 000 kg.....	u	25%	20%	20%	free	A1/1/1432
.87	2	-- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more including the driver.....	u	20%	15%	15%	free	A1/1/1418
.90	2	-- Other.....	u	20%	15%	15%	free	A1/1/1418
87.03		MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (EXCLUDING THOSE OF HEADING 87.02) INCLUDING STATION WAGONS AND RACING CARS:						A1/1/1272
		<ul style="list-style-type: none"> Refer to General Rebates of Customs Duties and Fuel Levy - 411.00 Miscellaneous Rebates 460.17 Temporary Rebates of Customs Duties Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 537.01 Motor Vehicles for Transport of Persons and Goods 537.03 Motor Vehicles as Provided for Under the Apdp Refer to Ad Valorem Excise Duties 126.03 						
8703.10	4	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles.....	u	free	free	free	free	A1/1/1352
8703.2		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:						A1/1/1101
8703.21		-- Of a cylinder capacity not exceeding 1 000 cc:						A1/1/1101
.23	4	--- Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg.....	u	free	free	free	free	A1/1/1352
.25	0	--- Hearses.....	u	20%	free	free	free	A1/1/1505
.27	7	--- Ambulances.....	u	25%	free	free	free	A1/1/1505
.60	9	--- Vehicles with motorcycle-type handlebars and hand-operated controls.....	u	free	free	free	free	A1/1/1352
.70	6	--- Six or eight-wheeled vehicles, chain driven and operated through an integral gearbox and differential unit.....	u	free	free	free	free	A1/1/1352
.75	7	--- Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg.....	u	free	free	free	free	A1/1/1546

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
87.03 (Cont.)								
.90	0	--- Other	u	25%	free	free	free	A1/1/1505
8703.22		-- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1500 cc:						A1/1/1130 w.e.f. 1.1.2002
.25	7	--- Hearses	u	20%	free	free	free	A1/1/1505
.27	3	--- Ambulances	u	25%	18%	25%	free	A1/1/1432
.90	7	--- Other	u	25%	18%	25%	free	A1/1/1432
8703.23		-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3000 cc:						A1/1/1130 w.e.f. 01.01.2002
.25	3	--- Hearses	u	20%	free	free	free	A1/1/1505
.27	6	--- Ambulances	u	25%	18%	25%	free	A1/1/1432
.90	3	--- Other	u	25%	18%	25%	free	A1/1/1432
8703.24		-- Of a cylinder capacity exceeding 3 000 cc:						A1/1/1130 w.e.f. 1.1.2002
.25	6	--- Hearses	u	20%	free	free	free	A1/1/1505
.27	6	--- Ambulances	u	25%	18%	25%	free	A1/1/1432
.90	5	--- Other	u	25%	18%	25%	free	A1/1/1432
8703.3		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):						A1/1/1130 w.e.f. 1.1.2002
8703.31		-- Of a cylinder capacity not exceeding 1 500 cc:						A1/1/1130 w.e.f. 1.1.2002
.25	5	--- Hearses	u	20%	free	free	free	A1/1/1505
.27	1	--- Ambulances	u	25%	18%	25%	free	A1/1/1432
.70	0	--- Of a vehicle mass (excluding hearses) not exceeding 600 kg .	u	free	free	free	free	A1/1/1352
.80	8	--- Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1 000 cm ³	u	free	free	free	free	A1/1/1352
.85	9	--- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	u	free	free	free	free	A1/1/1546
.90	5	--- Other	u	25%	18%	25%	free	A1/1/1432
8703.32		-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2500 cc:						A1/1/1130 w.e.f. 1.1.2002
.25	1	--- Hearses	u	20%	free	free	free	A1/1/1505
.27	8	--- Ambulances	u	25%	18%	25%	free	A1/1/1432
.90	1	--- Other	u	25%	18%	25%	free	A1/1/1432
8703.33		-- Of a cylinder capacity exceeding 2 500 cc:						A1/1/1130 w.e.f. 1.1.2002
.25	8	--- Hearses	u	20%	free	free	free	A1/1/1505
.27	4	--- Ambulances	u	25%	18%	25%	free	A1/1/1432
.90	8	--- Other	u	25%	18%	25%	free	A1/1/1432
8703.90		- Other:						A1/1/1130 w.e.f. 1.1.2002
.25	6	-- Hearses	u	20%	free	free	free	A1/1/1505
.27	2	-- Ambulances	u	25%	25%	25%	free	A1/1/1432
.31	0	-- Electric vehicles with a mass not exceeding 800 kg	u	free	free	free	free	A1/1/1546
.33	7	-- Other electric vehicles	u	25%	25%	25%	free	A1/1/1546
.90	6	-- Other	u	25%	25%	25%	free	A1/1/1432

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
87.04 8704.00		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS						A1/1/1101
		<ul style="list-style-type: none"> • Refer to <i>Industrial Rebates of Customs Duties - 317.02 Motor Vehicles (General)</i> • Refer to <i>General Rebates of Customs Duties and Fuel Levy - 460.17 Temporary Rebates of Customs Duties</i> • Refer to <i>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 537.01 motor Vehicles for Transport of Persons and Goods</i> • <i>537.03 motor Vehicles as Provided for Under the Apdp</i> 						
8704.10		- Dumpers designed for off-highway use:						
.25	3	-- Of G.V.M. not exceeding 50 t	u	10%	5%	10%	free	A1/1/1352
.90	3	-- Other.....	u	free	free	free	free	A1/1/1352
8704.2		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):						A1/1/1101
8704.21		-- G.V.M. not exceeding 5 t:						A1/1/1101
.10	6	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	free	free	free	free	A1/1/1352
.40	8	--- Off-the-road logging trucks.....	u	10%	5%	5%	free	A1/1/1352
.70	6	--- Other, of a vehicle mass not exceeding 600 kg.....	u	free	free	free	free	A1/1/1352
.75	0	--- Other, with an engine capacity exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77).....	u	25%	18%	20%	free	A1/1/1546
.77	7	--- Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	u	free	free	free	free	A1/1/1546
.81	5	--- Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	25%	18%	20%	free	A1/1/1432
.83	1	--- Other, (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	u	25%	18%	20%	free	A1/1/1432
.90	4	--- Other	u	20%	12%	15%	free	A1/1/1352
8704.22		-- G.V.M. exceeding 5 t but not exceeding 20 t:						A1/1/1101
.10	2	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	free	free	free	free	A1/1/1352
.20	7	--- Off-the-road logging trucks.....	u	10%	5%	5%	free	A1/1/1352
.90	0	--- Other	u	20%	12%	15%	free	A1/1/1352
.1		--- G.V.M. exceeding 20 t:						A1/1/1101
.10	9	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	10%	free	free	free	A1/1/1352
.20	6	--- Off-the-road logging trucks.....	u	10%	5%	5%	free	A1/1/1352
.90	7	--- Other	u	20%	12%	15%	free	A1/1/1352
8704.23		-- G.V.M. not exceeding 20 t:						A1/1/1352
.10	9	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	10%	free	free	free	A1/1/1352
.20	6	--- Off-the-road logging trucks.....	u	10%	5%	5%	free	A1/1/1352
.90	7	--- Other.....	u	20%	12%	15%	free	A1/1/1352
8704.3		- Other, with spark-ignition internal combustion piston engine:						A1/1/1101
8704.31		-- G.V.M. not exceeding 5 t:						A1/1/1101
.30	5	--- Off-the-road logging trucks.....	u	10%	5%	5%	free	A1/1/1352
.50	6	--- Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears	u	free	free	free	free	A1/1/1352
.70	4	--- Other, (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg ..	u	free	free	free	free	A1/1/1352
.75	5	--- Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.31.77).....	u	25%	18%	20%	free	A1/1/1546
.77	1	--- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	u	free	free	free	free	A1/1/1546

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
87.04 (Cont.)								
.81	5	--- Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	u	25%	18%	20%	free	A1/1/1432
.83	6	--- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	u	25%	18%	20%	free	A1/1/1432
.90	9	--- Other.....	u	20%	12%	15%	free	A1/1/1352
8704.32		-- G.V.M. exceeding 5 t:						A1/1/1101
.10	7	--- Off-the-road logging trucks.....	u	10%	5%	5%	free	A1/1/1352
.90	5	--- Other.....	u	20%	12%	15%	free	A1/1/1352
8704.90		- Other:						A1/1/1101
.05	5	-- Golf carts, pedestrian type.....	u	free	free	free	free	A1/1/1352
.30	6	-- Off-the-road logging trucks.....	u	10%	5%	5%	free	A1/1/1352
.35	7	-- Electric vehicles with a vehicle mass not exceeding 800 kg.....	u	free	free	free	free	A1/1/1546
.40	3	-- Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	u	25%	18%	20%	free	A1/1/1546
.81	0	-- Other, double-cab, 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 a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	u	25%	18%	20%	free	A1/1/1432
.83	7	-- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	u	25%	18%	20%	free	A1/1/1432
.90	2	-- Other.....	u	20%	12%	15%	free	A1/1/1352
87.05		SPECIAL PURPOSE MOTOR VEHICLES (EXCLUDING THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS), (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS):						A1/1/1272
8705.10	1	- Crane lorries.....	u	free	free	free	free	A1/1/1352
8705.20	6	- Mobile drilling derricks.....	u	free	free	free	free	A1/1/1352
8705.30	0	- Fire fighting vehicles.....	u	free	free	free	free	A1/1/1352
8705.40	5	- Concrete-mixer lorries.....	u	free	free	free	free	A1/1/1352
8705.90	8	- Other.....	u	free	free	free	free	A1/1/1352
87.06		CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05:						A1/1/1272
8706.00		<ul style="list-style-type: none"> • Refer to Industrial Rebates of Customs Duties - 317.02 Motor Vehicles (General) • Refer to General Rebates of Customs Duties and Fuel Levy - 460.17 Temporary Rebates of Customs Duties • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 537.01 motor Vehicles for Transport of Persons and Goods 537.03 motor Vehicles as Provided for Under the Apdp • Refer to Ad Valorem Excise Duties 126.05 						
.05	1	-- Of a vehicle mass not exceeding 1600 kg or a G.V.M. not exceeding 3500 kg, for the vehicles of heading 8704.10.....	u	25%	18%	25%	free	A1/1/1432
.15	9	-- Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg.....	u	25%	18%	25%	free	A1/1/1432
.20	5	-- Other.....	u	20%	12%	20%	free	A1/1/1352
87.07		BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05:						A1/1/1272
8707.10	9	- For the vehicles of heading 87.03.....	u	25%	25%	25%	free	A1/1/1432
8707.90	5	- Other.....	u	20%	20%	20%	free	A1/1/1352

SECTION B		Reference
AD VALOREM EXCISE DUTIES, AND AD VALOREM CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND		
Section Notes:		
1. Any rate of ad valorem excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.		A1/2B/154 w.e.f. 1/4/2012
2. For the purposes of items 126.02 to 126.05 the rate of excise duty on: (a) vehicles manufactured in the Republic shall be - (i) ((0,00003 x A) - 0,75)% with a maximum of 25%; and (ii) "A" means the recommended retail price, exclusive of value-added tax, less 20%. (b) Vehicles imported into the Republic shall be - (i) ((0,00003 x B) - 0,75)% with a maximum of 25%; and (ii) "B" means the value for the ad valorem excise duty on imported goods as prescribed in section 65(8)(a) of the Act.		A1/2B/156 w.e.f. 1/4/2012
(c) The result of the calculations 0,00003 x A and 0,00003 x B shall be rounded-off to the third decimal comma.		
3. For the purposes of items 126.02 to 126.05 the following motor vehicles are deemed not to be excisable: (i) motor vehicles manufactured by enthusiasts solely from second hand parts or from second hand and new parts for own use, as the Commissioner may decide; and (ii) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles.		A1/2B/156 w.e.f. 1/4/2012
4. For the purposes of items 126.02, 126.04 and 126.05 the expression "vehicle mass" shall not include the mass of any fuel or water, but shall include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.		A1/2B/156 w.e.f. 1/4/2012

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
118.15	3303.00	PERFUMES AND TOILET WATERS:		A1/2B/156 w.e.f. 1/4/2012
118.15.01	3303.00.90	Other	7%	A1/2B/156 w.e.f. 1/4/2012
118.20	33.04	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (EXCLUDING MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:		
	3304.10	Lip make-up preparations:		A1/2B/156 w.e.f. 1/4/2012
118.20.01	3304.10.90	Other	5%	A1/2B/156 w.e.f. 1/4/2012
118.20	3304.20	Eye make-up preparations:		A1/2B/156 w.e.f. 1/4/2012
118.20.03	3304.20.90	Other	5%	A1/2B/156 w.e.f. 1/4/2012
				A1/2B/156 w.e.f. 1/4/2012
				A1/2B/156 w.e.f. 1/4/2012
				A1/2B/156 w.e.f. 1/4/2012
				A1/2B/153
				A1/2B/156 w.e.f. 1/4/2012
118.20	3304.30	Manicure or pedicure preparations:		A1/2B/153
118.20.05	3304.30.90	Other	5%	A1/2B/156 w.e.f. 1/4/2012
118.20	3304.91	Powders, whether or not compressed:		
118.20.07	3304.91.90	Other	5%	A1/2B/156 w.e.f. 1/4/2012
118.20	3304.99	Other:		A1/2B/156 w.e.f. 1/4/2012
118.20.09	3304.99.90	Other	5%	A1/2B/156 w.e.f. 1/4/2012
118.33	36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:		A1/2B/156 w.e.f. 1/4/2012
118.33.01	3604.10	Fireworks	7%	A1/2B/156 w.e.f. 1/4/2012
120.10	43.03	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN:		A1/2B/156 w.e.f. 1/4/2012
				A1/2B/153
120.10.01	4303.10	Articles of apparel and clothing accessories	7%	
120.15	43.04	ARTIFICIAL FUR AND ARTICLES THEREOF:		
120.15.01	4304.00.10	Articles of apparel and clothing accessories	7%	

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
124.05	84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:		A1/2B/156 w.e.f. 1/4/2012
	8415.10	Window or wall types, self-contained or "split-system":		A1/2B/153
124.05.01	8415.10.10	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8kW.....	7%	A1/2B/156 w.e.f. 1/4/2012
124.05.03	8415.10.20	Of a kind used for buildings, not compressor operated, having a rated cooling capacity not exceeding 8,8kW.....	7%	A1/2B/156 w.e.f. 1/4/2012
124.05	8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):		
124.05.05	8415.81.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	7%	A1/2B/156 w.e.f. 1/4/2012
124.05	8415.82	Other, incorporating a refrigerating unit:		A1/2B/156 w.e.f. 1/4/2012
124.05.07	8415.82.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	7%	A1/2B/156 w.e.f. 1/4/2012
124.05	8415.83	Not incorporating a refrigerating unit:		
124.05.09	8415.83.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	7%	A1/2B/153
124.05	8415.90	Parts:		A1/2B/153
124.05.11	8415.90.05	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	7%	
124.37	85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28):		A1/2B/156 w.e.f. 1/4/2012
124.37.01	8517.11	Line telephone sets with cordless handsets	7%	A1/2B/156 w.e.f. 1/4/2012 A1/2B/156 w.e.f. 1/4/2012 A1/2B/153
124.37	8517.12	Telephones for cellular networks or for other wireless networks:		
124.37.03	8517.12.10	Designed for use when carried in the hand or on the person.....	7%	
124.40	85.18	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:		A1/2B/156 w.e.f. 1/4/2012
		<ul style="list-style-type: none"> Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 632.03 Excisable Goods for Use in the Manufacture of Other Excisable Goods 		A1/2B/156 w.e.f. 1/4/2012
124.40.01	8518.21	Single loudspeakers, mounted in their enclosures	7%	A1/2B/156 w.e.f. 1/4/2012
124.40.03	8518.22	Multiple loudspeakers, mounted in the same enclosure.....	7%	A1/2B/156 w.e.f. 1/4/2012
124.40.05	8518.29	Other	7%	A1/2B/156 w.e.f. 1/4/2012
124.40.07	8518.40	Audio-frequency electric amplifiers.....	7%	A1/2B/156 w.e.f. 1/4/2012
124.40.09	8518.50	Electric sound amplifiers sets	7%	A1/2B/156 w.e.f. 1/4/2012
124.45	85.19	Sound recording or reproducing apparatus:		A1/2B/156 w.e.f. 1/4/2012
	8519.21	Using magnetic, optical or semiconductor media:		
		<ul style="list-style-type: none"> Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 630.18 632.03 Excisable Goods for Use in the Manufacture of Other Excisable Goods 		A1/2B/153
	8519.81	Using magnetic, optical or semiconductor media:		A1/2B/153
124.45.01	8519.81.90	Other	7%	A1/2B/156 w.e.f. 1/4/2012
124.45	8519.89	Other:		
124.45.03	8519.89.90	Other	7%	
124.55	85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner:		A1/2B/156 w.e.f. 1/4/2012
	8521.90	Other:		A1/2B/159
124.55.02	8521.90.90	Other	7%	

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise		
124.66	85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders:			A1/2B/156
	8525.80	Television cameras, digital cameras and video camera recorders:			A1/2B/156
124.66.01	8525.80.90	Other	7%		A1/2B/153
124.70	85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:			A1/2B/156
		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:			A1/2B/156
	8527.13	Other apparatus combined with sound recording or reproducing apparatus:			
124.70.01	8527.13.10	Domestic apparatus	7%		
		• Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 632.03 Excisable Goods for Use in the Manufacture of Other Excisable Goods			
124.70	8527.19	Other:			A1/2B/156
124.70.03	8527.19.10	Domestic apparatus	7%		A1/2B/156
124.70	8527.2	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:			
124.70.05	8527.21	Combined with sound recording or reproducing apparatus	7%		A1/2B/156
124.70.07	8527.29	Other	7%		A1/2B/156
124.70	8527.91	Combined with sound recording or reproducing apparatus:			
124.70.09	8527.91.10	Domestic apparatus	7%		A1/2B/153
124.70	8527.92	Not combined with sound recording or reproducing apparatus but combined with a clock:			
124.70.11	8527.92.10	Domestic apparatus	7%		A1/2B/156
124.70	8527.99	Other:			
124.70.13	8527.99.10	Domestic apparatus	7%		A1/2B/156
124.75	85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:			A1/2B/156
	8528.4	Cathode-ray tube monitors:			A1/2B/154
	8528.49	Other:			
124.75.25	8528.49.10	Colour, with a screen size not exceeding 3 m x 4 m.....	7%		A1/2B/156
124.75.27	8528.49.90	Other	7%		A1/2B/156
124.75	8528.5	Other monitors:			A1/2B/154
	8528.51	Of a kind solely or principally used in an automatic data processing system of heading 84.71:			
124.75.29	8528.51.20	Colour, with a screen size exceeding 3 m x 4 m.....	7%		A1/2B/154
124.75.31	8528.51.90	Other	7%		A1/2B/156
124.75	8528.59	Other:			A1/2B/154
124.75.33	8528.59.15	Colour, with a screen size exceeding 3 m x 4 m.....	7%		A1/2B/156
124.75.35	8528.59.90	Other	7%		A1/2B/156
124.75	8528.6	Projectors:			
124.75	8528.69	Other:			
124.75.37	8528.69.90	Other	7%		
124.75	8528.7	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:			
124.75	8528.71	Not designed to incorporate a video display or screen:			A1/2B/158
124.75.38	8528.71.10	With a value for duty purposes not exceeding R5000	7%		A1/2B/158
124.75.40	8528.71.90	Other	7%		A1/2B/158

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise	Customs	
124.75 (Cont.)					A1/2B/156
	8528.72	Other, colour:			A1/2B/154
124.75.41	8528.72.20	Incorporating a cathode-ray tube (CRT).....	7%		A1/2B/156
124.75.43	8528.72.50	Other, with a screen size exceeding 3 m x 4 m.....	7%		A1/2B/156
124.75.45	8528.72.90	Other.....	7%		A1/2B/156
124.75	8528.73	Other, black and white or other monochrome:			A1/2B/154
124.75.47	8528.73.20	Incorporating a cathode-ray tube (CRT).....	7%		A1/2B/156
124.75.49	8528.73.50	Other, with a screen size exceeding 3 m x 4 m.....	7%		A1/2B/156
124.75.51	8528.73.90	Other.....	7%		A1/2B/156
126.02	87.02	Motor vehicles for the transport of ten or more persons, including the driver:			A1/2B/156
	8702.10	With compression-ignition internal combustion piston engines (diesel or semi-diesel):			A1/2B/156
		<ul style="list-style-type: none"> Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 630.20 			A1/2B/156
126.02.01	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg.....	(See Note 2 to this Part)		A1/2B/156
126.02.03	8702.10.90	Other.....	(See Note 2 to this Part)		A1/2B/156
126.02	8702.90	Other:			
126.02.05	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg.....	(See Note 2 to this Part)		A1/2B/156
126.02.07	8702.90.90	Other.....	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)		A1/2B/154
126.03	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:			A1/2B/156
126.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles.....	(See Note 2 to this Part)		A1/2B/156
126.03	8703.2	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			A1/2B/156
126.03	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:			A1/2B/156
126.03.03	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg.....	(See Note 2 to this Part)		A1/2B/156
126.03.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls....	(See Note 2 to this Part)		A1/2B/156
126.03.07	8703.21.70	Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit.....	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03.08	8703.21.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg...	(See Note 2 to this Part)		A1/2B/162
126.03.09	8703.21.90	Other.....	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03	8703.22	Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:			A1/2B/156
126.03.11	8703.22.90	Other.....	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03	8703.23	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:			A1/2B/156
126.03.13	8703.23.90	Other.....	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03	8703.24	Of a cylinder capacity exceeding 3 000 cm³:			A1/2B/156

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise	Customs	
126.03 (Cont.)					
126.03.15	8703.24.90	Other	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)	A1/2B/154
126.03	8703.3	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			A1/2B/156
126.03	8703.31	Of a cylinder capacity not exceeding 1 500 cm³:			A1/2B/156
126.03.17	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses).....	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03.19	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1000 cm ³	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03.20	8703.31.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg ..	(See Note 2 to this Part)		A1/2B/162
126.03.21	8703.31.90	Other	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03	8703.32	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:			A1/2B/156
126.03.23	8703.32.90	Other	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03	8703.33	Of a cylinder capacity exceeding 2 500 cm³:			A1/2B/156
126.03.25	8703.33.90	Other	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.03	8703.90	Other: • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 630.20 630.22			A1/2B/156
126.03.29	8703.90.31	Electric vehicles with a mass not exceeding 800 kg	(See Note 2 to this Part)		A1/2B/162
126.03.31	8703.90.33	Other electric vehicles	(See Note 2 to this Part)		A1/2B/162
126.03.33	8703.90.90	Other	(See Note 2 to this Part)		A1/2B/162

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise	Customs	
126.04	87.04	Motor vehicles for the transport of goods::			A1/2B/156 w.e.f. 1/4/2012
	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)::			A1/2B/156 w.e.f. 1/4/2012
	8704.21	G.V.M. not exceeding 5 t:			A1/2B/156 w.e.f. 1/4/2012
126.04.01	8704.21.70	Other, of a vehicle mass not exceeding 600 kg.....	(See Note 2 to this Part)		A1/2B/156 w.e.f. 1/4/2012
126.04.02	8704.21.75	Other, with an engine capacity exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77).....	(See Note 2 to this Part)		A1/2B/162
126.04.05	8704.21.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg....	(See Note 2 to this Part)		A1/2B/162
126.04.10	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	(See Note 2 to this Part)		A1/2B/162
126.04.13	8704.21.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	(See Note 2 to this Part)		A1/2B/162
126.04	8704.3	Other, with spark-ignition internal combustion piston engine:			A1/2B/156 w.e.f. 1/4/2012
126.04	8704.31	G.V.M. not exceeding 5 t:			A1/2B/156 w.e.f. 1/4/2012
126.04.20	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears.....	(See Note 2 to this Part)		A1/2B/162
126.04.30	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg.....	(See Note 2 to this Part)		A1/2B/162
126.04.35	8704.31.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.31.77).....	(See Note 2 to this Part)		A1/2B/162
126.04.37	8704.31.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg....	(See Note 2 to this Part)		A1/2B/162
126.04.41	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	(See Note 2 to this Part)		A1/2B/162
126.04.43	8704.31.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	(See Note 2 to this Part)		A1/2B/162
126.04	8704.90	Other:			A1/2B/156 w.e.f. 1/4/2012
126.04.55	8704.90.05	Golf carts, pedestrian type.....	(See Note 2 to this Part)		A1/2B/162
126.04.60	8704.90.35	Electric vehicles with a vehicle mass not exceeding 800 kg.....	(See Note 2 to this Part)		A1/2B/162
126.04.65	8704.90.40	Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	(See Note 2 to this Part)		A1/2B/162
126.04.70	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	(See Note 2 to this Part)		A1/2B/162
126.04.75	8704.90.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	(See Note 2 to this Part)		A1/2B/162

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
126.05	87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:		A1/2B/156 w.e.f. 1/4/2012
126.05.01	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	(See Note 2 to this Part)	A1/2B/154
126.10	87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		A1/2B/156 w.e.f. 1/4/2012
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³:		A1/2B/156 w.e.f. 1/4/2012
126.10.01	8711.20.90	Other	5%	A1/2B/156 w.e.f. 1/4/2012
126.10.03	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	5%	A1/2B/156 w.e.f. 1/4/2012
126.10.05	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	5%	A1/2B/156 w.e.f. 1/4/2012
126.10.07	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	7%	A1/2B/156 w.e.f. 1/4/2012
126.10	8711.90	Other:		
126.10.09	8711.90.20	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	5%	A1/2B/156 w.e.f. 1/4/2012
126.10.11	8711.90.30	Other, of a cylinder capacity exceeding 800 cm ³	7%	A1/2B/156 w.e.f. 1/4/2012
126.20	89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes:		A1/2B/156 w.e.f. 1/4/2012
	8903.99	Other:		A1/2A/152
126.20.01	8903.99.10	Water scooters and the like	7%	A1/2B/156 w.e.f. 1/4/2012
129.10	93.02	Revolvers and pistols (excluding those of heading 93.03 or 93.04):		A1/2B/156 w.e.f. 1/4/2012
129.10.01	9302.00.10	Revolvers	7%	A1/2B/156 w.e.f. 1/4/2012
129.10	9302.00.2	Pistols, single barrel:		A1/2B/156 w.e.f. 1/4/2012
129.10.03	9302.00.25	Other, semi-automatic	7%	A1/2B/156 w.e.f. 1/4/2012
129.10.05	9302.00.29	Other	7%	A1/2B/156 w.e.f. 1/4/2012
129.10	9302.00.3	Pistols, multiple barrel:		A1/2B/156 w.e.f. 1/4/2012
129.10.07	9302.00.39	Other	7%	A1/2B/153
129.15	93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):		A1/2B/156 w.e.f. 1/4/2012
129.15.01	9303.10	Muzzle-loading firearms	7%	A1/2B/156 w.e.f. 1/4/2012
129.15	9303.20	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:		A1/2B/156 w.e.f. 1/4/2012
129.15	9303.20.1	Shotguns, single barrel:		A1/2B/156 w.e.f. 1/4/2012
129.15.03	9303.20.11	Pump-action	7%	A1/2B/156 w.e.f. 1/4/2012
129.15.05	9303.20.12	Semi-automatic	7%	A1/2B/156 w.e.f. 1/4/2012
129.15.07	9303.20.13	Other	7%	A1/2B/156 w.e.f. 1/4/2012

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
129.15.09	9303.20.20	Shotguns, multiple barrel, including combination guns	7%	A1/2B/156 w.e.f. 1/4/2012
129.15	9303.30	Other sporting, hunting or target shooting rifles:		
129.15.11	9303.30.10	Single-shot	7%	A1/2B/156 w.e.f. 1/4/2012
129.15.13	9303.30.20	Semi-automatic	7%	A1/2B/156 w.e.f. 1/4/2012
129.15.15	9303.30.90	Other	7%	A1/2B/156 w.e.f. 1/4/2012
129.20	93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons) (excluding those of heading 93.07):		A1/2B/156 w.e.f. 1/4/2012
129.20.01	9304.00.20	Other spring, air or gas guns or pistols	7%	A1/2B/156 w.e.f. 1/4/2012
130.10	95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:		A1/2B/156 w.e.f. 1/4/2012
	9504.30	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excluding bowling alley equipment):		A1/2B/156 w.e.f. 1/4/2012
130.10.03	9504.30.10	Games of skill or chance	7%	A1/2B/156 w.e.f. 1/4/2012
130.10	9504.50	Video game consoles and machines, other than those of subheading 9504.30:		A1/2B/156 w.e.f. 1/4/2012
130.10.05	9504.50.10	Of a kind used with television receivers	7%	A1/2B/156 w.e.f. 1/4/2012
130.15	95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:		A1/2B/156 w.e.f. 1/4/2012
	9506.3	Golf clubs and other golf equipment:		A1/2B/156 w.e.f. 1/4/2012
130.15.01	9506.32	Balls	7%	A1/2B/156 w.e.f. 1/4/2012

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
630.14	000.00.00	01.00	07	Excisable goods approved by the Commissioner for use by an organisation or body approved by the Commissioner for the care of persons with alcohol or narcotic substance dependency, the aged and persons with physical or mental disabilities, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him	Full duty		A6/18
630.16	000.00.00	01.00	00	Excisable goods for use by the National Sea Rescue Institute of South Africa and Lifesaving South Africa.....	Full duty		A6/24
630.18				Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered by a religious body for religious instruction, subject to production of a written declaration by such body stating the nature and use of such apparatus:			A6/18
	124.45.01	01.01	70	Apparatus using magnetic, optical or semiconductor media, other	Full duty		A6/18
	124.45.03	02.01	71	Other sound recording or reproducing apparatus, other.....	Full duty		A6/18
630.20				Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit: Provided that: (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and (b) if such motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a <i>pro rata</i> basis:			A6/18
	126.02.01	01.01	76	With compression-ignition internal combustion piston engine (diesel or semi-diesel), other, of a vehicle mass not exceeding 2 000 kg.....	Full duty		A6/18
	126.02.03	02.01	77	With compression-ignition internal combustion piston engines (diesel or semi-diesel), other.....	Full duty		A6/18
	126.02.05	03.01	78	Other, of a vehicle mass not exceeding 2 000 kg	Full duty		A6/18
	126.02.07	04.01	79	Other vehicles for the transport of 10 persons or more, other ...	Full duty		A6/18
	126.03.09	05.01	72	Of a cylinder capacity not exceeding 1 000 cm ³ , other.....	Full duty		A6/18
	126.03.11	06.01	73	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other	Full duty		A6/18
	126.03.13	07.01	74	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other	Full duty		A6/18
	126.03.15	08.01	75	Of a cylinder capacity exceeding 3 000 cm ³ , other	Full duty		A6/18
	126.03.20	09.01	74	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg.....	Full duty		A6/2/1
	126.03.21	10.01	79	Of a cylinder capacity not exceeding 1 500 cm ³ , other.....	Full duty		A6/2/1
	126.03.23	11.01	77	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other	Full duty		A6/2/1
	126.03.25	12.01	75	Of a cylinder capacity exceeding 2 500 cm ³ , other	Full duty		A6/2/1
	126.03.29	13.01	77	Electric vehicles with a mass not exceeding 800 kg.....	Full duty		A6/2/1
	126.03.31	14.01	75	Other electric vehicles.....	Full duty		A6/2/1
	126.03.33	15.01	73	Other motor vehicles for the transport of persons, other	Full duty		A6/2/1

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
630.22				<p>Motor cars and other motor vehicles, principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa may allow by specific permit:</p> <p>Provided that:</p> <p>(a) the adaptation of the motor car or vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle;</p> <p>(b) such permit may not be issued within a period of 5 years of the issue of a previous permit to such disabled person;</p> <p>(c) permits may, however, be issued within a shorter period provided that proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and</p> <p>(d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a <i>pro rata</i> basis:</p>			A6/18
	126.03.01	01.01	77	Vehicles specially designed for travelling on snow; golf cars and similar vehicles.....	Full duty		A6/18
	126.03.05	02.01	71	Vehicles with motorcycle-type handlebars and hand-operated controls.....	Full duty		A6/18
		06.01	70	Of a cylinder capacity exceeding 3 000 cm ³ , other.....	Full duty		A6/18
	126.03.09	03.01	76	Of a cylinder capacity not exceeding 1 000 cm ³ , other.....	Full duty		A6/18
	126.03.11	04.01	77	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other.....	Full duty		A6/18
	126.03.13	05.01	78	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other.....	Full duty		A6/18
	126.03.21	07.01	77	Of a cylinder capacity not exceeding 1 500 cm ³ , other.....	Full duty		A6/18
	126.03.23	08.01	78	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other.....	Full duty		A6/18
	126.03.25	09.01	79	Of a cylinder capacity exceeding 2 500 cm ³ , other.....	Full duty		A6/18
	126.03.33	10.01	74	Other motor vehicles for the transport of persons, other.....	Full duty		A6/2/1
631.00	000.00.00	01.00	09	Excisable goods for use by the President, diplomatic and other foreign representatives	Full duty		A6/18
632.00				Excisable goods for use in the manufacture of other excisable goods			A6/18
632.01	000.00.00	01.00	08	Excisable goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse	Full duty		A6/18