

# Jacobsens

## Harmonized Customs Tariff

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Supplement 1109  
5 October 2018

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Dear Subscriber

We have pleasure in forwarding to you Supplement 1109.

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

- *Government Gazette No. 41915* dated 21 September 2018;
- *Government Gazette No. 41939* dated 28 September 2018;
- *Government Gazette No. 41960* dated 5 October 2018.

**See below for more information:**

### **TARIFF AMENDMENTS DATED 21 SEPTEMBER 2018**

Until 21 September 2018, hot-rolled steel products which are subject to safeguard duty under various items of item 260.03 in Part 3 of Schedule No. 2 were subject to payment of the safeguard duty when imported under items 521.00 and 470.03.

ITAC found that certain hot-rolled steel products are not manufactured in the Southern African Customs Union (SACU) and that the safeguard duty on these products had an unnecessary cost-raising effect on value-added exports.

ITAC therefore decided to recommend the waiver of the safeguard duty under rebate item 470.03 and drawback item 521.00 to improve the competitive position of the SACU industry in the global market.

To implement the recommendation, rebate items 470.03 had to be excluded from payment of safeguard duty.

Note 3 to Schedule No. 5 is also amended to provide for a drawback of safeguard duty on certain hot-rolled steel products in terms of drawback item 521.00 as recommended in ITAC Report 587.

The following notices were published to give effect to ITAC's recommendation regarding the waiver of the safeguard duties on certain hot-rolled steel products through rebate item 470.03 and drawback item 521.00.

1. In terms of Section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is amended to the extent indicated in the note below:

Note 3 is substituted to allow for a drawback of safeguard duty on certain hot-rolled steel products in terms of drawback item 521.00, as recommended in ITAC Report 587.

- *Government Gazette 41915*, R. 981, 21.09.2018 A5/1

The safeguard duty items were amended by the insertion of rebate item 470.03. The following amendments to Schedule No. 2 were published:

2. In terms of Section 57 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 2 to the said Act is amended, ***up to and including 10 August 2019***, to the extent indicated in the note below:

Various safeguard items are amended to exclude rebate items 470.03/00.00/01.00 to 470.03/00.00/03.00 to exempt certain hot-rolled products from safeguard duties as recommended in ITAC Report 587.

- *Government Gazette 41915*, R. 982, 21.09.2018 A2/3/25

3. In terms of Section 57 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 2 to the said Act is amended, **with effect from 11 August 2019 up to and including 10 August 2020**, to the extent indicated in the note below:

Various safeguard items are amended to exclude rebate items 470.03/00.00/01.00 to 470.03/00.00/03.00 to exempt certain hot-rolled products from safeguard duties as recommended in ITAC Report 587.

- *Government Gazette 41915*, R. 983, 21.09.2018 A2/3/26

**The following amendments to the SACU Tariff were also published on 28 September 2018 and 5 October 2018.**

**Imposition of safeguard duty on frozen bone-in chicken portions of fowls of the species *Gallus domesticus* imported from or originating in the European Union:**

Provision has been made in item 250.02/0207.14.9 for the imposition of safeguard duty on frozen bone-in chicken portions of fowls of the species *Gallus domesticus* classifiable within tariff subheading 0207.14.9, with effect from 28 September 2018. The safeguard duties will be phased down annually from 35,3% to 15% as indicated below:

	<b>Gov. Gazette No.</b>	<b>Notice No.</b>	<b>Publication Date</b>	<b>Reference</b>	<b>Rate of safeguard duty</b>	<b>Effective Date</b>
<b>1.</b>	41939	R. 1009	28.09.2018	A2/3/27	35,3%	<b>28 September 2018 up to and including 11 March 2019</b>
<b>2.</b>	41939	R. 1008	28.09.2018	A2/3/28	30%	<b>12 March 2019 up to and including 11 March 2020</b>
<b>3.</b>	41939	R. 1010	28.09.2018	A2/3/29	25%	<b>12 March 2020 up to and including 11 March 2021</b>
<b>4.</b>	41939	R.1011	28.09.2018	A2/3/30	15%	<b>12 March 2021 up to and including 11 March 2022</b>

**Other amendments:**

4. 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 in the note below:

The rates of duty on wheat and wheaten flour, classifiable under tariff subheadings 1001.91 and 1001.99 as well as 1101.00.10 and 1101.00.90 are reduced from 64,06c/kg and 96,09c/kg to 29,85c/kg and 44,77c/kg respectively, in terms of the existing variable tariff formula as recommended in Minute 09/2018.

- *Government Gazette 41939*, R. 1007, 28.09.2018 A1/1/1608

5. 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 in the note below:

The rates of duty on sugar classifiable under the subheadings of heading 17.01 are increased from 419.52c/kg to 460.86c/kg in terms of the existing variable tariff formula as recommended in Minute M10/2018.

- *Government Gazette 41960*, R. 1081, 05.10.2018 A1/1/1609

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INSTRUCTION SHEET

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

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Supplement 1109

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5 October 2018

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413/414	(16916)	718.02A/718.02B	(16362)	809/810	(17116)
415/416	(16917)	718.03/718.04	(17323)	810.01/810.02	(15032)
417/418	(16918)	718.05/718.06	(17296)	811/812	(17124)
419/420	(16336)	<b>SCHEDULE 2: Part 2</b>		813/814	(17125)
421/422	(16976)	718.07/718.08	(16018)	815/816	(17256)
423/424	(16977)	<b>SCHEDULE 2: Part 3</b>		<b>SCHEDULE 3: Part 2</b>	
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425/426	(16339)	718.11/718.12	(17432)	<b>SCHEDULE 4: Part 1</b>	
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429/430	(17203)	718.13/718.14	(17434)	820.01/820.02	(17144)
431/432	(16342)	<b>718.15/718.16 (17465)</b>		820.03/820.04	(17145)
433/434	(16923)	<b>718.17/718.18 (17466)</b>		821/822	(17325)
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449/450	(16351)	<b>718.33/718.34 (17474)</b>		837/838	(15044)
451/452	(17204)	<b>SCHEDULE 3: Part 1</b>		838.01/838.02	(15045)
453/454	(16927)	719/720	(17136)	839/840	(17257)
455/456	(17205)	721/722	(17137)	<b>SCHEDULE 4: Part 2</b>	
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459/460	(16356)	723/724	(15620)	842.01/842.02	(15048)
461/462	(16357)	725/726	(15941)	842.03/842.04	(15049)
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467/468	(17111)	731/732	(15982)	845/846	(15131)
469/672	not issued	733/734	(17139)	846.01/846.02	(17440)
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673/674	(17263)	751/752	(17212)	846.04A/846.04B	(17455)
675/676	(17264)	753/754	(14631)	846.04C/846.04D	(17456)
677/678	(17265)	755/756	(17140)	846.05/846.06	(17258)
679/680	(17208)	757/758	(15799)	846.07/846.08	(15616)
681/682	(17209)	759/762	not issued	846.09/846.10	(15057)
683/686	not issued	763/764	(17250)	846.11/846.12	(11912)
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1374.313/1374.314	(16508)	1374.441/1374.442	(16572)	1374.569/1374.570	(16636)
1374.315/1374.316	(16509)	1374.443/1374.444	(16573)	1374.571/1374.572	(16637)
1374.317/1374.318	(16510)	1374.445/1374.446	(16574)	1374.573/1374.574	(16638)
1374.319/1374.320	(16511)	1374.447/1374.448	(16575)	1374.575/1374.576	(16639)
1374.321/1374.322	(16512)	1374.449/1374.450	(16576)	1374.577/1374.578	(16640)
1374.323/1374.324	(16513)	1374.451/1374.452	(16577)	1374.579/1374.580	(16641)
1374.325/1374.326	(16514)	1374.453/1374.454	(16578)	1374.581/1374.582	(16642)
1374.327/1374.328	(16515)	1374.455/1374.456	(16579)	1374.583/1374.584	(16643)
1374.329/1374.330	(16516)	1374.457/1374.458	(16580)	1374.585/1374.586	(16644)
1374.331/1374.332	(16517)	1374.459/1374.460	(16581)	1374.587/1374.588	(16645)
1374.333/1374.334	(16518)	1374.461/1374.462	(16582)	1374.589/1374.590	(16646)
1374.335/1374.336	(16519)	1374.463/1374.464	(16583)	1374.591/1374.592	(16647)
1374.337/1374.338	(16520)	1374.465/1374.466	(16584)	1374.593/1374.594	(16648)
1374.339/1374.340	(16521)	1374.467/1374.468	(16585)	1374.595/1374.596	(16649)
1374.341/1374.342	(16522)	1374.469/1374.470	(16586)	1374.597/1374.598	(16650)
1374.343/1374.344	(16523)	1374.471/1374.472	(16587)	1374.599/1374.600	(16651)
1374.345/1374.346	(16524)	1374.473/1374.474	(16588)	1374.601/1374.602	(16652)
1374.347/1374.348	(16525)	1374.475/1374.476	(16589)	1374.603/1374.604	(16653)
1374.349/1374.350	(16526)	1374.477/1374.478	(16590)	1374.605/1374.606	(16654)
1374.351/1374.352	(16527)	1374.479/1374.480	(16591)	1374.607/1374.608	(16655)
1374.353/1374.354	(16528)	1374.481/1374.482	(16592)	1374.609/1374.610	(16656)
1374.355/1374.356	(16529)	1374.483/1374.484	(16593)	1374.611/1374.612	(16657)
1374.357/1374.358	(16530)	1374.485/1374.486	(16594)	1374.613/1374.614	(16658)
1374.359/1374.360	(16531)	1374.487/1374.488	(16595)	1374.615/1374.616	(16659)
1374.361/1374.362	(16532)	1374.489/1374.490	(16596)	1374.617/1374.618	(16660)
1374.363/1374.364	(16533)	1374.491/1374.492	(16597)	1374.619/1374.620	(16661)
1374.365/1374.366	(16534)	1374.493/1374.494	(16598)	1374.621/1374.622	(16662)
1374.367/1374.368	(16535)	1374.495/1374.496	(16599)	1374.623/1374.624	(16663)
1374.369/1374.370	(16536)	1374.497/1374.498	(16600)	1374.625/1374.626	(16664)
1374.371/1374.372	(16537)	1374.499/1374.500	(16601)	1374.627/1374.628	(16665)
1374.373/1374.374	(16538)	1374.501/1374.502	(16602)	1374.629/1374.630	(16666)
1374.375/1374.376	(16539)	1374.503/1374.504	(16603)	1374.631/1374.632	(16667)
1374.377/1374.378	(16540)	1374.505/1374.506	(16604)	1374.633/1374.634	(16668)
1374.379/1374.380	(16541)	1374.507/1374.508	(16605)	1374.635/1374.636	(16669)
1374.381/1374.382	(16542)	1374.509/1374.510	(16606)	1374.637/1374.638	(16670)
1374.383/1374.384	(16543)	1374.511/1374.512	(16607)	1374.639/1374.640	(16671)
1374.385/1374.386	(16544)	1374.513/1374.514	(16608)	1374.641/1374.642	(16672)
1374.387/1374.388	(16545)	1374.515/1374.516	(16609)	1374.643/1374.644	(16673)
1374.389/1374.390	(16546)	1374.517/1374.518	(16610)	1374.645/1374.646	(16674)
1374.391/1374.392	(16547)	1374.519/1374.520	(16611)	1374.647/1374.648	(16675)
1374.393/1374.394	(16548)	1374.521/1374.522	(16612)	1374.649/1374.650	(16676)
1374.395/1374.396	(16549)	1374.523/1374.524	(16613)	1374.651/1374.652	(16677)
1374.397/1374.398	(16550)	1374.525/1374.526	(16614)	1374.653/1374.654	(16678)
1374.399/1374.400	(16551)	1374.527/1374.528	(16615)	1374.655/1374.656	(16679)
1374.401/1374.402	(16552)	1374.529/1374.530	(16616)	1374.657/1374.658	(16680)
1374.403/1374.404	(16553)	1374.531/1374.532	(16617)	1374.659/1374.660	(16681)
1374.405/1374.406	(16554)	1374.533/1374.534	(16618)	1374.661/1374.662	(16682)
1374.407/1374.408	(16555)	1374.535/1374.536	(16619)	1374.663/1374.664	(16683)
1374.409/1374.410	(16556)	1374.537/1374.538	(16620)	1374.665/1374.666	(16684)
1374.411/1374.412	(16557)	1374.539/1374.540	(16621)	1374.667/1374.668	(16685)
1374.413/1374.414	(16558)	1374.541/1374.542	(16622)	1374.669/1374.670	(16686)
1374.415/1374.416	(16559)	1374.543/1374.544	(16623)	1374.671/1374.672	(16687)
1374.417/1374.418	(16560)	1374.545/1374.546	(16624)	1374.673/1374.674	(16688)

## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2018.09.05	2018.09.06	2018.09.07	2018.09.08	2018.09.09	2018.09.10	2018.09.11	2018.09.12
AUSTRALIA	DOLLAR	0000.089259	0000.088680	0000.089760	0000.089760	0000.089760	0000.090504	0000.091039	0000.091703
BOTSWANA	PULA	0000.688224	0000.684607	0000.688465	0000.688465	0000.688465	0000.688762	0000.692095	0000.695055
BRAZIL	REAL	0000.269272	0000.266065	0000.263249	0000.263249	0000.263249	0000.263777	0000.267467	0000.273148
CANADA	DOLLAR	0000.084984	0000.084268	0000.084728	0000.084728	0000.084728	0000.085213	0000.085651	0000.085526
CHINA	YUAN	0000.442967	0000.438964	0000.443323	0000.443323	0000.443323	0000.445765	0000.449122	0000.451913
DENMARK	KRONER	0000.414348	0000.409530	0000.413669	0000.413669	0000.413669	0000.417395	0000.418426	0000.421040
EUROPEAN COMMUNITY	EURO	0000.055778	0000.055127	0000.055675	0000.055675	0000.055675	0000.056158	0000.056296	0000.056647
HONG KONG	DOLLAR	0000.505286	0000.500822	0000.505828	0000.505828	0000.505828	0000.506806	0000.510611	0000.513029
INDIA	RUPEE	0004.649304	0004.617532	0004.661366	0004.661366	0004.661366	0004.706451	0004.739892	0004.787203
JAPAN	YEN	0007.178772	0007.105196	0007.126152	0007.126152	0007.126152	0007.164485	0007.248604	0007.289144
MALAWI	KWACHA	0046.152177	0045.775240	0046.194781	0046.194781	0046.194781	0046.287402	0046.634063	0046.861591
NEW ZEALAND	DOLLAR	0000.097545	0000.096198	0000.097290	0000.097290	0000.097290	0000.098276	0000.098860	0000.099622
NORWAY	KRONE	0000.538680	0000.535432	0000.541583	0000.541583	0000.541583	0000.543498	0000.543969	0000.543233
RUSSIAN	ROUBLE	0004.412433	0004.383015	0004.485755	0004.485755	0004.485755	0004.544796	0004.578028	0004.577795
SWEDEN	KRONA	0000.585400	0000.578959	0000.587912	0000.587912	0000.587912	0000.585665	0000.589663	0000.592531
SWITZERLAND	FRANC	0000.062579	0000.061850	0000.062104	0000.062104	0000.062104	0000.062509	0000.063344	0000.063551
UNITED KINGDOM	POUND ST.	0000.050309	0000.049684	0000.050087	0000.050087	0000.050087	0000.050240	0000.050112	0000.050483
U.S.A.	DOLLAR	0000.064789	0000.064212	0000.064848	0000.064848	0000.064848	0000.064978	0000.065464	0000.065784
ZIMBABWE	DOLLAR	0024.684849	0024.465022	0024.707576	0024.707576	0024.707576	0024.757117	0024.942494	0025.064235

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2018.09.13	2018.09.14	2018.09.15	2018.09.16	2018.09.17	2018.09.18	2018.09.19	2018.09.20
AUSTRALIA	DOLLAR	0000.091600	0000.092648	0000.092648	0000.092648	0000.091947	0000.091460	0000.091338	0000.092433
BOTSWANA	PULA	0000.699500	0000.702907	0000.702907	0000.702907	0000.706306	0000.697988	0000.698401	0000.704576
BRAZIL	REAL	0000.276450	0000.283203	0000.283203	0000.283203	0000.276284	0000.274835	0000.277823	0000.279932
CANADA	DOLLAR	0000.086000	0000.087041	0000.087041	0000.087041	0000.085810	0000.086274	0000.086131	0000.087129
CHINA	YUAN	0000.454868	0000.461499	0000.461499	0000.461499	0000.454562	0000.455880	0000.457984	0000.464170
DENMARK	KRONER	0000.423950	0000.427146	0000.427146	0000.427146	0000.422188	0000.421732	0000.424292	0000.430390
EUROPEAN COMMUNITY	EURO	0000.057038	0000.057469	0000.057469	0000.057469	0000.056791	0000.056726	0000.057074	0000.057884
HONG KONG	DOLLAR	0000.518100	0000.525049	0000.525049	0000.525049	0000.516778	0000.518282	0000.520762	0000.528090
INDIA	RUPEE	0004.793993	0004.834454	0004.834454	0004.834454	0004.796695	0004.815165	0004.857018	0004.903301
JAPAN	YEN	0007.352450	0007.481990	0007.481990	0007.481990	0007.371925	0007.397257	0007.453711	0007.552954
MALAWI	KWACHA	0047.330950	0047.961769	0047.961769	0047.961769	0047.083259	0047.411955	0047.577848	0048.277441
NEW ZEALAND	DOLLAR	0000.100000	0000.100818	0000.100818	0000.100818	0000.100351	0000.099403	0000.099834	0000.100556
NORWAY	KRONE	0000.543800	0000.548503	0000.548503	0000.548503	0000.542955	0000.538078	0000.539642	0000.547503
RUSSIAN	ROUBLE	0004.570472	0004.604488	0004.604488	0004.604488	0004.507947	0004.513896	0004.480519	0004.521609
SWEDEN	KRONA	0000.593200	0000.599978	0000.599978	0000.599978	0000.595385	0000.588793	0000.591555	0000.598040
SWITZERLAND	FRANC	0000.063900	0000.064471	0000.064471	0000.064471	0000.063667	0000.063467	0000.063893	0000.065036
UNITED KINGDOM	POUND ST.	0000.050881	0000.051265	0000.051265	0000.051265	0000.050470	0000.050440	0000.050704	0000.051460
U.S.A.	DOLLAR	0000.066444	0000.067329	0000.067329	0000.067329	0000.066189	0000.066483	0000.066788	0000.067771
ZIMBABWE	DOLLAR	0025.315471	0025.652683	0025.652683	0025.652683	0025.219636	0025.330728	0025.447248	0025.821115

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2018.09.21	2018.09.22	2018.09.23	2018.09.24	2018.09.25	2018.09.26	2018.09.27	2018.09.28
AUSTRALIA	DOLLAR	0000.094318	0000.094318	0000.094318	0000.094318	0000.094575	0000.094161	0000.095739	0000.096707
BOTSWANA	PULA	0000.715713	0000.715713	0000.715713	0000.715713	0000.711444	0000.713832	0000.720247	0000.723811
BRAZIL	REAL	0000.282985	0000.282985	0000.282985	0000.282985	0000.282918	0000.281578	0000.282292	0000.282625
CANADA	DOLLAR	0000.089142	0000.089142	0000.089142	0000.089142	0000.089179	0000.089061	0000.090882	0000.091248
CHINA	YUAN	0000.474622	0000.474622	0000.474622	0000.474622	0000.474483	0000.475064	0000.481585	0000.484985
DENMARK	KRONER	0000.436881	0000.436881	0000.436881	0000.436881	0000.436561	0000.435695	0000.442951	0000.448554
EUROPEAN COMMUNITY	EURO	0000.058786	0000.058786	0000.058786	0000.058786	0000.058739	0000.058617	0000.059607	0000.060352
HONG KONG	DOLLAR	0000.538858	0000.538858	0000.538858	0000.538858	0000.536708	0000.536558	0000.543543	0000.547559
INDIA	RUPEE	0004.989114	0004.989114	0004.989114	0004.989114	0005.035464	0005.025092	0005.087356	0005.111297
JAPAN	YEN	0007.777121	0007.777121	0007.777121	0007.777121	0007.758464	0007.752527	0007.841705	0007.944276
MALAWI	KWACHA	0049.450470	0049.450470	0049.450470	0049.450470	0049.527066	0049.489555	0050.220044	0050.534084
NEW ZEALAND	DOLLAR	0000.102365	0000.102365	0000.102365	0000.102365	0000.102722	0000.102245	0000.103888	0000.105141
NORWAY	KRONE	0000.560411	0000.560411	0000.560411	0000.560411	0000.558025	0000.556678	0000.562984	0000.569350
RUSSIAN	ROUBLE	0004.602314	0004.602314	0004.602314	0004.602314	0004.548119	0004.544853	0004.611962	0004.621960
SWEDEN	KRONA	0000.605847	0000.605847	0000.605847	0000.605847	0000.604791	0000.605672	0000.614245	0000.619711
SWITZERLAND	FRANC	0000.066054	0000.066054	0000.066054	0000.066054	0000.066289	0000.066144	0000.067137	0000.068233
UNITED KINGDOM	POUND ST.	0000.052235	0000.052235	0000.052235	0000.052235	0000.052671	0000.052372	0000.053206	0000.053748
U.S.A.	DOLLAR	0000.069417	0000.069417	0000.069417	0000.069417	0000.069147	0000.069096	0000.070030	0000.070431
ZIMBABWE	DOLLAR	0026.448484	0026.448484	0026.448484	0026.448484	0026.345946	0026.326023	0026.681568	0026.834840

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2018.09.29	2018.09.30	2018.10.01	2018.10.02	2018.10.03	2018.10.04	2018.10.05	2018.10.06
AUSTRALIA	DOLLAR	0000.096707	0000.096707	0000.096432	0000.095537	0000.095413	0000.094334	0000.093668	0000.093668
BOTSWANA	PULA	0000.723811	0000.723811	0000.720448	0000.713644	0000.708802	0000.700097	0000.699869	0000.699869
BRAZIL	REAL	0000.282625	0000.282625	0000.284183	0000.279401	0000.272396	0000.263264	0000.258834	0000.258834
CANADA	DOLLAR	0000.091248	0000.091248	0000.089669	0000.088671	0000.088183	0000.086484	0000.085920	0000.085920
CHINA	YUAN	0000.484985	0000.484985	0000.482181	0000.477630	0000.474814	0000.463472	0000.458755	0000.458755
DENMARK	KRONER	0000.448554	0000.448554	0000.449129	0000.446178	0000.442629	0000.436186	0000.430693	0000.430693
EUROPEAN COMMUNITY	EURO	0000.060352	0000.060352	0000.060441	0000.060050	0000.059568	0000.058682	0000.057943	0000.057943
HONG KONG	DOLLAR	0000.547559	0000.547559	0000.546154	0000.541469	0000.538411	0000.525527	0000.519854	0000.519854
INDIA	RUPEE	0005.111297	0005.111297	0005.110355	0005.071172	0005.053196	0004.968424	0004.919688	0004.919688
JAPAN	YEN	0007.944276	0007.944276	0007.946176	0007.870063	0007.811327	0007.667486	0007.561608	0007.561608
MALAWI	KWACHA	0050.534084	0050.534084	0050.355916	0049.881225	0049.601870	0048.331595	0047.812655	0047.812655
NEW ZEALAND	DOLLAR	0000.105141	0000.105141	0000.104735	0000.103985	0000.103664	0000.102478	0000.101848	0000.101848
NORWAY	KRONE	0000.569350	0000.569350	0000.567161	0000.563010	0000.559439	0000.550967	0000.546636	0000.546636
RUSSIAN	ROUBLE	0004.621960	0004.621960	0004.605568	0004.535833	0004.519480	0004.457511	0004.448977	0004.448977
SWEDEN	KRONA	0000.619711	0000.619711	0000.621717	0000.620443	0000.618402	0000.608551	0000.602672	0000.602672
SWITZERLAND	FRANC	0000.068233	0000.068233	0000.068340	0000.067982	0000.067510	0000.066385	0000.065831	0000.065831
UNITED KINGDOM	POUND ST.	0000.053748	0000.053748	0000.053799	0000.053308	0000.053103	0000.052067	0000.051268	0000.051268
U.S.A.	DOLLAR	0000.070431	0000.070431	0000.070205	0000.069544	0000.069132	0000.067482	0000.066794	0000.066794
ZIMBABWE	DOLLAR	0026.834840	0026.834840	0026.748802	0026.496384	0026.340156	0025.710959	0025.449254	0025.449254

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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	29,85c/kg	29,85c/kg	29,85c/kg	free	29,85c/kg	A1/1/1608
1001.99	0	-- Other.....	kg	29,85c/kg	29,85c/kg	29,85c/kg	free	29,85c/kg	A1/1/1608
<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	
11.01		<b>WHEAT OR MESLIN FLOUR:</b> • Refer to Prohibited Goods Index							A1/1/1549 w.e.f. 1/4/16
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	44,77c/kg	44,77c/kg	44,77c/kg	free	44,77c/kg	A1/1/1608
1101.00.90	5	- Other .....	kg	44,77c/kg	44,77c/kg	44,77c/kg	free	44,77c/kg	A1/1/1608
11.02		<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	
1102.90		<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	

Reference

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note:

1. This Chapter does not cover the following:
  - (a) Sugar confectionery containing cocoa (heading 18.06);
  - (b) Chemically pure sugars (excluding sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
  - (c) Medicaments or other products of Chapter 30.

Sub Heading Notes:

1. For the purposes of subheading 1701.12, 1701.13 and 1701.14 "raw sugar" means sugar whose content of sucrose by mass, in the dry state, corresponds to a polarimeter reading of less than 99,5°
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by mass, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
17.01		<b>CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:</b>  • Refer to Permit from the Dept. Agriculture, Marketing Administration							A1/1/1549 w.e.f. 1/4/16
1701.1		<b>- Raw sugar not containing added flavouring or colouring matter:</b>							
1701.12	2	-- Beet sugar .....	kg	460,68c/kg	460,68c/kg	460,68c/kg	460,68c/kg	460,68c/kg	A1/1/1609
1701.13	9	-- Cane sugar specified in Subheading Note 2 to this Chapter.....	kg	460,68c/kg	460,68c/kg	460,68c/kg	460,68c/kg	460,68c/kg	A1/1/1609
1701.14	5	-- Other cane sugar .....	kg	460,68c/kg	460,68c/kg	460,68c/kg	460,68c/kg	460,68c/kg	A1/1/1609
1701.9		<b>- Other:</b>							
1701.91	2	-- Containing added flavouring or colouring matter .....	kg	460,68c/kg	460,68c/kg	460,68c/kg	460,68c/kg	460,68c/kg	A1/1/1609
1701.99	3	-- Other.....	kg	460,68c/kg	460,68c/kg	460,68c/kg	460,68c/kg	460,68c/kg	A1/1/1609
17.02		<b>OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL:</b>  • Refer to Permit from the Dept. Agriculture, Marketing Administration							
1702.1		<b>- Lactose and lactose syrup:</b>							
1702.11	1	-- Containing by mass 99 per cent or more lactose, expressed as anhydrous lactose, calculated on the dry matter.....	kg	free	free	free	free	free	
1702.19	0	-- Other.....	kg	free	free	free	free	free	
1702.20	8	- Maple sugar and maple syrup .....	kg	free	free	free	free	free	
1702.30	2	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 per cent by mass of fructose.....	kg	free	free	free	free	free	
1702.40	7	- Glucose and glucose syrup, containing in the dry state 20 per cent or more but less than 50 per cent by mass of fructose (excluding invert sugar) .....	kg	free	free	free	free	free	
1702.50	1	- Chemically pure fructose .....	kg	free	free	free	free	free	
1702.60	6	- Other fructose and fructose syrup, containing in the dry state more than 50 per cent by mass of fructose (excluding invert sugar) .....	kg	free	free	free	free	free	
1702.90	7	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 per cent by mass of fructose .....	kg	free	free	free	free	free	

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
17.03		<b>MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR:</b> <ul style="list-style-type: none"> <li>• Refer to Import certificate issued by Directorate: Plant Health</li> <li>• Refer to Permit from the Dept. Agriculture, Marketing Administration</li> </ul>							A1/1/1549 w.e.f. 1/4/16
1703.10	7	- Cane molasses .....	kg	free	free	free	free	free	
1703.90	3	- Other .....	kg	free	free	free	free	free	
17.04		<b>SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA:</b> <ul style="list-style-type: none"> <li>• Refer to Import certificate issued by Directorate: Plant Health</li> <li>• Refer to Permit from Directorate: APIS (Dept. Agriculture)</li> </ul>							
1704.10	0	- Chewing gum, whether or not sugar-coated.....	kg	25%	25%	25%	free	25%	
1704.90	7	- Other .....	kg	37%	25%	37%	free	37%	

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
250.00				<b>LIVE ANIMALS; ANIMAL PRODUCTS</b>				A2/3/27 up to and including 11/03/19
250.02				<b>MEAT AND EDIBLE MEAT OFFAL</b>				A2/3/27 up to and including 11/03/19
250.02	0207.14.9	01.07	76	Frozen bone-in portions of fowls of the species <i>Gallus Domesticus</i> .....	301.00 – 399.00; 401.00 – 499.00	EU	35,3%	A2/3/27 up to and including 11/03/19
260.03	72.08	01.04	47	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Chinese Taipei (Taiwan) Colombia, Comoros, Congo (Democratic Republic of the), Congo, Republic, Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt, Arab Republic, El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia, Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, Indonesia, Iran, Islamic Republic, Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea, Democratic People's Republic of, Kosovo, Kyrgyz Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia, the Former Yugoslav Republic of, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia, Federated States of, Moldova, Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Samoa, Sao Tome and Principe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Sudan, Suriname, Swaziland, Syrian Arab Republic, Tajikistan, Tanzania, United Republic of, Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela, Bolivarian Republic of), Vietnam, West Bank and Gaza, Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 460.15/7208.25/01.06, 460.15/7208.26/01.06, 460.15/7208.36/01.06, 460.15/7208.37/01.06, (460.15/7208.5/01.05 - 460.15/7208.5/17.05), 460.15/7208.51/01.06; (470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	10%	A2/3/25 up to and including 10/08/19

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7211.14	01.06	68	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	10%	A2/3/25 up to and including 10/08/19



Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7211.19	01.06	69	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 470.03/00.00/01.00 - 470.03/00.00/03.00)	All Countries	10%	A2/3/25 up to and including 10/08/19

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7225.30	01.06	60	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	10%	A2/3/25 up to and including 10/08/19

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7225.40	01.06	67	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 460.15/7225.40/01.06 – 460.15/7225.40/19.06); (470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	10%	A2/3/25 up to and including 10/08/19

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7225.99	01.06	67	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 460.15/7225.99/01.06 – 460.15/7225.99/02.06); (470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	10%	A2/3/25 up to and including 10/08/19

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7226.91	01.06	68	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	10%	A2/3/25 up to and including 10/08/19

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7226.99	01.06	63	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	10%	A2/3/25 up to and including 10/08/19

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
250.00				<b>LIVE ANIMALS; ANIMAL PRODUCTS</b>				A2/3/28 w.e.f 12/03/19 up to and including 11/03/20
250.02				<b>MEAT AND EDIBLE MEAT OFFAL</b>				A2/3/28 w.e.f 12/03/19 up to and including 11/03/20
250.02	0207.14.9	01.07	76	Frozen bone-in portions of fowls of the species <i>Gallus Domesticus</i> .....	301.00 – 399.00; 401.00 – 499.00	EU	30%	A2/3/28 w.e.f 12/03/19 up to and including 11/03/20
260.03	72.08	01.04	47	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 460.15/7208.25/01.06, 460.15/7208.26/01.06), 460.15/7208.36/01.06; 460.15/7208.37/01.06, (460.15/7208.5/01.05 – 460.15/7208.5/17.05), 460.15/7208.51/01.06; (470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	8%	A2/3/26 w.e.f 11/08/19 up to and including 10/08/20

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7211.14	01.06	68	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	8%	A2/3/26 w.e.f. 11/08/19 up to and including 10/08/20



Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7211.19	01.06	69	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	8%	A2/3/26 w.e.f. 11/08/19 up to and including 10/08/20

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7225.30	01.06	60	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	8%	A2/3/26 w.e.f. 11/08/19 up to and including 10/08/20

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7225.40	01.06	67	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 460.15/7225.40/01.06 – 460.15/7225.40/19.06); (470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	8%	A2/3/26 w.e.f. 11/08/19 up to and including 10/08/20

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7225.99	01.06	67	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 460.15/7225.99/01.06 – 460.15/7225.99/02.06); (470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	8%	A2/3/26 w.e.f. 11/08/19 up to and including 10/08/20

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7226.91	01.06	68	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	8%	A2/3/26 w.e.f. 11/08/19 up to and including 10/08/20

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7226.99	01.06	63	Other, not further worked than hot-rolled, not in coils (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Swaziland, Syrian Arab Republic, Taiwan (Republic of China), Tajikistan, Tanzania (United Republic of), Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe) .....	301.00 – 399.00; 401.00 – 499.00 (excluding 470.03/00.00/01.00 – 470.03/00.00/03.00)	All Countries	8%	A2/3/26 w.e.f. 11/08/19 up to and including 10/08/20

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
250.00				<b>LIVE ANIMALS; ANIMAL PRODUCTS</b>				A2/3/29 w.e.f. 12/03/20 up to and including 11/03/21
250.02				<b>MEAT AND EDIBLE MEAT OFFAL</b>				A2/3/29 w.e.f. 12/03/20 up to and including 11/03/21
250.02	0207.14.9	01.07	76	Frozen bone-in portions of the species <i>Gallus Domesticus</i> .....	301.00 – 399.00; 401.00 – 499.00	EU	25%	A2/3/29 w.e.f. 12/03/20 up to and including 11/03/21

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
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Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
250.00				<b>LIVE ANIMALS; ANIMAL PRODUCTS</b>				A2/3/30 w.e.f. 12/03/21 up to and including 11/03/22
250.02				<b>MEAT AND EDIBLE MEAT OFFAL</b>				A2/3/30 w.e.f. 12/03/21 up to and including 11/03/22
250.02	0207.14.9	01.07	76	Frozen bone-in portions of the species <i>Gallus Domesticus</i> .....	301.00 – 399.00; 401.00 – 499.00	EU	15%	A2/3/30 w.e.f. 12/03/21 up to and including 11/03/22

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
<b>- Blank -</b>								

	Reference
<p><b>SCHEDULE NO. 5</b></p> <p><b>SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES, FUEL LEVY, ENVIRONMENTAL LEVY AND HEALTH PROMOTION 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 (bb) any other notes to this Schedule, as may be applicable, and any specific notes to any Part or item of this Schedule, 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. (a) 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>A5/1</p>
<p>(b) For the purposes of drawback item 521.00/00.00/01.00, Note 3 to Schedule No. 3 shall <i>mutatis mutandis</i> apply in respect of the expression "extent of drawback" in Column III to this item and for that purpose any reference to customs duty shall be deemed to include a reference to any safeguard duty provided for in Part 3 of Schedule No. 2 in respect of the hot rolled steel products classifiable in safeguard items 260.03/72.08/01.04, 260.03/7211.14/01.06, 260.03/7211.19/01.06, 260.03/7225.30/01.06, 260.03/7225.40/01.06, 260.03/7225.99/01.06, 260.03/7226.91/01.06 or 260.03/7226.99/01.06.</p>	<p>A5/1</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>