

Jacobsens

Harmonized Customs Tariff

Supplement 1082
2 February 2017

Dear Subscriber

We have pleasure in forwarding to you Supplement 1082.

This supplement contains amendments to the Import and Export Control Regulations in the Jacobsens Harmonized Customs Tariff arising as a result of the following amendments which were published in the following *Government Gazettes*:

- **Government Gazette 39348** dated 30 October 2015.
- **Government Gazette 39567** dated 31 December 2015.
- **Government Gazette 40520** dated 22 December 2016.
- **Government Gazette 40578** dated 27 January 2017.
- **Government Gazette 40582** dated 27 January 2017.

See below for more information:

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

Provision is made for rebate items 311.42/8536.50.50/01.08 and 311.42/8544.49.90/01.08 which provides for switches and wire for the manufacture of electric blankets classifiable in as recommended in ITAC Report No. 536.

- *Government Gazette 40578*, R. 66, 27.01.2017 A3/1/720

Environmental Levies

Carbon dioxide (CO₂) tax on emissions of hybrid vehicles and amendments consequential to environmental levy on tyres as announced by the Minister of Finance in his Budget Review on 24 February 2016.

2. In terms of section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 is amended to include hybrid vehicles under environmental levy on carbon dioxide emissions of motor vehicles

- *Government Gazette 40582*, R. 70, 27.01.2017 A1/3D/22

3. In terms of section 48 of the Customs and Excise Act, 1964, Chapter 98 in Schedule No. 1 is amended, **with effect from 1 February 2017**, as a consequence to the publication of environmental levy on tyres as announced by the Minister of Finance in his Budget Review on 24 February 2016.

- *Government Gazette 40582*, R. 69, 27.01.2017 A1/1/1563

4. In terms of section 48 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 1 to the said Act is amended by the insertion of Part E, **with effect from 1 February 2017**, as a consequence to the publication of environmental levy on tyres as announced by the Minister of Finance in his Budget Review on 24 February 2016.

- *Government Gazette 40582*, R. 71, 27.01.2017 A1/3E/2

5. In terms of section 75 of the Customs and Excise Act, 1964, note (a) in Note 7.1 to rebate item 317.03 in Part 1 of Schedule No. 3 to the said Act is amended, **with effect from 1 February 2017** as a consequence to the publication of environmental levy on tyres as announced by the Minister of Finance in his Budget Review on 24 February 2016.

- *Government Gazette 40582*, R. 72, 27.01.2017 A3/1/721

6. In terms of section 75 of the Customs and Excise Act, 1964, Note 1 (a) in Part 5 of Schedule No. 4 to the said Act is amended, **with effect from 1 February 2017**, as a consequence to the publication of environmental levy on tyres as announced by the Minister of Finance in his Budget Review on 24 February 2016.

- *Government Gazette 40582*, R. 73, 27.01.2017 A4/5/3

7. In terms of section 75 of the Customs and Excise Act, 1964, Part 4 of Schedule No. 6 to the said Act is amended, **with effect from 1 February 2017**, as a consequence to the publication of environmental levy on tyres as announced by the Minister of Finance in his Budget Review on 24 February 2016.

- *Government Gazette 40582*, R. 74, 27.01.2017 A6/4/1

8. In terms of section 60 of the Customs and Excise Act, 1964, Schedule No. 8 to the said Act is amended by the insertion of item 805.25, **with effect from 1 February 2017** as a consequence to the publication of environmental levy on tyres as announced by the Minister of Finance in his Budget Review on 24 February 2016.

- *Government Gazette 40582*, R. 75, 27.01.2017 A8/9

ITAC Import and Export Control Regulations

9. In terms of section 6 of the International Trade Administration Act, 2002 (Act 71 of 2002), Government Notice No. R.92 which was published in *Government Gazette* No. 35007 of 10 February 2012 is amended to the extent indicated below:

Provision is made for export control in the Schedule 1 of the Export Control Regulations of the International Administration Commission of South Africa on Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electric accumulators classifiable under tariff subheading 8548.10 on recommendation of the Department of Environmental Affairs.

- *Government Gazette 39348*, R. 1043, 30.10.2015

10. In terms of section 6 of the International Trade Administration Act, 2002 (Act 71 of 2002), Government Notice No. R.92 which was published in *Government Gazette* No. 35007 of 10 February 2012 is amended to the extent indicated below:

By the substitution of subheadings numbers 3814.00.10, 3814.00.20 and 3814.00.30 for subheadings 3814.00.1, 3814.00.2 and 3814.00.3 in Schedule 2 of the Export Control Regulations of the International Administration Commission of South Africa, **with effect from 1 January 2016**.

- *Government Gazette 39567*, R. 1291, 31.12.2015

11. In terms of section 6 of the International Trade Administration Act, 2002 (Act 71 of 2002), Government Notice No. R.91 which was published in *Government Gazette* No. 35007 of 10 February 2012 is amended to the extent indicated below:

By the substitution of subheadings numbers 3814.00.10, 3814.00.20 and 3814.00.30 for subheadings 3814.00.1, 3814.00.2 and 3814.00.3 in Schedule 2 of the Import Control Regulations of the International Administration Commission of South Africa, **with effect from 1 January 2016**.

Provision is made for import control in the Schedule 1 of the Import Control Regulations of the International Administration Commission of South Africa on road wheels fitted with tyres classifiable under tariff subheadings 8708.70.2 and 8716.90.20, **with effect from 1 January 2016**.

- *Government Gazette 39567*, R. 1290, 31.12.2015

12. In terms of section 6 of the International Trade Administration Act, 2002 (Act 71 of 2002), Government Notice No. R.91 which was published in *Government Gazette* No. 35007 of 10 February 2012 is amended to the extent indicated below:

By the substitution of subheadings numbers 4011.10, 4011.20, 4011.6 and 4011.9 for subheadings 4011.10, 4011.20, 4011.70, 4011.80 and 4011.90 in Schedule 1 of the Import Control Regulations of the International Administration Commission of South Africa, **with effect from 1 January 2017**.

- *Government Gazette 40520*, R. 1601, 22.12.2016

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INSTRUCTION SHEET

Jacobsens

Harmonized Customs Tariff

Supplement 1082

2 February 2017

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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(xxiii)E/blank.....	fall away	

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Schedule 1: Part 3D

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706.01/706.02	(16954)	N

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Schedule 8

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BINDER 2

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2017.01.03	2017.01.04	2017.01.05	2017.01.06	2017.01.07	2017.01.08	2017.01.09	2017.01.10
AUSTRALIA	DOLLAR	0000.098850	0000.098850	0000.099150	0000.097250	0000.097250	0000.097250	0000.097600	0000.097800
BOTSWANA	PULA	0000.748750	0000.748350	0000.753900	0000.742450	0000.742450	0000.742450	0000.756650	0000.749750
BRAZIL	REAL	0000.236953	0000.235846	0000.234319	0000.231285	0000.231285	0000.231285	0000.231641	0000.232076
CANADA	DOLLAR	0000.096550	0000.096700	0000.096450	0000.094600	0000.094600	0000.094600	0000.094400	0000.095600
CHINA	YUAN	0000.501619	0000.502194	0000.501492	0000.501345	0000.501345	0000.501345	0000.498289	0000.502673
DENMARK	KRONER	0000.506450	0000.513550	0000.514250	0000.500500	0000.500500	0000.500500	0000.502100	0000.508000
EUROPEAN COMMUNITY	EURO	0000.068311	0000.069270	0000.069375	0000.068159	0000.068159	0000.068159	0000.068158	0000.068526
HONG KONG	DOLLAR	0000.555750	0000.556750	0000.561400	0000.551100	0000.551100	0000.551100	0000.551250	0000.559450
INDIA	RUPEE	0004.911812	0004.922235	0004.948141	0004.915404	0004.915404	0004.915404	0004.897382	0004.941613
JAPAN	YEN	0008.395850	0008.474250	0008.472150	0008.263850	0008.263850	0008.263850	0008.371550	0008.363000
MALAWI	KWACHA	0051.557600	0052.028950	0052.052250	0050.820300	0050.820300	0050.820300	0050.666600	0051.927150
NEW ZEALAND	DOLLAR	0000.102250	0000.103150	0000.103200	0000.101000	0000.101000	0000.101000	0000.102350	0000.102200
NORWAY	KRONE	0000.615700	0000.620300	0000.620800	0000.603250	0000.603250	0000.603250	0000.607150	0000.615100
RUSSIAN	ROUBLE	0004.405829	0004.386590	0004.397497	0004.311445	0004.311445	0004.311445	0004.295441	0004.352939
SWEDEN	KRONA	0000.651450	0000.658550	0000.659600	0000.642200	0000.642200	0000.642200	0000.644750	0000.653500
SWITZERLAND	FRANC	0000.072900	0000.073700	0000.073900	0000.072100	0000.072100	0000.072100	0000.072600	0000.073150
UNITED KINGDOM	POUND ST.	0000.058520	0000.058899	0000.059112	0000.058240	0000.058240	0000.058240	0000.058752	0000.059620
U.S.A.	DOLLAR	0000.072129	0000.072246	0000.072859	0000.072303	0000.072303	0000.072303	0000.071848	0000.072597
ZIMBABWE	DOLLAR	0027.481432	0027.526410	0027.759861	0027.547648	0027.547648	0027.547648	0027.375333	0027.660108

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2017.01.11	2017.01.12	2017.01.13	2017.01.14	2017.01.15	2017.01.16	2017.01.17	2017.01.18
AUSTRALIA	DOLLAR	0000.096800	0000.095750	0000.097000	0000.097000	0000.097000	0000.097000	0000.096500	0000.096500
BOTSWANA	PULA	0000.746400	0000.747000	0000.752750	0000.752750	0000.752750	0000.751500	0000.752500	0000.753050
BRAZIL	REAL	0000.230332	0000.230629	0000.233458	0000.233458	0000.233458	0000.235688	0000.236827	0000.235996
CANADA	DOLLAR	0000.095000	0000.094250	0000.095950	0000.095950	0000.095950	0000.095700	0000.095500	0000.095600
CHINA	YUAN	0000.499061	0000.498444	0000.504230	0000.504230	0000.504230	0000.504388	0000.502958	0000.503180
DENMARK	KRONER	0000.505550	0000.503050	0000.510550	0000.510550	0000.510550	0000.510050	0000.507950	0000.508550
EUROPEAN COMMUNITY	EURO	0000.068195	0000.067883	0000.068856	0000.068856	0000.068856	0000.068802	0000.068493	0000.068588
HONG KONG	DOLLAR	0000.555500	0000.555850	0000.564300	0000.564300	0000.564300	0000.563900	0000.563000	0000.566300
INDIA	RUPEE	0004.920817	0004.907675	0004.994621	0004.994621	0004.994621	0004.986726	0004.971128	0004.993429
JAPAN	YEN	0008.312350	0008.214150	0008.373200	0008.373200	0008.373200	0008.299050	0008.252250	0008.267950
MALAWI	KWACHA	0051.582450	0051.629250	0052.523650	0052.523650	0052.523650	0052.367450	0052.400650	0052.582550
NEW ZEALAND	DOLLAR	0000.101750	0000.100600	0000.101750	0000.101750	0000.101750	0000.101850	0000.101100	0000.100800
NORWAY	KRONE	0000.615050	0000.610450	0000.619100	0000.619100	0000.619100	0000.618250	0000.616900	0000.617200
RUSSIAN	ROUBLE	0004.340906	0004.305674	0004.343562	0004.343562	0004.343562	0004.349876	0004.345844	0004.354853
SWEDEN	KRONA	0000.651700	0000.646100	0000.652400	0000.652400	0000.652400	0000.649900	0000.649050	0000.651200
SWITZERLAND	FRANC	0000.072800	0000.072450	0000.073450	0000.073450	0000.073450	0000.073400	0000.073100	0000.073150
UNITED KINGDOM	POUND ST.	0000.059180	0000.058965	0000.060115	0000.060115	0000.060115	0000.060709	0000.060347	0000.059461
U.S.A.	DOLLAR	0000.072090	0000.072147	0000.073233	0000.073233	0000.073233	0000.073182	0000.073059	0000.073488
ZIMBABWE	DOLLAR	0027.466876	0027.489332	0027.902500	0027.902500	0027.902500	0027.882929	0027.836197	0027.999342

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COUNTRY	MONETARY UNIT	2017.01.19	2017.01.20	2017.01.21	2017.01.22	2017.01.23	2017.01.24	2017.01.25	2017.01.26
AUSTRALIA	DOLLAR	0000.096050	0000.094550	0000.094550	0000.094550	0000.096100	0000.096400	0000.097550	0000.097900
BOTSWANA	PULA	0000.751000	0000.743000	0000.743000	0000.743000	0000.753350	0000.752450	0000.767850	0000.759450
BRAZIL	REAL	0000.235658	0000.232565	0000.232565	0000.232565	0000.232609	0000.233081	0000.234919	0000.237075
CANADA	DOLLAR	0000.096250	0000.095500	0000.095500	0000.095500	0000.097050	0000.097000	0000.096500	0000.097250
CHINA	YUAN	0000.501116	0000.500000	0000.500000	0000.500000	0000.502762	0000.505574	0000.509778	0000.514621
DENMARK	KRONER	0000.507350	0000.498950	0000.498950	0000.498950	0000.505450	0000.507050	0000.508600	0000.514550
EUROPEAN COMMUNITY	EURO	0000.068418	0000.067957	0000.067957	0000.067957	0000.068164	0000.068378	0000.069026	0000.069389
HONG KONG	DOLLAR	0000.562250	0000.554750	0000.554750	0000.554750	0000.565850	0000.568000	0000.568700	0000.576350
INDIA	RUPEE	0004.973952	0004.958374	0004.958374	0004.958374	0004.995759	0005.022275	0005.050115	0005.086744
JAPAN	YEN	0008.302850	0008.236150	0008.236150	0008.236150	0008.276350	0008.267900	0008.352650	0008.422850
MALAWI	KWACHA	0052.193650	0051.161150	0051.161150	0051.161150	0052.473400	0052.521600	0052.195750	0053.521650
NEW ZEALAND	DOLLAR	0000.100800	0000.098950	0000.098950	0000.098950	0000.100650	0000.100650	0000.101500	0000.101400
NORWAY	KRONE	0000.614400	0000.602250	0000.602250	0000.602250	0000.609900	0000.610250	0000.613050	0000.615900
RUSSIAN	ROUBLE	0004.324065	0004.340010	0004.340010	0004.340010	0004.373216	0004.376497	0004.383653	0004.447493
SWEDEN	KRONA	0000.649200	0000.639800	0000.639800	0000.639800	0000.646350	0000.647550	0000.649750	0000.655900
SWITZERLAND	FRANC	0000.072900	0000.072050	0000.072050	0000.072050	0000.072700	0000.072950	0000.073700	0000.074150
UNITED KINGDOM	POUND ST.	0000.059313	0000.058743	0000.058743	0000.058743	0000.058957	0000.058826	0000.059129	0000.059004
U.S.A.	DOLLAR	0000.072944	0000.072767	0000.072767	0000.072767	0000.073410	0000.073691	0000.074112	0000.074791
ZIMBABWE	DOLLAR	0027.793186	0027.724438	0027.724438	0027.724438	0027.970378	0028.077615	0028.237403	0028.496576

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2017.01.27	2017.01.28	2017.01.29	2017.01.30
AUSTRALIA	DOLLAR	0000.097200	0000.097200	0000.097200	0000.096700
BOTSWANA	PULA	0000.753800	0000.753800	0000.753800	0000.752950
BRAZIL	REAL	0000.234581	0000.234581	0000.234581	0000.231311
CANADA	DOLLAR	0000.096400	0000.096400	0000.096400	0000.096300
CHINA	YUAN	0000.507685	0000.507685	0000.507685	0000.506587
DENMARK	KRONER	0000.511950	0000.511950	0000.511950	0000.508100
EUROPEAN COMMUNITY	EURO	0000.069033	0000.069033	0000.069033	0000.068518
HONG KONG	DOLLAR	0000.569000	0000.569000	0000.569000	0000.567800
INDIA	RUPEE	0005.032700	0005.032700	0005.032700	0005.012237
JAPAN	YEN	0008.443350	0008.443350	0008.443350	0008.380050
MALAWI	KWACHA	0052.826250	0052.826250	0052.826250	0052.650500
NEW ZEALAND	DOLLAR	0000.100600	0000.100600	0000.100600	0000.100200
NORWAY	KRONE	0000.611400	0000.611400	0000.611400	0000.607250
RUSSIAN	ROUBLE	0004.446280	0004.446280	0004.446280	0004.416404
SWEDEN	KRONA	0000.650300	0000.650300	0000.650300	0000.646850
SWITZERLAND	FRANC	0000.073400	0000.073400	0000.073400	0000.072900
UNITED KINGDOM	POUND ST.	0000.058698	0000.058698	0000.058698	0000.058491
U.S.A.	DOLLAR	0000.073825	0000.073825	0000.073825	0000.073664
ZIMBABWE	DOLLAR	0028.127605	0028.127605	0028.127605	0028.066759

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Reference

**SECTION XXII
SPECIAL CLASSIFICATION PROVISIONS**

**CHAPTER 98
COMPLETE INDUSTRIAL PLANT**

Additional Notes:

1. Motor vehicle manufacturers importing original equipment components provided for in this Chapter must be approved by the International Trade Administration Commission.
2. Automotive components described in any other Chapter of this Schedule shall, if imported by a motor vehicle manufacturer approved by the International Trade Administration Commission for the assembly or manufacture of motor vehicles specified in this Chapter, be deemed to be original equipment components classifiable in this Chapter.
3. Original equipment components under the provisions of this Chapter shall include all automotive components as defined in Note 8 for incorporation in motor vehicles specified in this Chapter, but shall not include consumables or materials if not cut to size or shape or made up suitable for such use.
4. (a) "Consumables" mean those goods which are used in the manufacture of motor vehicles and components therefor, but do not form part of such motor vehicles or components.
(b) Any reference in this Chapter to a tariff heading comprising two digits followed by a point and two noughts (for example 01.00) shall, for the purposes of Note 5 to this Part, be construed as referring to all tariff headings in Part 1 of this Schedule, the first two digits of which correspond to the two digits referred to in this Part.
5. Original equipment components for motor vehicles enumerated under heading 98.01 shall not include automotive components of which –
 - (i) the floor panels, body sides or roof panels are permanently attached to each other (except in the case of cabs for road tractors for semi-trailers of a vehicle mass exceeding 1 600 kg, for motor vehicles for the transport of goods of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg and for chassis fitted with cabs of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg in which case the cabs may be assembled and trimmed);
 - (ii) the engine and transmission assemblies, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation are fitted to such floor pans or chassis frames; and
 - (iii) the bodies/cabs are fitted to floor pans or chassis frames (except in the case of vehicles of a mono-built construction of a vehicle mass exceeding 2 000 kg).
6. The expression "vehicle mass" shall be taken not to include the mass of any fuel or water but to include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.
7. The expression "mono-built" shall be taken to mean a vehicle:
 - (i) without a chassis frame in which the body itself supports the engine, transmission and axles; or
 - (ii) of unitary body construction, with or without certain elements of the chassis incorporated in the body.
8. For the purposes of this Chapter "automotive components" means a new article which can be identified as being suitable for use in the manufacture of motor vehicles manufactured under rebate items 317.03 and 317.07 or original equipment components, including carpet cut to floorpan shape, leather seat covers cut to size, unfinished articles, including blanks and rough castings, having the essential character of automotive components.

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
9801.00		ORIGINAL EQUIPMENT COMPONENTS:							A1/1/1549 w.e.f. 1/4/16
9801.00.05	3	-Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55.....	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17
9801.00.10	0	-For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg (excluding tyres).....	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17
9801.00.15	0	-For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg (excluding tyres).....	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17
9801.00.20	7	-For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding tyres).....	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17
9801.00.25	8	-For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10 and tyres).....	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17
9801.00.30	4	-For motor cars (including station wagons) of heading 87.03 (excluding tyres).....	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
9801.00.40	1	-For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres).....	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17
9801.00.45	2	-For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks; excluding tyres)	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17
9801.00.50	9	-For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres).....	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17
9801.00.55	8	-For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks; excluding tyres).....	kg	20%	20%	20%	20%	20%	A1/1/1563 w.e.f. 1/2/17

Reference

CHAPTER 99
SPECIAL COMBINED NOMENCLATURE CODES

Additional Notes:

1. The articles referred to in heading 99.01 are to be classified in those headings only:
 - (a) if the importer is a natural person and a holder of a valid travel document or passport from a SACU or SADC member state;
 - (b) if the goods do not exceed a total combined net mass of 25 kg; and
 - (c) once per person during a period of 30 days.
2. For the purpose of tariff heading 99.02, the expression "household consumables" includes foodstuffs, cleaning preparations and similar goods of a kind intended for domestic household purposes.
3. The person declaring goods in terms of tariff headings 99.01 and 99.02 shall, in addition to these Notes comply with the requirements of section 15, the rules for that section, any form for declaring goods and the directives issued by the Commissioner relating to such goods available on the SARS website or at the branch office where the person enters or leaves the Republic
4. Tariff heading 99.02 shall only apply:
 - (a) if the total value of the goods does not exceed R5000; and
 - (b) in the case of persons leaving the Republic.
5. The provisions of tariff heading 99.02 shall not apply to any alcoholic beverages and tobacco products.
6. The goods must be cleared in terms of the provisions Chapters 1 to 98 of Part 1 of Schedule No. 1, if headings 99.01 and 99.02 do not apply.
7. For the purposes of heading 99.92:
 - (a) Any word or expression in this item in relation to stores shall have the meaning assigned thereto in section 38A and the rules for that section.
 - (b) Goods in free circulation supplied as stores to a foreign going ship or aircraft shall be cleared for export in terms of the provisions of heading 99.92 and not in terms of any other heading in Part 1 of Schedule No. 1.
8. Heading 99.92 does not apply to the following goods that shall be cleared in accordance with the headings of Chapter 1 to Chapter 98 of Part 1 of Schedule No. 1:
 - (a) Any goods supplied as spares of equipment;
 - (b) Bonded goods;
 - (c) Goods prohibited or restricted in terms of section 113;
 - (d) Alcoholic beverages and tobacco products that are goods in free circulation; and
 - (e) Fuel levy goods
9. Tariff subheading 9999.00.10 applies to personal effects (including sporting or recreational equipment), new or used, entered in terms of rebate item 407.01 of Schedule No. 4 or to such personal effects exported.
10. Tariff subheading 9999.00.20 applies to household furniture and other household effects, new or used, entered in terms of rebate item 407.06 of Schedule No. 4 or to such household effects exported.

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
9901.00		HAND-MADE ARTICLES OF:							A1/1/1549 w.e.f. 1/4/16
9901.00.03	9	- Leather or imitation leather.....	u	free	free	free	free	free	
9901.00.05	5	- Wood	u	free	free	free	free	free	
9901.00.07	1	- Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials	u	free	free	free	free	free	
9901.00.09	8	- Plastics	u	free	free	free	free	free	
9901.00.11	9	- Textiles	u	free	free	free	free	free	
9901.00.13	6	- Stone	u	free	free	free	free	free	
9901.00.15	2	- Glass.....	u	free	free	free	free	free	
9901.00.17	9	- Base metal.....	u	free	free	free	free	free	
9902.00	8	HOUSEHOLD CONSUMABLES	u	free	free	free	free	free	
9992.00	2	STORES FOR FOREIGN-GOING SHIPS AND AIRCRAFTS		free	free	free	free	free	
9999.00		PERSONAL AND HOUSEHOLD EFFECTS, NEW OR USED:							
9999.00.10	5	- Personal effects, new or used	kg	free	free	free	free	free	
9999.00.20	2	- Household furniture and other household effects, new or used	kg	free	free	free	free	free	

SECTION D

ENVIRONMENTAL LEVY ON CARBON DIOXIDE (CO²) EMISSIONS OF MOTOR VEHICLES

Section Notes:

1. Any rate of environmental levy on carbon dioxide emissions of new motor vehicles specified in this Section shall apply to such new motor vehicles when manufactured in or imported into the Republic.
2. Any environmental levy payable in terms of this Section in respect of any motor vehicles specified therein shall be additional to any customs or excise duty payable in terms of Part 1 of 2 of Schedule Number
3. Imported motor vehicles shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of Schedule Number 1.
4. For the purpose of this section, any reference to CO² means carbon dioxide.
5. The CO² emissions liable to the environmental levy must be calculated:
 - (a) using the CO² emissions stated in the test report of the vehicle type obtained as prescribed in the rules; or
 - (b) if such report has not been obtained or is not submitted upon request to the Commissioner, by application of the following methods:
 - (i) motor vehicles specified in item 151.01:
 - (aa) if the engine capacity does not exceed 3000 cm³:
CO² emissions (g/km) = 120 + (0.05 x engine capacity in cm³)
 - (bb) if the engine capacity exceeds 3000 cm³:
CO² emissions (g/km) = 175 + (0.05 x engine capacity in cm³)
 - (ii) motor vehicles specified in item 151.02:
CO² emissions (g/km) = 195 + (0.07 x engine capacity in cm³)

A1/3/9 w.e.f.
01/09/2010
A1/3/9 w.e.f.
01/09/2010
A1/3/9 w.e.f.
01/09/2010
A1/3/9 w.e.f.
01/09/2010
A1/3/10
w.e.f.
31/08/2010

Environmental Levy Item	Tariff Subheading	Description	Environmental Levy	Reference
151.00		MOTOR VEHICLES		A1/3/9 w.e.f. 01/09/2010
151.01	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:		A1/3/9 w.e.f. 01/09/2010
.01	8703.2	Other vehicles, with only spark-ignition internal combustion reciprocating piston engines:		A1/3D/22
	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:		A1/3/9 w.e.f. 01/09/2010
.09	8703.21.90	Other.....	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21
	8703.22	Of a cylinder exceeding 1 000 cm³ but not exceeding 1 500 cm³:		A1/3/9 w.e.f. 01/09/2010
.11	8703.22.90	Other.....	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21
	8703.23	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:		A1/3/9 w.e.f. 01/09/2010
.13	8703.23.90	Other.....	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21

Environmental Levy Item	Tariff Subheading	Description	Environmental Levy	Reference
151.01 (cont.)	8703.24	Of a cylinder capacity exceeding 3 000 cm³:		A1/3/9 w.e.f. 01/09/2010
.15	8703.24.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21
.17	8703.3	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		A1/3D/22
	8703.31	Of a cylinder capacity not exceeding 1 500 cm³:		A1/3/9 w.e.f. 01/09/2010
.21	8703.31.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21
	8703.32	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:		A1/3/9 w.e.f. 01/09/2010
.23	8703.32.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21
	8703.33	Of a cylinder capacity exceeding 2 500 cm³:		A1/3/9 w.e.f. 01/09/2010
.25	8703.33.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21
.29	8703.40.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/22
.31	8703.50.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/22
.33	8703.60.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/22
.35	8703.70.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/22
.39	8703.90	Other:		A1/3D/22
	8703.90.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/22
151.02	87.04	Motor vehicles for the transport of goods:		A1/3/10
	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		A1/3/10
	8704.21	G.V.M. not exceeding 5 t:		A1/3/10
.01	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	R140.00 per g/km CO ² emissions exceeding 175 g/km	A1/3D/21
	8704.3	Other, with spark-ignition internal combustion piston engine:		A1/3/10
	8704.31	G.V.M. not exceeding 5 t:		A1/3/10
.03	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	R140.00 per g/km CO ² emissions exceeding 175 g/km	A1/3D/21
	8704.90	Other:		A1/3/10
.05	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	R140.00 per g/km CO ² emissions exceeding 175 g/km	A1/3D/21

Reference

A1/3E/2
w.e.f. 1/2/17

SECTION E

ENVIRONMENTAL LEVY ON TYRES

Notes:

1. Any rate of environmental levy on tyres specified in this Section shall apply to:
 - (a) New, used or retreaded tyres (excluding retreaded tyres of a kind used on motor cars (including station wagons and racing cars), and those of a kind used on buses and lorries, classifiable in tariff subheadings 4012.11 and 4012.12), imported into the Republic;
 - (b) Tyres fitted to or presented with imported vehicles or chassis specified in Chapters 87 and 88 and listed in the column headed "Tariff Subheading" in this Part;
 - (c) Tyres fitted to or presented with imported road wheels fitted with tyres; wheel rims fitted with tyres specified in headings 87.08, 87.16, or 88.02;
 - (d) Tyres imported in terms of Chapter 98; and
 - (e) New or retreaded tyres (excluding retreaded tyres of a kind used on motor cars (including station wagons and racing cars), and those of a kind used on buses and lorries, classifiable in tariff subheadings 4012.11 and 4012.12), manufactured in the Republic.
2. Any environmental levy payable in terms of this Section in respect of tyres specified therein shall be additional to any Customs and Excise duty payable in terms of Part 1 or 2 of Schedule No. 1 or any Section in this Part.
3. The rate of environmental levy specified in the rate of environmental levy column in this Section shall be calculated-
 - (a) only on the nett mass of the tyre, whether or not imported with, for example, fitted to vehicles or chassis, or presented as components (e.g. road wheels fitted with tyres; wheel rims fitted with tyres) or other goods; or
 - (b) if the nett mass is not available or cannot be determined, the rate of environmental levy shall be calculated on the design mass of the tyres plus 10% of the design mass.
4. The terms "net mass" and "design mass" have the meaning assigned thereto in rule 54FC.01(b)(i) and (ii).
5. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy
152.00	40.11	New pneumatic tyres, of rubber:	
152.01	4011.10	Of a kind used on motor cars (including station wagons and racing cars):	
.01	4011.10.01	Having a rim size not exceeding 33 cm (13 inches).....	R2.30/kg net
.03	4011.10.03	Having a rim size of 35 cm (14 inches)	R2.30/kg net
.05	4011.10.05	Having a rim size of 38 cm (15 inches)	R2.30/kg net
.07	4011.10.07	Having a rim size of 41 cm (16 inches)	R2.30/kg net
.09	4011.10.09	Having a rim size of 43 cm (17 inches) or more.....	R2.30/kg net
152.02	4011.20	Of a kind used on buses or lorries:	
	4011.20.1	Having a load index not exceeding 121:	
.03	4011.20.16	Having a rim size not exceeding 35 cm (14 inches).....	R2.30/kg net
.05	4011.20.18	Having a rim size of 38 cm (15 inches) or more.....	R2.30/kg net
	4011.20.2	With a load index exceeding 121:	
.07	4011.20.22	Having a rim size not exceeding 44 cm (17.5 inches).....	R2.30/kg net
.09	4011.20.24	Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches)	R2.30/kg net
.11	4011.20.26	Having a rim size exceeding 51 cm (20 inches).....	R2.30/kg net
.15	4011.30	Of a kind used on aircraft	R2.30/kg net
.17	4011.40	Of a kind used on motorcycles	R2.30/kg net
.19	4011.50	Of a kind used on bicycles.....	R2.30/kg net
	4011.70	Of a kind used on agricultural or forestry vehicles and machines:	
.25	4011.70.10	Having a rim size of less than 91 cm.....	R2.30/kg net
.27	4011.70.20	Having a rim size of 91 cm or more.....	R2.30/kg net
	4011.80	Of a kind used on construction, mining or industrial handling vehicles and machines:	
.29	4011.80.10	Having a rim size of less than 91 cm.....	R2.30/kg net
.31	4011.80.20	Having a rim size of 91 cm or more.....	R2.30/kg net
	4011.90	Other:	
.33	4011.90.10	Having a rim size of less than 91 cm (excluding those for use on wheelchairs)	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	Reference
152.02 (cont.)				A1/3E/2 w.e.f. 1/2/17
.35	4011.90.20	Other	R2.30/kg net	
152.03	4012.1	Retreaded tyres:		
.13	4012.13	Of a kind used on aircraft	R2.30/kg net	
.19	4012.19	Other	R2.30/kg net	
152.04	4012.20	Used pneumatic tyres:		
.11	4012.20.10	Of a kind used on motor cars (including station wagons and racing cars)	R2.30/kg net	
.13	4012.20.20	Of a kind used on busses or lorries.....	R2.30/kg net	
.15	4012.20.90	Other	R2.30/kg net	
153.00	87.01	Tractors (excluding tractors of heading 87.09):		
.01	8701.10	Single axle tractors.....	R2.30/kg net	
153.01	8701.20	Road tractors for semi-trailers:		
.05	8701.20.10	Of a vehicle mass not exceeding 1 600 kg	R2.30/kg net	
.07	8701.20.20	Of a vehicle mass exceeding 1 600 kg	R2.30/kg net	
.09	8701.30	Track-laying tractors.....	R2.30/kg net	
	8701.9	Other, of an engine power:		
.17	8701.91	Not exceeding 18 kW	R2.30/kg net	
.19	8701.92	Exceeding 18 kW but not exceeding 37 kW	R2.30/kg net	
.21	8701.93	Exceeding 37 kW but not exceeding 75 kW	R2.30/kg net	
.23	8701.94	Exceeding 75 kW but not exceeding 130 kW	R2.30/kg net	
.25	8701.95	Exceeding 130 kW	R2.30/kg net	
153.02	87.02	Motor vehicles for the transport of ten or more persons, including the driver:		
	8702.10	With compression-ignition internal combustion piston engines (diesel or semi-diesel):		
.10	8702.10.10	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	R2.30/kg net	
.15	8702.10.81	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net	
.20	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net	
.25	8702.10.87	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	R2.30/kg net	
.30	8702.10.90	Other	R2.30/kg net	
	8702.20	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
.33	8702.20.10	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	R2.30/kg net	
.41	8702.20.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net	
.45	8702.20.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net	
.47	8702.20.87	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	R2.30/kg net	
.50	8702.20.90	Other	R2.30/kg net	
	8702.30	With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:		
.53	8702.30.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net	
.55	8702.30.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net	

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	Reference
153.02 (cont.)				A1/3E/2 w.e.f. 1/2/17
.57	8702.30.87	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	R2.30/kg net	
.60	8702.30.90	Other.....	R2.30/kg net	
	8702.40	With only electric motor for propulsion:		
.63	8702.40.81	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver.....	R2.30/kg net	
.65	8702.40.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net	
.67	8702.40.87	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	R2.30/kg net	
.70	8702.40.90	Other.....	R2.30/kg net	
	8702.90	Other:		
.91	8702.90.81	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	R2.30/kg net	
.95	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net	
.97	8702.90.87	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	R2.30/kg net	
.99	8702.90.90	Other.....	R2.30/kg net	
153.03	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:		
.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles.....	R2.30/kg net	
	8703.2	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:		
.02	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.....	R2.30/kg net	
.03	8703.21.25	Hearses	R2.30/kg net	
.04	8703.21.27	Ambulances.....	R2.30/kg net	
.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	R2.30/kg net	
.06	8703.21.70	Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit	R2.30/kg net	
.07	8703.21.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg...	R2.30/kg net	
.11	8703.21.90	Other.....	R2.30/kg net	
	8703.22	Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:		
.13	8703.22.25	Hearses	R2.30/kg net	
.14	8703.22.27	Ambulances.....	R2.30/kg net	
.17	8703.22.90	Other.....	R2.30/kg net	
	8703.23	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:		
.19	8703.23.25	Hearses	R2.30/kg net	
.20	8703.23.27	Ambulances.....	R2.30/kg net	
.22	8703.23.90	Other.....	R2.30/kg net	
	8703.24	Of a cylinder capacity exceeding 3 000 cm³:		
.24	8703.24.25	Hearses	R2.30/kg net	
.25	8703.24.27	Ambulances.....	R2.30/kg net	
.27	8703.24.90	Other.....	R2.30/kg net	

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	Reference
153.03 (cont.)				A1/3E/2 w.e.f. 1/2/17
	8703.3	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8703.31	Of a cylinder capacity not exceeding 1 500 cm³:		
.29	8703.31.25	Hearses	R2.30/kg net	
.30	8703.31.27	Ambulances.....	R2.30/kg net	
.31	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses).....	R2.30/kg net	
.32	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 1 000 cm ³	R2.30/kg net	
.33	8703.31.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg ..	R2.30/kg net	
.37	8703.31.90	Other	R2.30/kg net	
	8703.32	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:		
.39	8703.32.25	Hearses	R2.30/kg net	
.40	8703.32.27	Ambulances.....	R2.30/kg net	
.43	8703.32.90	Other	R2.30/kg net	
	8703.33	Of a cylinder capacity exceeding 2 500 cm³:		
.45	8703.33.25	Hearses	R2.30/kg net	
.46	8703.33.27	Ambulances.....	R2.30/kg net	
.49	8703.33.90	Other	R2.30/kg net	
	8703.40	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:		
.50	8703.40.25	Hearses	R2.30/kg net	
.51	8703.40.27	Ambulances with a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net	
.52	8703.40.29	Other ambulances.....	R2.30/kg net	
.53	8703.40.31	Other with a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net	
.54	8703.40.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg ..	R2.30/kg net	
.57	8703.40.90	Other	R2.30/kg net	
	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:		
.59	8703.50.25	Hearses	R2.30/kg net	
.60	8703.50.27	Ambulances.....	R2.30/kg net	
.61	8703.50.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg ..	R2.30/kg net	
.63	8703.50.90	Other	R2.30/kg net	
	8703.60	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
.65	8703.60.25	Hearses	R2.30/kg net	
.66	8703.60.27	Ambulances of a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net	
.67	8703.60.29	Other ambulances.....	R2.30/kg net	
.68	8703.60.31	Other with a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net	
.69	8703.60.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg ..	R2.30/kg net	
.71	8703.60.90	Other	R2.30/kg net	
	8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
.73	8703.70.25	Hearses	R2.30/kg net	
.74	8703.70.27	Ambulances.....	R2.30/kg net	
.75	8703.70.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg ..	R2.30/kg net	
.77	8703.70.90	Other	R2.30/kg net	

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	Reference
153.03 (cont.)				A1/3E/2 w.e.f. 1/2/17
	8703.80	Other vehicles, with only electric motor for propulsion:		
.79	8703.80.25	Hearses	R2.30/kg net	
.80	8703.80.27	Ambulances.....	R2.30/kg net	
.81	8703.80.31	With a vehicle mass not exceeding 800 kg	R2.30/kg net	
.83	8703.80.90	Other.....	R2.30/kg net	
	8703.90	Other:		
.85	8703.90.25	Hearses	R2.30/kg net	
.86	8703.90.27	Ambulances.....	R2.30/kg net	
.87	8703.90.31	Electric vehicles with a mass not exceeding 800 kg	R2.30/kg net	
.88	8703.90.33	Other electric vehicles	R2.30/kg net	
.90	8703.90.90	Other.....	R2.30/kg net	
153.04	87.04	Motor vehicles for the transport of goods:		
	8704.10	Dumpers designed for off-highway use:		
.05	8704.10.25	G.V.M. not exceeding 50 t.....	R2.30/kg net	
.07	8704.10.90	Other.....	R2.30/kg net	
	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8704.21	G.V.M. not exceeding 5 t:		
.09	8704.21.10	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	R2.30/kg net	
.11	8704.21.40	Off-the-road logging trucks	R2.30/kg net	
.13	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	R2.30/kg net	
.15	8704.21.75	Other, with an engine capacity exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77).....	R2.30/kg net	
.17	8704.21.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	R2.30/kg net	
.19	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.....	R2.30/kg net	
.21	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.....	R2.30/kg net	
.23	8704.21.90	Other.....	R2.30/kg net	
	8704.22	G.V.M. exceeding 5 t but not exceeding 20 t:		
.25	8704.22.10	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	R2.30/kg net	
.27	8704.22.20	Off-the-road logging trucks	R2.30/kg net	
.29	8704.22.90	Other.....	R2.30/kg net	
	8704.23	G.V.M. exceeding 20 t:		
.31	8704.23.10	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	R2.30/kg net	
.33	8704.23.20	Off-the-road logging trucks	R2.30/kg net	
.35	8704.23.90	Other.....	R2.30/kg net	
	8704.3	Other, with spark-ignition internal combustion piston engine:		
	8704.31	G.V.M. not exceeding 5 t:		
.37	8704.31.30	Off-the-road logging trucks	R2.30/kg net	
.39	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	R2.30/kg net	
.41	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	R2.30/kg net	
.43	8704.31.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.31.77).....	R2.30/kg net	
.45	8704.31.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg...	R2.30/kg net	
.47	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.....	R2.30/kg net	

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	Reference
153.04 (cont.)				A1/3E/2 w.e.f. 1/2/17
.49	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.....	R2.30/kg net	
.51	8704.31.90	Other	R2.30/kg net	
	8704.32	G.V.M. exceeding 5 t:		
.53	8704.32.10	Off-the-road logging trucks.....	R2.30/kg net	
.55	8704.32.90	Other	R2.30/kg net	
	8704.90	Other:		
.59	8704.90.05	Golf carts, pedestrian type	R2.30/kg net	
.61	8704.90.30	Off-the-road logging trucks.....	R2.30/kg net	
.63	8704.90.35	Electric vehicles with a vehicle mass not exceeding 800 kg.....	R2.30/kg net	
.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.....	R2.30/kg net	
.67	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	R2.30/kg net	
.69	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	R2.30/kg net	
.71	8704.90.90	Other	R2.30/kg net	
153.05	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):		
.01	8705.10	Crane lorries.....	R2.30/kg net	
.03	8705.20	Mobile drilling derricks.....	R2.30/kg net	
.05	8705.30	Fire fighting vehicles	R2.30/kg net	
.07	8705.40	Concrete-mixer lorries	R2.30/kg net	
.09	8705.90	Other	R2.30/kg net	
153.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:		
.05	8706.00.05	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10	R2.30/kg net	
.15	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	R2.30/kg net	
.20	8706.00.20	Other	R2.30/kg net	
153.08	8708.70	Road wheels and parts and accessories thereof:		
.21	8708.70.10	Identifiable for use solely or principally with tractors (excluding road tractors).....	R2.30/kg net	
.23	8708.70.21	Of a kind used on motor cars.....	R2.30/kg net	
.25	8708.70.23	Of a kind used on busses or lorries.....	R2.30/kg net	
.27	8708.70.29	Other	R2.30/kg net	
.29	8708.70.90	Other	R2.30/kg net	
153.09	87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors or the type used on railway station platforms; parts of the foregoing vehicles:		
	8709.1	Vehicles:		
.11	8709.11	Electrical.....	R2.30/kg net	
.19	8709.19	Other	R2.30/kg net	
.29	8709.90	Parts	R2.30/kg net	
153.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.....	R2.30/kg net	
153.11	87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:		
.01	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	R2.30/kg net	

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	Reference
153.11 (cont.)				A1/3E/2 w.e.f. 1/2/17
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³:		
.05	8711.20.10	With an engine of a cylinder capacity of less than 200 cm ³	R2.30/kg net	
.07	8711.20.90	Other.....	R2.30/kg net	
.09	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	R2.30/kg net	
.11	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	R2.30/kg net	
.13	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	R2.30/kg net	
.14	8711.60	With electric motor for propulsion	R2.30/kg net	
	8711.90	Other:		
.15	8711.90.10	Side-cars	R2.30/kg net	
.17	8711.90.20	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³ ..	R2.30/kg net	
.19	8711.90.30	Other, of a cylinder capacity exceeding 800 cm ³	R2.30/kg net	
.21	8711.90.90	Other.....	R2.30/kg net	
153.12	8712.00	Bicycles and other cycles (including delivery tri-cycles), not motorised:		
.10	8712.00.10	Bicycles.....	R2.30/kg net	
.90	8712.00.90	Other.....	R2.30/kg net	
153.16	87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:		
.10	8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	R2.30/kg net	
.20	8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes.....	R2.30/kg net	
	8716.3	Other trailers and semi-trailers for the transport of goods:		
.31	8716.31	Tanker trailers and tanker semi-trailers.....	R2.30/kg net	
.39	8716.39	Other.....	R2.30/kg net	
.40	8716.40	Other trailers and semi-trailers	R2.30/kg net	
.50	8716.90.20	Road wheels fitted with tyres; wheel rims fitted with tyres	R2.30/kg net	
154.00	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.....	R2.30/kg net	
154.02	8802.1	Helicopters:		
.11	8802.11	Of an unladen mass not exceeding 2 000 kg	R2.30/kg net	
.13	8802.12	Of an unladen mass exceeding 2 000 kg	R2.30/kg net	
.15	8802.20	Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg ..	R2.30/kg net	
.17	8802.30	Aeroplanes and other aircraft, of an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg	R2.30/kg net	
.19	8802.40	Aeroplanes and other aircraft, of an unladen mass exceeding 15 000 kg ..	R2.30/kg net	
.21	8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.....	R2.30/kg net	
154.03	88.03	Parts of goods of heading 88.01 or 88.02:		
.11	8803.20	Under-carriages and parts thereof	R2.30/kg net	
155.00	9801.00	Original equipment components:		
.05	9801.00.05	Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55.....	R2.30/kg net	

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	Reference
<p>- Blank -</p>				

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
311.42				Industry: Textile bed, table, toilet and kitchen linen; curtains and interior blinds; curtain or bed valances; other furnishing articles; other made up articles; mattress supports; articles of bedding and similar furnishing fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered		A3/658 w.e.f. 09/04/2010
	52.08	01.04	42	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff headings 63.02, 63.03, 63.04 and 63.07.....	Full duty	A3/676
	5208.23	01.06	62	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , bleached, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff subheading 63.07	Full duty	A3/676
	5208.33	01.06	62	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , dyed, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff heading 63.07	Full duty	A3/676
	52.09	01.04	49	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty	A3/676
	52.10	01.04	46	Woven fabrics of cotton, containing less than 85 per cent of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty	A3/676
	54.07	01.04	43	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04, in rolls of a width of 160 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty	A3/676
	55.13	01.04	46	Woven fabrics of synthetic fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty	A3/676
	55.14	01.04	42	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , dyed or printed, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty	A3/686
	5903.20	01.06	61	Textile fabrics impregnated, coated, covered or laminated with polyurethane, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02.....	Full duty	A3/658 w.e.f. 09/04/2010
	6001.21	01.06	67	Looped pile fabrics, knitted or crocheted, of cotton, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02.....	Full duty	A3/658 w.e.f. 09/04/2010
	6001.92	01.06	66	Knitted pile fabrics, other, of 100 per cent polyester fibres, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff subheading 6304.91.90.....	Full duty	A3/1/715
	8536.50.50	01.08	82	Other switches, with moulded casings of plastics or other insulating material, with a current rating not exceeding 800 A, for the manufacture of electric blankets classifiable in tariff subheading 6301.10	Full duty	A3/1/720
	8544.49.90	01.08	85	Other insulated electric conductors, for a voltage exceeding 80 V, not fitted with connectors, for the manufacture of electric blankets classifiable in tariff subheading 6301.10	Full duty	A3/1/720

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
312.00				Footwear, headgear, umbrellas, sunshades, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair		
312.01				Industry: Footwear		
	34.02	01.04	49	Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations (whether or not containing soap).....	Full duty	A3/1/688
	34.04	01.04	41	Artificial waxes; prepared waxes.....	Full duty	A3/1/688
	34.05	01.04	48	Polishes and creams.....	Full duty	A3/1/688
	39.00	01.02	23	Plastics (excluding polymers of ethylene having a specific gravity of less than 0,94 and polymers of vinyl chloride) and articles thereof (excluding those of polymers of vinyl chloride)	Full duty	A3/149
	40.05	01.04	46	Rubber adhesives	Full duty	A3/1/688
	40.08	01.04	45	Welting and randing, of rubber.....	Full duty	A3/1/688
		03.04	44	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving boots.....	Full duty	A3/1/688
	41.00	01.00	22	Leather backed with textile fabric, for the manufacture of slippers or uppers	Full duty	
	4104.4	01.05	58	Tanned or crust hides and skins of bovine (including buffalo) animals, without hair on, whether or not split, but not further prepared, of a unit surface area not exceeding 2,22 m ² per whole hide or 1,11 m ² per half hide, for use as linings	Full duty	A3/524 w.e.f. 1/1/2002
		02.05	52	Tanned or crust hides and skins of bovine (including buffalo) animals, without hair on, whether or not split, but not further prepared, of a unit surface area not exceeding 1,075 m ² per half hide and of a value for duty purposes exceeding 10 000 c/m ² , for use as upper material of for the covering of heels..	Full duty	A3/524 w.e.f. 1/1/2002
		03.05	57	Tanned or crust hides and skins of bovine (including buffalo) animals, without hair on, whether or not split, but not further prepared, vegetable pre-tanned of a thickness of 2,5 mm or more, for the manufacture of inner and outer soles of subheading 6406.90	Full duty	A3/676
	4107.1	01.05	55	Leather prepared after tanning or crusting, including parchment dressed leather, of bovine (including buffalo) animals, without hair on, whether or not split (excluding leather of heading 41.14) of a unit surface area not exceeding 2,22 m ² per whole hide or 1,11 m ² per half hide, for use as linings.....	Full duty	A3/531 w.e.f. 01/01/02
		02.05	56	Leather prepared after tanning or crusting, including parchment dressed leather, of bovine (including buffalo) animals, without hair on, whether or not split (excluding leather of heading 41.14) of a unit surface area not exceeding 1,075 m ² per half hide and of a value for duty purposes exceeding 10 000 c/m ² , for use as upper material or for the covering of heels	Full duty	A3/531 w.e.f. 01/01/02
	42.05	01.04	43	Welting and randing, of leather or of composition leather; leather thongs and ornaments; woven leather upper material	Full duty	A3/1/688
	52.11	01.04	45	Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels	Full duty	A3/1/688
	54.07	01.04	46	Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering of heels.....	Full duty	A3/1/688
	55.14	01.04	45	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering of heels.....	Full duty	A3/1/688
	55.15	01.04	41	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering of heels.....	Full duty	A3/1/688
	56.03	01.04	48	Non-woven fabrics (excluding those for use as linings) coated or covered with plastics (excluding vinyl chloride polymers and copolymers)	Full duty	A3/1/688
		03.04	47	Non-woven fabrics not impregnated, coated or covered with plastics.....	Full duty	A3/1/688
	59.03	01.04	49	Stiffening fabrics, including toe-puff materials	Full duty	A3/1/688
		02.04	43	Impregnated, coated, covered or laminated with plastics, (excluding vinyl chloride polymers or vinyl chloride), for use as upper material, for covering heels or platforms or for the manufacture of uppers or inner soles	Full duty	A3/1/688
		03.04	48	Coated, covered or laminated with polyester film or sheet, for the manufacture of strapping for foot wear	Full duty	A3/1/688
	59.06	01.04	48	Rubberised textile fabrics (excluding rubberised knitted or crocheted goods) ...	Full duty	A3/1/688
		02.04	42	Knitted or chrocheted fabrics interlined with neoprene rubber (closed cell), for the manufacture of diving boots.....	Full duty	A3/1/688
	59.07	01.04	44	Textile fabrics (excluding knitted pile fabrics), impregnated or coated, for use as upper material, for insole reinforcement or as stiffening fabric, including toe-puff materials	Full duty	A3/1/688
	63.07	01.04	45	Made-up insole ribbing material, in preformed strips.....	Full duty	A3/1/688
	64.06	02.04	47	Heel top-pieces (detachable), of plastics, for the manufacture of plastic heels..	Full duty	A3/1/688

					Reference
<p>PART 5</p> <p>REBATES OF ENVIRONMENTAL LEVY</p> <p>Part Notes:</p> <p>1. For the purposes of Chapter VA of the Act and the provisions of Schedule No. 6 -</p> <p>(a) any imported goods shall, subject to compliance with any relevant Note or rule, be admitted under rebate of environmental levy as specified in this Part;</p> <p>(b) any provision in the Notes to Schedule No. 4, and in any rebate item (except rebate item 412.09) of Part 1, 2 or 3 thereof for a rebate of customs duty in respect of goods specified in any such item, shall, to the extent that it can be applied and except if otherwise specified in this Part, apply <i>mutatis mutandis</i> for the purpose of a rebate of environmental levy on such goods;</p> <p>(c) the provisions contemplated in paragraph (b) shall determine entitlement to the rebate of environmental levy specified in this Part notwithstanding that no customs duty is leviable on the goods concerned.</p> <p>2. (a) "Part 1, 2 or 3" referred to in this Part means any such Part of Schedule No. 4 excluding item 412.09 of Part 1 thereof.</p> <p>(b) "Full duty" in respect of the extent of rebate in any rebate item of this Part means the environmental levy payable in terms of the relevant rebate item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.</p> <p>3. Whenever any goods liable to environmental levy are entered under any rebate item of Part 1, 2 or 3, rebate item 497.01 must, in addition, be reflected on such bill of entry.</p>					
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
497.00				<p>REBATES OF ENVIRONMENTAL LEVY</p> <p>Notes:</p> <p>1. For the purposes of Chapter VA of the Act and this Schedule -</p> <p>(a) any imported goods referred to in any item of this Schedule shall, subject to compliance with any relevant Note or rule, be admitted under rebate of environmental levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied, except -</p> <p>(i) in respect of the rebate specified in item 412.09;</p> <p>(ii) in rebate item 460.17, the environmental levy specified in sections D and E of Part 3 of Schedule No. 1; and</p> <p>(iii) in respect of rebate item 460.07, the environmental levy specified in Section E of Part 3 of Schedule No. 1.</p> <p>(b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall, subject to these notes, determine entitlement to any rebate of environmental levy, notwithstanding that no customs duty is leviable on the goods concerned.</p> <p>2. Full duty when referring to the extent of rebate in any item in this Part means the environmental levy payable in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.</p>	<p>A4/5/2 w.e.f. 1/1/16</p> <p>A4/5/2 w.e.f. 1/1/16; A4/5/3 w.e.f. 1/2/17</p>

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
497.01 (Cont.)	00.00	01.00	03	Goods in respect of which environmental levy together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are- (a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided- (i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption, warehouse or in any appointed transit shed or under control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided: (i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption.		
					Full duty	A4/334 w.e.f. 01/09/2010
497.02	00.00	02.00	09	Goods in respect of which the environmental levy together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are -..... (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, Provided- (i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption.		
					Full duty	4/287

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
672.01	105.10	01.01	53	FUEL SUPPLIED FOR THE LINE-FILL OF THE NEW MULTI-PURPOSE PRODUCTS PIPELINE (NMPP) GOVERNMENT PROJECT			A6/32
				Fuel supplied by Petroleum Oil & Gas Corporation of South Africa (SOC) Ltd for the trunkline-fill of the NMPP from Island View Durban to Jameson Park, before 31 March 2012, not exceeding 154 744 400 li		Full fuel levy less 7.5c/li and full Road Accident Fund levy	A6/32
		02.01	58	Fuel supplied by Sasol Oil (Pty) Limited for the secondary line-fill of the NMPP from Jameson Park to Alrode, from Alrode to Langlaagte and from Kendal to Waltloo, before 31 March 2012, not exceeding 20 358 410 li		Full fuel levy less 7.5c/li and full Road Accident fund levy	A6/32

		Reference
PART 4		
REBATES AND REFUNDS OF ENVIRONMENTAL LEVY		
Part Notes:		
1.	For the purposes of Chapter VA of the Act and the provisions of this Schedule -	A6/109 w.e.f. 01/04/06 A6/109
(a)	subject to compliance with any relevant Note or rule, any environmental levy goods manufactured in the Republic shall be admitted under rebate of environmental levy or a refund of environmental levy shall be paid or set off in respect of such goods as specified in this Part;	
(b)	any provision -	A6/109
(i)	in the Notes to Part 2 of this Schedule and, except rebate item 634.03, any item of the said Part 2;	
(ii)	for a rebate or refund of excise duty in respect of goods for the purposes or use specified in any such item, shall, to the extent that it can be applied and except if otherwise specified in this Part, apply <i>mutatis mutandis</i> for the purpose of a rebate or refund of environmental levy on such goods;	
(c)	the provisions contemplated in paragraph (b) shall determine entitlement to a rebate or refund of environmental levy specified in this Part notwithstanding that no excise duty is leviable on the goods concerned.	A6/109
(d)	Notwithstanding paragraphs (a), (b) and (c), a rebate or refund of environmental levy is not allowed where any Note in the Section specifying the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.	A6/17 w.e.f. 01/09/2010
2.	(a) "Full duty" in this Part means the environmental levy payable in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.	A6/109
	(b) "Part 2" in this Part means Part 2 of Schedule No. 6	A6/109
	(c) The reference 00.00 in the tariff item or environmental levy item column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to -	A6/109
	(i) any tariff item or all the tariff items specified in such column in respect of any relevant rebate item of Part 2 of this Schedule; or	
	(ii) any environmental levy item or all such items specified in Part 3 of Schedule No. 1.	
3.	The relevant rebate or refund item must be reflected on each document issued or processed, including the quarterly account referred to in the rules, where any environmental levy goods are removed or otherwise dealt with for the purposes or use or in the circumstances specified in such item.	A6/109
4.	For the purposes of rebate items 680.04 and 680.05 a licensed special manufacturing warehouse (VS) must be registered in terms of rebate item 317.03 or 317.07.	A6/4/1 w.e.f. 1/2/17

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	
680.00				Rebates of Environmental Levy			A6/109 w.e.f. 01/04/06
680.01	000.00	01.00	05	Goods liable to environmental levy entered for any purpose or use or in the circumstances specified in any rebate item of Part 2 (except item 634.03).....	Full duty		A6/109 w.e.f. 01/04/06
680.02	000.00	01.00	05	Environmental levy goods in respect of which the environmental levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional, while such goods are -	Full duty		A6/109 w.e.f. 01/04/06
				(a) in any customs and excise warehouse;			A6/109
				(b) are being removed in bond; or			A6/109
				(c) are under the control of the Commissioner, provided no compensation in respect of environmental levy on such goods has been paid or is due to the owner by any other person and such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption			A6/109
680.03	000.00	03.00	08	Manufactured environmental levy goods in a customs and excise warehouse used for the manufacture by reprocessing of environmental levy goods or the manufacture of other goods	Full duty		A6/109 w.e.f. 01/04/06

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
680.04	00.00	04.00	04	New pneumatic tyres specified in environmental levy items 152.01 and 152.02, liable to the tyre levy in Part 3E of Schedule No. 1, which have been moved from a licensed manufacturing warehouse (VM) to a licensed special manufacturing warehouse (VS), for use in the manufacturing of vehicles	Full duty		A6/4/1 w.e.f. 1/2/17
680.05	00.00	05.00	00	New pneumatic tyres specified in environmental levy items 152.01 and 152.02 which have been removed from a licensed special manufacturing warehouse (VS) after the environmental levy has been paid and are found to be off-specification or otherwise defective and are returned to the licensed manufactured warehouse (VM)	Full duty		A6/4/1 w.e.f. 1/2/17

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

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
681.02 (Cont.)				<p>4. (a) For the purposes of section 75(11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods returned for reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods.</p> <p>(b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the quarterly environmental levy account, set off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two years after receipt of the goods.</p> <p>(c) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate as contemplated in paragraph (a) on the goods so returned an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p>			A6/109 A6/109 A6/109
681.03	000.00	03.00	05	<p>Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules are returned to such warehouse for any purpose other than reprocessing as contemplated in item 681.02, subject to compliance with the Notes hereto</p> <p>Notes:</p> <p>1. Definitions and application of provisions</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75(11A).</p> <p>(b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates - "refund" as provided in this item means the amount of environmental levy that may be set off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for Chapter VA; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>2. Limitation For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse where the environmental levy amounts to not less than R100 on any quantity returned on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.</p>		As provided in the Notes hereto	A6/109 w.e.f. 01/04/06 A6/109 A6/109 A6/109 A6/109

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
681.03 (Cont.)				3. Procedures and set-off against accounts The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following:			A6/109
				(a) a detailed description of the goods received including the applicable tariff item;			A6/109
				(b) the quantity received;			A6/109
				(c) the date of receipt;			A6/109
				(d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned;			A6/109
				(e) a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods;			A6/109
				(f) reasons for the return of the goods;			A6/109
				(g) the invoice or dispatch delivery note number issued and the date of issue in respect of the removal of the goods to the person concerned.			A6/109
				4. (a) For the purposes of section 75(11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods returned in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods.			A6/109
				(b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the environmental levy account, set off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two years after receipt of the goods.			A6/109
			(c) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate as contemplated in paragraph (a) on the goods so returned an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).			A6/109	
681.04	00.00	04.00	01	Environmental levy goods exported, other than exports contemplated in item 681.05 and 681.06		Full duty	A6/4/1 w.e.f. 1/2/17
681.05	000.00	05.00	08	New motor vehicles in respect of which an environmental levy has been paid that are exported by an authorised dealer contemplated in rule 54FB.04 (b)(ii) to a BLNS country as defined in rule 54F.01		Full duty	A6/17 w.e.f. 01/09/2010
681.06	40.11	01.00	46	New pneumatic tyres on which environmental levy have been paid and have been exported by the distribution centre of a licensed tyre manufacturer to a BLNS country as defined in rule 54F.01		Full duty	A6/4/1 w.e.f. 1/2/17

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
681.07	00.00	06.00	06	<p>Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules, are removed by such licensee to a consignee outside the common customs union, subject to compliance with the Notes hereto</p> <p>Notes:</p> <p>1. Definitions and application of provisions:</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(b) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>“BLNS country” or “any other country in the common customs area” means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;</p> <p>“Common Customs Union” means the combined areas of the Member States of SACU;</p> <p>“SACU” means Southern African Customs Union;</p> <p>“refund” as provided in this item means the amount of environmental levy that may be set-off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VA and any rule regulating the movement of goods to which this item relates;</p> <p>“set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity.</p> <p>2. Set-off against accounts in respect of environmental levy goods removed as contemplated in the item:</p> <p>(a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p> <p>(b) Where such environmental levy goods have been duly removed to the consignee outside the common customs union, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the environmental levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the environmental levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal.</p> <p>(c) (i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods so removed outside the common customs area and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned.</p>		As provided in the Notes hereto	A6/4/1 w.e.f. 1/2/17

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
681.07 (Cont.)				<p>(ii) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p> <p style="text-align: center;">- Continued on page 901 -</p>			

SCHEDULE NO. 8 LICENCES				Reference
Item	Licence	Licence Fee	Period of Validity	
.20.05	Notes: 810.20.05 for storage purposes.....	R100	Indefinite, subject to the conditions the Commissioner may impose	
.20.10	810.20.10 for manufacturing purposes.....	R10	Indefinite, subject to the conditions the Commissioner may impose	
.20.20	810.20.20 for ad valorem excise duty purposes.....	R10	Indefinite, subject to the conditions the Commissioner may impose	
801.00	CUSTOMS AND EXCISE STORAGE WAREHOUSE			
801.10	For the storage of goods specified in environmental levy item 147.01.....	free	From the effective date until 31 December of the year in which it was issued	A8/8
801.20	For other purposes.....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
805.00	CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE:			
805.05	Approved for the incidental manufacture of excisable goods as a by-product in the manufacture of other goods or for the reprocessing, for use by the reprocessor, of excisable goods after use thereof by him or for such other purpose as the Commissioner regards as incidental manufacturing.....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
805.10	Approved for other purposes.....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
805.15	For the manufacture of goods specified in environmental levy item 147.01.....	free	From the effective date until 31 December of the year in which it was issued	A8/8
805.20	For the generation of electricity specified in environmental levy item 148.01.....	free	From the effective date until 31 December of the year in which it was issued	A8/8
805.25	For the manufacture of goods specified in Section E to Part 3 of Schedule No. 1.....	free	From the effective date until 31 December of the year in which it was issued	A8/9 w.e.f. 1/2/17
810.00	SPECIAL CUSTOMS AND EXCISE WAREHOUSE:			
810.05	Approved for the manufacture of wine by a wine-grower or a wine-growers' co-operative agricultural society.....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
810.10	Approved for the manufacture of wine by a person who holds a licence under any law to deal in wine in wholesale quantities.....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
810.20	APPROVED FOR OTHER PURPOSES:			
810.20.05	For storage purposes.....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
810.20.10	For manufacturing purposes.....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8

Item	Licence	Licence Fee	Period of Validity	Reference
810.20.20	For ad valorem excise duty purposes.....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
815.00	Distillation of spirits by an agricultural distiller	free	1 January to 31 December	A8/8
820.00	STILLS:			
820.05	To own, possess or keep.....	free	1 January to 31 December	A8/8
820.10	To manufacture or import for sale or to repair for reward.....	free	1 January to 31 December	A8/8
825.00	WRECK:			
825.05	To search or the search for	free	1 January to 31 December	A8/8
830.00	CONTAINER DEPOT:			
830.05	For such period as the Commissioner may determine, not exceeding six months, in a year	free	Six months, subject to the conditions the Commissioner may impose	A8/8
830.10	For such period as the Commissioner may determine, exceeding 6 months but not exceeding one year ending on 31 December.....	free	1 January to 31 December, subject to the said conditions	A8/8
830.15	For an indefinite period, as the Commissioner may determine	free	Indefinite, subject to the said conditions	A8/8
835.00	CLEARING AGENT	free	1 January to 31 December	A8/8
840.00	REMOVER OF GOODS IN BOND			A8/8
840.01	Licence issued before 1 January 2003.....	free	From the date of issue to 31 December 2003	A8/8
840.02	Licence issued from 1 January 2003.....	free	From the effective date until 31 December of the year in which it was issued	A8/8
845.00	LICENCED DISTRIBUTOR OF FUEL	free	From the effective date until 31 December of the year in which it was issued	A8/8
850.00	DEGROUPING DEPOT	free	From the effective date until 31 December of the year in which it was issued	A8/8
860.00	INDUSTRIAL DEVELOPMENT ZONES: CCA ENTERPRISES BEING:			A8/8
860.05	Storage warehouse	free	1 January to 31 December	A8/8
860.10	Manufacturing warehouse	free	1 January to 31 December	A8/8

SCHEDULE 1		Reference
DESCRIPTION OF GOODS (1)	TARIFF HEADING (2)	
Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04	03.02	
Fish, frozen, excluding fish fillets and other fish meat of heading 03.04	03.03	
Fish, fillets and other fish meat (whether or not minced), fresh, chilled or frozen	03.04	
Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption (excluding smoked salmon of subheading number 0305.41)	03.05	
Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption (excluding smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process).....	03.06	
Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption (excluding oyster spat of subheading 0307 and smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process)	03.07	
Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates, other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of crustaceans, fit for human consumption (excluding smoked aquatic invertebrates, other than crustaceans and molluscs, whether or not cooked before or during the smoking process)	03.08	
Oils and other products of the distillation of high temperature coal tar; similar products In which the mass of the aromatic constituents exceeds that of the non-aromatic constituents	27.07	
Pitch and pitch coke, obtained from coal tar or from other mineral tars	27.08	
Petroleum oils and oils obtained from minerals, crude	27.09	
Petroleum oils and oils obtained from bituminous minerals, (excluding crude); preparations not elsewhere specified or included, containing by mass 70 percent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	27.10	
Petroleum gases and other gaseous hydrocarbons (excluding butanes of subheadings number 2711.13.10 and number 2711.29.10).....	27.11	
Petroleum jelly; paraffin wax; microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured (excluding petroleum jelly of subheading number 2712.10)	27.12	
Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals (excluding petroleum coke of subheadings number 2713.11 and number 2713.12).....	27.13	
Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	27.14	
Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).....	27.15	
Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products	28.44	
Isotopes, compounds, inorganic or organic, of such isotopes, whether or not chemically defined	28.45	
Reclaimed rubber in primary forms or in plates, sheets or strip	40.03	
Waste, paring and scrap of rubber (excluding hard rubber) and powders and granules obtained there from new pneumatic tyres, of rubber (excluding new pneumatic tyres of a kind used on aircraft, motorcycles and bicycles of subheading numbers 4011.30, 4011.40 and 4011.50)	40.04	
New pneumatic tyres, of rubber (excluding new pneumatic tyres of a kind used on aircraft, motorcycles and bicycles of subheading numbers 4011.30, 4011.40, and 4011.50)	4011.10 4011.20 4011.70 4011.80 4011.90	R. 1601 of 22.12.2016
Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	40.12	
Worn clothing and other worn articles.....	63.09	
Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.....	63.10	
Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap	81.05	
Cadmium and articles thereof, including waste and scrap	81.07	

DESCRIPTION OF GOODS (1)	TARIFF HEADING (2)	Reference
Antimony and articles thereof, including waste and scrap.....	81.10	
Manganese and articles thereof, including waste and scrap.....	81.11	
Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.....	81.12	
Road wheels fitted with tyres; wheel rims fitted with tyres:	8708.70.2	R. 1290 of 31.12.2015
Road wheels fitted with tyres; wheel rims fitted with tyres:	8716.90.20	R. 1290 of 31.12.2015
Revolvers and pistols, excluding those of heading numbers 93.03 or 93.04	93.02	
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)	93.03	
Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	93.04	
Parts and accessories of articles of heading numbers 93.01 to 93.04	93.05	
Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.....	93.06	
Other games operated by coins, bank notes, bank cards, tokens or by other means of payment being gambling machines and or devices (excluding bowling alley equipment)	9504.30	

SCHEDULE 2		Reference
MONTREAL PROTOCOL		
DESCRIPTION OF GOODS (1)	TARIFF HEADING (2)	
1,1,1- Trichloroethane (Methyl Chloroform)	2903.19.10	
Bromomethane (Methyl Bromide)	2903.39	
Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: (excluding other perhalogenated derivatives of subheading number 2903.78):	2903.7	
Chlorodifluoromethane (CFC 22).....	2903.71	
Dichlorotrifluoroethanes	2903.72	
Dichlorofluoroethanes	2903.73	
Chlorodifluoroethanes	2903.74	
Dichloropentafluoropropanes	2903.75	
Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	2903.76	
Other, perhalogenated only with fluorine and chlorine:	2903.77	
Trichlorofluoromethane	2903.77.05	
Dichlorodifluoromethane	2903.77.10	
Trichlorotrifluoroethanes	2903.77.15	
Dichlorotetrafluoroethanes and chloropentafluoroethane	2903.77.20	
Chlorotrifluoromethane.....	2903.77.25	
Pentachlorofluoroethane	2903.77.30	
Tertrachlorodifluoroethanes	2903.77.35	
Heptachlorofluoropropanes.....	2903.77.40	
Hexachlorodifluoropropanes	2903.77.45	
Pentachlorotrifluoropropanes	2903.77.50	
Tetrachlorotetrafluoropropanes.....	2903.77.55	
Trichloropentafluoropropanes	2903.77.60	
Dichlorohexafluoropropanes	2903.77.65	
Chloroheptafluoropropanes	2903.77.70	
Other	2903.77.90	
Other:	2903.79	
Chlorotetrafluoroethanes.....	2903.79.10	
Dichlorodifluoroethanes	2903.79.20	
Other derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine.....	2903.79.30	
Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine.....	2903.70.40	
Other	2903.79.90	
Insecticides, containing bromomethane (methyl bromide) or bromochloromethane	3808.91.10	
Fungicides, other, containing bromomethane (methyl bromide) or bromochloromethane	3808.92.30	
Herbicides, anti-sprouting products and plant-growth regulators, other, containing bromomethane (methyl bromide) or bromochloromethane.....	3808.93.81	
Disinfectants, other, containing bromomethane (methyl bromide) or bromochloromethane.....	3808.94.85	
Other: other, containing bromomethane (methyl bromide) or bromochloromethane.....	3808.99.10	
Preparations and charges for fire-extinguishers; charged fire extinguishing grenades: other, containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes:	3813.00.17	
Other, containing methane, ethane or propane hydrobromofluorocarbons (HBFCs):	3813.00.19	
Other, containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs):	3813.00.21	
Other, containing bromochloromethane.....	3813.00.23	

DESCRIPTION OF GOODS (1)	TARIFF HEADING (2)	Reference
Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs):	3814.00.1	R. 1290 of 31.12.2015
Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs):	3814.00.2	R. 1290 of 31.12.2015
Containing carbons tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform):	3814.00.3	R. 1290 of 31.12.2015
Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products, not elsewhere specified or included); containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):	3824.71	
Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes:	3824.72	
Containing hydrobromofluorocarbons (HBFCs):	3824.73	
Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	3824.74	
Containing carbon tetrachloride:	3824.75	
Containing 1,1,1-trichloroethane (Methyl Chloroform):	3824.76	
Containing bromomethane (Methyl Bromide) or bromochloromethane:	3824.77	
Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):	3824.78	
Other	3824.79	

DESCRIPTION OF GOODS	CODE LETTER	TARIFF HEADING	Reference
COLUMN (1)	COLUMN (2)	COLUMN (3)	
Copper-tin base alloys (bronze).....	I	7403.22	
Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	I	7403.29	
Copper waste and scrap	I	7404.00	
Nickel waste and scrap	I	7503.00	
Aluminium waste and scrap	I	7602.00	
Lead ingots	I	7801.10	
Lead waste and scrap.....	EA	7802.00	
Lead plates, sheets, strip and foil; lead powders and flakes	I	78.04	
Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).....	I	7805.00	
Other articles of lead.....	I	7806.00	
Zinc waste and scrap	I	7902.00	
Tin waste and scrap.....	I	8002.00	
Tungsten (Wolfram) and articles thereof, including waste and scrap.....	I	81.01	
Molybdenum and articles thereof, including waste and scrap	I	81.02	
Tantalum and articles thereof, including waste and scrap.....	I	81.03	
Magnesium waste and scrap	I	8104.20	
Cadmium and articles thereof, including waste and scrap	EA	81.07	
Antimony and articles thereof, including waste and scrap.....	EA	8110.00	
Manganese and articles thereof, including waste and scrap.....	EA	8111.00	
Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium) and articles of these metals, including waste and scrap (but excluding Rhenium powders and unwrought and waste and scrap of sub-heading 8112.92 and excluding similar products of Thallium of sub-heading 8112.5).....	EA	81.12	
Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electric accumulators	EA	8548.10	R.1043 of 30.10.2015
Motor cars, and other motor vehicles principally designed for the transport of persons and goods but excluding vehicles exported by diplomatic and foreign representatives and new vehicles exported by local manufacturers or their appointed agents (but excluding goods of sub-headings 8702.10.10, 8703.10, 8703.21.23, 8703.21.60, 8703.21.70, 8703.31.80, 8704.10.25, 8704.10.90, 8704.21.10, 8704.21.40, 8704.22.10, 8704.22.20, 8704.23.10, 8704.23.20, 8704.31.30, 8704.31.50, 8704.32.10, 8704.90.05 and 8704.90.30).....	I	87.02 87.03 87.04	

SCHEDULE 2

MONTREAL PROTOCOL

Reference

DESCRIPTION OF GOODS	CODE LETTER	TARIFF HEADING
COLUMN (1)	COLUMN (2)	COLUMN (3)
1,1,1-Trichloroethane (methyl chloroform)	EA	2903.19.10
Bromomethane (methyl bromide)	EA	2903.39
Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: (excluding other perhalogenated derivatives of subheading number 2903.78)	EA	2903.7
Chlorodifluoromethane (CFC 22)	EA	2903.71
Dichlorotrifluoroethanes	EA	2903.72
Dichlorofluoroethanes	EA	2903.73
Chlorodifluoroethanes	EA	2903.74
Didchloropentafluoropropanes	EA	2903.75
Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	EA	2903.76
Other, perhalogenated only with fluorine and chlorine	EA	2903.77
Trichlorofluoromethane	EA	2903.77.05
Dichlorodifluoromethane	EA	2903.77.10
Trichlorotrifluoroethanes	EA	2903.77.15
Dichlorotetrafluoroethanes and chloropentafluoroethane	EA	2903.77.20
Chlorotrifluoromethane	EA	2903.77.25
Pentachlorofluoroethane	EA	2903.77.30
Tertrachlorodifluoroethanes	EA	2903.77.35
Heptachlorofluoropropanes	EA	2903.77.40
Hexachlorodifluoropropanes	EA	2903.77.45
Pentachlorotrifluoropropanes	EA	2903.77.50
Tetrachlorotetrafluoropropanes	EA	2903.77.55
Trichloropentafluoropropanes	EA	2903.77.60
Dichlorohexafluoropropanes	EA	2903.77.65
Chloroheptafluoropropanes	EA	2903.77.70
Other	EA	2903.77.90
Other:	EA	2903.79
Chlorotetrafluoroethanes	EA	2903.79.10
Dichlorodifluoroethanes	EA	2903.79.20
Other derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	EA	2903.79.30
Derivatives of methane, ethane or propane, halogenated only with fluorine and bromide	EA	2903.79.40
Other	EA	2903.79.90
Containing bromomethane (methyl bromide) or bromochloromethane	EA	3808.91.10
Other, containing bromomethane (methyl bromide) or bromochloromethane	EA	3808.92.30
Other, containing bromomethane (methyl bromide) or bromochloromethane	EA	3808.93.81
Other, containing bromomethane (methyl bromide) or bromochloromethane	EA	3808.94.85
Other, containing bromomethane (methyl bromide) or bromochloromethane	EA	3808.99.10
Other containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	EA	3813.00.17
Other, containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	EA	3813.00.19
Other, containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	EA	3813.00.21
Other, containing bromochloromethane	EA	3813.00.23

DESCRIPTION OF GOODS	CODE LETTER	TARIFF HEADING	Reference
COLUMN (1)	COLUMN (2)	COLUMN (3)	
Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs).....	EA	3814.00.1	R. 1291 of 31.12.2015
Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	EA	3814.00.2	R. 1291 of 31.12.2015
Containing carbons tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	EA	3814.00.3	R. 1291 of 31.12.2015
Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):	EA	3824.71	
Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	EA	3824.72	
Containing hydrobromofluorocarbons (HBFCs):	EA	3824.73	
Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	EA	3824.74	
Containing carbon tetrachloride:	EA	3824.75	
Containing 1,1,1-trichloroethane (methyl chloroform):	EA	3824.76	
Containing bromomethane (methyl bromide) or bromochloromethane:	EA	3824.77	
Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):	EA	3824.78	
Other	EA	3824.79	

SCHEDULE 3

1988 UNITED NATIONS CONVENTION

Reference

DESCRIPTION OF GOODS		TARIFF HEADING	CAS NUMBER
COLUMN (1)	COLUMN (2)	COLUMN (3)	
Hydrochloric acid	P	2806.10	7647.01.0
Sulphuric acid	P	2807.00	7664.93.9
Potassium Permanganate.....	P	2841.61	7722.64.7
Toluene	P	2902.30	108.88.3
Diethyl Ethyl Ether	P	2909.11	60.29.7
Acetone.....	P	2914.11	67.64.1
Methyl ethyl Ketone	P	2914.12	78.93.3
1-Phenyl-2-propanone	P	2914.31	103.79.7
Acetic Anhydride	P	2915.24	108.24.7
Phenylacetic acid	P	2616.34	103.82.3
Anthracitic acid.....	P	2922.43	118.92.3
N-Acetylanthranilic acid	P	2924.23	89.52.1
Isosafrole	P	2932.91	120.58.1
Methylenedioxyphenyl-2-propanone.....	P	2932.92	4676.39.5
Piperonal.....	P	2932.93	120.57.0
Safrole.....	P	2932.94	94.59.7
Piperidine	P	2933.32	110.89.4
Ephredine.....	P	2939.41	299.42.9
Psuedoephedrine.....	P	2939.42	90.82.4
Norephedrene	P	2939.49	134.41.6
Ergometrine	P	2939.61	60.79.7
Ergotamine.....	P	2939.02	113.15.5
Lysergic.....	P	2939.63	82.58.6
<p>The salt and optical isomers of all substances included in this table, where the existence of such salts is possible, with the exception of the salts of hydrochloric acid and sulphuric acid.</p>			
<p>(Signed)</p>			
<p>Ebrahim Patel, MP Minister of Economic Development</p>			