

# Jacobsens

## Harmonized Customs Tariff

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Supplement 1102  
6 April 2018

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Dear Subscriber

We have pleasure in forwarding to you Supplement 1102.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising from amendments which were published in the following *Government Gazettes*:

- *Government Gazette No. 41515* dated 23 March 2018; and
- *Government Gazette No. 41564* dated 6 April 2018.

**See below for more information:**

1. In terms of Section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is amended to the extent indicated below:

The rates of customs duty on wheat and wheaten flour classifiable in tariff subheadings 1001.91 and 1001.99 as well as 1101.00.10 and 1101.00.90 is reduced from 71,63c/kg and 107,45c/kg to 39,49c/kg and 59,23c/kg respectively, in terms of the existing variable tariff formula as recommended in ITAC Minute 01/2018.

- *Government Gazette 41564*, R. 422, 06.04.2018 A1/1/1597

2. In terms of Section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is amended, **with effect from 1 April 2018**. This amendment gives effect to the taxation proposals from the Minister of Finance during the 2018 Budget.

New 8-digit subheadings (8517.62.20, 8517.69.10 and 8517.69.90) have been created to separately provide for smartphones which are subject to ad valorem excise duty.

- *Government Gazette 41515*, R. 348, 23.03.2018 A1/1/1596

3. In terms of Section 48 of the Customs and Excise Act, 1964, Section B of Part 2 of Schedule No. 1 to the said Act is amended, **with effect from 1 April 2018**, to give effect to the taxation proposals which were tabled by the Minister of Finance during the 2018 Budget.

- a) Note 2 is amended to increase the maximum *ad valorem* excise duties on motor vehicles from 25% to 30%.
- b) Items 124.37.11 and 124.37.15 are inserted to provide for *ad valorem* excise duty on smartphones at a rate of 9%; and
- c) The *ad valorem* excise duties are increased from 5% to 7% and from 7% to 9% respectively.

- *Government Gazette 41515*, R. 347, 23.03.2018 A1/2B/165

4. In terms of Section 48 of the Customs and Excise Act, 1964, Part 3A of Schedule No. 1 to the said Act is amended, **with effect from 1 April 2018**, to the extent indicated in the Notice and in the Note below.

The rate of environmental levy on plastic bags is increased from 8c/bag to 12c/bag to give effect to the Budget proposals announced by the Minister of Finance on 21 February 2018.

- *Government Gazette 41515*, R. 346, 23.03.2018 A1/3A/20

5. In terms of Section 48 of the Customs and Excise Act, 1964, Part 3C of Schedule No. 1 to the said Act is amended, **with effect from 1 April 2018**, to the extent indicated in the Notice and in the Note below:

The rate of environmental levy on incandescent light bulbs is increased from 600c/lamp to 800c/lamp to give effect to the Budget proposals announced by the Minister of Finance on 21 February 2018.

- *Government Gazette 41515*, R. 345, 23.03.2018 A1/3C/21

6. In terms of Section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 to the said Act is amended, **with effect from 1 April 2018**, to the extent indicated in the Notice and in the Note below:

The rate of environmental levy (the motor vehicles emissions tax) on passenger vehicles is increased from R100 to R110 for every gram of CO<sub>2</sub> emissions per kilometre above 120g CO<sub>2</sub>/km and, in the case of double cabs, from R140 to R150 for every gram of CO<sub>2</sub> emissions per kilometre in excess of 175g CO<sub>2</sub>/km to give effect to the Budget proposals announced by the Minister of Finance on 21 February 2018.

- *Government Gazette 41515*, R. 344, 23.03.2018 A1/3D/23

7. In terms of Section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is amended, **with effect from 4 April 2018**, to the extent indicated in the Notice and in the Note below:

The rate of fuel levy is increased by 22c/li from 315c/li to 337c/li and from 300c/li to 322c/li on petrol and diesel respectively to give effect to the Budget proposals announced by the Minister of Finance on 21 February 2018.

- *Government Gazette 41515*, R. 343, 23.03.2018 A1/5A/163

8. In terms of Section 48 of the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 to the said Act is amended, **with effect from 4 April 2018**, to the extent indicated in the Notice and in the Note below:

The Road Accident Fund (RAF) Levy on petrol and diesel is increased by 30c/li to 193c/li to give effect to the Budget proposals announced by the Minister of Finance on 21 February 2018.

- *Government Gazette 41515*, R. 342, 23.03.2018 A1/5B/164

9. In terms of Section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is amended, **with effect from 4 April 2018**, to the extent indicated in the Notice and in the Note below:

The diesel refund provisions on fuel and road accident fund levy on petrol and diesel are adjusted to 193c/li to give effect to the Budget proposals announced by the Minister of Finance on 21 February 2018.

- *Government Gazette 41515*, R. 349, 23.03.2018 A6/3/47

The following amendments relate to the Sugary Beverages Levy (SBL):

**Background:**

The Sugary Beverages Levy (SBL) is a new Health Promotion Levy in support of the Department of Health's deliverables to decrease diabetes, obesity and other related diseases in South Africa. SBL will be administered and collected by SARS.

The SBL was announced by the then Minister of Finance in the February 2016 National Budget.

The Health Promotion Levy (HPL) on sugary beverages was legislated through the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2017 (Act No. 14 of 2017) (from page 46) as published in the *Government Gazette* on 14 December 2017.

Amendments to the SBL were published on 23 March 2018. **The effective dates of these amendments are 1 April 2018.**

The Rules to the SBL were amended in Notice R. 341 which was published in *Government Gazette* 41515 of 23 March 2018.

The Rule amendments affected the original legal notices, and the SACU Tariff is amended accordingly. The following Notices to amend the Tariff have been published:

10. In terms of section 48 of the Customs and Excise Act, 1964, Part 7 of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2018**, to the extent indicated below:

Amendment of Note 5 to Part 7A of Schedule No. 1 is amended to align it with the revised rules

- *Government Gazette 41515*, R. 354, 23.03.2018 A1/7A/1

11. In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, **with effect from 1 April 2018**, to the extent indicated below:

Amendments to Part 6 of Schedule No. 4 to amend the General Note 3, as well as to delete Part 7 of Schedule No. 4

- *Government Gazette 41515*, R. 351, 23.03.2018 A4/1/1

12. In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, **with effect from 1 April 2018**, to the extent set out below:

Amendments to Part 6 of Schedule No. 5:

- I. Note 3 is amended to indicate that prescribed form must reflect the item applicable and the tax type code; and
- II. Refund item 561.03 is inserted to provide for a refund instead of a rebate (ex499.02) from Schedule No. 4 to align with the DAS principles.

- *Government Gazette 41515*, R. 352, 23.03.2018 A5/6/1

There are also more amendments to Schedule No. 5:

13. In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, **with effect from 1 April 2018**, to the extent set out below:

- III. Note 8 is amended to include the reference to section 54J in order to apply to Health Promotion Levy; and
- IV. Note 3 in Part 5 of Schedule No. 5 is amended as a consequence to the amendment of Part 6 of Schedule No. 5.

- *Government Gazette 41515*, R. 353, 23.03.2018 A5/2

14. In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, **with effect from 1 April 2018**, to the extent set out in the Schedule hereto:

**Rebate item 690.01** has been amended to remove the reference to “(b) are being removed in-bond” in line with DAS principles where no in-bond movements are allowed;

**Rebate item 690.02** has been deleted as a rebate item and inserted as refund item 691.05 to allow for HPL goods to be used in the manufacture of HPL or other goods where after a refund can be claimed on a DA 66;

**Rebate item 691.02** has been amended to align with similar provisions for perishable goods to allow for reprocessing or destruction and also to add the necessary control measures such as customs supervision, documentary evidence, etc.; and

As a result of the amendment to rebate item 691.02, rebate item 691.03 has become redundant and has been deleted.

- *Government Gazette 41515*, R. 350, 23.03.2018 A6/5/1

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INSTRUCTION SHEET

**Jacobsens**  
**Harmonized Customs Tariff**

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Supplement 1102

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6 April 2018

This instruction sheet should be retained in the front of the binder until the next service issue is published.  
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AUSTRALIA	DOLLAR	0000.107299	0000.107463	0000.106556	0000.106556	0000.106556	0000.105378	0000.106485	0000.106267
BOTSWANA	PULA	0000.779852	0000.774323	0000.776612	0000.776612	0000.776612	0000.764990	0000.777267	0000.774389
BRAZIL	REAL	0000.274303	0000.271925	0000.271146	0000.271146	0000.271146	0000.267915	0000.271023	0000.268395
CANADA	DOLLAR	0000.107181	0000.107054	0000.106447	0000.106447	0000.106447	0000.105722	0000.107890	0000.107552
CHINA	YUAN	0000.534161	0000.531343	0000.529232	0000.529232	0000.529232	0000.521727	0000.529767	0000.528686
DENMARK	KRONER	0000.510946	0000.508780	0000.502999	0000.502999	0000.502999	0000.495043	0000.501262	0000.498713
EUROPEAN COMMUNITY	EURO	0000.068883	0000.068580	0000.067787	0000.067787	0000.067787	0000.066722	0000.067554	0000.067208
HONG KONG	DOLLAR	0000.656320	0000.651590	0000.648824	0000.648824	0000.648824	0000.641149	0000.650527	0000.650978
INDIA	RUPEE	0005.491411	0005.463138	0005.439440	0005.439440	0005.439440	0005.360684	0005.431321	0005.433079
JAPAN	YEN	0008.980636	0008.888256	0008.779040	0008.779040	0008.779040	0008.636099	0008.822229	0008.777460
MALAWI	KWACHA	0060.266630	0059.829091	0059.405424	0059.405424	0059.405424	0058.684261	0059.540788	0059.574941
NEW ZEALAND	DOLLAR	0000.115212	0000.114922	0000.113265	0000.113265	0000.113265	0000.112642	0000.114011	0000.113363
NORWAY	KRONE	0000.658791	0000.656429	0000.648097	0000.648097	0000.648097	0000.636307	0000.646906	0000.645145
RUSSIAN	ROUBLE	0004.750768	0004.725861	0004.722772	0004.722772	0004.722772	0004.684657	0004.715220	0004.756121
SWEDEN	KRONA	0000.690732	0000.690833	0000.683836	0000.683836	0000.683836	0000.676925	0000.685573	0000.682870
SWITZERLAND	FRANC	0000.078673	0000.078582	0000.077722	0000.077722	0000.077722	0000.076492	0000.077900	0000.077748
UNITED KINGDOM	POUND ST.	0000.060607	0000.060840	0000.060409	0000.060409	0000.060409	0000.059644	0000.060280	0000.060130
U.S.A.	DOLLAR	0000.084366	0000.083775	0000.083399	0000.083399	0000.083399	0000.082370	0000.083581	0000.083624
ZIMBABWE	DOLLAR	0032.144843	0031.919267	0031.775938	0031.775938	0031.775938	0031.385642	0031.845698	0031.862131

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COUNTRY	MONETARY UNIT	2018.03.08	2018.03.09	2018.03.10	2018.03.11	2018.03.12	2018.03.13	2018.03.14	2018.03.15
AUSTRALIA	DOLLAR	0000.105886	0000.104600	0000.104600	0000.104600	0000.105449	0000.105401	0000.105715	0000.105824
BOTSWANA	PULA	0000.777852	0000.766850	0000.766850	0000.766850	0000.779920	0000.778440	0000.777130	0000.777814
BRAZIL	REAL	0000.271253	0000.269826	0000.269826	0000.269826	0000.272295	0000.272885	0000.273574	0000.273935
CANADA	DOLLAR	0000.107227	0000.105450	0000.105450	0000.105450	0000.106601	0000.106909	0000.108098	0000.108260
CHINA	YUAN	0000.529129	0000.523343	0000.523343	0000.523343	0000.528862	0000.529513	0000.530314	0000.531282
DENMARK	KRONER	0000.499281	0000.494150	0000.494150	0000.494150	0000.502951	0000.502572	0000.500945	0000.502888
EUROPEAN COMMUNITY	EURO	0000.067272	0000.066873	0000.066873	0000.066873	0000.067767	0000.067738	0000.067527	0000.067764
HONG KONG	DOLLAR	0000.650817	0000.640100	0000.640100	0000.640100	0000.651675	0000.651797	0000.653904	0000.654778
INDIA	RUPEE	0005.431257	0005.380217	0005.380217	0005.380217	0005.436823	0005.436956	0005.454447	0005.448789
JAPAN	YEN	0008.806014	0008.704750	0008.704750	0008.704750	0008.852835	0008.874122	0008.878403	0008.844936
MALAWI	KWACHA	0059.556794	0058.602800	0058.602800	0058.602800	0059.590965	0059.603516	0059.783621	0060.053176
NEW ZEALAND	DOLLAR	0000.113295	0000.111650	0000.111650	0000.111650	0000.112959	0000.112962	0000.113025	0000.113366
NORWAY	KRONE	0000.646924	0000.638150	0000.638150	0000.638150	0000.643806	0000.642761	0000.642787	0000.643209
RUSSIAN	ROUBLE	0004.750719	0004.706035	0004.706035	0004.706035	0004.730318	0004.762867	0004.785781	0004.789035
SWEDEN	KRONA	0000.684067	0000.675550	0000.675550	0000.675550	0000.684828	0000.686175	0000.684799	0000.683462
SWITZERLAND	FRANC	0000.078241	0000.077650	0000.077650	0000.077650	0000.078821	0000.078689	0000.078516	0000.078742
UNITED KINGDOM	POUND ST.	0000.060053	0000.059637	0000.059637	0000.059637	0000.060285	0000.060142	0000.059950	0000.060041
U.S.A.	DOLLAR	0000.083606	0000.082578	0000.082578	0000.082578	0000.083656	0000.083667	0000.083916	0000.084031
ZIMBABWE	DOLLAR	0031.855123	0031.462531	0031.462531	0031.462531	0031.874275	0031.878733	0031.973909	0032.017098

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AUSTRALIA	DOLLAR	0000.105774	0000.105774	0000.105774	0000.106212	0000.105938	0000.105938	0000.106824	0000.107247
BOTSWANA	PULA	0000.772940	0000.772940	0000.772940	0000.769972	0000.771648	0000.771648	0000.774899	0000.775187
BRAZIL	REAL	0000.273213	0000.273213	0000.273213	0000.270176	0000.270603	0000.270603	0000.273210	0000.276633
CANADA	DOLLAR	0000.108031	0000.108031	0000.108031	0000.107588	0000.107182	0000.107182	0000.107083	0000.107238
CHINA	YUAN	0000.525836	0000.525836	0000.525836	0000.521940	0000.521258	0000.521258	0000.527335	0000.527758
DENMARK	KRONER	0000.500283	0000.500283	0000.500283	0000.497651	0000.494430	0000.494430	0000.500198	0000.500900
EUROPEAN COMMUNITY	EURO	0000.067411	0000.067411	0000.067411	0000.067069	0000.066628	0000.066628	0000.067416	0000.067515
HONG KONG	DOLLAR	0000.648123	0000.648123	0000.648123	0000.642341	0000.641974	0000.641974	0000.650638	0000.650738
INDIA	RUPEE	0005.393330	0005.393330	0005.393330	0005.359474	0005.369402	0005.369402	0005.428905	0005.433527
JAPAN	YEN	0008.745413	0008.745413	0008.745413	0008.655484	0008.697227	0008.697227	0008.771883	0008.687098
MALAWI	KWACHA	0059.429518	0059.429518	0059.429518	0058.708783	0058.672490	0058.672490	0059.445700	0059.436911
NEW ZEALAND	DOLLAR	0000.113367	0000.113367	0000.113367	0000.113051	0000.112636	0000.112636	0000.113942	0000.114057
NORWAY	KRONE	0000.635350	0000.635350	0000.635350	0000.631853	0000.630068	0000.630068	0000.635195	0000.639498
RUSSIAN	ROUBLE	0004.777531	0004.777531	0004.777531	0004.739069	0004.749397	0004.749397	0004.751116	0004.769238
SWEDEN	KRONA	0000.676476	0000.676476	0000.676476	0000.673243	0000.669057	0000.669057	0000.679000	0000.683316
SWITZERLAND	FRANC	0000.078429	0000.078429	0000.078429	0000.077996	0000.077775	0000.077775	0000.078525	0000.078284
UNITED KINGDOM	POUND ST.	0000.059595	0000.059595	0000.059595	0000.059136	0000.058629	0000.058629	0000.058873	0000.059032
U.S.A.	DOLLAR	0000.083156	0000.083156	0000.083156	0000.082416	0000.082363	0000.082363	0000.083448	0000.083436
ZIMBABWE	DOLLAR	0031.683890	0031.683890	0031.683890	0031.401480	0031.381228	0031.381228	0031.794830	0031.790136

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2018.03.24	2018.03.25	2018.03.26	2018.03.27	2018.03.28	2018.03.29	2018.03.30	2018.03.31
AUSTRALIA	DOLLAR	0000.107247	0000.107247	0000.108901	0000.108781	0000.109309	0000.108755	0000.108755	0000.108755
BOTSWANA	PULA	0000.775187	0000.775187	0000.784926	0000.780353	0000.779350	0000.778056	0000.778056	0000.778056
BRAZIL	REAL	0000.276633	0000.276633	0000.281091	0000.281123	0000.281724	0000.279539	0000.279539	0000.279539
CANADA	DOLLAR	0000.107238	0000.107238	0000.108643	0000.108437	0000.108612	0000.108163	0000.108163	0000.108163
CHINA	YUAN	0000.527758	0000.527758	0000.534356	0000.530624	0000.532582	0000.529631	0000.529631	0000.529631
DENMARK	KRONER	0000.500900	0000.500900	0000.507931	0000.504605	0000.505856	0000.505833	0000.505833	0000.505833
EUROPEAN COMMUNITY	EURO	0000.067515	0000.067515	0000.068454	0000.068063	0000.068200	0000.068139	0000.068139	0000.068139
HONG KONG	DOLLAR	0000.650738	0000.650738	0000.661596	0000.661950	0000.660392	0000.656490	0000.656490	0000.656490
INDIA	RUPEE	0005.433527	0005.433527	0005.504028	0005.500218	0005.506575	0005.484548	0005.484548	0005.484548
JAPAN	YEN	0008.687098	0008.687098	0008.841754	0008.905174	0008.879918	0008.904326	0008.904326	0008.904326
MALAWI	KWACHA	0059.436911	0059.436911	0060.429920	0060.667656	0060.533298	0060.132618	0060.132618	0060.132618
NEW ZEALAND	DOLLAR	0000.114057	0000.114057	0000.115233	0000.115114	0000.115245	0000.115445	0000.115445	0000.115445
NORWAY	KRONE	0000.639498	0000.639498	0000.651273	0000.645536	0000.648908	0000.655293	0000.655293	0000.655293
RUSSIAN	ROUBLE	0004.769238	0004.769238	0004.835468	0004.852484	0004.870664	0004.862811	0004.862811	0004.862811
SWEDEN	KRONA	0000.683316	0000.683316	0000.694742	0000.691161	0000.694864	0000.697973	0000.697973	0000.697973
SWITZERLAND	FRANC	0000.078284	0000.078284	0000.079696	0000.079575	0000.079657	0000.079837	0000.079837	0000.079837
UNITED KINGDOM	POUND ST.	0000.059032	0000.059032	0000.059825	0000.059565	0000.059709	0000.059683	0000.059683	0000.059683
U.S.A.	DOLLAR	0000.083436	0000.083436	0000.084833	0000.084890	0000.084702	0000.084180	0000.084180	0000.084180
ZIMBABWE	DOLLAR	0031.790136	0031.790136	0032.322986	0032.344235	0032.272037	0032.073870	0032.073870	0032.073870

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Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0904.21.30	9	--- Fruits of the genus Pimenta .....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
<b>0904.22</b>		<b>-- Crushed or ground:</b>							
0904.22.10	0	--- Fruits of the genus Capsicum .....	kg	25%	free	25%	free	25%	
0904.22.30	5	--- Fruits of the genus Pimenta .....	kg	free	free	free	free	free	
<b>09.05</b>		<b>VANILLA:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture)							
0905.10	8	- Neither crushed nor ground.....	kg	free	free	free	free	free	
0905.20	4	- Crushed or ground.....	kg	free	free	free	free	free	
<b>09.06</b>		<b>CINNAMON AND CINNAMON-TREE FLOWERS:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture)							
<b>0906.1</b>		<b>- Neither crushed nor ground:</b>							
0906.11	7	-- Cinnamon ( <i>Cinnamomum zeylanicum blume</i> ).....	kg	free	free	free	free	free	
0906.19	0	-- Other.....	kg	free	free	free	free	free	
0906.20	8	- Crushed or ground.....	kg	free	free	free	free	free	
<b>09.07</b>		<b>CLOVES (WHOLE FRUIT, CLOVES AND STEMS):</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture)							
0907.10	7	- Neither crushed nor ground.....	kg	free	free	free	free	free	
0907.20	1	- Crushed or ground.....	kg	free	free	free	free	free	
<b>09.08</b>		<b>NUTMEG, MACE AND CARDAMOMS:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index							
<b>0908.1</b>		<b>- Nutmeg:</b>							
0908.11	7	-- Neither crushed nor ground.....	kg	free	free	free	free	free	
0908.12	3	-- Crushed or ground.....	kg	free	free	free	free	free	
<b>0908.2</b>		<b>- Mace:</b>							
0908.21	1	-- Neither crushed nor ground.....	kg	free	free	free	free	free	
0908.22	8	-- Crushed or ground.....	kg	free	free	free	free	free	
<b>0908.3</b>		<b>- Cardamoms:</b>							
0908.31	6	-- Neither crushed nor ground.....	kg	free	free	free	free	free	
0908.32	2	-- Crushed or ground.....	kg	free	free	free	free	free	
<b>09.09</b>		<b>SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, OR CARAWAY; JUNIPER BERRIES:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index							
<b>0909.2</b>		<b>- Seeds of coriander:</b>							
0909.21	5	-- Neither crushed nor ground.....	kg	free	free	free	free	free	
0909.22	1	-- Crushed or ground.....	kg	free	free	free	free	free	
<b>0909.3</b>		<b>- Seeds of cumin:</b>							
0909.31	4	-- Neither crushed nor ground.....	kg	free	free	free	free	free	
0909.32	6	-- Crushed or ground.....	kg	free	free	free	free	free	
<b>0909.6</b>		<b>- Seeds of anise, badian, caraway or fennel; juniper berries:</b>							
0909.61	3	-- Neither crushed nor ground.....	kg	free	free	free	free	free	
0909.62	2	-- Crushed or ground.....	kg	free	free	free	free	free	
<b>09.10</b>		<b>GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index							
<b>0910.1</b>		<b>- Ginger:</b>							
0910.11	0	-- Neither crushed or ground.....	kg	15%	free	15%	free	15%	
0910.12	7	-- Crushed or ground.....	kg	20%	free	20%	free	20%	
0910.20	9	- Saffron.....	kg	free	free	free	free	free	
0910.30	3	- Turmeric (curcuma).....	kg	free	free	free	free	free	
<b>0910.9</b>		<b>- Other spices:</b>							
0910.91	7	-- Mixtures referred to in Note 1(b) to this chapter.....	kg	free	free	free	free	free	
0910.99	8	-- Other.....	kg	free	free	free	free	free	

**CHAPTER 10  
CEREALS**

**Chapter Notes:**

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.  
(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

**Sub Heading Note:**

1. The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which has the same number (28) of chromosomes as that species.

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>10.01</b>		<b>WHEAT AND MESLIN:</b> <i>Refer to Prohibited Goods Index</i>							A1/1/1549 w.e.f. 1/4/16
<b>1001.1</b>		<b>- Durum wheat:</b>							
1001.11	3	-- Seed .....	kg	free	free	free	free	free	
1001.19	4	-- Other .....	kg	free	free	free	free	free	
<b>1001.9</b>		<b>- Other:</b>							
1001.91	3	-- Seed .....	kg	39,49c/kg	39,49c/kg	39,49c/kg	free	39,49c/kg	A1/1/1597
1001.99	0	-- Other .....	kg	39,49c/kg	39,49c/kg	39,49c/kg	free	39,49c/kg	A1/1/1597
<b>10.02</b>		<b>RYE:</b> <i>Refer to Prohibited Goods Index</i>							
1002.10	0	- Seed .....	kg	free	free	free	free	free	
1002.90	7	- Other .....	kg	free	free	free	free	free	
<b>10.03</b>		<b>BARLEY:</b> <i>Refer to Prohibited Goods Index</i>							
1003.10	4	- Seed .....	kg	free	free	free	free	free	
1003.90	0	- Other .....	kg	free	free	free	free	free	
<b>10.04</b>		<b>OATS:</b> <i>Refer to Prohibited Goods Index</i>							
1004.10	8	- Seed .....	kg	free	free	free	free	free	
1004.90	4	- Other .....	kg	free	free	free	free	free	
<b>10.05</b>		<b>MAIZE (CORN):</b> <i>Refer to Prohibited Goods Index</i>							
1005.10	1	- Seed .....	kg	free	free	free	free	free	
<b>1005.90</b>		<b>- Other:</b>							
1005.90.10	5	-- Dried kernels or grains fit for human consumption, not further prepared or processed and not packaged as seeds (excluding pop corn ( <i>Zea mays everta</i> ))....	kg	free	free	free	free	free	
1005.90.90	3	-- Other .....	kg	free	free	free	free	free	
<b>10.06</b>		<b>RICE:</b> <i>Refer to Prohibited Goods Index</i>							
1006.10	5	- Rice in the husk (paddy or rough) .....	kg	free	free	free	free	free	
1006.20	4	- Husked (brown) rice .....	kg	free	free	free	free	free	
1006.30	4	- Semi-milled or wholly milled rice, whether or not polished or glazed.....	kg	free	free	free	free	free	
1006.40	9	- Broken rice .....	kg	free	free	free	free	free	
<b>10.07</b>		<b>GRAIN SORGHUM:</b> <i>Refer to Prohibited Goods Index</i>							
1007.10	9	- Seed .....	kg	3%	free	3%	free	3%	
1007.90	5	- Other .....	kg	3%	free	3%	free	3%	

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>10.08</b>		<b>BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS:</b> • <i>Refer to Prohibited Goods Index</i>							A1/1/1549 w.e.f. 1/4/16
1008.10	2	- Buckwheat .....	kg	free	free	free	free	free	
<b>1008.2</b>		<b>- Millet:</b>							
1008.21	3	- - Seed .....	kg	free	free	free	free	free	
1008.29	4	- - Other .....	kg	free	free	free	free	free	
1008.30	1	- Canary seeds.....	kg	free	free	free	free	free	
1008.40	6	- Fonio (Digitaria spp.) .....	kg	5%	free	5%	free	5%	
1008.50	0	- Quinoa (Chenopodium quinoa).....	kg	5%	free	5%	free	5%	
1008.60	5	- Triticale.....	kg	5%	free	5%	free	5%	
1008.90	9	- Other cereals .....	kg	5%	free	5%	free	free	

Reference

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Chapter Notes:

1. This Chapter does not cover the following:
  - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
  - (b) Prepared flours, groats, meals or starches of heading 19.01;
  - (c) Corn flakes or other products of heading 19.04;
  - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
  - (e) Pharmaceutical products (Chapter 30); or
  - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by mass on the dry product:
  - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
  - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading 11.04.
 (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by mass, than that shown against the cereal concerned. Otherwise they fall in heading 11.03 or 11.04.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometers (microns)	500 micrometers (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2,5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and grain Sorghum	45%	2%	-	90%
Rice	45%	1,6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:
  - (a) in the case of maize (corn) products, at least 95 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 2 mm;
  - (b) in the case of other cereal products, at least 95 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 1,25 mm.

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>11.01</b>		<b>WHEAT OR MESLIN FLOUR:</b>							
		• Refer to Prohibited Goods Index							
1101.00.10	1	- Brown wheaten meal produced by the milling of whole grains (the bran, germ and endosperm) (excluding separated wheat bran, separated wheat germ or separated wheat semolina or endosperm) .....	kg	59,23c/kg	59,23c/kg	59,23c/kg	free	59,23c/kg	A1/1/1597
1101.00.90	5	- Other .....	kg	59,23c/kg	59,23c/kg	59,23c/kg	free	59,23c/kg	A1/1/1597
<b>11.02</b>		<b>CEREAL FLOURS (EXCLUDING THAT OF WHEAT OR MESLIN):</b>							
		• Refer to Prohibited Goods Index							
1102.20	7	- Maize (corn) flour .....	kg	free	free	free	free	free	
<b>1102.90</b>		<b>- Other:</b>							
1102.90.15	7	-- Oats flour .....	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg	
1102.90.30	0	-- Sorghum flour .....	kg	3%	free	3%	free	3%	
1102.90.40	8	-- Rice flour .....	kg	20%	free	20%	free	20%	
1102.90.50	5	-- Rye flour .....	kg	1,1c/kg	free	1,1c/kg	free	1,1c/kg	
1102.90.90	4	-- Other .....	kg	0,65c/kg	free	0,65c/kg	free	free	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
8516.90.30	2	-- For other electro-thermic appliances of a kind used for domestic purposes .....	kg	20%	free	free	free	18%	A1/1/1549 w.e.f. 1/4/16
8516.90.90	6	-- Other .....	kg	20%	free	free	free	18%	
<b>85.17</b>		<b>TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK) (EXCLUDING TRANSMISSION OR RECEPTION APPARATUS OF HEADING 84.43, 85.25, 85.27 OR 85.28):</b> <ul style="list-style-type: none"> <li>• Refer to 124.37</li> <li>• Refer to Prohibited Goods Index</li> </ul>							
<b>8517.1</b>		<b>- Telephone sets, including telephones for cellular networks or for other wireless networks:</b>							
8517.11	4	-- Line telephone sets with cordless handsets .....	u	free	free	free	free	free	
<b>8517.12</b>		<b>-- Telephones for cellular networks or for other wireless networks:</b>							
8517.12.10	8	--- Designed for use when carried in the hand or on the person .....	u	free	free	free	free	free	
8517.12.90	6	--- Other .....	u	free	free	free	free	free	
<b>8517.18</b>		<b>-- Other:</b>							
8517.18.10	6	--- Card or coin operated telephone sets	u	free	free	free	free	free	
8517.18.90	4	--- Other .....	u	free	free	free	free	free	
<b>8517.6</b>		<b>- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):</b>							
8517.61	7	-- Base stations .....	u	free	free	free	free	free	
<b>8517.62</b>		<b>-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:</b>							
8517.62.10	0	--- Videophones .....	u	free	free	free	free	free	
8517.62.20	8	--- Apparatus designed for use when carried in the hand or on the person ...	u	free	free	free	free	free	A1/1/1596 w.e.f. 1/4/18
8517.62.90	9	--- Other .....	u	free	free	free	free	free	
<b>8517.69</b>		<b>-- Other:</b>							
8517.69.10	5	--- Apparatus designed for use when carried in the hand or on the person ...	u	free	free	free	free	free	A1/1/1596 w.e.f. 1/4/18
8517.69.90	3	--- Other .....	u	free	free	free	free	free	A1/1/1596 w.e.f. 1/4/18
<b>8517.70</b>		<b>- Parts:</b>							
8517.70.10	2	-- For telephone sets .....	kg	free	free	free	free	free	
8517.70.90	0	-- Other .....	kg	free	free	free	free	free	
<b>85.18</b>		<b>MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES WHETHER OR NOT COMBINED WITH A MICROPHONE AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS:</b>							
8518.10	1	- Microphones and stands therefor .....	u	free	free	free	free	free	
<b>8518.2</b>		<b>- Loudspeakers, whether or not mounted in their enclosures:</b>							

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
8518.21	2	-- Single loudspeakers, mounted in their enclosures .....	u	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
8518.22	9	-- Multiple loudspeakers, mounted in the same enclosure .....	u	free	free	free	free	free	
8518.29	3	-- Other .....	u	free	free	free	free	free	
8518.30	0	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers .....	u	free	free	free	free	free	
8518.40	5	-Audio-frequency electric amplifiers .....	u	free	free	free	free	free	
8518.50	5	- Electric sound amplifier sets .....	u	free	free	free	free	free	
8518.90	8	-Parts .....	kg	free	free	free	free	free	
<b>85.19</b>		<b>SOUND RECORDING OR REPRODUCING APPARATUS:</b> • Refer to 124.45 • Refer to Prohibited Goods Index							
8519.20	6	-Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment .....	u	free	free	free	free	free	
8519.30	4	- Turntables (record-decks) .....	u	free	free	free	free	free	
8519.50	3	- Telephone answering machines .....	u	free	free	free	free	free	
<b>8519.8</b>		<b>-Other apparatus:</b>							
<b>8519.81</b>		<b>-- Using magnetic, optical or semiconductor media:</b>							
8519.81.05	4	--- Using magnetic media .....	u	free	free	free	free	free	
8519.81.10	0	--- Other, cinematographic sound recording apparatus, tape duplicators and dubbing machines .....	u	free	free	free	free	free	
8519.81.90	9	--- Other .....	u	free	free	free	free	free	
<b>8519.89</b>		<b>-- Other:</b>							
8519.89.10	1	--- Cinematographic sound recording apparatus, tape duplicators and dubbing machines .....	u	free	free	free	free	free	
8519.89.90	7	--- Other .....	u	free	free	free	free	free	
<b>85.21</b>		<b>VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER:</b> • Refer to 124.55 • Refer to Prohibited Goods Index							
8521.10	9	-Magnetic tape-type .....	u	free	free	free	free	free	
<b>8521.90</b>		<b>-Other:</b>							
8521.90.10	2	-- With eight or more input channels and a value for customs duty purposes exceeding R13 000 .....	u	free	free	free	free	free	
8521.90.90	0	-- Other .....	u	free	free	free	free	free	
<b>85.22</b>		<b>PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 OR 85.21:</b> • Refer to Prohibited Goods Index							
8522.10	2	-Pick-up cartridges .....	kg	free	free	free	free	free	
8522.90	9	- Other .....	kg	free	free	free	free	free	
<b>85.23</b>		<b>DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS (EXCLUDING PRODUCTS OF CHAPTER 37):</b> • Refer to Prohibited Goods Index							
<b>8523.2</b>		<b>-Magnetic media:</b>							
8523.21	7	-- Cards incorporating a magnetic stripe .....	u	5%	free	free	free	5%	
8523.29	8	-- Other .....	u	free	free	free	free	free	

SECTION B	Reference
<b>AD VALOREM EXCISE DUTIES, AND AD VALOREM CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND</b>	
<b>Section Notes:</b>	
1. Any rate of <i>ad valorem</i> excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.	A1/2B/154 w.e.f. 1/4/2012
2. For the purposes of items 126.02 to 126.05 the rate of excise duty on:	A1/2B/165 w.e.f. 1/4/2018
(a) Vehicles manufactured in the Republic shall be –	
(i) $((0,00003 \times A) - 0,75)\%$ with a maximum of 30%; and	
(ii) "A" means the recommended retail price, exclusive of value-added tax, less 20%.	
(b) Vehicles imported into the Republic shall be –	
(i) $((0,00003 \times B) - 0,75)\%$ with a maximum of 30%; and	
(ii) "B" means the value for the <i>ad valorem</i> excise duty on imported goods as prescribed in section 65(8)(a) of the Act.	
(c) The result of the calculations $0,00003 \times A$ and $0,00003 \times B$ shall be rounded-off to the third decimal comma.	
3. For the purposes of items 126.02 to 126.05 the following motor vehicles are deemed not to be excisable:	A1/2B/156 w.e.f. 1/4/2012
(i) motor vehicles manufactured by enthusiasts solely from second hand parts or from second hand and new parts for own use, as the Commissioner may decide; and	
(ii) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles.	
4. For the purposes of items 126.02, 126.04 and 126.05 the expression "vehicle mass" shall not include the mass of any fuel or water, but shall include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.	A1/2B/156 w.e.f. 1/4/2012

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
<b>118.15</b>	3303.00	<b>PERFUMES AND TOILET WATERS:</b>		
118.15.01	3303.00.90	Other .....	9%	A1/2B/165
<b>118.20</b>	33.04	<b>BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (EXCLUDING MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:</b>		
	3304.10	<b>Lip make-up preparations:</b>		
118.20.01	3304.10.90	Other .....	7%	A1/2B/165
<b>118.20</b>	3304.20	<b>Eye make-up preparations:</b>		
118.20.03	3304.20.90	Other .....	7%	A1/2B/165
<b>118.20</b>	3304.30	<b>Manicure or pedicure preparations:</b>		
118.20.05	3304.30.90	Other .....	7%	A1/2B/165
<b>118.20</b>	3304.91	<b>Powders, whether or not compressed:</b>		
118.20.07	3304.91.90	Other .....	7%	A1/2B/165
<b>118.20</b>	3304.99	<b>Other:</b>		
118.20.09	3304.99.90	Other .....	7%	A1/2B/165
<b>118.33</b>	36.04	<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:</b>		
118.33.01	3604.10	Fireworks .....	9%	A1/2B/165
<b>120.10</b>	43.03	<b>ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN:</b>		
120.10.01	4303.10	Articles of apparel and clothing accessories .....	9%	A1/2B/165
<b>120.15</b>	43.04	<b>ARTIFICIAL FUR AND ARTICLES THEREOF:</b>		
120.15.01	4304.00.10	Articles of apparel and clothing accessories .....	9%	A1/2B/165



Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
124.05	84.15	<b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:</b>		
	8415.10	<b>Window or wall types, self-contained or "split-system":</b>		
124.05.01	8415.10.10	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8kW .....	9%	A1/2B/165
124.05.03	8415.10.20	Of a kind used for buildings, not compressor operated, having a rated cooling capacity not exceeding 8,8kW .....	9%	A1/2B/165
124.05	8415.81	<b>Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):</b>		
124.05.05	8415.81.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW ....	9%	A1/2B/165
124.05	8415.82	<b>Other, incorporating a refrigerating unit:</b>		
124.05.07	8415.82.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW ....	9%	A1/2B/165
124.05	8415.83	<b>Not incorporating a refrigerating unit:</b>		
124.05.09	8415.83.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW ....	9%	A1/2B/165
124.05	8415.90	<b>Parts:</b>		
124.05.11	8415.90.05	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20 .....	9%	A1/2B/165
124.37	85.17	<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28):</b>		
124.37.01	8517.11	Line telephone sets with cordless handsets .....	9%	A1/2B/165
124.37	8517.12	<b>Telephones for cellular networks or for other wireless networks:</b>		
124.37.03	8517.12.10	Designed for use when carried in the hand or on the person .....	9%	A1/2B/165
124.37	8517.62	<b>Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:</b>		
124.37.11	8517.62.20	Apparatus designed for use when carried in the hand or on the person .....	9%	A1/2B/165
124.37	8517.69	<b>Other:</b>		
124.37.15	8517.69.10	Apparatus designed for use when carried in the hand or on the person .....	9%	A1/2B/165
124.40	85.18	<b>Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:</b>		
		<ul style="list-style-type: none"> <li>Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 632.03 Excisable Goods for Use in the Manufacture of Other Excisable Goods</li> </ul>		
124.40.01	8518.21	Single loudspeakers, mounted in their enclosures .....	9%	A1/2B/165
124.40.03	8518.22	Multiple loudspeakers, mounted in the same enclosure .....	9%	A1/2B/165
124.40.05	8518.29	Other .....	9%	A1/2B/165
124.40.07	8518.40	Audio-frequency electric amplifiers .....	9%	A1/2B/165
124.40.09	8518.50	Electric sound amplifiers sets .....	9%	A1/2B/165
124.45	85.19	<b>Sound recording or reproducing apparatus:</b>		
	8519.21	<b>Using magnetic, optical or semiconductor media:</b>		
		<ul style="list-style-type: none"> <li>Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 630.18 632.03 Excisable Goods for Use in the Manufacture of Other Excisable Goods</li> </ul>		
	8519.81	<b>Using magnetic, optical or semiconductor media:</b>		
124.45.01	8519.81.90	Other .....	9%	A1/2B/165
124.45	8519.89	<b>Other:</b>		
124.45.03	8519.89.90	Other .....	9%	A1/2B/165
124.55	85.21	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner:</b>		
	8521.90	<b>Other:</b>		
124.55.02	8521.90.90	Other .....	9%	A1/2B/165



Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
124.66	85.25	<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders:</b>		A1/2B/156
	8525.80	<b>Television cameras, digital cameras and video camera recorders:</b>		A1/2B/156
124.66.01	8525.80.90	Other .....	9%	A1/2B/153
124.70	85.27	<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:</b>		A1/2B/165
		<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:</b>		A1/2B/156
	8527.13	<b>Other apparatus combined with sound recording or reproducing apparatus:</b>		
124.70.01	8527.13.10	Domestic apparatus .....	9%	A1/2B/165
		• Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 632.03 Excisable Goods for Use in the Manufacture of Other Excisable Goods		
124.70	8527.19	<b>Other:</b>		A1/2B/156
124.70.03	8527.19.10	Domestic apparatus .....	9%	A1/2B/165
124.70	8527.2	<b>Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:</b>		
124.70.05	8527.21	Combined with sound recording or reproducing apparatus .....	9%	A1/2B/165
124.70.07	8527.29	Other .....	9%	A1/2B/165
124.70	8527.91	Combined with sound recording or reproducing apparatus:		
124.70.09	8527.91.10	Domestic apparatus .....	9%	A1/2B/165
124.70	8527.92	<b>Not combined with sound recording or reproducing apparatus but combined with a clock:</b>		
124.70.11	8527.92.10	Domestic apparatus .....	9%	A1/2B/165
124.70	8527.99	<b>Other:</b>		
124.70.13	8527.99.10	Domestic apparatus .....	9%	A1/2B/165
124.75	85.28	<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</b>		A1/2B/156
	8528.4	<b>Cathode-ray tube monitors:</b>		A1/2B/154
	8528.49	<b>Other:</b>		
124.75.25	8528.49.10	Colour, with a screen size not exceeding 3 m x 4 m.....	9%	A1/2B/165
124.75.27	8528.49.90	Other .....	9%	A1/2B/165
124.75.29	8528.52.20	Colour, with screen size exceeding 3 m x 4 m.....	9%	A1/2B/165
124.75	8528.5	<b>Other monitors:</b>		A1/2B/154
	8528.51	<b>Of a kind solely or principally used in an automatic data processing system of heading 84.71:</b>		
124.75	8528.59	<b>Other:</b>		A1/2B/154
124.75.31	8528.52.90	Other .....	9%	A1/2B/165
124.75.33	8528.59.15	Colour, with a screen size exceeding 3 m x 4 m.....	9%	A1/2B/165
124.75.35	8528.59.90	Other .....	9%	A1/2B/165
124.75	8528.6	<b>Projectors:</b>		
124.75	8528.69	<b>Other:</b>		
124.75.37	8528.69.90	Other .....	9%	A1/2B/165
124.75	8528.7	<b>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</b>		
124.75	8528.71	<b>Not designed to incorporate a video display or screen:</b>		A1/2B/158
124.75.38	8528.71.10	With a value for duty purposes not exceeding R5000 .....	9%	A1/2B/165
124.75.40	8528.71.90	Other .....	9%	A1/2B/165
	8528.72	<b>Other, colour:</b>		A1/2B/154
124.75.41	8528.72.20	Incorporating a cathode-ray tube (CRT) .....	9%	A1/2B/165
124.75.43	8528.72.50	Other, with a screen size exceeding 3 m x 4 m .....	9%	A1/2B/165
124.75.45	8528.72.90	Other .....	9%	A1/2B/165
124.75	8528.73	<b>Other, black and white or other monochrome:</b>		A1/2B/154
124.75.47	8528.73.20	Incorporating a cathode-ray tube (CRT) .....	9%	A1/2B/165
124.75.49	8528.73.50	Other, with a screen size exceeding 3 m x 4 m .....	9%	A1/2B/165
124.75.51	8528.73.90	Other .....	9%	A1/2B/165
126.02	87.02	<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>		A1/2B/156
	8702.10	<b>With compression-ignition internal combustion piston engines (diesel or semi-diesel):</b>		A1/2B/156

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
<b>126.02 (Cont.)</b>				A1/2B/156
	8702.20	<b>With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:</b> • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 630.20		A1/2B/156
126.02.01	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg.....	(See Note 2 to this Part)	A1/2B/156
126.02.03	8702.10.90	Other .....	(See Note 2 to this Part)	A1/2B/156
126.02.09	8702.20.85	Other, of a vehicle mass not exceeding 2 000 kg.....	(See Note 2 to this Part)	
126.02.11	8702.20.90	Other .....	(See Note 2 to this Part)	
<b>126.02</b>	8702.30	<b>With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:</b>		
126.02.13	8702.30.85	Other, of a vehicle mass not exceeding 2 000 kg.....	(See Note 2 to this Part)	
126.02.15	8702.30.90	Other .....	(See Note 2 to this Part)	
<b>126.02</b>	8702.40	<b>With only electric motor for propulsion:</b>		
126.02.17	8702.40.85	Other, of a vehicle mass not exceeding 2 000 kg.....	(See Note 2 to this Part)	
126.02.19	8702.40.90	Other .....	(See Note 2 to this Part)	
<b>126.02</b>	8702.90	<b>Other:</b>		
126.02.21	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg.....	(See Note 2 to this Part)	
126.02.23	8702.90.90	Other .....	(See Note 2 to this Part)	
<b>126.03</b>	87.03	<b>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:</b>		A1/2B/156
126.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles.....	(See Note 2 to this Part)	A1/2B/156
<b>126.03</b>	8703.2	<b>Other vehicles, with spark-ignition internal combustion reciprocating piston engine:</b>		A1/2B/156
<b>126.03</b>	8703.21	<b>Of a cylinder capacity not exceeding 1 000 cm<sup>3</sup>:</b>		A1/2B/156
126.03.03	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm <sup>3</sup> and a vehicle mass not exceeding 250 kg .....	(See Note 2 to this Part)	A1/2B/156
126.03.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls ...	(See Note 2 to this Part)	A1/2B/156
126.03.07	8703.21.70	Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit.....	(See Note 2 to this Part)	A1/2B/156 w.e.f. 1/4/2012
126.03.08	8703.21.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg...	(See Note 2 to this Part)	A1/2B/162
126.03.09	8703.21.90	Other .....	(See Note 1 to this Part)	A1/2B/156 w.e.f. 1/4/2012
<b>126.03</b>	8703.22	<b>Of a cylinder capacity exceeding 1 000 cm<sup>3</sup> but not exceeding 1 500 cm<sup>3</sup>:</b>		A1/2B/156
126.03.11	8703.22.90	Other .....	(See Note 2 to this Part)	A1/2B/156 w.e.f. 1/4/2012
<b>126.03</b>	8703.23	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 3 000 cm<sup>3</sup>:</b>		A1/2B/156
126.03.13	8703.23.90	Other .....	(See Note 2 to this Part)	A1/2B/156 w.e.f. 1/4/2012
<b>126.03</b>	8703.24	<b>Of a cylinder capacity exceeding 3 000 cm<sup>3</sup>:</b>		A1/2B/156

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
<b>126.05</b>	<b>87.06</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:</b>		A1/2B/156 w.e.f. 1/4/2012
126.05.01	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg .....	(See Note 2 to this Part)	A1/2B/154
<b>126.10</b>	<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</b>		A1/2B/156 w.e.f. 1/4/2012 A1/2B/156 w.e.f. 1/4/2012
	8711.20	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm<sup>3</sup> but not exceeding 250 cm<sup>3</sup>:</b>		A1/2B/156 w.e.f. 1/4/2012
126.10.01	8711.20.90	Other .....	7%	A1/2B/165 w.e.f. 1/4/2018
126.10.03	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup> .....	7%	A1/2B/165 w.e.f. 1/4/2018
126.10.05	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm <sup>3</sup> but not exceeding 800 cm <sup>3</sup> .....	7%	A1/2B/165 w.e.f. 1/4/2018
126.10.07	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm <sup>3</sup> .....	9%	A1/2B/165 w.e.f. 1/4/2018
<b>126.10</b>	8711.90	<b>Other:</b>		
126.10.09	8711.90.20	Other, of a cylinder capacity of 200 cm <sup>3</sup> or more but not exceeding 800 cm <sup>3</sup> .....	7%	A1/2B/165 w.e.f. 1/4/2018
126.10.11	8711.90.30	Other, of a cylinder capacity exceeding 800 cm <sup>3</sup> .....	9%	A1/2B/165 w.e.f. 1/4/2018
<b>126.20</b>	<b>89.03</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes:</b>		A1/2B/156 w.e.f. 1/4/2012
	8903.99	<b>Other:</b>		A1/2A/152
126.20.01	8903.99.10	Water scooters and the like .....	9%	A1/2B/165 w.e.f. 1/4/2018
<b>129.10</b>	<b>93.02</b>	<b>Revolvers and pistols (excluding those of heading 93.03 or 93.04):</b>		A1/2B/156 w.e.f. 1/4/2012
129.10.01	9302.00.10	Revolvers .....	9%	A1/2B/165 w.e.f. 1/4/2018
<b>129.10</b>	<b>9302.00.2</b>	<b>Pistols, single barrel:</b>		A1/2B/156 w.e.f. 1/4/2012
129.10.03	9302.00.25	Other, semi-automatic .....	9%	A1/2B/165 w.e.f. 1/4/2018
129.10.05	9302.00.29	Other .....	9%	A1/2B/165 w.e.f. 1/4/2018
<b>129.10</b>	<b>9302.00.3</b>	<b>Pistols, multiple barrel:</b>		A1/2B/156 w.e.f. 1/4/2012
129.10.07	9302.00.39	Other .....	9%	A1/2B/165 w.e.f. 1/4/2018
<b>129.15</b>	<b>93.03</b>	<b>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):</b>		A1/2B/156 w.e.f. 1/4/2012
129.15.01	9303.10	Muzzle-loading firearms .....	9%	A1/2B/165 w.e.f. 1/4/2018
<b>129.15</b>	<b>9303.20</b>	<b>Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:</b>		A1/2B/156 w.e.f. 1/4/2012
<b>129.15</b>	<b>9303.20.1</b>	<b>Shotguns, single barrel:</b>		A1/2B/156 w.e.f. 1/4/2012
129.15.03	9303.20.11	Pump-action .....	9%	A1/2B/165 w.e.f. 1/4/2018
129.15.05	9303.20.12	Semi-automatic .....	9%	A1/2B/165 w.e.f. 1/4/2018
129.15.07	9303.20.13	Other .....	9%	A1/2B/165 w.e.f. 1/4/2018

Tariff Item	Tariff Subheading	Description	Rate of Duty Excise	Reference
129.15.09	9303.20.20	Shotguns, multiple barrel, including combination guns .....	9%	A1/2B/165 w.e.f. 1/4/2018
<b>129.15</b>	9303.30	<b>Other sporting, hunting or target shooting rifles:</b>		
129.15.11	9303.30.10	Single-shot .....	9%	A1/2B/165 w.e.f. 1/4/2018
129.15.13	9303.30.20	Semi-automatic .....	9%	A1/2B/165 w.e.f. 1/4/2018
129.15.15	9303.30.90	Other .....	9%	A1/2B/165 w.e.f. 1/4/2018
<b>129.20</b>	<b>93.04</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons) (excluding those of heading 93.07):</b>		A1/2B/156 w.e.f. 1/4/2012
129.20.01	9304.00.20	Other spring, air or gas guns or pistols .....	9%	A1/2B/165 w.e.f. 1/4/2018
<b>130.10</b>	<b>95.04</b>	<b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:</b>		A1/2B/156 w.e.f. 1/4/2012
	9504.30	<b>Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excluding bowling alley equipment):</b>		A1/2B/156 w.e.f. 1/4/2012
130.10.03	9504.30.10	Games of skill or chance .....	9%	A1/2B/165 w.e.f. 1/4/2018
<b>130.10</b>	9504.50	<b>Video game consoles and machines, other than those of subheading 9504.30:</b>		A1/2B/156 w.e.f. 1/4/2012
130.10.05	9504.50.10	Of a kind used with television receivers .....	9%	A1/2B/165 w.e.f. 1/4/2018
<b>130.15</b>	<b>95.06</b>	<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:</b>		A1/2B/156 w.e.f. 1/4/2012
	9506.3	<b>Golf clubs and other golf equipment:</b>		A1/2B/156 w.e.f. 1/4/2012
130.15.01	9506.32	Balls .....	9%	A1/2B/165 w.e.f. 1/4/2018

Reference

**PART 3**  
**ENVIRONMENTAL LEVY**

**Notes:**

1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any environmental levy item of this Part in which such goods are specified, the goods so specified in such environmental levy item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.
2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any environmental levy in accordance with the provisions of this Act.

A1/3/7 w.e.f.  
1/7/2009

A1/3/7 w.e.f.  
1/7/2009

SECTION A ENVIRONMENTAL LEVY ON PLASTIC BAGS				Reference
<b>Section Notes:</b>				
1. Any rate of environmental levy specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.				A1/3A/12
2. Any environmental levy payable in terms of this Section in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No.1.				A1/3A/12
3. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.				A1/3A/12
4. Deleted				A1/3A/14 w.e.f 1/7/2009
Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	
147.00		<b>ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, CAPS, LIDS AND OTHER CLOSURES, OF PLASTICS</b>		A1/3A/12
147.01		<b>Sacks and bags (including cones):</b>		A1/3A/12
	3923.2	<b>Of polymers of ethylene:</b>		A1/3A/12
	3923.21	<b>Of polymers of ethylene:</b>		A1/3A/12
.01	3923.21.07	Carrier bags, with a thickness of 24 microns or more.....	12c/bag	A1/3A/20
.03	3923.21.17	Flat bags, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners).....	12c/bag	A1/3A/20
	3923.29	<b>Of other plastics:</b>		A1/3A/12
.05	3923.29.40	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more .....	12c/bag	A1/3A/20
.07	3923.29.50	Flat bags, of other thermoplastic materials, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners).....	12c/bag	A1/3A/20

				Reference
<b>SECTION B</b>				
<b>ENVIRONMENTAL LEVY ON ELECTRICITY GENERATED IN THE REPUBLIC</b>				
<b>Section Notes:</b>				
<p>1. Any rate of environmental levy specified in item 148.01.01 shall, subject to Note 2, apply to electricity generated in the Republic.</p>				A1/3B/15 w.e.f. 01/07/2009
<p>2. For the purposes of item 148.01.01 electricity generated under the following circumstances will not be liable for the payment of environmental levy:</p> <p>(a) electricity generated by electricity generation plants with an installed capacity not exceeding 5 megawatts;</p> <p>(b) electricity generated from renewable sources;</p> <p>(c) Subject to Note 5(a), (b) or (c) electricity generated from co-generation by using:</p> <p>(i) waste heat or energy from waste co-generation;</p> <p>(ii) combined heat and power co-generation; or</p> <p>(iii) renewable co-generation;</p> <p>(d) electricity generated from:</p> <p>(i) concentrated solar power; and</p> <p>(ii) non-renewable sources of which the energy input does not exceed 15 percent of the total energy input, over a calendar year.</p>				A1/3B/15 w.e.f. 01/07/2009
<p>3. Electricity generated at an electricity generation plant is liable for the environmental levy calculated on the quantity generated at the time such generation of electricity takes place and any losses incurred subsequent to the electricity generation process or electricity exported shall not be deducted or set off from the total quantity of electricity accounted for on the monthly environmental levy account.</p>				A1/3B/15 w.e.f. 01/07/2009
<p>4. For the purposes of item 148.01.01 the following expressions shall, unless the context otherwise indicates, have the meanings assigned thereto:</p> <p>(a) "co-generation" means the generation of electricity contemplated in Note 2(c);</p> <p>(b) "electricity generation plant" means one or more electricity generation unit on the same premises;</p> <p>(c) "renewable sources" means:</p> <p>(i) biomass;</p> <p>(ii) geothermal;</p> <p>(iii) hydro;</p> <p>(iv) ocean currents;</p> <p>(v) solar;</p> <p>(vi) tidal waves; or</p> <p>(vii) wind;</p> <p>(d) "non-renewable sources" includes:</p> <p>(i) coal;</p> <p>(ii) petroleum based liquid fuels;</p> <p>(iii) natural gas; or</p> <p>(iv) nuclear.</p>				A1/3B/15 w.e.f. 01/07/2009
<p>5. For the purposes of Note 2(c):</p> <p>(a) "waste heat or energy from waste co-generation" means generation utilising waste or under utilised energy in the form of waste heat or process furnace off-gas from an industrial process with a minimum of 60% of the total energy input over a calendar year for such generation to come from such waste or under utilised energy.</p> <p>(b) "combined heat and power co-generation" means generation which produces as part of the core design other useable forms of energy in addition to electricity utilising coal or natural gas with a minimum co-production of steam or thermal energy other than electricity over a calendar year of at least 10% of total combined process energy.</p> <p>(c) "renewable co-generation" means generation where the renewable fuel source is both a primary source of energy used for generation and a co-product of an industrial process with a minimum of 50 % of the total energy input over a calendar year to come from such renewable fuel sources being sugar bagasse, woody biomass, black liquor or mill wastes such as organic soaps and methanol.</p>				A1/3B/15 w.e.f. 01/07/2009
<p>6. For the purpose of Note 2(d) and Note 5:</p> <p>(a) "calendar year" means a period of 12 months from 1 July 2009 to 30 June 2010 and thereafter a period of 12 months from 1 July of any year to the end of June of the following year; and</p> <p>(b) a report by an engineer must be submitted to the Commissioner in respect of the electricity generated from the sources used during each calendar year as contemplated in rule 54FA.10.</p>				A1/3B/15 w.e.f. 01/07/2009
<p>7. An electricity generation plant generating electricity liable to environmental levy in terms of item 148.01.01 must be licensed as a customs and excise manufacturing warehouse in accordance with the provisions of Chapter VA and the rules made thereunder.</p>				A1/3B/15 w.e.f. 01/07/2009
Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	
148.00		<b>ELECTRICAL ENERGY</b>		A1/3B/16
148.01	.01 2716.00	Electricity generated in the Republic, subject to the Notes hereto.....	3,5c/kW.h	A1/3B/16

SECTION C ENVIRONMENTAL LEVY ON ELECTRIC FILAMENT LAMPS				Reference
<p><b>Section Notes:</b></p> <p>1. Any rate of environmental levy specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.</p> <p>2. Any environmental levy payable in terms of this Section in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No. 1.</p> <p>3. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.</p>				<p>A1/3C/CM w.e.f. 01/01/2030 A1/3C/CM w.e.f. 01/01/2030 A1/3C/CM w.e.f. 01/01/2030</p>
Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	
<b>149.00</b>		<b>ELECTRIC FILAMENT LAMPS</b>		A1//8 w.e.f. 23/10/2009
<b>149.01</b>	8539.21	<b>Tungsten Halogen:</b>		A1/3/8 w.e.f. 23/10/2009
	.05 8539.21.45	Other, of a power of 15 W or more but not exceeding 1000 W and for a voltage exceeding 100 V but not exceeding 260 V .....	800c/lamp	A1/3C/21
	.10 8539.21.90	Other .....	800c/lamp	A1/3C/21
<b>149.02</b>	8539.22	<b>Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:</b>		A1/3/8 w.e.f. 23/10/2009
	.05 8539.22.45	Other, of a power of 15 W or more and for a voltage not exceeding 260 V .....	800c/lamp	A1/3C/21
	.10 8539.22.90	Other .....	800c/lamp	A1/3C/21
<b>149.03</b>	8539.29	<b>Other:</b>		A1/3/8 w.e.f. 23/10/2009
	.05 8539.29.50	Other, vacuum type, of less than 15 W .....	800c/lamp	A1/3C/21
	.10 8539.29.57	Other, of a power exceeding 200 W but not exceeding 1000 W and for a voltage exceeding 100 V but not exceeding 260 V .....	800c/lamp	A1/3C/21
	.15 8539.29.90	Other .....	800c/lamp	A1/3C/21



**SECTION D**

**ENVIRONMENTAL LEVY ON CARBON DIOXIDE (CO<sub>2</sub>) 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 CO<sub>2</sub> means carbon dioxide.
5. The CO<sub>2</sub> emissions liable to the environmental levy must be calculated:
  - (a) using the CO<sub>2</sub> 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 cm<sup>3</sup>:  
CO<sub>2</sub> emissions (g/km) = 120 + (0.05 x engine capacity in cm<sup>3</sup>)
      - (bb) if the engine capacity exceeds 3000 cm<sup>3</sup>:  
CO<sub>2</sub> emissions (g/km) = 175 + (0.05 x engine capacity in cm<sup>3</sup>)
    - (ii) motor vehicles specified in item 151.02:  
CO<sub>2</sub> emissions (g/km) = 195 + (0.07 x engine capacity in cm<sup>3</sup>)

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
<b>151.00</b>		<b>MOTOR VEHICLES</b>		A1/3/9 w.e.f. 01/09/2010
<b>151.01</b>	87.03	<b>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:</b>		A1/3/9 w.e.f. 01/09/2010
	8703.2	<b>Other vehicles, with only spark-ignition internal combustion reciprocating piston engines:</b>		A1/3D/22
	8703.21	<b>Of a cylinder capacity not exceeding 1 000 cm<sup>3</sup>:</b>		A1/3/9 w.e.f. 01/09/2010
.09	8703.21.90	Other.....	R110.00 per g/km CO <sub>2</sub> emissions exceeding 120 g/km	A1/3D/23 w.e.f. 01/04/2018
	8703.22	<b>Of a cylinder exceeding 1 000 cm<sup>3</sup> but not exceeding 1 500 cm<sup>3</sup>:</b>		A1/3/9 w.e.f. 01/09/2010
.11	8703.22.90	Other.....	R110.00 per g/km CO <sub>2</sub> emissions exceeding 120 g/km	A1/3D/23 w.e.f. 01/04/2018
	8703.23	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 3 000 cm<sup>3</sup>:</b>		A1/3/9 w.e.f. 01/09/2010
.13	8703.23.90	Other.....	R110.00 per g/km CO <sub>2</sub> emissions exceeding 120 g/km	A1/3D/23 w.e.f. 01/04/2018

Environmental Levy Item	Tariff Subheading	Description	Environmental Levy	Reference
<b>151.01 (cont.)</b>	8703.24	<b>Of a cylinder capacity exceeding 3 000 cm<sup>3</sup>:</b>		A1/3/9 w.e.f. 01/09/2010
.15	8703.24.90	Other .....	R110.00 per g/km CO <sub>2</sub> emissions exceeding 120 g/km	A1/3D/23 w.e.f. 01/04/2018
	8703.3	<b>Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>		A1/3D/22
	8703.31	<b>Of a cylinder capacity not exceeding 1 500 cm<sup>3</sup>:</b>		A1/3/9 w.e.f. 01/09/2010
.21	8703.31.90	Other .....	R110.00 per g/km CO <sub>2</sub> emissions exceeding 120 g/km	A1/3D/23 w.e.f. 01/04/2018
	8703.32	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 2 500 cm<sup>3</sup>:</b>		A1/3/9 w.e.f. 01/09/2010
.23	8703.32.90	Other .....	R110.00 per g/km CO <sub>2</sub> emissions exceeding 120 g/km	A1/3D/23 w.e.f. 01/04/2018
	8703.33	<b>Of a cylinder capacity exceeding 2 500 cm<sup>3</sup>:</b>		A1/3/9 w.e.f. 01/09/2010
.25	8703.33.90	Other .....	R110.00 per g/km CO <sub>2</sub> emissions exceeding 120 g/km	A1/3D/23 w.e.f. 01/04/2018
.29	8703.40.90	Other .....	R110.00 per g/km CO <sub>2</sub> emissions exceeding 120 g/km	A1/3D/23 w.e.f. 01/04/2018
.31	8703.50.90	Other .....	R110.00 per g/km CO <sub>2</sub> emissions exceeding 120 g/km	A1/3D/23 w.e.f. 01/04/2018
.33	8703.60.90	Other .....	R110.00 per g/km CO <sub>2</sub> emissions exceeding 120 g/km	A1/3D/23 w.e.f. 01/04/2018
.35	8703.70.90	Other .....	R110.00 per g/km CO <sub>2</sub> emissions exceeding 120 g/km	A1/3D/23 w.e.f. 01/04/2018
.39	<b>8703.90</b>	<b>Other:</b>		A1/3D/22
	8703.90.90	Other .....	R110.00 per g/km CO <sub>2</sub> emissions exceeding 120 g/km	A1/3D/23 w.e.f. 01/04/2018
<b>151.02</b>	87.04	<b>Motor vehicles for the transport of goods:</b>		A1/3/10
	8704.2	<b>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>		A1/3/10
	8704.21	<b>G.V.M. not exceeding 5 t:</b>		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 .....	R150.00 per g/km CO <sub>2</sub> emissions exceeding 175 g/km	A1/3D/23 w.e.f. 01/04/2018
	8704.3	<b>Other, with spark-ignition internal combustion piston engine:</b>		A1/3/10
	8704.31	<b>G.V.M. not exceeding 5 t:</b>		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 .....	R150.00 per g/km CO <sub>2</sub> emissions exceeding 175 g/km	A1/3D/23 w.e.f. 01/04/2018
	8704.90	<b>Other:</b>		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 .....	R150.00 per g/km CO <sub>2</sub> emissions exceeding 175 g/km	A1/3D/23 w.e.f. 01/04/2018

**PART 5**

**SECTION A  
FUEL LEVY**

**Notes:**

1. Any rate of fuel levy specified in Part 5A in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any fuel levy payable in terms of Part 5A in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of Part 5A in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5A in such warehouse shall render such goods liable to payment of any fuel levy due in accordance with the provisions of this Act.

Reference

A1/5/37

A1/5/37

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	Reference
<b>195.00</b>		<b>FUELS</b>		A1/5A/153
<b>195.10</b>	27.10	<b>Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b>		A1/5A/153
		<ul style="list-style-type: none"> <li>• Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes</li> </ul>		
	2710.12	<b>Light oils and preparations:</b>		A1/5A/153
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27 .....	337c/li	A1/5A/163 w.e.f. 04/04/18
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 .....	free	A1/5A/153
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked.....	free	A1/5A/153
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked.....	322c/li	A1/5A/163 w.e.f. 05/04/17
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 .....	322c/li	A1/5A/163 w.e.f. 04/04/18
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked .....	free	A1/5A/153
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked .....	322c/li	A1/5A/163 w.e.f. 04/04/18
<b>195.20</b>	3826.00	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b>		A1/5A/153
		<ul style="list-style-type: none"> <li>• Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes</li> </ul>		
.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38.....	161c/li	A1/5A/163 w.e.f. 04/04/18
.03	3826.00.90	Other biodiesel.....	322c/li	A1/5A/163 w.e.f. 04/04/18

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	Reference
<p>- BLANK -</p>				

SECTION B ROAD ACCIDENT FUND LEVY				Reference
<b>Notes:</b>				
<ol style="list-style-type: none"> <li>1. Any rate of Road Accident Fuel levy specified in Part 5B in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.</li> <li>2. Any Road Accident Fuel levy payable in terms of Part 5B in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.</li> <li>3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.</li> <li>4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any Road Accident Fuel levy item of Part 5B in which such goods are specified, the goods so specified in such Road Accident Fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.</li> <li>5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5B in such warehouse shall render such goods liable to payment of any Road Accident Fuel levy due in accordance with the provisions of this Act.</li> </ol>				
Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy	
<b>197.00</b>		<b>FUELS</b>		A1/5B/154
<b>197.10</b>	27.10	<b>Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b>		A1/5B/154
	2710.12	<b>Light oils and preparations:</b>		A1/5B/154
	.03 2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27.....	193c/li	A1/5B/164 w.e.f. 04/04/18
	.09 2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 .....	free	A1/5B/154
	.13 2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked .....	free	A1/5B/154
	.15 2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked .....	193c/li	A1/5B/164 w.e.f. 04/04/18
	.17 2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27.....	193c/li	A1/5B/164 w.e.f. 04/04/18
	.19 2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked .....	free	A1/5A/153
	.21 2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked .....	193c/li	A1/5B/164 w.e.f. 04/04/18
<b>197.20</b>	3826.00	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b>		A1/5B/154
	.01 3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38 .....	193c/li	A1/5B/164 w.e.f. 04/04/18
	.03 3826.00.90	Other biodiesel .....	193c/li	A1/5B/164 w.e.f. 04/04/18

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy	Reference
- BLANK -				

Reference

**PART 7**

**HEALTH PROMOTION LEVY**

**Notes:**

1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any health promotion levy item of this Part in which such goods are specified, the goods so specified in such health promotion levy item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.
2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any health promotion levy in accordance with the provisions of this Act.

**SECTION A**

**LEVY ON SUGARY BEVERAGES**

**Notes:**

1. Any rate of levy on sugary beverages is payable on any goods specified in this Section either imported into or manufactured in the Republic.
2. Any levy on sugary beverages specified in this Section shall be payable in addition to any Customs and Excise duty payable in terms of any other Part of Schedule No 1.
3. Imported goods shall not be declared on separate bills of entry for the purposes of this Part of Schedule No. 1.
4. Any reference to sugar content means both the intrinsic and added sugar and other sweetening matter contained in any sugary beverage specified in this Section.
5. The sugar content of sugary beverages liable to the levy on sugary beverages must be calculated on—
  - (a) the sugar content as certified on a test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC); or
  - (b) the sugar content of the sugary beverage will be deemed to constitute 20 grams per 100 millilitres.
6. In the case of powder and liquid concentrates or preparations for the making of beverages, the sugar content must be calculated based on the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications.

A1/7A/1  
w.e.f. 1/4/18

Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy
<b>191.00</b>		<b>LEVY ON SUGARY BEVERAGES</b>	
<b>191.01</b>	18.06	<b>Chocolate and other food preparations containing cocoa:</b>	
	1806.10	<b>Cocoa powder, containing added sugar or other sweetening matter:</b>	
	.05 1806.10.05	Preparations for making beverages .....	2.1c/gram of the sugar content that exceeds 4g/100ml
<b>191.02</b>	19.01	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</b>	
	1901.90	<b>Other:</b>	
	.05 1901.90.15	Preparations for making beverages (excluding those of tariff subheading 1901.90.20)	2.1c/gram of the sugar content that exceeds 4g/100ml
<b>191.05</b>	21.06	<b>Food preparations not elsewhere specified or included:</b>	
	2106.90	<b>Other:</b>	
	.05 2106.90.20	Syrups and other concentrates or preparations for making beverages, not having a basis of fruit juice (excluding those of tariff subheading 2106.90.69) .....	2.1c/gram of the sugar content that exceeds 4g/100ml
	.10 2106.90.22	Syrups and other concentrates or preparations for making beverages, with a basis of fruit juice (excluding those of tariff subheading 2106.90.69) .....	2.1c/gram of the sugar content that exceeds 4g/100ml
	.15 2106.90.69	Drinking straws, containing flavouring preparations .....	2.1c/gram of the sugar content that exceeds 4g/100ml

Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy	Reference
191.07	22.02	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages (excluding fruit or vegetable juices of heading 20.09):</b>		
	2202.10	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:</b>		
	.05 2202.10.10	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	2.1c/gram of the sugar content that exceeds 4g/100ml	
	.10 2202.10.90	Other .....	2.1c/gram of the sugar content that exceeds 4g/100ml	
	2202.9	<b>Other:</b>		
	2202.91	<b>Non-alcoholic beer:</b>		
	.15 2202.91.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk) .....	2.1c/gram of the sugar content that exceeds 4g/100ml	
	.20 2202.91.90	Other .....	2.1c/gram of the sugar content that exceeds 4g/100ml	
	2202.99	<b>Other:</b>		
	.25 2202.99.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk) .....	2.1c/gram of the sugar content that exceeds 4g/100ml	
	.90 2202.99.90	Other .....	2.1c/gram of the sugar content that exceeds 4g/100ml	



<b>SCHEDULE NO. 4</b>						Reference
<b>GENERAL REBATES OF CUSTOMS DUTIES AND FUEL LEVY</b>						
<b>Schedule Notes:</b>						
1. The goods specified in the Column headed "Description" of this Schedule shall, subject to the provisions of Section 75, be admitted under rebate of the customs duty specified in Parts 1 and 2 and the fuel levy in Part 5 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in the Column headed "Extent of Rebate" of this Schedule in respect of those goods.						A4/293 w.e.f. 5/08/005
2. Unless the context otherwise indicates, Notes Nos. A, C, and H of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall <i>mutatis mutandis</i> apply to this Schedule.						
3. (a) Note 3 to Schedule No. 3 shall apply <i>mutatis mutandis</i> in respect of any expression relating to the extent of any rebate in this Schedule. This shall be deemed to include a rebate of any environmental levy payable in terms of Part 3 of Schedule No. 1, subject to the Notes to Part 5 of this Schedule and health promotion levy payable in terms of Part 7 of Schedule No. 1.						A4/1/1 w.e.f. 1/4/2018
(b) Note 5 to Schedule No. 3 shall apply <i>mutatis mutandis</i> to any reference to a tariff heading or subheading in this Schedule.						
4. For the purposes of this Schedule, the expression "effective rate of duty" means the duty calculated according to a unit of quantity expressed as a percentage of the value for duty purposes.						A4/40
5. For the purposes of items 409.00, 480.00 and 490.00:						A4/337
(a) Where any goods or vehicles are imported or re-imported, as the case may be, in terms of these items by a person who is required to declare goods in terms of section 15 that person means a "traveller" as defined in the rules for that section and as contemplated in form DA 331; and						
(b) in addition to the Notes to these items, such a traveller must comply with the requirements of section 15, the rules for that section and form DA 331.						
<b>PART 1</b>						
<b>SPECIFIC REBATES OF CUSTOMS DUTIES</b>						
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	
403.00 403.01	00.00	01.00	07	<b>IMPORTATIONS BY INTERNATIONAL ORGANISATIONS FOR USE BY THE WAR GRAVES COMMISSION</b> Building material, worked monumental building stone and articles thereof, tools and stores, for use by the Commonwealth War Graves Commission and similar international organisations.....	Full duty	A4/1/354  A4/343

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
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	Reference
<p><b>SCHEDULE NO. 5</b></p> <p><b>SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY</b></p>	
<p><b>Schedule Notes:</b></p>	
<p>1. A drawback or refund of the duties paid under Parts 1, 2, 3 or 5 of Schedule No. 1 and Schedule No. 2 in respect of any goods specified in Column II of this Schedule, shall, subject to compliance with:</p> <p>(a) the provisions of section 75;</p> <p>(b) (i) the provisions of the item in which such goods are specified;</p> <p>(ii) (aa) Note 8 of the notes to this Schedule in respect of the items specified in that note; and</p> <p>(bb) any other notes to this Schedule, as may be applicable, and any specific notes to any Part or item of this Schedule,</p> <p>be allowed to the extent stated in Column II of this Schedule.</p>	<p>A5/92 w.e.f. 01/06/2011</p>
<p>2. Unless the context otherwise indicates, Notes Nos. A, C and H of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall <i>mutatis mutandis</i> apply to this Schedule.</p>	
<p>3. Note 3 to Schedule No. 3 shall <i>mutatis mutandis</i> apply in respect of any expression relating to the extent of any drawback or refund in Column III of this Schedule and for that purpose any reference to ordinary customs duty shall be deemed to include a reference to any anti-dumping duty provided for in Schedule No. 2 in respect of the goods in question.</p>	
<p>4. Any drawback or refund of duty specified in this Schedule in respect of any goods shall be subject to any rebate of duty allowed in respect of such goods.</p>	
<p>5. No drawback or refund of duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.</p>	
<p>6. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy item under which any goods are classified in Part 5 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading or fuel levy item.</p>	<p>A5/1</p>
<p>7. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry or SAD form from such person or arrange for such copy to be submitted to the Controller by such person.</p>	<p>A5/84 w.e.f. 01/10/2007</p>
<p>8. Notwithstanding any provision to the contrary in this Schedule, for the purposes of items 501.00 to 521.00 in Part 1, items 522.02 to 522.06 in Part 2 and items 550.00 to 551.00 of this Schedule, a refund or drawback of duty as contemplated in section 75(1)(c), 54D or 54J, shall only be granted if the customs procedure code (CPC) applicable to the export as specified in the list published on the SARS website referred to in rule 00.06 and the relevant refund or drawback item are reflected on the export bill of entry or other export declaration.</p>	<p>A5/2 w.e.f. 1/4/2018</p>
<p>9. A drawback of surcharge paid under Part 4 of Schedule No. 1, shall, subject to the provisions of section 75, and the regulations, be allowed to the extent stated in Column III of item 521.00/00.00/02.00, on compliance with the provisions of the item and of any notes applicable thereto.</p>	
<p>10. A reference to customs duties in Parts 2 and 3 of this Schedule shall be taken to include a reference to surcharge.</p>	
<p>11. A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of Part 4 of this Schedule shall, subject to the provisions of section 75 and the rules, be allowed to the extent stated in Column III of that Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>12. Any particulars in Column III in Part 4 in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1.</p>	<p>A5/1</p>
<p>13. A refund of the customs duty specified in item 533.00 or the fuel levy specified in item 540.00 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case</p>	<p>A5/1</p>

	Reference
<p><b>PART 1</b></p> <p><b>SPECIFIC DRAWBACKS OF CUSTOMS DUTIES</b></p>	
<p><b>Part Notes:</b></p>	
<p>1. The provisions of the rules for section 75 shall <i>mutatis mutandis</i> apply in respect of any drawback claimed under this Part to the extent the Commissioner may require and for that purpose any reference to Schedule No. 3, 4 or 6 shall be deemed to include a reference to Part 1 of Schedule No. 5 and any reference to a rebate of duty shall be deemed to be a reference to a drawback of duty.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>2. Any person desirous of claiming a drawback of duty under the provisions of any item of this Part in respect of any goods specified in such item, shall -</p> <p>(a) apply to the Commissioner through the Controller, on a form approved by the Commissioner, for registration to entitle him or her to such drawback and for registration of the premises where such goods will be used; and</p> <p>(b) submit to the Controller with his or her application for registration, a statement indicating the methods he or she proposes to follow for the purposes of proving that any imported goods specified in the item in respect of which registration is sought have been used in the manufacture of the goods specified in such item and that he or she is entitled to a drawback in respect of the duty on such goods.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>3. Every registrant shall notify the Controller immediately, or in advance, of any change or contemplated change in the registered name under which he or she trades, the address of his or her registered premises, the nature of the goods obtained by him or her and the nature of the goods manufactured therefrom or the method by which it is his or her intention to prove his or her claim to a drawback in respect of such goods.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>4. The Commissioner may require that—</p> <p>(a) the formula to be used by any registrant shall be registered with him or her and if so registered no registrant shall depart from such formula except with the permission of the Commissioner; and</p> <p>(b) any goods manufactured from any imported goods shall be given such identifying mark or number as he or she may decide and any declaration by such manufacturer for the purposes of this Part shall refer to such mark or number.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>5. Any application for a drawback of duty shall be submitted to the Controller on the prescribed form (form DA 66) together with an application for drawback on form DA 64 and such supporting evidence as the Commissioner may require.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>6. Every registrant shall establish and prove to the Commissioner the quantity of each class or kind of imported goods actually incorporated or used in any exported goods and also the quantity of waste of such imported goods incurred in the manufacture of such exported goods. If such waste is normal for the goods in question, the Commissioner may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported goods and the normal waste incurred in the manufacture of such exported goods.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>7. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry or SAD form from such person or arrange for such copy to be submitted to the Controller by such person.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>8. Any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or if this method is not practicable and different values or different rates of duty applied in respect of different consignments of such imported goods, the Commissioner may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>9. The Commissioner may accept a claim for a drawback of duty specified in any item of this Part and incorporated or used in any goods manufactured before and exported on or after the date on which the claimant in question was registered in terms of Note 3 provided the provisions of the said item and the relative notes have been otherwise complied with in respect of such goods.</p>	<p>A5/43 w.e.f. 01.01.96</p>
<p>10. A drawback under this Part shall be subject to production of evidence of the export of the goods in the manufacture, processing, finishing, equipment or packing of which the goods specified opposite any tariff heading in Column II of this Part were used.</p>	<p>A5/43 w.e.f. 01.01.96</p>

PART 4 REFUNDS OF FUEL LEVY						Reference
<p><b>Part Notes:</b></p> <p>(1) A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of Section 75 and the regulations, be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.</p> <p>(2) Any particulars in Column III in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and paid in respect of such goods.</p> <p>(3) Deleted with effect from 23.09.99</p> <p>(4) Deleted with effect from 23.09.99</p>						<p>A5/9</p> <p>A5/9</p> <p>A5/59</p> <p>A5/59</p>
Refund Item	Tariff Heading	Code	C D	Description	Extent of Refund	
540.00				<b>PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES</b>		A5/77 w.e.f. 1/4/06
540.01	190510			Petrol and distillate fuels used by diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those rebate items and of the notes (except Note 1) applicable thereto		

Reference

**PART 5**

**DRAWBACKS AND REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS**

**Part Notes:**

1. For the purposes of Chapter VA of the Act and the provisions of Schedule No. 5-
  - (a) a drawback or refund of environmental levy on imported goods shall, subject to compliance with any relevant Note or rule be granted as specified in this Part;
  - (b) any provision-
    - (i) in the Notes to Schedule No. 5;
    - (ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05;
    - (iii) in the Notes to items 521.00/00.00/01.00 and 522.00;
    - (iv) for a refund of customs duty in respect of goods specified in item 532.00; shall, to the extent that it can be applied and except if otherwise specified in this Part, apply *mutatis mutandis*, for the purpose of a drawback or refund of environmental levy on such goods.
  - (c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of environmental levy specified in this Part notwithstanding that no customs duty has been paid on the goods concerned.
2. (a) "Full duty" specified in this Part means the environmental levy paid in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy previously granted in respect of the goods.
- (b) The reference 00.00 in the tariff heading / 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-
  - (i) any tariff heading or subheading or all the tariff headings or subheadings of Part 1 of Schedule No. 1 specified in such column in respect of any relevant drawback or refund item of any other Part of Schedule No. 5; or
  - (ii) any environmental levy item or all the environmental levy items specified in Part 3 of the said Schedule No. 1.
3. Whenever any drawback or refund of environmental levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item applicable as contemplated in Note1(b) and also reflect the tax type code.
4. Notwithstanding the provisions of this Part, a refund or drawback of environmental levy is not allowed where any Note to the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.
5. The provisions of the notes specified in terms 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall *mutatis mutandis* apply, to goods exported in terms of rebate item 551.03

A5/2 w.e.f. 01/04/2018

A5/91 w.e.f. 01/09/2010

A5/5/96 w.e.f. 1/1/2010

Refund Item	Tariff Heading	Code	C D	Description	Extent of Refund
<b>550.00</b>				<b>Drawbacks of environmental levy on imported goods exported</b>	
<b>550.01</b>	000.00	01.00	04	Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05 on which environmental levy has been paid.	5/73
<b>551.00</b>				<b>Refunds of environmental levy on imported goods</b>	A5/91
<b>551.01</b>				<b>GOODS ABANDONED OR DESTROYED OF ITEM 532.00</b>	A5/5/104
		01.00	09	Goods abandoned or destroyed as contemplated in item 532.00 on which environmental levy has been paid.	5/91
<b>551.02</b>				<b>NEW MOTOR VEHICLES EXPORTED TO A BLNS COUNTRY</b>	A5/5/104
	000.00.00	01.00	00	New motor vehicles in respect of which an enviromental levy has been paid that are exported to a BLNS country as defined in rule 54F.01.....	A5/91
<b>551.03</b>				<b>OTHER ENVIRONMENTAL LEVY GOODS EXPORTED TO A BLNS COUNTRY</b>	A5/5/1 w.e.f. 01.01.17
<b>551.03</b>	000.00	01.00	00	Goods (excluding those covered by item 551.02) in respect of which environmental levy has been paidand that are exported to a BLNS country as defined in rule 54F.01 .....	A5/5/97

Reference

**PART 6**  
**DRAWBACKS AND REFUNDS OF HEALTH PROMOTION LEVY**  
**ON IMPORTED GOODS**

**Notes:**

1. For the purposes of Chapter VB of the Act and the provisions of Schedule No. 5—
  - (a) drawback or refund of health promotion levy on imported goods shall, subject to compliance with any relevant Note or rule be granted as specified in this Part;
  - (b) any provision—
    - (i) in the Notes to Schedule No. 5;
    - (ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05;
    - (iii) in the Notes to items 521.00/00.00/01.00 and 522.00;
    - (iv) for a refund of customs duty in respect of goods specified in item 532.00; shall, to the extent that it can be applied and except if otherwise specified in this Part, apply *mutatis mutandis*, for the purpose of a drawback or refund of health promotion levy on such goods.
  - (c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of health promotion levy specified in this Part notwithstanding that no customs duty has been paid on the goods concerned.
2. (a) "Full duty" specified in this Part means the health promotion levy paid in terms of the relevant item of Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy previously granted in respect of the goods.  
 (b) The reference 00.00 in the tariff heading/health promotion levy columns of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to—
  - (i) any tariff heading or subheading or all the tariff headings or subheadings of Part 1 of Schedule No. 1 specified in such column in respect of any relevant drawback or refund item of any Part of Schedule No. 5; or
  - (ii) any health promotion levy item or all the health promotion levy items specified in Part 7 of the said Schedule No. 1.
3. Whenever any drawback or refund of health promotion levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item applicable as contemplated in Note 1(b) and also reflect the tax type code.
4. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall *mutatis mutandis* apply, to goods exported in terms of rebate item 561.02.

A5/6/1  
w.e.f. 1/4/18

Refund or Drawback Item	Tariff Heading	Code	CD	Description	Extent of Refund or Drawback	
<b>560.00</b>				<b>DRAWBACKS OF HEALTH PROMOTION LEVY ON IMPORTED GOODS EXPORTED</b>		
560.01	00.00	01.00		Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 on which the health promotion levy has been paid .....	Full duty	
<b>561.00</b>				<b>REFUNDS OF HEALTH PROMOTION LEVY ON IMPORTED GOODS</b>		
<b>561.01</b>				<b>GOODS ABANDONED OR DESTROYED OF ITEM 532.00</b>		
561.01	00.00	01.00		Goods abandoned or destroyed as contemplated in item 532.00 on which health promotion levy has been paid .....	Full duty	
<b>561.02</b>				<b>OTHER HEALTH PROMOTION LEVY GOODS EXPORTED TO A BLNS COUNTRY</b>		
561.02	00.00	01.00		Goods (excluding those covered by item 551.02) in respect of which the health promotion levy has been paid and that are exported to a BLNS country as defined in rule 54F.01 .....	Full duty	
<b>561.03</b>				<b>GOODS IN RESPECT OF WHICH HEALTH PROMOTION LEVY HAS BEEN PAID AND THAT HAVE BEEN USED FOR THE MANUFACTURE OF HEALTH PROMOTION LEVY GOODS OR THE MANUFACTURE OF OTHER GOODS</b>		A5/6/1 w.e.f. 1/4/18
561.03	00.00	01.00		Goods in respect of which health promotion levy has been paid and that have been imported and used: (a) by a licensee of – (i) a warehouse licensed for the manufacture of goods subject to health promotion levy; or (ii) an excise manufacturing warehouse licensed for the manufacture of goods not subject to health promotion levy; and (b) in the manufacture of other goods not subject to health promotion levy .... <b>Note:</b> 1. The licensee or importer as the case may be shall submit only one claim for a refund in respect of health promotion levy per SAD 500.	Full duty	A5/6/1 w.e.f. 1/4/18



Reference

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(CONTINUED ON PAGE 879)

	Reference
<p><b>PART 3</b></p> <p><b>REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY</b></p>	
<p><b>Part Notes:</b></p>	
<p>1. Any particulars in this Part in respect of any goods relate to the fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively.</p>	A6/109 w.e.f. 01/04/06
<p>2. A rebate and refund of fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively in respect of any goods specified in this Schedule shall, subject to the provisions of section 75, be allowed to the extent stated in this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.</p>	A6/109 w.e.f. 01/04/06
<p>3. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall <i>mutatis mutandis</i> apply to this Part.</p>	A6/109 w.e.f. 01/04/06
<p>4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy and Road Accident Fund levy item under which any goods are classified in Part 5A and Part 5B of Schedule No. 1 respectively, is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said heading or subheading or fuel levy item and Road Accident Fund levy item.</p>	A6/109 w.e.f. 01/04/06
<p>5. Except where the Commissioner authorizes on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to – (a) the manufacturer of the goods or the person who paid the duty thereon on entry of home consumption; (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or (c) a user as contemplated in this Part.</p>	A6/27 w.e.f. 01/01/2012
<p>6. For the purposes of item 670.04 read with the provisions of section 75(1A) and (4A): (a) Definitions</p>	A6/109 w.e.f. 01/04/06
<p>For the purposes of these Notes, except if the context otherwise indicates –</p>	
<p>(i) “distillate fuel” means –</p>	A6/109 w.e.f. 01/04/06
<p>(aa)(A) distillate fuel, and (B) biodiesel as contemplated in Section 37B(2)(a)(ii), in respect of which a fuel levy and Road Accident Fund levy is prescribed in Part 5A and Part 5B of Schedule No. 1 respectively, and which has been duly entered for home consumption or which is deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and</p>	
<p>(bb)excludes the following:</p>	
<p>(A) “smokeless diesel”, a mixture of kerosene and a lubricity agent, normally used in underground mines;</p>	
<p>(B) any mixture of distillate fuel with kerosene or any other substance except biodiesel;</p>	
<p>(C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or on which the levies are not paid as contemplated in subparagraphs (a)(i)(aa) and (a)(i)(bb), respectively.</p>	
<p>(ii) “dry” or “contracted or hired on a dry basis” means that any vehicle, vessel, machine or any other equipment whatsoever using distillate fuel is hired or a person using such vehicle, vessel, machine or other equipment is contracted by a user for the purpose of performing any qualifying activity and the user supplies the distillate fuel from eligible purchases;</p>	A6/109 w.e.f. 01/04/06
<p>(iii) “eligible purchases” means purchases of distillate fuel by a user for use and used as fuel as contemplated in paragraph (b);</p>	A6/109 w.e.f. 01/04/06
<p>(iv) “hire” includes lease or charter;</p>	A6/109 w.e.f. 01/04/06
<p>(v) “non-eligible purchases” means purchases of distillate fuel by a user not for use and not used as prescribed in these Notes as fuel for own primary production in farming, forestry or mining on land or in offshore mining, any vessel contemplated in paragraphs (b)(ii) and (b)(iii) to this Note, in any locomotive contemplated in paragraph (b)(iv) to this Note or for electricity generation contemplated in paragraph (b)(v) to this Note and includes such fuel used in transport for reward or if resold;</p>	A6/110 w.e.f. 01/10/2007
<p>(vi) “section”, unless otherwise specified, refers to the relevant section of this Act;</p>	A6/109 w.e.f. 01/04/06
<p>(vii) “user”, as defined in section 75 (1C)(b)(i) means, according to the context and subject to any notes to item 670.04, a person registered for value-added tax purposes under the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), and for diesel refund purposes as contemplated in section 75 (1A) and (4A);</p>	A6/109 w.e.f. 01/04/06
<p>(viii) “vessel” means, subject to these Notes, any ship or boat;</p>	A6/109 w.e.f. 01/04/06

	Reference
(ix) "wet" or "contracted or hired on a wet basis" means distillate fuel is supplied with the vehicle, vessel, machine or other equipment contracted or hired as contemplated in the definition of "dry".	A6/109 w.e.f. 01/04/06
(x) "electricity generation plants" means the electricity generation plants known as – (aa) Ankerlig Power Station situated in Atlantis; (bb) Gourikwa Power Station situated at Mossel Bay; (cc) Dedisa Power Station situated in Port Elizabeth; and (dd) Avon Power Station situated at Shakaskraal, utilizing Open Cycle Gas Turbine (OCGT) units.	A6/3/43 w.e.f. 01/04/2015
(xi) "logbooks" means systematic written tabulated statements with columns in which are regularly entered periodic (hourly, daily, weekly or monthly) records of all activities and occurrences that impact on the validity of refund claims. Logbooks should indicate a full audit trail of distillate fuel for which refunds are claimed, from purchase to use thereof. Storage logbooks should reflect details of distillate fuel purchases, source thereof, how dispersed/disposed and purpose of disposal. Logbooks on distillate fuel use should contain details on source of fuel, date, place and purpose of utilisation, equipment fuelled, eligible or non-eligible operations performed and records of fuel consumed by any such machine, vehicle, device, or system. Logbook entries must be substantiated by the required source documentation and appropriate additional information that include manufacture specification of equipment, particulars of operator, intensity of use (e.g. distance, duration, route, speed, rate) and other incidents, facts and observations relevant to the measurement of eligible diesel use. Example(s) of minimum logbook record requirements are available on SARS website at <a href="http://www.sars.gov.za">www.sars.gov.za</a> .	A6/3/39 w.e.f. 01/04/2013
(b) The extent of refund for eligible purchases – <b>ON LAND</b>	A6/3/26
(i) Farming, forestry or mining on land is, 128,8 cents per litre fuel levy on 80 per cent of eligible purchases, <b>plus</b> 193 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 321,8 cents per litre on 80 per cent of the <b>total eligible</b> purchases. Mode of calculation of refund is as follows: (aa) For 1 000 litres eligible purchases – 1 000 x 80 per cent equals 800 litres on which a refund of 321,8 cents per litre may be claimed;	A6/3/47 w.e.f. 04/04/18
(bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward – 1 000 litres less 300 litres equals 700 litres eligible purchases X 80 per cent equals 560 litres on which a refund of 321,8 cents per litre may be claimed;	A6/3/47 w.e.f. 04/04/18
<b>OFFSHORE</b>	A6/3/47 w.e.f. 04/04/18
(ii) Offshore vessels, including: (aa) commercial fishing vessels; (bb) coasting vessels; (cc) offshore mining; (dd) vessels owned by the National Sea Rescue Institute; (ee) vessels conducting research in support of the marine industry; (ff) coastal patrol vessels; or (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 322 cents per litre fuel levy, <b>plus</b> 193 cents per litre Road Accident Fund levy equalling 515 cents per litre.	
<b>HARBOUR VESSELS</b>	A6/3/47 w.e.f. 04/04/18
(iii) Harbour vessels, including: (aa) harbour vessels operated by Portnet; (bb) vessels used by in-port bunker barge operators, 193 cents per litre Road Accident Fund levy.	
<b>RAIL</b>	A6/3/47 w.e.f. 04/04/18
(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 193 cents per litre Road Accident Fund levy.	
<b>ELECTRICITY GENERATION PLANTS</b>	A6/3/47 w.e.f. 04/04/18
(v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 161 cents per litre fuel levy, <b>plus</b> 193 cents per litre Road Accident Fund levy equalling 354 cents per litre.	
(vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.	

Reference

**PART 5**

**REBATES AND REFUNDS ON HEALTH PROMOTION LEVY**

**Notes:**

1. For the purposes of Chapter VB of the Act and the provisions of this Schedule—
  - (a) subject to compliance with any relevant Note or rule, any health promotion levy goods manufactured in the Republic shall be admitted under rebate of the health promotion levy or a refund of the health promotion levy shall be paid or set off in respect of such goods as specified in this Part;
  - (b) any provision 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 *mutatis mutandis* for the purpose of a rebate or refund of health promotion levy on such goods;
  - (c) the provisions contemplated in paragraph (b) shall determine entitlement to a rebate or refund of health promotion levy specified in this Part notwithstanding that no excise duty is leviable on the goods concerned; and
  - (d) notwithstanding paragraphs (a), (b) and (c), a rebate or refund of health promotion levy is not allowed where any Note in the Section specifying the item of Part 7 of Schedule No. 1 imposing the health promotion levy otherwise provides.
2. (a) "Full duty" in this Part means the health promotion levy payable in terms of the relevant item in Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.  
 (b) The reference 00.00 in the tariff item/health promotion levy column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to any health promotion levy item or all such items specified in Part 7 of Schedule No. 1.
3. The relevant rebate or refund item must be reflected on each document issued or processed, including the monthly account referred to in the rules, where any health promotion levy goods are removed or otherwise dealt with for the purposes or use or in the circumstances specified in such item.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
<b>690.00</b>				<b>REBATES OF HEALTH PROMOTION LEVY</b>			
690.01	00.00	01.00		Health promotion levy goods in respect of which the health promotion 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— (a) In any customs and excise warehouse; (b) are under the control of the Commissioner, provided no compensation in respect of health promotion 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 .....	Full duty		A6/5/1 w.e.f. 1/4/18
<b>691.00</b>				<b>REFUNDS OF HEALTH PROMOTION LEVY</b>			
691.01	00.00	01.00		Goods liable to the health promotion levy specified in any item of Part 7 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 VB of the Act and its rules, are removed by such licensee to a consignee in a BLNS country, subject to compliance with the Notes hereto .....		As provided in the Notes hereto	A6/5/1 w.e.f. 1/4/18
				<b>Notes:</b> 1. Definitions and application of provisions: (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates— "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; "refund" as provided in this item means the amount of health promotion levy that may be set-off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which this item relates; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item. (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.			

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
691.02	00.00	02.00		<p>2. Set-off against accounts in respect of health promotion 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 health promotion levy goods have been duly removed to the consignee in a BLNS country, 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 health promotion levy paid or payable on the goods so removed against the health promotion levy payable in respect of any such goods as declared in the health promotion 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 health promotion levy paid or payable on the goods so removed to a BLNS country 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 health promotion 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> <p>(ii) Where the rate of duty payable on any goods accounted for on the health promotion 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>Health promotion levy goods specified in any item of Part 7 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 VB of the Act and its rules, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise manufacturing warehouse (VM) for destruction or reprocessing, only if such products are found to be off-specification, contaminated or has undergone post-manufacturing deterioration within a period of six months after removal from the VM and that the goods are returned within this period, where the health promotion levy amounts to not less than R100 .....</p> <p><b>Notes:</b></p> <p>1. The provisions of this item shall apply in respect health promotion levy goods –</p> <p>(a) under the control of the manufacturer;</p> <p>(b) returned as produced from the same batch(es); and Returned in the originally sealed containers for wholesale or similar packaging.</p> <p>2. The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off-specification or contaminated.</p> <p>3. If the Commissioner approves the application, any health promotion levy goods returned in terms of this item shall be –</p> <p>(a) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and</p> <p>(b) unpacked, where applicable, and transferred to and mixed to and mixed with stocks of materials for reprocessing, under supervision of an officer; or</p> <p>(c) destroyed under supervision of an officer.</p> <p>4. The licensee of a VM to which such products are returned for destruction or reprocessing must keep a record which includes at least the following –</p> <p>(a) a detailed description of the goods received including the applicable tariff item;</p> <p>(b) the quantity received;</p> <p>(c) the date of receipt;</p> <p>(d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned;</p> <p>(e) The delivery note under cover of which such products were returned;</p> <p>(f) proper record of the excise inspection processes; and</p> <p>(g) proper record of the excise permission to destroy or reprocess.</p> <p>5. For the purposes of section 75(11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion 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>		Full duty	A6/5/1 w.e.f. 1/4/18

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
691.03	00.00	03.00		Health promotion levy goods exported, other than exports contemplated in items 691.01 and 691.04 .....		Full duty	A6/5/1 w.e.f. 1/4/18
691.04	00.00	04.00		<p>Goods liable to the health promotion levy specified in any item of Part 7 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 VB 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><b>Notes:</b></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 health promotion levy that may be set-off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB 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 health promotion 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 health promotion 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 health promotion levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the health promotion 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 health promotion 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 health promotion 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> <p>(ii) Where the rate of duty payable on any goods accounted for on the health promotion 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>		As provided in the Notes hereto	A6/5/1 w.e.f. 1/4/18
691.05	00.00	05.00		<p>Health promotion levy goods in a customs and excise warehouse used by a licensee .....</p> <p>(i) of health promotion levy warehouse for the manufacture of goods subject to health promotion levy; or</p> <p>(ii) an excise manufacturing warehouse for the manufacture of goods not subject to health promotion levy.</p>		Full duty	A6/5/1 w.e.f. 1/4/18
691.06	00.00	06.00		Health promotion levy goods used in the manufacture of other goods not subject to health promotion levy .....		Full duty	A6/5/1 w.e.f. 1/4/18

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
<p>- Blank - (Continued on page 901)</p>							