

Jacobsens

Harmonized Customs Tariff

Supplement 1121
13 March 2020

Dear Subscriber

We have pleasure in forwarding to you Supplement 1121.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising from the Budget Proposals of the Minister of Finance as well as amendments which were published in the following Government Gazettes:

- *Government Gazette No. 43051* dated 28 February 2020;
- *Government Gazette No. 43061* dated 2 March 2020; and
- *Government Gazette No. 43091* dated 13 March 2020.

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 duty on frozen chicken cuts (excluding offal), classifiable under tariff subheading 0207.14.1 and 0207.9), are increased from 12% and 37% to 42% and 62% respectively as recommended by ITAC in Report 608.

- *Government Gazette 43091*, R. 309, 13.03.2020 A1/1/1640

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, to the extent indicated below:

The rates of Customs duty on wheat and wheaten flour classifiable under tariff subheadings 1001.91, 1001.99 as well as tariff subheadings 1101.00.10, 1101.00.20, 1101.00.30 and 1101.00.90 are reduced from 77.62c/kg and 116.44c/kg to 51.66c/kg and 77.49c/kg respectively, in terms of the existing variable tariff formula as recommended in ITAC Minute 13/2019.

- *Government Gazette 43061*, R. 237, 02.03.2020 A1/1/1638

3. 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 rate of duty on sugar, classifiable under tariff subheadings 1701.12, 1701.13, 1701.14, 1701.91, and 1701.99 is reduced from 476.61c/kg to 418.61c/kg in terms of the existing variable tariff formula as recommended in Minute M12/2019.

- *Government Gazette 43061*, R. 238, 02.03.2020 A1/1/1639

4. In terms of Section 48 of the Customs and Excise Act, 1964, Section A of Part 2 of Schedule No. 1 to the said Act is amended, with effect from 14h13 at 26 February 2020, to the extent indicated below:

The "sin taxes" (excise duties on wine, spirits and spirituous beverages, beer and tobacco products) have been increased as proposed by the Minister of Finance in his Budget Speech.

- *Taxation Proposals*, 26.02.2020

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

Rebate item 495.00/00.00/01.00 is amended to exclude duty rebates or refunds in circumstances where damage, destruction or loss of goods as contemplated in those items occurs due to robbery or theft.

- *Government Gazette 43051*, R. 228, 28.02.2020 A4/4/358

6. In terms of Section 75 of the Customs and Excise Act, 1964, Part 5 of Schedule No. 4 to the said Act is amended to the extent indicated below:

Rebate item 497.01/00.00/01.00 is amended to exclude duty rebates or refunds in circumstances where damage, destruction or loss of goods as contemplated in those items occurs due to robbery or theft.

- *Government Gazette 43051*, R. 229, 28.02.2020 A4/5/4

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

Rebate item 412.09/00.00/01.00, is amended to exclude duty rebates or refunds in circumstances where damage, destruction or loss of goods as contemplated in those items occurs due to robbery or theft.

- *Government Gazette 43051*, R. 230, 28.02.2020 A4/1/379

The Minister of Finance also published **Notice R. 226** in **Government Gazette No 43051** dated 28 February 2020 (incorrectly dated 28 February 2019) as a consequence to the amendment of rebate item 412.09/00.00/01.00 in Part 1 of Schedule No. 4 to the Customs and Excise Act, 1964 (Act No. 91 of 1964). In the Notice it is stated that the exemption contemplated in section 13(3) of the VAT Act read with item no. 412.09/00.00/01.00 in paragraph 8 of Schedule No. 1 to the Act **does not apply** to goods lost, destroyed or damaged **as a result of a hostile act by a third party constituted by robbery or theft**.

In terms of Section 75 of the Customs and Excise Act, 1964, Part 1G of Schedule No. 6 to the said Act is amended to the extent indicated below:

Rebate item 624.50/000.00.00/01.00 is amended to exclude duty rebates or refunds in circumstances where damage, destruction or loss of goods as contemplated in those items occurs due to robbery or theft.

- *Government Gazette 43051*, R. 231, 28.02.2020 A6/1G/1

8. In terms of Section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 6 to the said Act is amended to the extent indicated below:

Rebate item 634.03/000.00.00/01.00 is amended to exclude duty rebates or refunds in circumstances where damage, destruction or loss of goods as contemplated in those items occurs due to robbery or theft.

- *Government Gazette 43051*, R. 227, 28.02.2020 A6/2/4

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 to the extent indicated below:

Rebate item 670.10/000.00.00/01.00 is amended to exclude duty rebates or refunds in circumstances where damage, destruction or loss of goods as contemplated in those items occurs due to robbery or theft.

- *Government Gazette 43051*, R. 234, 28.02.2020 A6/3/51

10. In terms of Section 75 of the Customs and Excise Act, 1964, Part 4 of Schedule No. 6 to the said Act is amended to the extent indicated below:

Rebate item 680.02/00.00/02.00 is amended to exclude duty rebates or refunds in circumstances where damage, destruction or loss of goods as contemplated in those items occurs due to robbery or theft.

- *Government Gazette 43051*, R. 233, 28.02.2020 A6/4/2

11. In terms of Section 75 of the Customs and Excise Act, 1964, Part 5 of Schedule No. 6 to the said Act is amended to the extent indicated below:

Rebate item 690.01/00.00/01.00 is amended to exclude duty rebates or refunds in circumstances where damage, destruction or loss of goods as contemplated in those items occurs due to robbery or theft.

- *Government Gazette 43051*, R. 231, 28.02.2020 A6/5/2

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INSTRUCTION SHEET

Jacobsens
Harmonized Customs Tariff

Supplement 1121

13 March 2020

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399/400	(17765)	716.03/716.04	(7758)	795/796	(16936)
401/402	(17638)	SCHEDULE 2: Part 1		797/798	(17643)
403/404	(17835)	717/718	(17135)	798.01/798.02	(17644)
405/406	(16914)	718.01/718.02	(17792)	799/800	(17645)
407/408	(16915)	718.02A/718.02B	(16362)	800.01/800.02	(17646)
409/410	(16332)	718.03/718.04	(17857)	801/806	not issued
411/412	(16333)	718.04A/blank	(17766)	807/808	(17070)
413/414	(16916)	718.05/718.06	(17858)	809/810	(17116)
415/416	(16917)	SCHEDULE 2: Part 2		810.01/810.02	(15032)
417/418	(17639)	718.07/718.08	(17859)	811/812	(17124)
419/420	(16336)	SCHEDULE 2: Part 3		813/814	(17125)
421/422	(16976)	718.09/718.10	(17431)	815/816	(17256)
423/424	(16977)	718.11/718.12	(17432)	SCHEDULE 3: Part 2	
424.01/424.02	(17110)	718.12A/718.12B	(17433)	817/818	(17142)
425/426	(16339)	718.13/718.14	(17434)	SCHEDULE 4: Part 1	
427/428	(17202)	718.15/718.16	(17501)	819/820	(17324)
429/430	(17203)	718.17/718.18	(17484)	820.01/820.02	(17144)
431/432	(16342)	718.19/718.20	(17485)	820.03/820.04	(17145)
433/434	(16923)	718.21/718.22	(17486)	821/822	(17838)
435/436	(16924)	718.22A/718.22B	(17728)	823/824	(17307)
437/438	(16345)	718.22C/718.22D	(17768)	825/826	(15038)
439/440	(16346)	718.22E/blank	(17769)	827/828	(15039)
441/442	(16347)	718.23/718.24	(17502)	829/830	(15040)
443/444	(16348)	718.25/718.26	(17488)	831/832	(17839)
445/446	(16349)	718.27/718.28	(17489)	833/834	(16937)
447/448	(16925)	718.29/718.30	(17490)	835/836	(15043)
449/450	(16351)	718.31/718.32	(17729)	837/838	(15044)
451/452	(17204)	718.33/718.34	(17668)	838.01/838.02	(17878)
453/454	(16927)	718.35/718.36	(17669)	839/840	(17257)
455/456	(17205)	SCHEDULE 3: Part 1		SCHEDULE 4: Part 2	
457/458	(17681)	719/720	(17136)	841/842	(15047)
459/460	(16356)	721/722	(17137)	842.01/842.02	(15048)
461/462	(16357)	722.01/722.02	(17138)	842.03/842.04	(15049)
463/464	(17682)	723/724	(15620)	843/844	(17840)
465/466	(16948)	725/726	(15941)	844.01/844.02	(15923)
467/468	(17111)	727/728	(15798)	845/846	(17794)
469/672	not issued	729/730	(17491)	846.01/846.02	(17440)
SCHEDULE 1: Part 2: Section A		731/732	(15982)	846.03/846.04	(17795)
673/674	(17876)	733/734	(17139)	846.04A/846.04B	(17796)
675/676	(17877)	735/750	not issued	846.04C/846.04D	(17797)
677/678	not issued	751/752	(17212)	846.05/846.06	(17798)
679/680	(17640)	753/754	(14631)	846.07/846.08	(17841)
681/682	(17641)			846.09/846.10	(15057)
683/686	not issued			846.11/846.12	(11912)

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852.03/852.04	(17860)	SCHEDULE 6: Part 4		1129/1130	(30.12.99)
853/854	(17861)	900.01/900.02	(17886)	1131/1132	(30.12.99)
855/856	(15063)	900.03/900.04	(14697)	1133/1134	(30.12.99)
857/858	(15064)	900.05/900.06	(16960)	1135/1136	(30.12.99)
859/860	(15065)	900.06A/900.06B	(16961)	1137/1138	(30.12.99)
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863/864	(15067)	900.06C/900.06D	(17887)	1141/1142	(30.12.99)
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885/886	(17881)	985/1082	not issued	1207/1208	(30.12.99)
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886.07/886.08	(17237)	1085/1086	(30.12.99)	1215/1216	(30.12.99)
886.09/886.10	(17657)	1087/1088	(30.12.99)	1217/1218	(30.12.99)
887/888	(17883)	1089/1090	(30.12.99)	1219/1220	(30.12.99)
		1091/1092	(30.12.99)	1221/1222	(30.12.99)
		1093/1094	(30.12.99)	1223/1224	(30.12.99)
		1095/1096	(30.12.99)	1225/1226	(30.12.99)
		1097/1098	(30.12.99)	1227/1228	(30.12.99)
				1229/1230	(30.12.99)
				1231/1232	(30.12.99)
				1233/1234	(30.12.99)

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Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A1/1/1370	R. 1375	19.12.08	970	A1/1/1444	R. 605	03.08.12	1013	A1/1/1516	R. 308	10.04.15	1047
A1/1/1371	R. 1376	19.12.08	970	AA1/1/1445	R. 597	03.08.12	1013	A1/1/1517	R. 437	29.05.15	1050
A1/1/1372	R. 156	20.02.09	973	A1/1/1446	R. 747	14.09.12	1013	A1/1/1518	R. 445	29.05.15	1050
A1/1/1373	R. 159	20.02.09	972	A1/1/1447	R. 748	14.09.12	1013	AA1/1/1519	R. 533	19.06.15	1051
A1/1/1374	R. 144	13.02.09	971	A1/1/1448	R. 813	12.10.12	1014	A1/1/1520	R. 654	31.07.15	
A1/1/1375	R. 196	27.02.09	972	A1/1/1449	R.829	12.10.12	1014	AA1/1/1521	R. 743	21.08.15	1055
A1/1/1376	R. 197	27.02.09	972	A1/1/1450	R. 830	12.10.12	1014	A1/1/1522	R. 601	18.09.15	1057
A1/1/1377	R. 420	09.04.09	974	A1/1/1451	R. 831	12.10.12	1014	A1/1/1523	R. 894	25.09.15	1058
A1/1/1378	R. 646	12.06.09	975	A1/1/1452	R. 832	12.10.12	1014	A1/1/1524	R. 895	25.09.25	1058
A1/1/1379	R. 678	12.06.09	975	A1/1/1453	R.833	12.10.12	1014	A1/1/1525	R. 1027	30.10.15	1060
A1/1/1380	R. 724	10.07.09	976	A1/1/1454	R. 834	12.10.12	1014	A1/1/1526	R. 1216	11.12.15	1065
A1/1/1381	R. 762	24.07.09	977	A1/1/1455	R. 835	12.10.12	1014	A1/1/1527	R. 1220	11.12.15	1065
A1/1/1382	R. 793	31.07.09	978	A1/1/1456	R. 977	30.11.12	1015	A1/1/1528	R. 601	04.12.15	1063
A1/1/1383	R. 832	14.08.09	978	A1/1/1457	R. 1081	21.12.12	1016	A1/1/1529	R. 1244	18.12.15	1064
A1/1/1384	R. 833	14.08.09	978	A1/1/1458	R. 1082	21.12.12	1016	A1/1/1530	R. 1249	18.12.15	1064
A1/1/1385	R. 835	14.08.09	978	A1/1/1459	R. 1083	21.12.12	1016	A1/1/1531	R. 1250	18.12.15	1064
A1/1/1386	R. 975	09.10.09	980	A1/1/1460	R. 1084	21.12.12	1016	A1/1/1532	R. 1265	18.12.15	1064
A1/1/1387	R. 1027	30.10.09	981	A1/1/1461	R. 1085	21.12.12	1016	A1/1/1533	R. 172	12.02.16	1066
A1/1/1388	R. 1048	06.11.09	981	A1/1/1462	R. 1110	28.12.12	1016	A1/1/1534	R. 240	11.03.16	1068
A1/1/1389	R. 1086	27.11.09	981	A1/1/1463	R. 98	15.02.13	1017	A1/1/1535	R. 239	11.03.16	1068
A1/1/1390	R. 1087	27.11.09	981	A1/1/1464	R. 118	22.02.13	1018	A1/1/1536	R. 396	31.03.16	1069
A1/1/1391	R. 1088	27.11.09	981	A1/1/1465	R. 120	22.02.13	1018	A1/1/1537	R. 418	11.04.16	1070
A1/1/1392	R. 1089	27.11.09	981	A1/1/1466	R. 227	28.03.13	1019	A1/1/1538	R. 219	11.04.16	1070
A1/1/1393	R. 1146	04.12.09	982	A1/1/1467	R. 269	12.04.13	1020	A1/1/1539	R. 508	06.05.16	1071
A1/1/1394	R. 1222	18.12.09	982	A1/1/1468	R. 338	10.05.13	1020	A1/1/1540	R. 592	27.05.16	1073
A1/1/1395	R. 1221	18.12.09	982	A1/1/1469	R. 384	07.06.13	1021	A1/1/1541	R. 711	10.06.16	1074
A1/1/1396	R. 1233	31.12.09	983	A1/1/1470	R. 387	07.06.13	1021	A1/1/1542	R. 712	10.06.16	1074
A1/1/1397	R. 1234	31.12.09	983	A1/1/1471	R. 474	12.07.13	1022	A1/1/1543	R. 752	24.06.16	1075
A1/1/1398	R. 1232	31.12.09	983	A1/1/1472	R. 475	12.07.13	1022	A1/1/1544	R. 820	08.07.16	1075
A1/1/1399	R. 32	29.01.10	984	A1/1/1473	R. 609	16.08.13	1023	A1/1/1545	R. 900	05.08.16	1076
A1/1/1400	R. 33	29.01.10	984	A1/1/1474	R. 640	30.08.13	1024	A1/1/1546	R. 961	26.08.16	1078
A1/1/1401	R. 126	26.02.10	985	A1/1/1475	R. 715	30.09.13	1025	A1/1/1547	R. 939	22.08.16	1077
A1/1/1402	R. 266	08.04.10	986	A1/1/1476	R. 774	18.10.13	1026	A1/1/1548	R. 1059	16.09.16	1079
A1/1/1403	R. 341	30.04.10	986	A1/1/1477	R. 860	15.11.13	1027	A1/1/1549	R. 1287	21.10.16	1080
A1/1/1404	R. 357	07.05.10	986	A1/1/1478	R. 861	15.11.13	1027	A1/1/1550	R. 1285	21.10.16	1080
A1/1/1405	R. 437	28.05.10	987	A1/1/1479	R. 895	29.11.13	1028	A1/1/1551	R. 1289	21.10.16	1080
A1/1/1406	R. 438	28.05.10	987	A1/1/1480	R. 896	29.11.13	1028	A1/1/1552	R. 1284	21.10.16	1080
A1/1/1407	R. 439	28.05.10	987	A1/1/1480	R. 896	29.11.13	1031	A1/1/1553	R. 1283	21.10.16	1080
A1/1/1408	R. 653	30.07.10	990	A1/1/1481	R. 906	29.11.13	1028	A1/1/1554	R. 1370	04.11.16	1080
A1/1/1409	R. 604	16.07.10	988	A1/1/1482	R. 1006	20.12.13	1030	A1/1/1555	R. 1369	04.11.16	1080
A1/1/1410	R. 624	15.07.10	988	A1/1/1483	R. 1007	20.12.13	1030	A1/1/1556	R. 1470	02.12.16	1091
A1/1/1411	R. 637	23.07.10	989	A1/1/1484	R. 1008	20.12.13	1030	A1/1/1557	R. 1467	02.12.16	1081
A1/1/1412	R. 738	20.08.10	990	A1/1/1484	R. 153	07.03.14	1031	A1/1/1558	R. 1469	02.12.16	1081
A1/1/1413	R. 739	20.08.10	990	A1/1/1485	R.		NOT ALLOCATED	A1/1/1559	R. 1471	02.12.16	1081
A1/1/1414	R. 758	27.08.10	991	A1/1/1486	R. 265	04.04.14	1032	A1/1/1560	R. 1536	09.12.16	1081
A1/1/1415	R. 771	31.08.10	991	A1/1/1487	R. 272	11.04.14	1032	A1/1/1561	R. 1466	02.12.16	1081
A1/1/1416	R. 846	01.10.10	992	A1/1/1488	R. 306	25.04.14	1033	A1/1/1562	R. 1537	09.12.16	1081
A1/1/1417	R. 1014	05.11.10	993	A1/1/1489	R. 335	09.05.14	1033	A1/1/1563	R. 69	27.01.17	1082
A1/1/1418	R. 1119	01.12.10	993	A1/1/1490	R. 501	27.06.14	1035	A1/1/1564	R. 116	10.02.17	1083
A1/1/1419	R. 1225	24.12.10	994	A1/1/1491	R. 513	04.07.14	1035	A1/1/1565	R. 199	03.03.17	1085
A1/1/1420	R. 172	28.02.11	996	A1/1/1492	R. 555	18.07.14	1036	A1/1/1566	R. 236	17.03017	1086
A1/1/1421	R. 194	11.03.11	996	A1/1/1493	R. 632	22.08.14	1037	A1/1/1567	R. 289	31.03.17	1088
A1/1/1422	R. 195	11.03.11	996	A1/1/1494	R. 633	22.08.14	1037	A1/1/1568	R. 264	24.03.17	1087
A1/1/1423	R. 225	18.03.11	997	A1/1/1495	R. 659	05.09.14	1038	A1/1/1569	R. 290	31.03.17	1088
A1/1/1424	R. 254	28.03.11	997	A1/1/1496	R. 743	26.09.14	1038	A1/1/1570	R. 295	31.03.17	1088
A1/1/1425	R. 272	01.04.11	997	A1/1/1497	R. 751	03.10.24	1038	A1/1/1571	R. 291	31.03.17	1088
A1/1/1426	R. 302	08.04.11	998	A1/1/1498	R. 771	03.10.14	1038	A1/1/1572	R. 600	23.06.17	1089
A1/1/1427	R. 593	22.07.11	1001	A1/1/1499	R. 774	10.10.14	1039	A1/1/1573	R. 764	28.07.17	1090
A1/1/1428	R. 672	26.08.11	1002	A1/1/1500	R. 781	10.10.14	1039	A1/1/1574	R. 774	04.08.17	1091
A1/1/1429	R. 844	14.10.11	1003	A1/1/1501	R. 924	28.11.14	1040	A1/1/1575	R. 905	25.08.17	1092
A1/1/1430	R. 845	14.10.11	1003	A1/1/1502	R. 925	28.11.14	1040	A1/1/1576	R. 902	25.08.17	1092
A1/1/1431	R. 929	11.11.11	1004	A1/1/1503	R. 926	28.11.14	1042	A1/1/1577	R. 901	25.08.17	1092
A1/1/1432	R. 965	02.12.11	1005	A1/1/1504	R. 927	28.11.14	1040	A1/1/1578	R. 949	01.09.17	1093
A1/1/1433	R. 966	02.12.11	1005	A1/1/1505	R. 928	28.11.14	1040	A1/1/1579	R. 899	25.08.17	1092
A1/1/1434	R. 995	02.12.11	1005	A1/1/1506	R. 922	24.11.14	1040	A1/1/1580	R. 950	01.09.17	1093
A1/1/1435	R. 996	02.12.11	1005	A1/1/1507	R. 1040	22.12.14	1041	A1/1/1581	R. 948	01.09.17	1093
A1/1/1436	R. 1066	21.12.11	1006	A1/1/1508	R. 1048	22.12.14	1041	A1/1/1582	R. 951	01.09.17	1093
A1/1/1437	R. 1067	23.12.11	1006	A1/1/1509	R. 67	06.02.15	1043	A1/1/1583	R. 984	08.09.17	
A1/1/1438	R. 169	02.03.12	1008	A1/1/1510	R. 68	06.02.15	1043	A1/1/1584	R. 1000	15.09.17	1094
A1/1/1439	R. 349	04.05.12	1010	A1/1/1511	R. 69	06.02.15	1043	A1/1/1585	R. 1059	29.09.17	1095
A1/1/1440	R. 375	18.05.12	1011	A1/1/1512	R. 173	27.02.15	1044	A1/1/1586	R. 1082	06.10.17	1095
A1/1/1441	R. 433	08.06.12	1012	A1/1/1513	R. 209	13.03.15	1045	A1/1/1587	R. 1226	02.11.17	1096
A1/1/1442	R. 487	29.06.12	1012	A1/1/1514	R. 252	27.03.15	1046	A1/1/1588	R. 1282	17.11.17	1097
AA1/1/1443	R. 565	27.07.12	1012	A1/1/1515	R. 307	10.04.15	1047	A1/1/1589	R. 1283	17.11.17	1097

SCHEDULE 1: PART 1 (ORDINARY CUSTOMS DUTY)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A1/1/1590	R. 1285	17.11.17	1097	A1/1/1658	R.			A1/1/1732	R.		
A1/1/1591	R. 1286	17.11.17	1097	A1/1/1659	R.			A1/1/1733	R.		
A1/1/1592	R. 1287	17.11.17	1097	A1/1/1660	R.			A1/1/1734	R.		
A1/1/1593	R. 1294	20.11.17	1097	A1/1/1661	R.			A1/1/1735	R.		
A1/1/1594	R. 1420	15.12.17	1098	A1/1/1662	R.			A1/1/1736	R.		
A1/1/1595	R. 1431	15.12.17	1098	A1/1/1663	R.			A1/1/1737	R.		
A1/1/1596	R. 1510	29.12.17	1099	A1/1/1664	R.			A1/1/1738	R.		
A1/1/1596	R. 422	06.04.18	1102	A1/1/1665	R.			A1/1/1739	R.		
A1/1/1597	R. 1512	29.12.17	1099	A1/1/1666	R.			A1/1/1740	R.		
A1/1/1597	R. 422	06.04.18	1102	A1/1/1667	R.			A1/1/1741	R.		
A1/1/1598	R. 1511	29.12.17	1099	A1/1/1668	R.			A1/1/1742	R.		
A1/1/1598	R. 462	26.04.18	1103	A1/1/1669	R.			A1/1/1743	R.		
A1/1/1599	R. 1513	29.12.17	1099	A1/1/1670	R.			A1/1/1744	R.		
A1/1/1599	R. 538	25.05.18	1104	A1/1/1671	R.			A1/1/1745	R.		
A1/1/1600	R. 512	21.05.18		A1/1/1672	R.			A1/1/1746	R.		
A1/1/1601	R. 540	25.05.18	1104	A1/1/1673	R.			A1/1/1747	R.		
A1/1/1602	R. 581	08.06.18	1105	A1/1/1674	R.			A1/1/1748	R.		
A1/1/1603	R. 603	15.06.18	1105	A1/1/1675	R.			A1/1/1749	R.		
A1/1/1604	R. 714	13.07.18	1107	A1/1/1676	R.			A1/1/1750	R.		
A1/1/1605	R. 794	03.08.18	1107	A1/1/1677	R.			A1/1/1751	R.		
A1/1/1606	R. 798	03.08.18	1107	A1/1/1678	R.			A1/1/1752	R.		
A1/1/1607	R. 896	24.08.18		A1/1/1679	R.			A1/1/1753	R.		
A1/1/1608	R. 1007	28.08.18	1109	A1/1/1680	R.			A1/1/1754	R.		
A1/1/1609	R. 1081	05.10.18	1109	A1/1/1681	R.			A1/1/1755	R.		
A1/1/1610	R. 1134	19.10.18	1110	A1/1/1682	R.			A1/1/1756	R.		
A1/1/1611	R.			A1/1/1683	R.			A1/1/1757	R.		
A1/1/1612	R.			A1/1/1684	R.			A1/1/1758	R.		
A1/1/1613	R.			A1/1/1685	R.			A1/1/1759	R.		
A1/1/1614	R.			A1/1/1686	R.			A1/1/1760	R.		
A1/1/1615	R.			A1/1/1687	R.			A1/1/1761	R.		
A1/1/1616	R.			A1/1/1688	R.			A1/1/1762	R.		
A1/1/1617	R.			A1/1/1689	R.			A1/1/1763	R.		
A1/1/1618	R.			A1/1/1690	R.			A1/1/1764	R.		
A1/1/1619	R.			A1/1/1691	R.			A1/1/1765	R.		
A1/1/1620	R.			A1/1/1692	R.			A1/1/1766	R.		
A1/1/1621	R.			A1/1/1693	R.			A1/1/1767	R.		
A1/1/1622	R.			A1/1/1694	R.			A1/1/1768	R.		
A1/1/1622	R.			A1/1/1695	R.			A1/1/1769	R.		
A1/1/1623	R.			A1/1/1696	R.			A1/1/1770	R.		
A1/1/1624	R. 984	12.07.19	1116	A1/1/1697	R.			A1/1/1771	R.		
A1/1/1625	R. 985	12.07.19	1116	A1/1/1698	R.			A1/1/1772	R.		
A1/1/1626	R. 1075	16.08.19	1117	A1/1/1699	R.			A1/1/1773	R.		
A1/1/1627	R. 1219	20.09.19	1118	A1/1/1700	R.			A1/1/1774	R.		
A1/1/1628	R. 1346	18.10.19	1118	A1/1/1701	R.			A1/1/1775	R.		
A1/1/1629	R. 1383	25.10.19	1118	A1/1/1702	R.			A1/1/1776	R.		
A1/1/1630	R. 1523	22.11.19	1119	A1/1/1703	R.			A1/1/1777	R.		
A1/1/1631	R. 1514	22.11.19	1119	A1/1/1704	R.			A1/1/1778	R.		
A1/1/1632	R. 1515	22.11.19	1119	A1/1/1705	R.			A1/1/1779	R.		
A1/1/1633	R. 1516	22.11.19	1119	A1/1/1706	R.			A1/1/1780	R.		
A1/1/1634	R. 1517	22.11.19	1119	A1/1/1707	R.			A1/1/1781	R.		
A1/1/1635	R. 36	17.01.20	1120	A1/1/1708	R.			A1/1/1782	R.		
A1/1/1636	R. 81	31.01.20	1120	A1/1/1709	R.			A1/1/1783	R.		
A1/1/1637	R. 82	31.01.20	1120	A1/1/1710	R.			A1/1/1784	R.		
A1/1/1638	R. 237	02.03.20	1121	A1/1/1711	R.			A1/1/1785	R.		
A1/1/1639	R. 238	02.03.20	1121	A1/1/1712	R.			A1/1/1786	R.		
A1/1/1640	R. 309	13.03.20	1121	A1/1/1713	R.			A1/1/1787	R.		
A1/1/1641	R.			A1/1/1714	R.			A1/1/1788	R.		
A1/1/1642	R.			A1/1/1715	R.			A1/1/1789	R.		
A1/1/1643	R.			A1/1/1716	R.			A1/1/1790	R.		
A1/1/1644	R.			A1/1/1717	R.			A1/1/1791	R.		
A1/1/1645	R.			A1/1/1718	R.			A1/1/1792	R.		
A1/1/1646	R.			A1/1/1719	R.			A1/1/1793	R.		
A1/1/1647	R.			A1/1/1720	R.			A1/1/1794	R.		
A1/1/1648	R.			A1/1/1721	R.			A1/1/1795	R.		
A1/1/1649	R.			A1/1/1722	R.			A1/1/1796	R.		
A1/1/1650	R.			A1/1/1723	R.			A1/1/1797	R.		
A1/1/1651	R.			A1/1/1724	R.			A1/1/1798	R.		
A1/1/1652	R.			A1/1/2725	R.			A1/1/1799	R.		
A1/1/1653	R.			A1/1/1726	R.			A1/1/1800	R.		
A1/1/1654	R.			A1/1/1727	R.			A1/1/1801	R.		
A1/1/1655	R.			A1/1/1728	R.			A1/1/1802	R.		
A1/1/1656	R.			A1/1/1729	R.			A1/1/1803	R.		
A1/1/1657	R.			A1/1/1730	R.			A1/1/1804	R.		
A1/1/1658	R.			A1/1/1731	R.			A1/1/1805	R.		

SCHEDULE 4 (GENERAL REBATES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A4/1/351	R. 982	30.11.12	1015	A4/1/443	R.			A4/2/352	R. 983	30.11.12	1015
A4/1/354	R. 1011	07.12.12	1016	A4/1/444	R.			A4/2/353	R. 984	30.11.12	1015
A4/1/360	R. 1071	14.12.12	1016	A4/1/445	R.			A4/2/355	R. 1012	07.12.12	1016
A4/1/361	R. 1087	21.12.12	1016	A4/1/446	R.			A4/2/362	R. 1112	28.12.12	1016
A4/1/367	R. 1009	20.12.13	1030	A4/1/447	R.			A4/2/363	R. 133	28.02.13	
A4/1/373	R. 557	20.05.16	1072	A4/1/448	R.			A4/2/364	R. 178	15.03.13	
A4/1/374	R. 1473	02.12.16	1081	A4/1/449	R.			A4/2/365	R. 248	05.04.13	1019
A4/1/375	R.1281	17.11.17	1097	A4/1/450	R.			A4/2/368	R. 1010	20.12.13	1030
A4/1/376	R. 100	09.02.18	1100	A4/1/451	R.			A4/2/369	R. 289	17.04.14	1033
A4/1/001	R. 351	23.03.18	1102	A4/1/452	R.			A4/2/370	R. 426	22.05.15	1049
A4/1/377	R. 556	01.06.18		A4/1/453	R.			A4/2/371	R. 1214	11.12.15	1065
A4/1/378	R. 1519	22.11.19	1119	A4/1/454	R.			A4/2/372	R. 1245	18.12.15	1064
A4/1/379	R. 230	28.02.20	1121	A4/1/455	R.			A4/2/373	R.		
A4/1/380	R.			A4/1/456	R.			A4/2/374	R.		
A4/1/381	R.			A4/1/457	R.			A4/2/375	R. 1478	02.12.16	1081
A4/1/382	R.			A4/1/458	R.			A4/2/376	R. 1223	02.11.17	1096
A4/1/383	R.			A4/1/459	R.			A4/2/377	R. 1284	17.11.17	1097
A4/1/384	R.			A4/1/460	R.			A4/2/378	R. 1475	22.12.17	1099
A4/1/385	R.			A4/1/461	R.			A4/2/378	R. 1516	29.12.17	1099
A4/1/386	R.			A4/1/462	R.			A4/2/379	R. 1514	29.12.17	1099
A4/1/387	R.			A4/1/463	R.			A4/2/380	R.		
A4/1/388	R.			A4/1/464	R.			A4/2/381	R. 101	09.02.18	1099
A4/1/389	R.			A4/1/465	R.			A4/2/383	R. 509	18.05.18	1104
A4/1/390	R.			A4/1/466	R.			A4/2/383	R. 605	15.06.18	1105
A4/1/391	R.			A4/1/467	R.			A4/2/384	R. 653	29.06.18	1106
A4/1/392	R.			A4/1/468	R.			A4/2/385	R. 775	27.07.18	1107
A4/1/393	R.			A4/1/469	R.			A4/2/386	R. 793	03.08.18	1107
A4/1/394	R.			A4/1/470	R.			A4/2/387	R. 814	10.08.18	1107
A4/1/395	R.			A4/1/471	R.			A4/2/388	R. 818	10.08.18	1107
A4/1/396	R.			A4/1/472	R.			A4/2/389	R. 822	10.01.18	1107
A4/1/397	R.			A4/1/473	R.			A4/2/390	R. 915	31.08.18	1108
A4/1/398	R.			A4/1/474	R.			A4/2/391	R. 916	31.08.18	1108
A4/1/399	R.			A4/1/475	R.			A4/2/392	R. 1233	16.11.18	1110
A4/1/400	R.			A4/1/476	R.			A4/2/393	R. 1325	30.11.18	1111
A4/1/401	R.			A4/1/477	R.			A4/2/394	R.		
A4/1/402	R.			A4/1/478	R.			A4/2/395	R.		
A4/1/403	R.			A4/1/479	R.			A4/2/396	R.		
A4/1/404	R.			A4/1/480	R.			A4/2/397	R.		
A4/1/405	R.			A4/1/481	R.			A4/2/398	R. 1522	22.11.19	1119
A4/1/406	R.			A4/1/482	R.			A4/2/399	R.		
A4/1/407	R.			A4/1/483	R.			A4/2/400	R.		
A4/1/408	R.			A4/1/484	R.			A4/2/401	R.		
A4/1/409	R.			A4/1/485	R.			A4/2/402	R.		
A4/1/410	R.			A4/1/486	R.			A4/2/403	R.		
A4/1/411	R.			A4/1/487	R.			A4/2/404	R.		
A4/1/412	R.			A4/1/488	R.			A4/2/405	R.		
A4/1/413	R.			A4/1/489	R.			A4/2/406	R.		
A4/1/414	R.			A4/1/490	R.			A4/2/407	R.		
A4/1/415	R.			A4/1/491	R.			A4/2/408	R.		
A4/1/416	R.			A4/1/492	R.			A4/2/409	R.		
A4/1/417	R.			A4/1/493	R.			A4/2/410	R.		
A4/1/418	R.			A4/1/494	R.			A4/2/411	R.		
A4/1/419	R.			A4/1/495	R.			A4/2/412	R.		
A4/1/420	R.			A4/1/496	R.			A4/2/413	R.		
A4/1/421	R.			A4/1/497	R.			A4/2/414	R.		
A4/1/422	R.			A4/1/498	R.			A4/2/415	R.		
A4/1/423	R.			A4/1/499	R.			A4/2/416	R.		
A4/1/424	R.			A4/1/500	R.			A4/2/417	R.		
A4/1/425	R.			A4/1/501	R.			A4/2/418	R.		
A4/1/426	R.			A4/1/502	R.			A4/2/419	R.		
A4/1/427	R.			A4/1/503	R.			A4/2/420	R.		
A4/1/428	R.			A4/1/504	R.			A4/2/421	R.		
A4/1/429	R.			A4/1/505	R.			A4/2/422	R.		
A4/1/430	R.			A4/1/506	R.			A4/2/423	R.		
A4/1/431	R.			A4/1/507	R.			A4/2/424	R.		
A4/1/432	R.			A4/1/508	R.			A4/2/425	R.		
A4/1/433	R.			A4/1/509	R.			A4/2/426	R.		
A4/1/434	R.			A4/1/510	R.			A4/2/427	R.		
A4/1/435	R.			A4/1/511	R.			A4/2/428	R.		
A4/1/436	R.			A4/1/512	R.			A4/2/429	R.		
A4/1/437	R.			A4/1/513	R.			A4/2/430	R.		
A4/1/438	R.			A4/1/514	R.			A4/2/431	R.		
A4/1/439	R.			A4/1/515	R.			A4/2/432	R.		
A4/1/440	R.			A4/1/516	R.			A4/2/433	R.		
A4/1/441	R.			A4/1/517	R.			A4/2/434	R.		
A4/1/442	R.			A4/1/518	R.			A4/2/435	R.		

SCHEDULE 4 (GENERAL REBATES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A4/2/436	R.			A4/3/356	R. 1013	07.12.12	1016	A4/3/434	R.		
A4/2/437	R.			A4/3/359	R. 996	07.12.12	1016	A4/3/435	R.		
A4/2/438	R.			A4/3/360	R.			A4/3/436	R.		
A4/2/439	R.			A4/3/361	R.			A4/3/437	R.		
A4/2/440	R.			A4/3/362	R.			A4/3/438	R.		
A4/2/441	R.			A4/3/363	R.			A4/3/439	R.		
A4/2/442	R.			A4/3/364	R.			A4/3/440	R.		
A4/2/443	R.			A4/3/365	R.			A4/3/441	R.		
A4/2/444	R.			A4/3/366	R.			A4/3/442	R.		
A4/2/445	R.			A4/3/367	R.			A4/3/443	R.		
A4/2/446	R.			A4/3/368	R.			A4/3/444	R.		
A4/2/447	R.			A4/3/369	R.			A4/3/445	R.		
A4/2/448	R.			A4/3/370	R.			A4/3/446	R.		
A4/2/449	R.			A4/3/371	R.			A4/3/447	R.		
A4/2/450	R.			A4/3/372	R.			A4/3/448	R.		
A4/2/451	R.			A4/3/373	R.			A4/3/449	R.		
A4/2/452	R.			A4/3/374	R.			A4/3/450	R.		
A4/2/453	R.			A4/3/375	R.			A4/3/451	R.		
A4/2/454	R.			A4/3/376	R.			A4/3/452	R.		
A4/2/455	R.			A4/3/377	R.			A4/3/453	R.		
A4/2/456	R.			A4/3/378	R.			A4/3/454	R.		
A4/2/457	R.			A4/3/379	R.			A4/3/455	R.		
A4/2/458	R.			A4/3/380	R.			A4/3/456	R.		
A4/2/459	R.			A4/3/381	R.			A4/3/457	R.		
A4/2/460	R.			A4/3/382	R.			A4/3/458	R.		
A4/2/461	R.			A4/3/383	R.			A4/3/459	R.		
A4/2/462	R.			A4/3/384	R.			A4/3/460	R.		
A4/2/463	R.			A4/3/385	R.			A4/3/461	R.		
A4/2/464	R.			A4/3/386	R.			A4/3/462	R.		
A4/2/465	R.			A4/3/387	R.			A4/3/463	R.		
A4/2/467	R.			A4/3/388	R.			A4/3/464	R.		
A4/2/468	R.			A4/3/389	R.			A4/3/464	R.		
A4/2/469	R.			A4/3/390	R.			A4/3/465	R.		
A4/2/470	R.			A4/3/391	R.			A4/3/466	R.		
A4/2/471	R.			A4/3/392	R.			A4/3/467	R.		
A4/2/472	R.			A4/3/393	R.			A4/3/468	R.		
A4/2/473	R.			A4/3/394	R.			A4/3/469	R.		
A4/2/474	R.			A4/3/395	R.			A4/3/470	R.		
A4/2/475	R.			A4/3/396	R.			A4/3/471	R.		
A4/2/476	R.			A4/3/397	R.			A4/3/472	R.		
A4/2/477	R.			A4/3/398	R.			A4/3/473	R.		
A4/2/478	R.			A4/3/399	R.			A4/3/474	R.		
A4/2/479	R.			A4/3/400	R.			A4/3/475	R.		
A4/2/480	R.			A4/3/401	R.			A4/3/476	R.		
A4/2/481	R.			A4/3/402	R.			A4/3/477	R.		
A4/2/482	R.			A4/3/403	R.			A4/3/478	R.		
A4/2/483	R.			A4/3/404	R.			A4/3/479	R.		
A4/2/484	R.			A4/3/405	R.			A4/3/480	R.		
A4/2/485	R.			A4/3/406	R.			A4/3/481	R.		
A4/2/486	R.			A4/3/407	R.			A4/3/482	R.		
A4/2/487	R.			A4/3/408	R.			A4/3/483	R.		
A4/2/488	R.			A4/3/409	R.			A4/3/484	R.		
A4/2/489	R.			A4/3/410	R.			A4/3/485	R.		
A4/2/490	R.			A4/3/411	R.			A4/3/486	R.		
A4/2/491	R.			A4/3/412	R.			A4/3/487	R.		
A4/2/492	R.			A4/3/413	R.			A4/3/488	R.		
A4/2/493	R.			A4/3/414	R.			A4/3/489	R.		
A4/2/494	R.			A4/3/415	R.			A4/3/490	R.		
A4/2/495	R.			A4/3/416	R.			A4/3/491	R.		
A4/2/496	R.			A4/3/417	R.			A4/3/492	R.		
A4/2/497	R.			A4/3/418	R.			A4/3/493	R.		
A4/2/498	R.			A4/3/419	R.			A4/3/494	R.		
A4/2/499	R.			A4/3/420	R.			A4/3/495	R.		
A4/2/500	R.			A4/3/421	R.			A4/3/496	R.		
A4/2/501	R.			A4/3/422	R.			A4/3/497	R.		
A4/2/502	R.			A4/3/423	R.			A4/3/498	R.		
A4/2/503	R.			A4/3/424	R.			A4/3/499	R.		
A4/2/504	R.			A4/3/425	R.			A4/3/500	R.		
A4/2/505	R.			A4/3/426	R.			A4/3/501	R.		
A4/2/506	R.			A4/3/427	R.			A4/3/502	R.		
A4/2/507	R.			A4/3/428	R.			A4/3/503	R.		
A4/2/508	R.			A4/3/429	R.			A4/3/504	R.		
A4/2/509	R.			A4/3/430	R.			A4/3/505	R.		
A4/2/510	R.			A4/3/431	R.			A4/3/506	R.		
A4/2/511	R.			A4/3/432	R.			A4/3/507	R.		
A4/2/512	R.			A4/3/433	R.			A4/3/508	R.		

SCHEDULE 4 (GENERAL REBATES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A4/4/357	R. 1014	07.12.12	1016	A4/4/432	R.			A4/5/358	R. 1015	07.12.12	1016
A4/4/358	R. 228	28.02.20	1121	A4/4/433	R.			A4/5/1	R. 935	28.11.14	1040
A4/4/359	R.			A4/4/434	R.			A4/5/2	R. 1219	11.12.15	1065
A4/4/360	R.			A4/4/435	R.			A4/5/3	R. 73	27.01.17	1082
A4/4/361	R.			A4/4/436	R.			A4/5/4	R. 229	28.02.20	1121
A4/4/362	R.			A4/4/437	R.			A4/5/5	R.		
A4/4/363	R.			A4/4/438	R.			A4/5/6	R.		
A4/4/364	R.			A4/4/439	R.			A4/5/7	R.		
A4/4/365	R.			A4/4/440	R.			A4/5/8	R.		
A4/4/366	R.			A4/4/441	R.			A4/5/9	R.		
A4/4/367	R.			A4/4/442	R.			A4/5/10	R.		
A4/4/368	R.			A4/4/443	R.			A4/5/11	R.		
A4/4/369	R.			A4/4/444	R.			A4/5/12	R.		
A4/4/370	R.			A4/4/445	R.			A4/5/13	R.		
A4/4/371	R.			A4/4/446	R.			A4/5/14	R.		
A4/4/372	R.			A4/4/447	R.			A4/5/15	R.		
A4/4/373	R.			A4/4/448	R.			A4/5/16	R.		
A4/4/374	R.			A4/4/449	R.			A4/5/17	R.		
A4/4/375	R.			A4/4/450	R.			A4/5/18	R.		
A4/4/376	R.			A4/4/451	R.			A4/5/19	R.		
A4/4/377	R.			A4/4/452	R.			A4/5/20	R.		
A4/4/378	R.			A4/4/453	R.			A4/5/21	R.		
A4/4/379	R.			A4/4/454	R.			A4/5/22	R.		
A4/4/380	R.			A4/4/455	R.			A4/5/23	R.		
A4/4/381	R.			A4/4/456	R.			A4/5/24	R.		
A4/4/382	R.			A4/4/457	R.			A4/5/25	R.		
A4/4/383	R.			A4/4/458	R.			A4/5/26	R.		
A4/4/384	R.			A4/4/459	R.			A4/5/27	R.		
A4/4/385	R.			A4/4/460	R.			A4/5/28	R.		
A4/4/386	R.			A4/4/461	R.			A4/5/29	R.		
A4/4/387	R.			A4/4/462	R.			A4/5/30	R.		
A4/4/388	R.			A4/4/463	R.			A4/5/31	R.		
A4/4/389	R.			A4/4/464	R.			A4/5/32	R.		
A4/4/390	R.			A4/4/465	R.			A4/5/33	R.		
A4/4/391	R.			A4/4/466	R.			A4/5/34	R.		
A4/4/392	R.			A4/4/467	R.			A4/5/35	R.		
A4/4/393	R.			A4/4/468	R.			A4/5/36	R.		
A4/4/394	R.			A4/4/469	R.			A4/5/37	R.		
A4/4/395	R.			A4/4/470	R.			A4/5/38	R.		
A4/4/396	R.			A4/4/471	R.			A4/5/39	R.		
A4/4/397	R.			A4/4/472	R.			A4/5/40	R.		
A4/4/398	R.			A4/4/473	R.			A4/5/41	R.		
A4/4/399	R.			A4/4/474	R.			A4/5/42	R.		
A4/4/400	R.			A4/4/475	R.			A4/5/43	R.		
A4/4/401	R.			A4/4/476	R.			A4/5/44	R.		
A4/4/402	R.			A4/4/477	R.			A4/5/45	R.		
A4/4/403	R.			A4/4/478	R.			A4/5/46	R.		
A4/4/404	R.			A4/4/479	R.			A4/5/47	R.		
A4/4/405	R.			A4/4/480	R.			A4/5/48	R.		
A4/4/406	R.			A4/4/481	R.			A4/5/49	R.		
A4/4/407	R.			A4/4/482	R.			A4/5/50	R.		
A4/4/408	R.			A4/4/483	R.			A4/5/51	R.		
A4/4/409	R.			A4/4/484	R.			A4/5/52	R.		
A4/4/410	R.			A4/4/485	R.			A4/5/53	R.		
A4/4/411	R.			A4/4/486	R.			A4/5/54	R.		
A4/4/412	R.			A4/4/487	R.			A4/5/55	R.		
A4/4/413	R.			A4/4/488	R.			A4/5/56	R.		
A4/4/414	R.			A4/4/489	R.			A4/5/57	R.		
A4/4/415	R.			A4/4/490	R.			A4/5/58	R.		
A4/4/416	R.			A4/4/491	R.			A4/5/59	R.		
A4/4/417	R.			A4/4/493	R.			A4/5/60	R.		
A4/4/418	R.			A4/4/493	R.			A4/5/61	R.		
A4/4/419	R.			A4/4/494	R.			A4/5/62	R.		
A4/4/420	R.			A4/4/495	R.			A4/5/63	R.		
A4/4/421	R.			A4/4/496	R.			A4/5/64	R.		
A4/4/422	R.			A4/4/497	R.			A4/5/65	R.		
A4/4/423	R.			A4/4/498	R.			A4/5/66	R.		
A4/4/424	R.			A4/4/499	R.			A4/5/67	R.		
A4/4/425	R.			A4/4/500	R.			A4/5/68	R.		
A4/4/426	R.			A4/4/501	R.			A4/5/69	R.		
A4/4/427	R.			A4/4/502	R.			A4/5/70	R.		
A4/4/428	R.			A4/4/503	R.			A4/5/71	R.		
A4/4/429	R.			A4/4/504	R.			A4/5/72	R.		
A4/4/430	R.			A4/4/505	R.			A4/5/73	R.		
A4/4/431	R.			A4/4/506	R.			A4/5/74	R.		

SCHEDULE 4 (GENERAL REBATES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A4/5/75	R.			A4/6/1	R. 936	28.11.14	1040	A4/6/74	R.		
A4/5/76	R.			A4/6/2	R. 722	14.08.15	1054	A4/6/75	R.		
A4/5/77	R.			A4/6/3	R. 724	14.08.15	1054	A4/6/76	R.		
A4/5/78	R.			A4/6/4	R.			A4/6/77	R.		
A4/5/79	R.			A4/6/5	R.			A4/6/78	R.		
A4/5/80	R.			A4/6/6	R.			A4/6/79	R.		
A4/5/81	R.			A4/6/7	R.			A4/6/80	R.		
A4/5/82	R.			A4/6/8	R.			A4/6/81	R.		
A4/5/83	R.			A4/6/9	R.			A4/6/82	R.		
A4/5/84	R.			A4/6/10	R.			A4/6/83	R.		
A4/5/85	R.			A4/6/11	R.			A4/6/84	R.		
A4/5/86	R.			A4/6/12	R.			A4/6/85	R.		
A4/5/87	R.			A4/6/13	R.			A4/6/86	R.		
A4/5/88	R.			A4/6/14	R.			A4/6/87	R.		
A4/5/89	R.			A4/6/15	R.			A4/6/88	R.		
A4/5/90	R.			A4/6/16	R.			A4/6/89	R.		
A4/5/91	R.			A4/6/17	R.			A4/6/90	R.		
A4/5/92	R.			A4/6/18	R.			A4/6/91	R.		
A4/5/93	R.			A4/6/19	R.			A4/6/92	R.		
A4/5/94	R.			A4/6/20	R.			A4/6/93	R.		
A4/5/95	R.			A4/6/21	R.			A4/6/94	R.		
A4/5/96	R.			A4/6/22	R.			A4/6/95	R.		
A4/5/97	R.			A4/6/23	R.			A4/6/96	R.		
A4/5/98	R.			A4/6/24	R.			A4/6/97	R.		
A4/5/99	R.			A4/6/25	R.			A4/6/98	R.		
A4/5/100	R.			A4/6/26	R.			A4/6/99	R.		
A4/5/101	R.			A4/6/27	R.			A4/6/100	R.		
A4/5/102	R.			A4/6/28	R.			A4/6/101	R.		
A4/5/103	R.			A4/6/29	R.			A4/6/102	R.		
A4/5/104	R.			A4/6/30	R.			A4/6/103	R.		
A4/5/105	R.			A4/6/31	R.			A4/6/104	R.		
A4/5/106	R.			A4/6/32	R.			A4/6/105	R.		
A4/5/107	R.			A4/6/33	R.			A4/6/106	R.		
A4/5/108	R.			A4/6/34	R.			A4/6/107	R.		
A4/5/109	R.			A4/6/35	R.			A4/6/108	R.		
A4/5/110	R.			A4/6/36	R.			A4/6/109	R.		
A4/5/111	R.			A4/6/37	R.			A4/6/110	R.		
A4/5/112	R.			A4/6/38	R.			A4/6/111	R.		
A4/5/113	R.			A4/6/39	R.			A4/6/112	R.		
A4/5/114	R.			A4/6/40	R.			A4/6/113	R.		
A4/5/115	R.			A4/6/41	R.			A4/6/114	R.		
A4/5/116	R.			A4/6/42	R.			A4/6/115	R.		
A4/5/117	R.			A4/6/43	R.			A4/6/116	R.		
A4/5/118	R.			A4/6/44	R.			A4/6/117	R.		
A4/5/119	R.			A4/6/45	R.			A4/6/118	R.		
A4/5/120	R.			A4/6/46	R.			A4/6/119	R.		
A4/5/121	R.			A4/6/47	R.			A4/6/120	R.		
A4/5/122	R.			A4/6/48	R.			A4/6/121	R.		
A4/5/123	R.			A4/6/49	R.			A4/6/122	R.		
A4/5/124	R.			A4/6/50	R.			A4/6/123	R.		
A4/5/125	R.			A4/6/51	R.			A4/6/124	R.		
A4/5/126	R.			A4/6/52	R.			A4/6/125	R.		
A4/5/127	R.			A4/6/53	R.			A4/6/126	R.		
A4/5/128	R.			A4/6/54	R.			A4/6/127	R.		
A4/5/129	R.			A4/6/55	R.			A4/6/128	R.		
A4/5/130	R.			A4/6/56	R.			A4/6/129	R.		
A4/5/131	R.			A4/6/57	R.			A4/6/130	R.		
A4/5/132	R.			A4/6/58	R.			A4/6/131	R.		
A4/5/133	R.			A4/6/59	R.			A4/6/132	R.		
A4/5/134	R.			A4/6/60	R.			A4/6/133	R.		
A4/5/135	R.			A4/6/61	R.			A4/6/134	R.		
A4/5/136	R.			A4/6/62	R.			A4/6/135	R.		
A4/5/137	R.			A4/6/63	R.			A4/6/136	R.		
A4/5/138	R.			A4/6/64	R.			A4/6/137	R.		
A4/5/139	R.			A4/6/65	R.			A4/6/138	R.		
A4/5/140	R.			A4/6/66	R.			A4/6/139	R.		
A4/5/141	R.			A4/6/67	R.			A4/6/140	R.		
A4/5/142	R.			A4/6/68	R.			A4/6/141	R.		
A4/5/143	R.			A4/6/69	R.			A4/6/142	R.		
A4/5/144	R.			A4/6/70	R.			A4/6/143	R.		
A4/5/145	R.			A4/6/71	R.			A4/6/144	R.		
A4/5/146	R.			A4/6/72	R.			A4/6/145	R.		
				A4/6/73	R.			A4/6/146	R.		

SCHEDULE 6 (REBATES & REFUNDS OF EXCISE DUTIES AND FUEL, RAF & ENVIRONMENTAL LEVY)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/1F/77	R.			A6/2/1	R. 963	26.08.16		A6/2/76	R.		
A6/1F/78	R.			A6/2/2	R. 1476	02.12.16	1081	A6/2/77	R.		
A6/1F/79	R.			A6/2/623	R. 102	09.02.18	1100	A6/2/78	R.		
A6/1F/80	R.			A6/2/3	R.			A6/2/79	R.		
A6/1F/81	R.			A6/2/4	R. 227	28.02.20	1121	A6/2/80	R.		
A6/1F/82	R.			A6/2/5	R.			A6/2/81	R.		
A6/1F/83	R.			A6/2/6	R.			A6/2/82	R.		
A6/1F/84	R.			A6/2/7	R.			A6/2/83	R.		
A6/1F/85	R.			A6/2/8	R.			A6/2/84	R.		
A6/1F/86	R.			A6/2/9	R.			A6/2/85	R.		
A6/1F/87	R.			A6/2/10	R.			A6/2/86	R.		
A6/1F/88	R.			A6/2/11	R.			A6/2/87	R.		
A6/1F/89	R.			A6/2/12	R.			A6/2/88	R.		
A6/1F/90	R.			A6/2/13	R.			A6/2/89	R.		
A6/1F/91	R.			A6/2/14	R.			A6/2/90	R.		
A6/1F/92	R.			A6/2/15	R.			A6/2/91	R.		
A6/1F/93	R.			A6/2/16	R.			A6/2/92	R.		
A6/1F/94	R.			A6/2/17	R.			A6/2/93	R.		
A6/1F/95	R.			A6/2/18	R.			A6/2/94	R.		
A6/1F/96	R.			A6/2/19	R.			A6/2/95	R.		
A6/1F/97	R.			A6/2/20	R.			A6/2/96	R.		
A6/1F/98	R.			A6/2/21	R.			A6/2/97	R.		
A6/1F/99	R.			A6/2/22	R.			A6/2/98	R.		
A6/1F/100	R.			A6/2/23	R.			A6/2/99	R.		
A6/1F/101	R.			A6/2/24	R.			A6/2/100	R.		
A6/1F/102	R.			A6/2/25	R.			A6/2/101	R.		
A6/1F/103	R.			A6/2/26	R.			A6/2/102	R.		
A6/1F/104	R.			A6/2/27	R.			A6/2/103	R.		
A6/1F/105	R.			A6/2/28	R.			A6/2/104	R.		
A6/1F/106	R.			A6/2/29	R.			A6/2/105	R.		
A6/1F/107	R.			A6/2/30	R.			A6/2/106	R.		
A6/1F/108	R.			A6/2/31	R.			A6/2/107	R.		
A6/1F/109	R.			A6/2/32	R.			A6/2/108	R.		
A6/1F/110	R.			A6/2/33	R.			A6/2/109	R.		
A6/1F/111	R.			A6/2/34	R.			A6/2/110	R.		
A6/1F/112	R.			A6/2/35	R.			A6/2/111	R.		
A6/1F/113	R.			A6/2/36	R.			A6/2/112	R.		
A6/1F/114	R.			A6/2/37	R.			A6/2/113	R.		
A6/1F/115	R.			A6/2/38	R.			A6/2/114	R.		
A6/1F/116	R.			A6/2/39	R.			A6/2/115	R.		
A6/1F/117	R.			A6/2/40	R.			A6/2/116	R.		
A6/1F/118	R.			A6/2/41	R.			A6/2/117	R.		
A6/1F/119	R.			A6/2/42	R.			A6/2/118	R.		
A6/1F/120	R.			A6/2/43	R.			A6/2/119	R.		
A6/1F/121	R.			A6/2/44	R.			A6/2/120	R.		
A6/1F/122	R.			A6/2/45	R.			A6/2/121	R.		
A6/1F/123	R.			A6/2/46	R.			A6/2/122	R.		
A6/1F/124	R.			A6/2/47	R.			A6/2/123	R.		
A6/1F/125	R.			A6/2/48	R.			A6/2/124	R.		
A6/1F/126	R.			A6/2/49	R.			A6/2/125	R.		
A6/1F/127	R.			A6/2/50	R.			A6/2/126	R.		
A6/1F/128	R.			A6/2/51	R.			A6/2/127	R.		
A6/1F/129	R.			A6/2/52	R.			A6/2/128	R.		
A6/1F/130	R.			A6/2/53	R.			A6/2/129	R.		
A6/1F/131	R.			A6/2/54	R.			A6/2/130	R.		
A6/1F/132	R.			A6/2/55	R.			A6/2/131	R.		
A6/1F/133	R.			A6/2/56	R.			A6/2/132	R.		
A6/1F/134	R.			A6/2/57	R.			A6/2/133	R.		
A6/1F/135	R.			A6/2/58	R.			A6/2/134	R.		
A6/1F/136	R.			A6/2/59	R.			A6/2/135	R.		
A6/1F/137	R.			A6/2/60	R.			A6/2/136	R.		
A6/1F/138	R.			A6/2/61	R.			A6/2/137	R.		
A6/1F/139	R.			A6/2/62	R.			A6/2/138	R.		
A6/1F/140	R.			A6/2/63	R.			A6/2/139	R.		
A6/1F/141	R.			A6/2/64	R.			A6/2/140	R.		
A6/1F/142	R.			A6/2/65	R.			A6/2/141	R.		
A6/1F/143	R.			A6/2/66	R.			A6/2/142	R.		
A6/1F/144	R.			A6/2/67	R.			A6/2/143	R.		
A6/1F/145	R.			A6/2/68	R.			A6/2/144	R.		
A6/1F/146	R.			A6/2/69	R.			A6/2/145	R.		
A6/1F/147	R.			A6/2/70	R.			A6/2/146	R.		
A6/1F/148	R.			A6/2/71	R.			A6/2/147	R.		
A6/1F/149	R.			A6/2/72	R.			A6/2/148	R.		
A6/1F/150	R.			A6/2/73	R.			A6/2/149	R.		
A6/1F/151	R.			A6/2/74	R.			A6/2/150	R.		
A6/1G/1	R. 231	28.02.20	1121	A6/2/75	R.			A6/2/151	R.		

SCHEDULE 6 (REBATES & REFUNDS OF EXCISE DUTIES AND FUEL, RAF & ENVIRONMENTAL LEVY)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/3/21	R. 260	28.03.11	997	A6/3/105	R.			A6/4/1	R. 74	27.01.17	1082
A6/3/26	R. 240	30.03.12	1009	A6/3/106	R.			A6/4/2	R. 233	28.02.20	1121
A6/3/33	R. 986	30.11.12	1015	A6/3/107	R.			A6/4/3	R.		
A6/3/33	R. 427	22.05.15	427	A6/3/108	R.			A6/4/4	R.		
A6/3/35	R. 235	28.03.13	1019	A6/3/109	R.			A6/4/5	R.		
A6/3/36	R. 743	11.10.13	1026	A6/3/110	R.			A6/4/6	R.		
A6/3/37	R. 812	25.10.13	1027	A6/3/111	R.			A6/4/7	R.		
A6/3/38	R. 998	13.12.13	1029	A6/3/112	R.			A6/4/8	R.		
A6/3/39	R. 999	13.12.13	1029	A6/3/113	R.			A6/4/9	R.		
A6/3/40	R. 1000	13.12.13	1029	A6/3/114	R.			A6/4/10	R.		
A6/3/41	R.196	28.03.14	1031	A6/3/115	R.			A6/4/11	R.		
A6/3/42	R. 256	27.03.15	1046	A6/3/116	R.			A6/4/12	R.		
A6/3/43	R. 403	31.03.16	1069	A6/3/117	R.			A6/4/13	R.		
A6/3/43	R. 679	03/06.16	1073	A6/3/118	R.			A6/4/14	R.		
A6/3/44	R. 402	31.03.16	1069	A6/3/119	R.			A6/4/15	R.		
A6/3/44	R. 591	27.05.16	1073	A6/3/120	R.			A6/4/16	R.		
A6/3/45	R. 292	31.03.17	1088	A6/3/121	R.			A6/4/17	R.		
A6/3/46	R. 1419	15.12.17	1098	A6/3/122	R.			A6/4/18	R.		
A6/3/47	R. 349	23.03.18	1102	A6/3/123	R.			A6/4/19	R.		
A6/3/48	R.			A6/3/124	R.			A6/4/20	R.		
A6/3/49	R.			A6/3/125	R.			A6/4/21	R.		
A6/3/50	R. 1521	22.11.19	1119	A6/3/126	R.			A6/4/22	R.		
A6/3/51	R. 231	28.02.20	1121	A6/3/127	R.			A6/4/23	R.		
A6/3/52	R.			A6/3/128	R.			A6/4/24	R.		
A6/3/53	R.			A6/3/129	R.			A6/4/25	R.		
A6/3/54	R.			A6/3/130	R.			A6/4/26	R.		
A6/3/55	R.			A6/3/131	R.			A6/4/27	R.		
A6/3/56	R.			A6/3/132	R.			A6/4/28	R.		
A6/3/57	R.			A6/3/133	R.			A6/4/29	R.		
A6/3/58	R.			A6/3/134	R.			A6/4/30	R.		
A6/3/59	R.			A6/3/135	R.			A6/4/31	R.		
A6/3/60	R.			A6/3/136	R.			A6/4/32	R.		
A6/3/61	R.			A6/3/137	R.			A6/4/33	R.		
A6/3/62	R.			A6/3/138	R.			A6/4/34	R.		
A6/3/63	R.			A6/3/139	R.			A6/4/35	R.		
A6/3/64	R.			A6/3/140	R.			A6/4/36	R.		
A6/3/65	R.			A6/3/141	R.			A6/4/37	R.		
A6/3/66	R.			A6/3/142	R.			A6/4/38	R.		
A6/3/67	R.			A6/3/143	R.			A6/4/39	R.		
A6/3/68	R.			A6/3/144	R.			A6/4/40	R.		
A6/3/69	R.			A6/3/145	R.			A6/4/41	R.		
A6/3/70	R.			A6/3/146	R.			A6/4/42	R.		
A6/3/71	R.			A6/3/147	R.			A6/4/43	R.		
A6/3/72	R.			A6/3/148	R.			A6/4/44	R.		
A6/3/73	R.			A6/3/149	R.			A6/4/45	R.		
A6/3/74	R.			A6/3/150	R.			A6/4/46	R.		
A6/3/75	R.			A6/3/151	R.			A6/4/47	R.		
A6/3/76	R.			A6/3/152	R.			A6/4/48	R.		
A6/3/77	R.			A6/3/153	R.			A6/4/49	R.		
A6/3/78	R.			A6/3/154	R.			A6/4/50	R.		
A6/3/79	R.			A6/3/155	R.			A6/4/51	R.		
A6/3/80	R.			A6/3/156	R.			A6/4/52	R.		
A6/3/81	R.			A6/3/157	R.			A6/4/53	R.		
A6/3/82	R.			A6/3/158	R.			A6/4/54	R.		
A6/3/83	R.			A6/3/159	R.			A6/4/55	R.		
A6/3/84	R.			A6/3/160	R.			A6/4/56	R.		
A6/3/85	R.			A6/3/161	R.			A6/4/57	R.		
A6/3/86	R.			A6/3/162	R.			A6/4/58	R.		
A6/3/87	R.			A6/3/163	R.			A6/4/59	R.		
A6/3/88	R.			A6/3/164	R.			A6/4/60	R.		
A6/3/89	R.			A6/3/165	R.			A6/4/61	R.		
A6/3/90	R.			A6/3/166	R.			A6/4/62	R.		
A6/3/91	R.			A6/3/167	R.			A6/4/63	R.		
A6/3/92	R.			A6/3/168	R.			A6/4/64	R.		
A6/3/93	R.			A6/3/169	R.			A6/4/65	R.		
A6/3/94	R.			A6/3/170	R.			A6/4/66	R.		
A6/3/95	R.			A6/3/171	R.			A6/4/67	R.		
A6/3/96	R.			A6/3/172	R.			A6/4/68	R.		
A6/3/97	R.			A6/3/173	R.			A6/4/69	R.		
A6/3/98	R.			A6/3/174	R.			A6/4/70	R.		
A6/3/99	R.			A6/3/175	R.			A6/4/71	R.		
A6/3/100	R.			A6/3/176	R.			A6/4/72	R.		
A6/3/101	R.			A6/3/177	R.			A6/4/73	R.		
A6/3/102	R.			A6/3/178	R.			A6/4/74	R.		
A6/3/103	R.			A6/3/178	R.			A6/4/75	R.		
A6/3/104	R.			A6/3/180	R.			A6/4/76	R.		

SCHEDULE 6 (REBATES & REFUNDS OF EXCISE DUTIES AND FUEL, RAF & ENVIRONMENTAL LEVY)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/4/77	R.			A6/5/1	R. 350	23.03.18	1102	A6/5/77	R.		
A6/4/78	R.			A6/5/2	R. 232	28.02.20	1121	A6/5/78	R.		
A6/4/79	R.			A6/5/3	R.			A6/5/79	R.		
A6/4/80	R.			A6/5/4	R.			A6/5/80	R.		
A6/4/81	R.			A6/5/5	R.			A6/5/81	R.		
A6/4/82	R.			A6/5/6	R.			A6/5/82	R.		
A6/4/83	R.			A6/5/7	R.			A6/5/83	R.		
A6/4/84	R.			A6/5/8	R.			A6/5/84	R.		
A6/4/85	R.			A6/5/9	R.			A6/5/85	R.		
A6/4/86	R.			A6/5/10	R.			A6/5/86	R.		
A6/4/87	R.			A6/5/11	R.			A6/5/87	R.		
A6/4/88	R.			A6/5/12	R.			A6/5/88	R.		
A6/4/89	R.			A6/5/13	R.			A6/5/89	R.		
A6/4/90	R.			A6/5/14	R.			A6/5/90	R.		
A6/4/91	R.			A6/5/15	R.			A6/5/91	R.		
A6/4/9	R.			A6/5/16	R.			A6/5/92	R.		
A6/4/2	R.			A6/5/17	R.			A6/5/93	R.		
A6/4/93	R.			A6/5/18	R.			A6/5/94	R.		
A6/4/94	R.			A6/5/19	R.			A6/5/95	R.		
A6/4/95	R.			A6/5/20	R.			A6/5/96	R.		
A6/4/96	R.			A6/5/21	R.			A6/5/97	R.		
A6/4/97	R.			A6/5/22	R.			A6/5/98	R.		
A6/4/98	R.			A6/5/23	R.			A6/5/99	R.		
A6/4/99	R.			A6/5/24	R.			A6/5/100	R.		
A6/4/100	R.			A6/5/25	R.			A6/5/101	R.		
A6/4/101	R.			A6/5/26	R.			A6/5/102	R.		
A6/4/102	R.			A6/5/27	R.			A6/5/103	R.		
A6/4/103	R.			A6/5/28	R.			A6/5/104	R.		
A6/4/104	R.			A6/5/29	R.			A6/5/105	R.		
A6/4/105	R.			A6/5/30	R.			A6/5/106	R.		
A6/4/106	R.			A6/5/31	R.			A6/5/107	R.		
A6/4/107	R.			A6/5/32	R.			A6/5/108	R.		
A6/4/108	R.			A6/5/33	R.			A6/5/109	R.		
A6/4/109	R.			A6/5/34	R.			A6/5/110	R.		
A6/4/110	R.			A6/5/35	R.			A6/5/111	R.		
A6/4/111	R.			A6/5/36	R.			A6/5/112	R.		
A6/4/112	R.			A6/5/37	R.			A6/5/113	R.		
A6/4/113	R.			A6/5/38	R.			A6/5/114	R.		
A6/4/114	R.			A6/5/39	R.			A6/5/115	R.		
A6/4/115	R.			A6/5/40	R.			A6/5/116	R.		
A6/4/116	R.			A6/5/41	R.			A6/5/117	R.		
A6/4/117	R.			A6/5/42	R.			A6/5/118	R.		
A6/4/118	R.			A6/5/43	R.			A6/5/119	R.		
A6/4/119	R.			A6/5/44	R.			A6/5/120	R.		
A6/4/120	R.			A6/5/45	R.			A6/5/121	R.		
A6/4/121	R.			A6/5/46	R.			A6/5/122	R.		
A6/4/122	R.			A6/5/47	R.			A6/5/123	R.		
A6/4/123	R.			A6/5/48	R.			A6/5/124	R.		
A6/4/124	R.			A6/5/49	R.			A6/5/125	R.		
A6/4/125	R.			A6/5/50	R.			A6/5/126	R.		
A6/4/126	R.			A6/5/51	R.			A6/5/127	R.		
A6/4/127	R.			A6/5/52	R.			A6/5/128	R.		
A6/4/128	R.			A6/5/53	R.			A6/5/129	R.		
A6/4/129	R.			A6/5/54	R.			A6/5/130	R.		
A6/4/130	R.			A6/5/55	R.			A6/5/131	R.		
A6/4/131	R.			A6/5/56	R.			A6/5/132	R.		
A6/4/132	R.			A6/5/57	R.			A6/5/133	R.		
A6/4/133	R.			A6/5/58	R.			A6/5/134	R.		
A6/4/134	R.			A6/5/59	R.			A6/5/135	R.		
A6/4/135	R.			A6/5/60	R.			A6/5/136	R.		
A6/4/136	R.			A6/5/61	R.			A6/5/137	R.		
A6/4/137	R.			A6/5/62	R.			A6/5/138	R.		
A6/4/138	R.			A6/5/63	R.			A6/5/139	R.		
A6/4/139	R.			A6/5/64	R.			A6/5/140	R.		
A6/4/140	R.			A6/5/65	R.			A6/5/141	R.		
A6/4/141	R.			A6/5/66	R.			A6/5/142	R.		
A6/4/142	R.			A6/5/67	R.			A6/5/143	R.		
A6/4/143	R.			A6/5/68	R.			A6/5/144	R.		
A6/4/144	R.			A6/5/69	R.			A6/5/145	R.		
A6/4/145	R.			A6/5/70	R.			A6/5/146	R.		
A6/4/146	R.			A6/5/71	R.			A6/5/147	R.		
A6/4/147	R.			A6/5/72	R.			A6/5/148	R.		
A6/4/148	R.			A6/5/73	R.			A6/5/149	R.		
A6/4/149	R.			A6/5/74	R.			A6/5/150	R.		
A6/4/150	R.			A6/5/75	R.			A6/5/151	R.		
A6/4/151	R.			A6/5/76	R.			A6/5/152	R.		

SCHEDULE 8 (LICENCES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A8/1	R. 482	19.04.02	835	A8/76	R.			A8/150	R.		
A8/2	R. 161	31.01.03	870	A8/77	R.			A8/151	R.		
A8/3	R. 575	02.05.03	876	A8/78	R.			A8/152	R.		
A8/4	R. 687	01.06.04	905	A8/79	R.			A8/153	R.		
A8/5	R. 817	09.07.04	907	A8/80	R.			A8/154	R.		
A8/6	R. 957	12.10.07	962	A8/81	R.			A8/155	R.		
A8/7	R. 671	09.06.09	975	A8/82	R.			A8/156	R.		
A8/8	R. 1011	20.12.13	1030	A8/83	R.			A8/157	R.		
A8/9	R. 75	27.01.17	1082	A8/84	R.			A8/158	R.		
A8/10	R. 538	25.05.18	1104	A8/85	R.			A8/159	R.		
A8/11	R.			A8/86	R.			A8/160	R.		
A8/12	R.			A8/87	R.			A8/161	R.		
A8/13	R.			A8/88	R.			A8/162	R.		
A8/14	R.			A8/89	R.			A8/163	R.		
A8/15	R.			A8/90	R.			A8/164	R.		
A8/16	R.			A8/91	R.			A8/165	R.		
A8/17	R.			A8/92	R.			A8/166	R.		
A8/18	R.			A8/93	R.			A8/167	R.		
A8/19	R.			A8/94	R.			A8/168	R.		
A8/20	R.			A8/95	R.			A8/169	R.		
A8/21	R.			A8/96	R.			A8/170	R.		
A8/22	R.			A8/97	R.			A8/171	R.		
A8/23	R.			A8/98	R.			A8/172	R.		
A8/24	R.			A8/99	R.			A8/173	R.		
A8/25	R.			A8/100	R.			A8/174	R.		
A8/26	R.			A8/101	R.			A8/175	R.		
A8/27	R.			A8/102	R.			A8/176	R.		
A8/28	R.			A8/103	R.			A8/177	R.		
A8/29	R.			A8/104	R.			A8/178	R.		
A8/30	R.			A8/105	R.			A8/179	R.		
A8/31	R.			A8/106	R.			A8/180	R.		
A8/32	R.			A8/107	R.			A8/181	R.		
A8/33	R.			A8/108	R.			A8/182	R.		
A8/34	R.			A8/109	R.			A8/183	R.		
A8/35	R.			A8/110	R.			A8/184	R.		
A8/36	R.			A8/111	R.			A8/185	R.		
A8/37	R.			A8/112	R.			A8/186	R.		
A8/38	R.			A8/113	R.			A8/187	R.		
A8/39	R.			A8/114	R.			A8/188	R.		
A8/40	R.			A8/115	R.			A8/189	R.		
A8/41	R.			A8/116	R.			A8/190	R.		
A8/42	R.			A8/117	R.			A8/191	R.		
A8/43	R.			A8/118	R.			A8/192	R.		
A8/44	R.			A8/119	R.			A8/193	R.		
A8/45	R.			A8/120	R.			A8/194	R.		
A8/46	R.			A8/121	R.			A8/195	R.		
A8/47	R.			A8/122	R.			A8/196	R.		
A8/48	R.			A8/123	R.			A8/197	R.		
A8/49	R.			A8/124	R.			A8/198	R.		
A8/50	R.			A8/125	R.			A8/199	R.		
A8/51	R.			A8/126	R.			A8/200	R.		
A8/52	R.			A8/127	R.			A8/201	R.		
A8/53	R.			A8/128	R.			A8/202	R.		
A8/54	R.			A8/129	R.			A8/203	R.		
A8/55	R.			A8/130	R.			A8/204	R.		
A8/56	R.			A8/131	R.			A8/205	R.		
A8/57	R.			A8/131	R.			A8/206	R.		
A8/58	R.			A8/132	R.			A8/207	R.		
A8/59	R.			A8/133	R.			A8/208	R.		
A8/60	R.			A8/134	R.			A8/209	R.		
A8/61	R.			A8/135	R.			A8/210	R.		
A8/62	R.			A8/136	R.			A8/211	R.		
A8/63	R.			A8/137	R.			A8/212	R.		
A8/64	R.			A8/138	R.			A8/213	R.		
A8/65	R.			A8/139	R.			A8/214	R.		
A8/66	R.			A8/140	R.			A8/215	R.		
A8/67	R.			A8/141	R.			A8/216	R.		
A8/68	R.			A8/142	R.			A8/217	R.		
A8/69	R.			A8/143	R.			A8/218	R.		
A8/70	R.			A8/144	R.			A8/219	R.		
A8/71	R.			A8/145	R.			A8/220	R.		
A8/72	R.			A8/146	R.			A8/221	R.		
A8/73	R.			A8/147	R.			A8/222	R.		
A8/74	R.			A8/148	R.			A8/223	R.		
A8/75	R.			A8/149	R.			A8/224	R.		

RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2020.02.12	2020.02.13	2020.02.14	2020.02.15	2020.02.16	2020.02.17	2020.02.18	2020.02.19
AUSTRALIA	DOLLAR	0000.098627	0000.097889	0000.097900	0000.097900	0000.097900	0000.098275	0000.097634	0000.098014
BOTSWANA	PULA	0000.710872	0000.705815	0000.705715	0000.705715	0000.705715	0000.708757	0000.703825	0000.705067
BRAZIL	REAL	0000.290303	0000.289406	0000.289158	0000.289158	0000.289158	0000.286905	0000.285686	0000.288686
CANADA	DOLLAR	0000.088575	0000.088575	0000.087690	0000.087690	0000.087690	0000.087957	0000.087035	0000.087353
CHINA	YUAN	0000.466752	0000.464034	0000.464217	0000.464217	0000.464217	0000.465852	0000.462198	0000.463999
DENMARK	KRONER	0000.456651	0000.454399	0000.456110	0000.456110	0000.456110	0000.457790	0000.452936	0000.456179
EUROPEAN COMMUNITY	EURO	0000.061284	0000.060988	0000.061220	0000.061220	0000.061220	0000.061458	0000.060804	0000.061253
HONG KONG	DOLLAR	0000.517179	0000.512872	0000.513046	0000.513046	0000.513046	0000.515092	0000.509449	0000.511588
INDIA	RUPEE	0004.776820	0004.746247	0004.744695	0004.744695	0004.744695	0004.762718	0004.716442	0004.741183
JAPAN	YEN	0007.315113	0007.250546	0007.252539	0007.252539	0007.252539	0007.285068	0007.197931	0007.245962
MALAWI	KWACHA	0048.801418	0048.378059	0048.397840	0048.397840	0048.397840	0048.478871	0048.064162	0048.146073
NEW ZEALAND	DOLLAR	0000.102325	0000.101599	0000.101903	0000.101903	0000.101903	0000.102361	0000.101490	0000.102251
NORWAY	KRONE	0000.614786	0000.610239	0000.610960	0000.610960	0000.610960	0000.612269	0000.608426	0000.612783
RUSSIAN	ROUBLE	0004.220413	0004.228036	0004.219500	0004.219500	0004.219500	0004.225703	0004.206050	0004.225117
SWEDEN	KRONA	0000.642516	0000.638417	0000.640436	0000.640436	0000.640436	0000.645299	0000.638073	0000.645294
SWITZERLAND	FRANC	0000.064895	0000.064459	0000.064672	0000.064672	0000.064672	0000.065065	0000.064187	0000.064690
UNITED KINGDOM	POUND ST.	0000.051642	0000.051228	0000.050888	0000.050888	0000.050888	0000.051112	0000.050714	0000.050919
U.S.A.	DOLLAR	0000.067014	0000.066440	0000.066467	0000.066467	0000.066467	0000.066750	0000.066009	0000.066267
ZIMBABWE	DOLLAR	0025.533382	0025.314201	0025.324536	0025.324536	0025.324536	0025.432315	0025.149959	0025.248318

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2020.02.20	2020.02.21	2020.02.22	2020.02.23	2020.02.24	2020.02.25	2020.02.26	2020.02.27
AUSTRALIA	DOLLAR	0000.098187	0000.098373	0000.098373	0000.098373	0000.098572	0000.098173	0000.097847	0000.097855
BOTSWANA	PULA	0000.703491	0000.704938	0000.704938	0000.704938	0000.703408	0000.704031	0000.697969	0000.695520
BRAZIL	REAL	0000.287714	0000.288325	0000.288325	0000.288325	0000.288544	0000.287867	0000.285677	0000.288405
CANADA	DOLLAR	0000.086797	0000.086521	0000.086521	0000.086521	0000.086830	0000.086766	0000.086066	0000.086041
CHINA	YUAN	0000.462267	0000.461518	0000.461518	0000.461518	0000.462205	0000.460084	0000.457266	0000.454538
DENMARK	KRONER	0000.453656	0000.451837	0000.451837	0000.451837	0000.451704	0000.449187	0000.445204	0000.441752
EUROPEAN COMMUNITY	EURO	0000.060913	0000.060674	0000.060674	0000.060674	0000.060647	0000.060295	0000.059770	0000.059291
HONG KONG	DOLLAR	0000.509093	0000.507732	0000.507732	0000.507732	0000.509184	0000.507682	0000.503953	0000.502000
INDIA	RUPEE	0004.717117	0004.712233	0004.712233	0004.712233	0004.723583	0004.712371	0004.667196	0004.639870
JAPAN	YEN	0007.291562	0007.299872	0007.299872	0007.299872	0007.289347	0007.224748	0007.143398	0007.089752
MALAWI	KWACHA	0047.882949	0047.788164	0047.788164	0047.788164	0047.777362	0047.665253	0047.302454	0047.084620
NEW ZEALAND	DOLLAR	0000.102250	0000.102555	0000.102555	0000.102555	0000.102607	0000.101994	0000.101628	0000.101532
NORWAY	KRONE	0000.608489	0000.607326	0000.607326	0000.607326	0000.611095	0000.608213	0000.605355	0000.605174
RUSSIAN	ROUBLE	0004.192924	0004.208725	0004.208725	0004.208725	0004.258149	0004.255915	0004.270630	0004.246977
SWEDEN	KRONA	0000.643073	0000.641078	0000.641078	0000.641078	0000.640288	0000.635540	0000.630349	0000.627398
SWITZERLAND	FRANC	0000.064317	0000.064055	0000.064055	0000.064055	0000.063954	0000.063725	0000.063105	0000.062620
UNITED KINGDOM	POUND ST.	0000.050982	0000.050828	0000.050828	0000.050828	0000.050758	0000.050638	0000.050061	0000.050073
U.S.A.	DOLLAR	0000.065905	0000.065619	0000.065619	0000.065619	0000.065760	0000.065605	0000.065105	0000.064805
ZIMBABWE	DOLLAR	0025.110331	0025.001545	0025.001545	0025.001545	0025.054783	0024.996007	0024.805773	0024.691536

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2020.02.28	2020.02.29	2020.03.01	2020.03.02	2020.03.03	2020.03.04	2020.03.05	2020.03.06
AUSTRALIA	DOLLAR	0000.096335	0000.096335	0000.096335	0000.096329	0000.097194	0000.096800	0000.096950	0000.094800
BOTSWANA	PULA	0000.687921	0000.687921	0000.687921	0000.687634	0000.693005	0000.691450	0000.694550	0000.679600
BRAZIL	REAL	0000.284958	0000.284958	0000.284958	0000.284179	0000.287562	0000.291348	0000.297536	0000.291329
CANADA	DOLLAR	0000.084983	0000.084983	0000.084983	0000.084392	0000.085341	0000.085800	0000.086500	0000.084350
CHINA	YUAN	0000.443486	0000.443486	0000.443486	0000.441537	0000.448724	0000.447658	0000.450012	0000.439247
DENMARK	KRONER	0000.429484	0000.429484	0000.429484	0000.427467	0000.428943	0000.430150	0000.433200	0000.418450
EUROPEAN COMMUNITY	EURO	0000.057653	0000.057653	0000.057653	0000.057382	0000.057577	0000.057737	0000.058148	0000.056192
HONG KONG	DOLLAR	0000.492111	0000.492111	0000.492111	0000.491312	0000.496968	0000.498100	0000.501100	0000.488250
INDIA	RUPEE	0004.583626	0004.583626	0004.583626	0004.577492	0004.686114	0004.749318	0004.749849	0004.658300
JAPAN	YEN	0006.875904	0006.875904	0006.875904	0006.830721	0006.890880	0006.889650	0006.919700	0006.650600
MALAWI	KWACHA	0046.145787	0046.145787	0046.145787	0046.260211	0046.805716	0046.889050	0047.149950	0046.043200
NEW ZEALAND	DOLLAR	0000.100265	0000.100265	0000.100265	0000.100473	0000.101180	0000.101400	0000.101500	0000.098750
NORWAY	KRONE	0000.595998	0000.595998	0000.595998	0000.591194	0000.592890	0000.593450	0000.596500	0000.584500
RUSSIAN	ROUBLE	0004.289527	0004.289527	0004.289527	0004.210930	0004.275544	0004.256413	0004.283210	0004.268633
SWEDEN	KRONA	0000.614110	0000.614110	0000.614110	0000.605721	0000.610241	0000.607550	0000.611950	0000.595150
SWITZERLAND	FRANC	0000.061007	0000.061007	0000.061007	0000.060795	0000.061110	0000.061300	0000.061600	0000.059300
UNITED KINGDOM	POUND ST.	0000.049247	0000.049247	0000.049247	0000.049407	0000.050212	0000.050305	0000.050344	0000.048730
U.S.A.	DOLLAR	0000.063519	0000.063519	0000.063519	0000.063525	0000.064276	0000.064536	0000.064896	0000.063230
ZIMBABWE	DOLLAR	0024.201240	0024.201240	0024.201240	0024.204070	0024.489531	0024.588807	0024.725954	0024.091383

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Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0207.14		-- Cuts and offal, frozen:							A1/1/1549 w.e.f. 1/4/16
0207.14.1		--- Boneless cuts:							
0207.14.11	5	---- Breasts.....	kg	42%	free	42%	free	42%	A1/1/1640
0207.14.13	1	---- Thighs	kg	42%	free	42%	free	42%	A1/1/1640
0207.14.15	8	---- Other	kg	42%	free	42%	free	42%	A1/1/1640
0207.14.2		--- Offal:							
0207.14.21	2	---- Livers	kg	30%	free	30%	free	30%	
0207.14.23	9	---- Feet.....	kg	30%	free	30%	free	30%	
0207.14.25	5	---- Heads.....	kg	30%	free	30%	free	30%	
0207.14.29	8	---- Other	kg	30%	free	30%	free	30%	
0207.14.9		--- Other:							
0207.14.91	3	---- Whole bird cut in half	kg	62%	free	62%	free	62%	A1/1/1640
0207.14.93	8	---- Leg quarters.....	kg	62%	free	62%	free	62%	A1/1/1640
0207.14.95	6	---- Wings	kg	62%	free	62%	free	62%	A1/1/1640
0207.14.96	4	---- Breasts.....	kg	62%	free	62%	free	62%	A1/1/1640
0207.14.97	2	---- Thighs	kg	62%	free	62%	free	62%	A1/1/1640
0207.14.98	0	---- Drumsticks	kg	62%	free	62%	free	62%	A1/1/1640
0207.14.99	9	---- Other	kg	62%	free	62%	free	62%	A1/1/1640
0207.2		- Of turkeys:							
0207.24	4	- - Not cut in pieces, fresh or chilled	kg	free	free	free	free	free	
0207.25	0	- - Not cut in pieces, frozen	kg	free	free	free	free	free	
0207.26	7	- - Cuts and offal, fresh or chilled.....	kg	free	free	free	free	free	
0207.27	3	- - Cuts and offal, frozen	kg	free	free	free	free	free	
0207.4		- Of ducks:							
0207.41	4	- - Not cut in pieces, fresh or chilled	kg	free	free	free	free	free	
0207.42	0	- - Not cut in pieces, frozen	kg	free	free	free	free	free	
0207.43	7	- - Fatty livers, fresh or chilled.....	kg	free	free	free	free	free	
0207.44	3	- - Other, fresh or chilled	kg	free	free	free	free	free	
0207.45	9	- - Other, frozen.....	kg	free	free	free	free	free	
0207.5		- Of geese:							
0207.51	9	- - Not cut in pieces, fresh or chilled	kg	free	free	free	free	free	
0207.52	5	- - Not cut in pieces, frozen.....	kg	free	free	free	free	free	
0207.53	1	- - Fatty livers, fresh or chilled.....	kg	free	free	free	free	free	
0207.54	8	- - Other, fresh or chilled	kg	free	free	free	free	free	
0207.55	4	- - Other, frozen.....	kg	free	free	free	free	free	
0207.60	7	- Of guinea fowls.....	kg	free	free	free	free	free	
02.08		OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN: • Refer to Prohibited Goods Index							
0208.10	8	- Of rabbits or hares	kg	free	free	free	free	free	
0208.30	7	- Of primates	kg	8c/kg	free	free	free	8c/kg	
0208.40		- Of whales, dolphins and porpoises (mammals of the order cetacea); of manatees and dugongs (mammals of the order sirenia); of seals, sea lions and walruses (mammals of the suborder pinnipedia):							
0208.40.10	9	- - Of whales.....	kg	8c/kg	free	free	free	4c/kg	
0208.40.90	7	- - Other.....	kg	8c/kg	free	8c/kg	free	4c/kg	
0208.50	6	- Of reptiles (including snakes and turtles)	kg	8c/kg	free	8c/kg	free	8c/kg	
0208.60	0	- Of camels and other camelids (Camelidae) .	kg	free	free	free	free	free	
0208.90		- Other:							
0208.90.10	1	- - Of ostriches	kg	free	free	free	free	free	
0208.90.90	5	- - Other.....	kg	free	free	free	free	free	
02.09		PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED • Refer to Prohibited Goods Index							
0209.10	1	- Of pigs.....	kg	8c/kg	8c/kg	8c/kg	free	8c/kg	
0209.90	8	- Other.....	kg	8c/kg	8c/kg	8c/kg	free	8c/kg	

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
02.10		MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL: • Refer to Prohibited Goods Index							A1/1/1549 w.e.f. 1/4/16
0210.1		- Meat of swine:							
0210.11	8	-- Hams, shoulders and cuts thereof, with bone in	kg	15% or 130c/kg	15% or 130c/kg	15% or 130c/kg	free	15% or 130c/kg	
0210.12	4	-- Bellies (streaky) and cuts thereof.....	kg	15% or 130c/kg	15% or 130c/kg	15% or 130c/kg	free	15% or 130c/kg	
0210.19	9	-- Other	kg	15% or 130c/kg	15% or 130c/kg	15% or 130c/kg	free	15% or 130c/kg	
0210.20		- Meat of bovine animals							
0210.20.1		- Dried:							
0210.20.11	1	--- Imported from Switzerland.....	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg	
0210.20.12	5	--- Other	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg	
0210.20.90	1	-- Other	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg	
0210.9		- Other, including edible flours and meals of meat or meat offal:							
0210.91	4	-- Of primates.....	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg	
0210.92	0	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg	
0210.93	7	-- Of reptiles (including snakes and turtles).....	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg	
0210.99		-- Other:							
0210.99.05	6	--- Of ostriches.....	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg	
0210.99.1		-- Other; dried:							
0210.99.11	0	---- Imported from Switzerland	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg	
0210.99.12	9	---- Other.....	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg	
0210.99.90	0	--- Other.....	kg	40% or 240c/kg	40% or 240c/kg	40% or 240c/kg	free	40% or 240c/kg	

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
0904.22		-- Crushed or ground:							
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	
09.05		VANILLA: • 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	
09.06		CINNAMON AND CINNAMON-TREE FLOWERS: • Refer to Permit from Directorate: APIS (Dept. Agriculture)							
0906.1		- Neither crushed nor ground:							
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	
09.07		CLOVES (WHOLE FRUIT, CLOVES AND STEMS): • 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	
09.08		NUTMEG, MACE AND CARDAMOMS: • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index							
0908.1		- Nutmeg:							
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	
0908.2		- Mace:							
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	
0908.3		- Cardamoms:							
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	
09.09		SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, OR CARAWAY; JUNIPER BERRIES: • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index							
0909.2		- Seeds of coriander:							
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	
0909.3		- Seeds of cumin:							
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	
0909.6		- Seeds of anise, badian, caraway or fennel; juniper berries:							
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	
09.10		GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES: • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index							
0910.1		- Ginger:							
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	
0910.9		- Other spices:							
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	
10.01		WHEAT AND MESLIN: • Refer to Prohibited Goods Index							A1/1/1549 w.e.f. 1/4/16
1001.1		- Durum wheat:							
1001.11	3	-- Seed.....	kg	free	free	free	free	free	
1001.19	4	-- Other.....	kg	free	free	free	free	free	
1001.9		- Other:							
1001.91	3	-- Seed.....	kg	51,66c/kg	51,66c/kg	51,66c/kg	free	51,66c/kg	A1/1/1638
1001.99	0	-- Other.....	kg	51,66c/kg	51,66c/kg	51,66c/kg	free	51,66c/kg	A1/1/1638
10.02		RYE: • Refer to Prohibited Goods Index							
1002.10	0	- Seed.....	kg	free	free	free	free	free	
1002.90	7	- Other.....	kg	free	free	free	free	free	
10.03		BARLEY: • Refer to Prohibited Goods Index							
1003.10	4	- Seed.....	kg	free	free	free	free	free	
1003.90	0	- Other.....	kg	free	free	free	free	free	
10.04		OATS: • Refer to Prohibited Goods Index							
1004.10	8	- Seed.....	kg	free	free	free	free	free	
1004.90	4	- Other.....	kg	free	free	free	free	free	
10.05		MAIZE (CORN): • Refer to Prohibited Goods Index							
1005.10	1	- Seed.....	kg	free	free	free	free	free	
1005.90		- Other:							
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	
10.06		RICE: • Refer to Prohibited Goods Index							
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	
10.07		GRAIN SORGHUM: • Refer to Prohibited Goods Index							
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	
10.08		BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS: • <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	
1008.2		- Millet:							
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.

Additional Notes:

1. For the purposes of tariff subheadings 1101.00.20 and 1101.00.30:
 - (a) Cake wheat flour and white bread wheat flour means such flours as defined in the Department of Agriculture, Land Reform and Rural Development Regulations, published by Government Notice No. 405 of 5 May 2017, relating to the grading, packing and marking of wheat products, imported into the Republic of South Africa.
 - (b) Cake wheat flour or white bread wheat flour as defined in the Department of Agriculture, Land Reform and Rural Development Regulations, published by Government Notice No. R. 405 of 5 May 2017, must be classified in tariff subheading 1101.00.90 unless it complies with the grading, packing and marking requirements applicable in terms of those Regulations to such classes of wheat products intended for sale in the Republic of South Africa.

A1/1/1634
w.e.f. 1/1/20

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
11.01		WHEAT OR MESLIN FLOUR:							
		• 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	77,49c/kg	77,49c/kg	77,49c/kg	free	77,49c/kg	A1/1/1638
1101.00.20	9	- Cake wheat flour as defined in Additional Note 1(a) to Chapter 11.....	kg	77,49c/kg	77,49c/kg	77,49c/kg	free	77,49c/kg	A1/1/1638
1101.00.30	6	- White bread wheat flour as defined in Additional Note 1(a) to Chapter 11.....	kg	77,49c/kg	77,49c/kg	77,49c/kg	free	77,49c/kg	A1/1/1638

A1/1/1549
w.e.f. 1/4/16

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
1101.00.90	5	- Other	kg	77,49c/kg	77,49c/kg	77,49c/kg	free	77,49c/kg	A1/1/1638
11.02		CEREAL FLOURS (EXCLUDING THAT OF WHEAT OR MESLIN): • Refer to Prohibited Goods Index							
1102.20	7	- Maize (corn) flour	kg	free	free	free	free	free	
1102.90		- Other:							
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	
11.03		CEREAL GROATS, MEAL AND PELLETS:							A1/1/1549 w.e.f. 1/4/16
1103.1		- Groats and meal:							
1103.11	2	-- Of wheat	kg	20%	20%	20%	free	20%	
1103.13		-- Of maize (corn):							
1103.13.10	2	--- Maize meal not further processed other than by the addition of minerals and vitamins not exceeding 1 per cent by mass of the final product, solely for the purpose of increasing the nutritional value	kg	5%	5%	5%	free	5%	
1103.13.90	0	--- Other	kg	5%	5%	5%	free	5%	
1103.19		-- Of other cereals:							
1103.19.10	0	--- Of oats	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg	
1103.19.20	8	--- Of rice	kg	20%	free	20%	free	20%	
1103.19.90	9	--- Other	kg	0,65c/kg	free	0,65c/kg	free	0,65c/kg	
1103.20		- Pellets:							
1103.20.10	8	-- Of wheat	kg	20%	20%	20%	free	20%	
1103.20.20	5	-- Of oats, in immediate packings of a content exceeding 10 kg	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg	
1103.20.90	6	-- Other	kg	free	free	free	free	free	
11.04		CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED) (EXCLUDING RICE OF HEADING 10.06); GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND: • Refer to Prohibited Goods Index							
1104.1		- Rolled or flaked grains:							
1104.12	2	-- Of oats	kg	free	free	free	free	free	
1104.19		-- Of other cereals:							
1104.19.10	4	--- Of barley	kg	free	free	free	free	free	
1104.19.90	2	--- Other	kg	20%	free	20%	free	20%	
1104.2		- Other worked grains (for example, hulled, pearled, sliced or kibbled):							
1104.22	7	-- Of oats	kg	free	free	free	free	free	
1104.23		-- Of maize (corn):							
1104.23.10	0	--- Chopped dried kernels, not further prepared or processed	kg	5%	5%	5%	free	5%	
1104.23.90	9	--- Other	kg	5%	5%	5%	free	5%	
1104.29		-- Of other cereals:							
1104.29.10	9	--- Of barley	kg	free	free	free	free	free	
1104.29.90	7	--- Other	kg	20%	free	20%	free	20%	
1104.30	9	- Germ of cereals, whole, rolled, flaked or ground	kg	free	free	free	free	free	
11.05		FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES: • Refer to Prohibited Goods Index							
1105.10	3	- Flour, meal and powder	kg	20%	free	20%	free	20%	
1105.20		- Flakes, granules and pellets:							
1105.20.10	5	-- Pellets made from pieces of potatoes	kg	20%	free	20%	free	15%	
1105.20.90	3	-- Other	kg	20%	free	20%	free	20%	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
11.06		FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 07.14 OR OF THE PRODUCTS OF CHAPTER 8:							
		• Refer to Prohibited Goods Index							
1106.10		- Of the dried leguminous vegetables of heading 07.13:							
1106.10.10	4	-- Of dried beans.....	kg	free	free	free	free	free	
1106.10.90	2	-- Other.....	kg	free	free	free	free	free	
1106.20	1	- Of sago or of roots or tubers of heading 07.14.....	kg	free	free	free	free	free	
1106.30		- Of the products of chapter 8:							
1106.30.10	3	-- Imported from switzerland.....	kg	20%	free	free	free	20%	
1106.30.90	1	-- Other.....	kg	20%	free	20%	free	20%	
11.07		MALT, WHETHER OR NOT ROASTED:							A1/1/1549 w.e.f. 1/4/16
		• Refer to Prohibited Goods Index							
1107.10		- Not roasted:							
1107.10.10	8	-- Of wheat.....	kg	free	free	free	free	free	
1107.10.20	5	-- Of barley.....	kg	free	free	free	free	free	
1107.10.25	6	-- Of oats.....	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg	
1107.10.50	7	-- Of sorghum.....	kg	3%	free	3%	free	3%	
1107.10.90	6	-- Other.....	kg	0,85c/kg	free	0,85c/kg	free	free	
1107.20		- Roasted:							
1107.20.10	2	-- Of wheat.....	kg	free	free	free	free	free	
1107.20.20	2	-- Of barley.....	kg	free	free	free	free	free	
1107.20.25	0	-- Of oats.....	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg	
1107.20.90	0	-- Other.....	kg	0,85c/kg	free	0,85c/kg	free	0,85c/kg	
11.08		STARCHES; INULIN:							
		• Refer to Detain if from China (Detain for Agriculture)							
		• Refer to Prohibited Goods Index							
1108.1		- Starches:							
1108.11		-- Wheat starch:							
1108.11.10	8	--- In immediate packings of a content not exceeding 1,5 kg.....	kg	free	free	free	free	free	
1108.11.90	6	--- Other.....	kg	10%	free	10%	free	10%	
1108.12		-- Maize (corn) starch:							
1108.12.10	4	--- In immediate packings of a content not exceeding 1,5 kg.....	kg	free	free	free	free	free	
1108.12.90	2	--- Other.....	kg	10%	free	10%	free	10%	
1108.13		-- Potato starch:							
1108.13.10	0	--- In immediate packings of a content not exceeding 1,5 kg.....	kg	free	free	free	free	free	
1108.13.90	9	--- Other.....	kg	10%	free	10%	free	10%	
1108.14		-- Manioc (cassava) starch:							
1108.14.10	7	--- In immediate packings of a content not exceeding 1,5 kg.....	kg	free	free	free	free	free	
1108.14.90	5	--- Other.....	kg	10%	free	10%	free	10%	
1108.19		-- Other starches:							
1108.19.10	9	--- In immediate packings of a content not exceeding 1,5 kg.....	kg	free	free	free	free	free	
1108.19.90	7	--- Other.....	kg	10%	free	10%	free	10%	
1108.20	9	- Inulin.....	kg	20%	free	20%	free	20%	
1109.00	3	WHEAT GLUTEN, WHETHER OR NOT DRIED.....	kg	free	free	free	free	free	
		• Refer to Permit from Directorate: APIS (Dept. Agriculture)							

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		CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:							A1/1/1549 w.e.f. 1/4/16
		• Refer to Permit from the Dept. Agriculture, Marketing Administration							
1701.1		- Raw sugar not containing added flavouring or colouring matter:							
1701.12	2	-- Beet sugar.....	kg	418,61c/kg	418,61c/kg	418,61c/kg	418,61c/kg	418,61c/kg	A1/1/1639
1701.13	9	-- Cane sugar specified in Subheading Note 2 to this Chapter.....	kg	418,61c/kg	418,61c/kg	418,61c/kg	418,61c/kg	418,61c/kg	A1/1/1639
1701.14	5	-- Other cane sugar.....	kg	418,61c/kg	418,61c/kg	418,61c/kg	418,61c/kg	418,61c/kg	A1/1/1639
1701.9		- Other:							
1701.91	2	-- Containing added flavouring or colouring matter.....	kg	418,61c/kg	418,61c/kg	418,61c/kg	418,61c/kg	418,61c/kg	A1/1/1639
1701.99	3	-- Other.....	kg	418,61c/kg	418,61c/kg	418,61c/kg	418,61c/kg	418,61c/kg	A1/1/1639
17.02		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:							
		• Refer to Permit from the Dept. Agriculture, Marketing Administration							
1702.1		- Lactose and lactose syrup:							
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	

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
1702.90		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 per cent by mass of fructose:							A1/1/1614 w.e.f. 1/1/19
1702.90.1		-- Cane or beet sugar syrup:							
1702.90.11	5	--- Blended with other sugars, containing in the dry state 50 percent or more by mass of cane or beet sugar	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
1702.90.12	3	--- Not blended with other sugars	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
1702.90.90	5	-- Other	kg	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
17.03		MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR: <ul style="list-style-type: none"> Refer to Import certificate issued by Directorate: Plant Health Refer to Permit from the Dept. Agriculture, Marketing Administration 							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		SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA: <ul style="list-style-type: none"> Refer to Import certificate issued by Directorate: Plant Health Refer to Permit from Directorate: APIS (Dept. Agriculture) 							
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%	

PART 2				Reference
SECTION A				
SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND				
Section Notes:				
1. Any rate of specific 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.				A1/2A/154
2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.				A1/2A/154
3. If duty should become payable on any beer which is in a process of manufacture, such duty shall be calculated according to the registered strength and quantity of the final product.				A1/2A/154
4. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific excise duty on imported goods of the same class or kind.				A1/12A/154
Tariff Item	Tariff Subheading	Description	Rate of Duty	Tax Prop 2020
			Excise	
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	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:		
	.10 1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg	
104.10	22.03	Beer made from malt:		
	.10 2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	
	.20 2203.00.90	Other	R106.56/li aa	
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):		
	.01 2204.10	Sparkling wine.....	R14.36/li	
		2204.21 In containers holding 2 li or less:		
		2204.21.4 Unfortified wine:		
	.03 2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R4.39/li	
	.04 2204.21.42	Other	R213.13/li aa	
		2204.21.5 Fortified wine:		
	.05 2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R7.34/li	
	.06 2204.21.52	Other	R213.13/li aa	
104.15	2204.22	In containers holding more than 2 li but not more than 10 li:		
		2204.22.4 Unfortified wine:		
	.13 2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R4.39/li	
	.15 2204.22.42	Other	R213.13/li aa	
		2204.22.5 Fortified wine:		
	.17 2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R7.34/li	
	.19 2204.22.52	Other	R213.13/li aa	

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
104.15 (Cont.)	2204.29	Other:		Tax Prop 2020
	2204.29.4	Unfortified wine:		
	.21 2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.....	R4.39/li	
	.23 2204.29.42	Other	R213.13/li aa	
	2204.29.5	Fortified wine:		
	.25 2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R7.34/li	
	.27 2204.29.52	Other	R213.13/li aa	
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
	2205.10	In containers holding 2 li or less:		
	.01 2205.10.10	Sparkling	R14.36/li	
	2205.10.2	Unfortified:		
	.03 2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.....	R4.39/li	
	.04 2205.10.22	Other	R213.13/li aa	
	2205.10.3	Fortified:		
	.05 2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R7.34/li	
	.06 2205.10.32	Other	R213.13/li aa	
	2205.90	Other:		
	2205.90.2	Unfortified:		
	.09 2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.....	R4.39/li	
	.10 2205.90.22	Other	R213.13/li aa	
	2205.90.3	Fortified:		
	.11 2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R7.34/li	
.12 2205.90.32	Other	R213.13/li aa		
104.17	22.06	Other fermented beverages (for example, cider, perry and mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
	.03 2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages	R14.36/li	
	.05 2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22.....	7,82c/li	
	.07 2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume.....	R106.56/li aa	
	.09 2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	R106.56/li aa	
	.11 2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	R106.56/li aa	
	.15 2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.....	R106.56/li aa	
	.16 2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.....	R106.56/li aa	
	.17 2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	R85.25/li aa	
	.21 2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	R85.25/li aa	
	.22 2206.00.85	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.....	R106.56/li aa	
	.25 2206.00.87	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	R85.25/li aa	

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
104.17 (Cont.)	22.06	Other fermented beverages (for example, cider, perry and mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		Tax Prop 2020
	.90 2206.00.90	Other	R213.13/li aa	
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:		
	.01 2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher.....	R213.13/li aa	
	.03 2207.20	Ethyl alcohol and other spirits, denatured, of any strength.....	R213.13/li aa	
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:		
	2208.20	Spirits obtained by distilling grape wine or grape marc:		
	2208.20.1	In containers holding 2 li or less:		
	.01 2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22.....	R191.82/li aa	
	.02 2208.20.19	Other	R213.13/li aa	
	2208.20.9	Other:		
	.03 2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22.....	R191.82/li aa	
	.04 2208.20.99	Other	R213.13/li aa	
	2208.30	Whiskies:		
	.05 2208.30.10	In containers holding 2 li or less.....	R213.13/li aa	
	.07 2208.30.90	Other	R213.13/li aa	
	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:		
	.09 2208.40.10	In containers holding 2 li or less.....	R213.13/li aa	
	.11 2208.40.90	Other	R213.13/li aa	
	2208.50	Gin and Geneva:		
	.13 2208.50.10	In containers holding 2 li or less.....	R213.13/li aa	
	.15 2208.50.90	Other	R213.13/li aa	
	2208.60	Vodka:		
	.17 2208.60.10	In containers holding 2 li or less.....	R213.13/li aa	
	.19 2208.60.90	Other	R213.13/li aa	
	2208.70	Liqueurs and cordials:		
	2208.70.2	In containers holding 2 li or less:		
	.21 2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent by vol.	R85.25/li aa	
	.22 2208.70.22	Other	R213.13/li aa	
	2208.70.9	Other:		
	.23 2208.70.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R85.25/li aa	
	.24 2208.70.92	Other	R213.13/li aa	
	2208.90	Other:		
	2208.90.2	In containers holding 2 li or less:		
	.25 2208.90.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R85.25/li aa	
	.26 2208.90.22	Other	R213.13/li aa	
	2208.90.9	Other:		
	.27 2208.90.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R85.25/li aa	
	.28 2208.90.92	Other	R213.13/li aa	
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
	2402.10	Cigars, cheroots and cigarillos containing tobacco:		
	.01 2402.10.10	Imported from Switzerland	R4 193.62/kg net	
	.03 2402.10.90	Other	R4 193.62/kg net	
	2402.20	Cigarettes containing tobacco:		
	.05 2402.20.10	Imported from Switzerland	R8.70/10 cigarettes	
	.07 2402.20.90	Other	R8.70/10 cigarettes	

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise		
104.30 (Cont.)	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:			Tax Prop 2020
.09	2402.90.12	Imported from Switzerland	R4 193.62/kg net		
.11	2402.90.14	Other	R4 193.62/kg net		
	2402.90.2	Cigarettes of tobacco substitutes:			
.13	2402.90.22	Imported from Switzerland	R8.70/10 cigarettes		
.15	2402.90.24	Other	R8.70/10 cigarettes		
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:			
	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:			
.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R231.69/kg net		
	2403.19	Other:			
.02	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5 kg	R231.69/kg net		
.03	2403.19.20	Other pipe tobacco	R231.69/kg net		
.05	2403.19.30	Cigarette tobacco	R391.06/kg		
	2403.91	Other:			
.11	2403.91.10	Imported from Switzerland	R815.63/kg		
.13	2403.91.00	Other	R815.63/kg		
	2403.99	Other:			
.15	2403.99.30	Other cigarette tobacco substitutes	R391.06/kg		
.17	2403.99.40	Other pipe tobacco substitutes	R231.69/kg net		
.19	2403.99.90	Other	R815.63/kg		
105.00		MINERAL PRODUCTS			A1/2A/154
105.10	27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN 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:			A1/2A/154
	2710.12	Light oils and preparations:			A1/2B/154
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	3,909c/li		A1/2A/154
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free		A1/2A/154
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked ..	free		A1/2A/154
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	3,817c/li		A1/2A/154
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	3,817c/li		A1/2A/154
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free		A1/2A/154
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	3,817c/li		A1/2A/154

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
412.08	00.00	01.00	09	DUTIABLE GOODS LOST IN MANUFACTURING PROCESSES IN CUSTOMS AND EXCISE WAREHOUSE		A4/1/354
				Dutiable goods lost in manufacturing processes in a customs and excise warehouse, subject to production of proof that such goods did not enter into consumption.....	Full duty	A4/188 w.e.f. 01.01.96
412.09	00.00	01.00	00	GOODS LOST, DESTROYED OR DAMAGED		A4/1/354
				<p>Goods, excluding goods contemplated in rebate item 497.02, in respect of which the customs duty, together with the fuel levy (where applicable), amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are-</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner;</p> <p>(b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or</p> <p>(c) being stored in any rebate storeroom:</p> <p>Provided that -</p> <p>(i) no compensation in respect of the customs duty or fuel levy on such goods has been paid or is due to the owner by any other person;</p> <p>(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and</p> <p>(iii) such goods did not enter into consumption; and</p> <p>provided further that circumstances contemplated in this item exclude robbery or theft.</p>	Full duty	A4/1/379

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
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Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
490.30	00.00	01.00	05	SPECIALISED EQUIPMENT ARRIVING BY SHIP AND USED ON SHORE AT PORTS OF CALL FOR THE LOADING, UNLOADING OR HANDLING OF CONTAINERS Specialised equipment arriving by ship and used on shore at ports of call for the loading. unloading or handling of containers of tariff heading No. 86.09 of Schedule No. 1	Full duty	A4/3/356
490.35	00.00	01.00	04	PALLETS Pallets, whether or not laden with cargo at importation	Full duty	A4/3/356
490.40	00.00	01.00	03	MACHINERY OR PLANT FOR USE ON CONTRACT IN CIVIL ENGINEERING OR CONSTRUCTION WORK Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit ..	Full duty	A4/3/356 A4/276 w.e.f. 1/6/03
490.50	00.00	01.00	01	MOTOR VEHICLES, YACHTS AND OTHER REMOVABLE ARTICLES IMPORTED BY FOREIGN TOURISTS AND TRAVELLERS RESIDENT IN FOREIGN COUNTRIES Motor vehicles, yachts and other removable articles (including spare parts and normal accessories and equipment therefor) imported by foreign tourists and travellers resident in foreign countries for their own use	Full duty	A4/3/356 A4/172
490.60	00.00	01.00	02	COMMERCIAL ROAD VEHICLES Commercial road vehicles used in the conveyance of imported merchandise ...	Full duty	A4/3/356
490.90	00.00	01.00	04	MACHINERY OR PLANT FOR USE ON CONTRACT; GOODS NOT SPECIFIED ELSEWHERE IN PART 3, TEMPORARILY ADMITTED AS APPROVED BY THE COMMISSIONER Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit	Full duty	A4/3/356 A4/276 w.e.f. 1/6/03
		02.00	09	Goods not specified elsewhere in Part 3, temporarily admitted for purposes approved by the Commissioner	Full duty	A4/28

PART 4 REBATES OF FUEL LEVY					Reference	
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	
495.00	00.00	01.00	07	<p>FUEL LEVY GOODS</p> <p>Goods in respect of which the fuel levy, together with the customs duty, where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are:</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner;</p> <p>(b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or</p> <p>(c) being stored in any rebate storeroom: Provided that –</p> <p>(i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person;</p> <p>(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and</p> <p>(iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.</p>	Full duty	A4/4/358
496.00	2710.12	01.06	66	<p>SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS AND PETROL</p> <p>Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(j) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit</p>	Full fuel levy and Road Accident Fund Levy	A4/345
		02.06	60	<p>Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item</p>	Full fuel levy and Road Accident Fund Levy	A4/345

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

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
497.01	00.00	01.00	03	<p>Goods in respect of which environmental levy together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis mayor</i> or in such other circumstances as the Commissioner deems exceptional while such goods are -</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner;</p> <p>(b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or</p> <p>(c) being stored in any rebate storeroom: provided that –</p> <p>(i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person;</p> <p>(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty;</p> <p>(iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.</p>	Full duty	A4/5/4
497.02	00.00	02.00	09	<p>Goods in respect of which the environmental levy together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are -.....</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner;</p> <p>(b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or</p> <p>(c) being stored in any rebate storeroom, Provided -</p> <p>(i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person;</p> <p>(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and</p> <p>(iii) such goods did not enter into consumption.</p>	Full duty	4/287

SECTION E
REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MANUFACTURED TOBACCO
AND TOBACCO SUBSTITUTE PRODUCTS

Section Notes:

1. Items 622.05 and 622.07 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate items 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.
2. Items 622.10 and 622.12 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).
3. Item 622.15 applies to the excisable goods specified therein for use in the manufacture of cigarettes and cigars in a customs and excise manufacturing warehouse.
4. For the purpose of items 622.21 and 622.22 the following:
 - (a) (i) Tobacco products and tobacco substitute products which are off-specification or has undergone post-manufacturing deterioration or has become contaminated may only be reprocessed or destroyed in a customs and excise manufacturing warehouse where the excise duty is not less than R25 000 on any quantity found to be off-specification or that has undergone post-manufacturing deterioration or which has become contaminated within a period of twelve months after removal from such warehouse and such goods are returned to such warehouse within such period.
 - (ii) (aa) The provisions of this item shall apply in respect of tobacco products or tobacco substitute products -
 - (A) in the case of cigarettes, if the cigarettes are returned in the originally sealed outer containers containing at least 9 000 cigarettes;
 - (B) in the case of other tobacco products or tobacco substitute products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.
 - (bb) Any such application shall be supported by a credit note in respect of the products concerned.
 - (b) (i) If the Commissioner approves the application, any tobacco products or tobacco substitute products returned in terms of this item shall be -
 - (aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
 - (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or
 - (cc) destroyed under supervision of an officer.
 - (ii) The licensee of a customs and excise manufacturing warehouse to which such products are returned for reprocessing or destruction must keep a record which includes at least the following -
 - (aa) a detailed description of the goods received including the applicable tariff item;
 - (bb) the quantity received;
 - (cc) the date of receipt;
 - (dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;
 - (ee) the delivery note under cover of which such product were returned.
 - (c) For the purpose of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 4(b)(i)(aa).
 - (d) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77 any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.

A6/18

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Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
622.05	104.30			Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes			A6/18
	104.30.03	01.01	79	Cigars, cheroots and cigarillos, containing tobacco.....	Full duty		A6/18
	104.30.07	02.01	73	Cigarettes containing tobacco.....	Full duty		A6/18
	104.30.11	03.01	78	Cigars, cheroots and cigarillos of tobacco substitutes.....	Full duty		A6/18
	104.30.15	04.01	72	Cigarettes of tobacco substitutes.....	Full duty		A6/18
622.07	104.35			Other manufactured tobacco and manufactured tobacco substitutes:			A6/24
	104.35.01	01.01	75	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty		A6/24
	104.35.02	02.01	72	Smoking tobacco, in immediate packings of a content of less than 5 kg	Full duty		A6/24
	104.35.03	03.01	78	Other pipe tobacco.....	Full duty		A6/24
	104.35.05	04.01	76	Cigarette tobacco.....	Full duty		A6/24
	104.35.11	05.01	71	Imported from Switzerland	Full duty		Tax Prop 2020
	104.35.13	06.01	76	Other	Full duty		Tax Prop 2020
	104.35.15	07.01	78	Other cigarette tobacco substitutes	Full duty		Tax Prop 2020
	104.35.17	08.01	76	Other pipe tobacco substitutes	Full duty		Tax Prop 2020
	104.35.19	09.01	74	Other	Full duty		Tax Prop 2020
622.10	104.30			Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:			A6/18
	104.30.03	01.01	78	Cigars, cheroots and cigarillos, containing tobacco.....	Full duty		A6/18
	104.30.07	02.01	72	Cigarettes containing tobacco.....	Full duty		A6/18
	104.30.11	03.01	77	Cigars, cheroots and cigarillos of tobacco substitutes.....	Full duty		A6/18
	104.30.15	04.01	71	Cigarettes of tobacco substitutes.....	Full duty		A6/18
622.12	104.35			Other manufactured tobacco and manufactured tobacco substitutes			A6/24
	104.35.01	01.01	74	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty		A6/24
	104.35.02	02.01	70	Pipe tobacco, in immediate packings of a content of less than 5 kg	Full duty		A6/24
	104.35.03	03.01	77	Other pipe tobacco.....	Full duty		A6/24
	104.35.05	04.01	75	Cigarette tobacco.....	Full duty		A6/24
	104.35.11	05.01	70	Imported from Switzerland	Full duty		Tax Prop 2020
	104.35.13	06.01	79	Other	Full duty		Tax Prop 2020
	104.35.15	07.01	77	Other cigarette tobacco substitutes	Full duty		Tax Prop 2020
	104.35.17	08.01	75	Other pipe tobacco substitutes	Full duty		Tax Prop 2020
	104.35.19	09.01	73	Other	Full duty		Tax Prop 2020
622.15	104.35			Other manufactured tobacco and manufactured tobacco substitutes			A6/24
	104.35.01	01.01	72	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty		A6/24
	104.35.02	02.01	76	Pipe tobacco, in immediate packings of a content of less than 5 kg	Full duty		A6/24
	104.35.03	03.01	72	Other pipe tobacco.....	Full duty		A6/24
	104.35.05	04.01	70	Cigarette tobacco.....	Full duty		A6/24

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
622.21	104.30			Excisable tobacco and tobacco substitute products specified in item 104.30 of Section A of Part 2 of Schedule No. 1, which, after entry or deemed entry for home consumption and payment of duty and removal from any customs and excise manufacturing warehouse, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and are returned to a customs and excise manufacturing warehouse for reprocessing or destruction, subject to the compliance with Note 4 to this Section			A6/18
	104.30.03	01.01	78	Cigars, cheroots and cigarillos, containing tobacco.....		As provided in Note 4 to this Section	A6/18
	104.30.07	02.01	72	Cigarettes containing tobacco.....		As provided in Note 4 to this Section	A6/18
	104.30.11	03.01	77	Cigars, cheroots and cigarillos of tobacco substitutes.....		As provided in Note 4 to this Section	A6/18
	104.30.15	04.01	71	Cigarettes of tobacco substitutes.....		As provided in Note 4 to this Section	A6/18
622.22	104.35			Other manufactured tobacco and manufactured tobacco substitutes			A6/24
	104.35.01	01.01	72	Water pipe tobacco specified in Subheading Note 1 to Chapter 24.....		As provided in Note 4 to this Section	A6/24
	104.35.02	02.01	79	Pipe tobacco, in immediate packings of a content of less than 5 kg.....		As provided in Note 4 to this Section	A6/24
	104.35.03	03.01	75	Other pipe tobacco.....		As provided in Note 4 to this Section	A6/24
	104.35.05	04.01	73	Cigarette tobacco.....		As provided in Note 4 to this Section	A6/24
	104.35.11	05.01	79	Imported from Switzerland.....		As provided in Note 4 to this Section	Tax Prop 2020
	104.35.13	06.01	77	Other.....		As provided in Note 4 to this Section	Tax Prop 2020
	104.35.15	07.01	75	Other cigarette tobacco substitutes.....		As provided in Note 4 to this Section	Tax Prop 2020
	104.35.17	08.01	73	Other pipe tobacco substitutes.....		As provided in Note 4 to this Section	Tax Prop 2020
	104.35.19	09.01	71	Other.....		As provided in Note 4 to this Section	Tax Prop 2020

	Reference
<p>SECTION F</p> <p>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS</p>	
<p>Section Notes:</p>	
<p>1. Items 623.01 and 623.02 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate items 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.</p>	A6/18
<p>2. Item 623.03 applies to the excisable goods specified therein, supplied for use by the consular employees mentioned in rebate item 406.07 of Schedule No. 4, subject to the requirements of that rebate item and the notes applicable thereto.</p>	A6/18
<p>3. Item 623.05 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply of stores for foreign-going ships or aircraft).</p>	A6/18
<p>4. Item 623.06 applies to the excisable goods specified therein, supplied as stores for any fishing vessel not recognised as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).</p>	A6/18
<p>5. Items 623.07, 623.08 and 623.14 apply to the excisable goods specified therein, for use in the manufacture of goods in a customs and excise manufacturing warehouse.</p>	A6/1F/01
<p>6. Items 623.09, 623.10, 623.11, 623.12 and 623.13 apply to the excisable goods specified therein, for use for industrial or commercial purposes, provided:</p> <p>(a) A rebate user shall keep record of each manufacturing or other process on a form approved by the Commissioner and such record shall be made available to the Controller on demand.</p> <p>(b) The rebate user shall keep stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of goods manufactured by him or her and removed from stock.</p> <p>(c) The rebate user shall keep numbered invoices and delivery notes in respect of all disposals of goods.</p>	A6/18
<p>7. For the purposes of rebate item 623.19, the following:</p> <p>(a) Definitions and application of the provisions:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75(11A).</p> <p>(ii) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates -</p> <p>"BLNS countries" 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>"refund" as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for section 19A;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(b) Limitations:</p> <p>For the purposes of any refund in terms of this item, goods which are off specification or have become contaminated may only be returned to a customs and excise manufacturing warehouse for reprocessing or destruction where the excise duty together with the fuel levy and Road Accident Fund levy amounts to not less than R25 000 on any quantity found to be off specification or which have become contaminated on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.</p> <p>(c) Procedures and set-off against monthly petroleum excise accounts:</p> <p>(i) 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>(ii) If the Commissioner approves the application, any goods returned shall be:</p> <p>(aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and</p> <p>(bb) (A) transferred to and mixed with stocks of materials for reprocessing under supervision of an officer; or</p> <p>(B) destroyed under supervision of an officer.</p> <p>(iii) The licensee of the customs and excise manufacturing warehouse to which such goods are returned for reprocessing or destruction must keep a record which includes at least the following:</p> <p>(aa) a detailed description of the goods received including the applicable tariff item;</p> <p>(bb) the quantity received;</p> <p>(cc) the date of receipt;</p> <p>(dd) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.</p>	A6/18

	Reference
<p>SECTION G</p> <p>MISCELLANEOUS REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES</p>	
<p>Section Notes:</p>	
<p>1. The provisions of the Notes of Part 1 of Schedule No. 5 shall <i>mutatis mutandis</i> apply to any refund of duty under the provisions of rebate item 624.10.</p>	A6/18
<p>2. For the purposes of rebate item 624.30 -</p> <p>(a) any application by a licensee of a customs and excise warehouse for a rebate of duty in terms of the provisions of rebate item 624.30 shall be submitted to the Controller on a form approved by the Commissioner, supported by such evidence of the loss and the circumstances in which such loss occurred as the Commissioner may require in each case;</p> <p>(b) (i) any excisable goods in the process of manufacture which are removed from one customs and excise manufacturing warehouse to another such warehouse for the purposes of further manufacturing thereof shall be deemed to be in the customs and excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Commissioner;</p> <p>(ii) any manufacturing warehouse or process referred to in subparagraph (i) does not include a manufacturing warehouse contemplated in section 75 (18) (a) and (b) or any process of manufacture in such a warehouse.</p>	A6/18
<p>3. (a) The provisions of Note 2 to rebate item 412.00 shall <i>mutatis mutandis</i> apply to any offer to abandon or application to destroy any goods under the provisions of item 624.40;</p> <p>Provided that -</p> <p>(i) the Commissioner may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he or she may specify from any of the conditions of the said Note 2;</p> <p>(ii) the Commissioner may decline to accept abandonment or to grant permission for destruction;</p> <p>(iii) acceptance of the abandonment or destruction of any goods shall be subject to such conditions as the Commissioner may prescribe.</p> <p>(b) Under the provisions of rebate item 624.40 the Commissioner may consider the application to destroy goods in a customs and excise warehouse when -</p> <p>(i) such goods have no commercial value; or</p> <p>(ii) the disposal of such goods will be detrimental to the applicant or the industry in question.</p>	A6/18
<p>4. No licensee shall be entitled to a rebate of duty under the provisions of item 624.50 unless such loss to which an application for rebate relates is proved and in addition to evidence relating to the provisions specified in the proviso to the item, further evidence is submitted with such application that -</p> <p>(a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond are in a good condition;</p> <p>(b) any loss in transit by road was immediately reported to the nearest Controller and the South African Police Service or a traffic officer and that steps to repair the containers in question or to prevent further loss were taken immediately;</p> <p>(c) any loss in transit by rail was immediately reported to the nearest Controller and South African Police Service; and</p> <p>(d) any loss in a licensed warehouse was immediately reported to the Controller and, if the Controller was not available, such loss was reported without delay to the South African Police Service and the steps to prevent further loss were immediately taken.</p>	A6/18
<p>5. For the purposes of rebate item 624.60 -</p> <p>(a) no refund of duty shall be paid under the provisions of item 624.60 except to the manufacturer of such goods;</p> <p>(b) a manufacturer must obtain written approval from the Commissioner to withdraw excisable goods from the market. Such approval must be obtained before such goods are withdrawn and returned to his or her customs and excise manufacturing warehouse. The manufacturer must provide detailed particulars of the steps he or she intends taking to keep such goods or materials in his or her customs and excise manufacturing warehouse;</p> <p>(c) if the Commissioner approves the application any goods returned shall be -</p> <p>(i) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and</p> <p>(ii) unpacked and transferred to and mixed with stocks of materials for processing, under the supervision of an officer;</p> <p>(d) the manufacturer of the goods returned shall produce evidence to the Commissioner of the duty paid on the goods so returned and if such evidence cannot be produced the Commissioner may determine an amount which shall be deemed to be the duty paid on such goods;</p> <p>(e) charges at the prescribed rate shall be paid by the manufacturer in question for the special attendance of the Controller in terms of the provisions of paragraph (c).</p>	A6/18

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
624.10	000.00.00	01.00	02	Excisable goods on which the duty has been paid for use in the manufacture of other goods upon export of such manufactured goods		Full duty not rebated	A6/18
624.20	000.00.00	01.00	00	Excisable goods in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind	Full duty		A6/18
624.30	000.00.00	01.00	09	Excisable goods (except spirits for use and used in a customs and excise manufacturing warehouse contemplated in section 75 (18) (a) and (b)): (a) in a customs and excise manufacturing warehouse; or (b) in the process of manufacture and removed from one customs and excise manufacturing warehouse to another manufacturing warehouse for completion of such manufacturing process, unavoidably lost in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner deems reasonable	Full duty		A6/18
624.40	000.00.00	01.00	07	Excisable goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under rebate of duty).....	Full duty		A6/18
			02.00	07 Other excisable goods cleared under any item of this Part and which are still under the control of the Office.....	Full duty less duty paid on entry		A6/18
624.50	000.00.00	01.00	05	Goods in respect of which the excise duty, together with the fuel levy and Road Accident Fund levy where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner on good cause shown deems exceptional while such goods are..... (a) in any customs and excise warehouse or under the control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom; Provided that - (i) no compensation in respect of the excise duty or fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty not rebated		A6/1G/1
624.60	000.00.00	01.00	03	Excisable goods of any class or kind approved by the Commissioner in each case, where all goods of that class or kind are withdrawn from the market and returned to a customs and excise manufacturing warehouse with his permission, provided such goods are suitable for reprocessing and are taken into stocks of materials for reprocessing and is actually reprocessed		Full duty	A6/18
624.70				Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop:			A6/18
	000.00.00	01.00	01	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers.....	Full duty		A6/18

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
632.02	000.00.00	01.00	02	Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufactured in any special customs and excise warehouse	Full duty		A6/18
632.03				Excisable goods for use by manufacturers approved by the Commissioner, subject to such conditions as he may impose for manufacturing purposes			A6/18
	124.40.05	01.01	79	Loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, television receiving sets and sound recording or reproducing apparatus	Full duty		A6/18
	124.45.01	02.01	75	Other sound recording or reproducing apparatus using optical or semiconductor media, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles)	Full duty		A6/18
	124.45.03	03.01	76	Other sound recording or reproducing apparatus, other than those using optical or semiconductor media, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles)	Full duty		A6/18
	124.70.05	04.01	78	Radio-broadcast receivers combined with sound recording or reproducing apparatus, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicle manufacturer's premises	Full duty		A6/18
	124.70.07	05.01	70	Other radio-broadcast receivers, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicle manufacturer's premises	Full duty		A6/18
633.01	000.00.00	01.00	05	Excisable goods exported ex a customs and excise warehouse (including supply as stores to foreign-going ships or aircraft)	Full duty		A6/18
634.01	000.00.00	01.00	02	Excisable goods unconditionally abandoned to the Office by the owner or destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction.....	Full duty		A6/18
634.02	000.00.00	01.00	04	Excisable goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner on good cause shown deems reasonable...	Full duty		A6/18

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
634.03	000.00.00	01.00	06	<p>Excisable goods in respect of which the excise duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are:</p> <p>(a) in any customs and excise warehouse or under the control of the Commissioner; or</p> <p>(b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act: Provided that -</p> <p>(a) no compensation in respect of the excise duty on such goods has been paid or is due to the owner by any other person;</p> <p>(b) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and</p> <p>(c) such goods did not enter into consumption; and</p> <p>provided further that circumstances contemplated in this item exclude robbery or theft.</p>	Full duty		A6/2/4
635.00	000.00.00	01.00	08	<p>Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop</p> <p>Goods supplied by a licensee of an inbound duty and tax free shop to inbound travelers.....</p>	Full duty		A6/18 A6/18

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
670.01	000.00	01.00	09	Petrol, distillate fuels and biodiesel 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		As determined and approved by the Director-General: Department of International Relations and Co-operation	A6/23
670.02	000.00	01.01	08	Distillate fuels and biodiesel used in the manufacture of the goods specified in rebate items 623.09, 623.10, 623.11, 623.12 and 623.13.....		17,466c/li	A6/27 w.e.f. 1/1/2011
670.03	000.00	01.00	02	Distillate fuels used in the manufacture of intermediate fuel oils in accordance with the provision of rebate item 623.14		Full fuel levy and Road Accident Fund levy	A6/3/46 with retrospective effect from 30/09/15
670.04	000.00	01.00	04	Distillate fuel purchased for use and used for the purposes specified in, and subject to compliance with Note 6		As provided in Note 6 hereto	A6/109 w.e.f. 01/04/06
670.06	000.00	01.00	08	Fuel levy and Road Accident Fund levy goods exported (including supply as stores for foreign-going ships but excluding fishing vessels provided for in item 670.08).....	Full fuel levy and Road Accident Fund levy subject to Note 13		A6/109 w.e.f. 01/04/06
670.08	000.00	01.00	01	Distillate fuel and biodiesel supplied as stores for any fishing vessel not recognized as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951):.....	Full fuel levy and Road Accident Fund levy subject to Note 13		A6/109 w.e.f. 01/04/06
670.10	000.00	01.00	05	Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are in any customs and excise warehouse:	Full fuel levy and Road Accident Fund levy subject to Note 13		A6/3/51
				Provided that – (a) no compensation in respect of the excise duty, fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (b) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (c) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.			
670.11	105.10.03	01.00	71	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	Full fuel levy and Road Accident Fund Levy		A6/22

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
671.01	195.10.21	01.00	76	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit.....	Full fuel levy and Road Accident Fund levy		A6/24
671.02	000.00	01.00	08	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7.....		As provided in Note 7 read with Note 13	A6/109 w.e.f. 01/04/06
671.03	000.00	01.00	00	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, 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 section 19A and its rules are removed by the licensee of such warehouse and delivered to another such warehouse or to such a storage warehouse subject to compliance with Note 8.....		As provided in Note 8 read with Note 13	A6/109 w.e.f. 01/04/06
671.05	000.00	01.00	03	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of the customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to a consignee in a BLNS country, subject to compliance with Note 9.....		As provided in Note 9 read with Note 13	A6/109 w.e.f. 01/04/06
671.07	000.00	01.00	07	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, 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 section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with Note 10.....		As provided in Note 10 read with Note 13	A6/109 w.e.f. 01/04/06
671.09	000.00	01.00	00	Goods liable to fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships) by a licensed distributor contemplated in section 64F, subject to compliance with Note 11.....		As provided in Note 11 read with Note 13	A6/109 w.e.f. 01/04/06
671.11	000.00	01.00	04	Goods liable to fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common customs area by a licensed distributor contemplated in section 64F, subject to compliance with Note 12.....		As provided in Note 12 read with Note 13	A6/109 w.e.f. 01/04/06

							Reference
PART 4							
REBATES AND REFUNDS OF ENVIRONMENTAL LEVY							
Part Notes:							
1. For the purposes of Chapter VA of the Act and the provisions of this Schedule -							A6/109 w.e.f. 1/4/06 A6/109
(a) subject to compliance with any relevant Note or rule, any environmental levy goods manufactured in the Republic shall be admitted under rebate of environmental levy or a refund of environmental levy shall be paid or set off in respect of such goods as specified in this Part;							
(b) any provision -							A6/109
(i) in the Notes to Part 2 of this Schedule and, except rebate item 634.03, any item of the said Part 2;							
(ii) for a rebate or refund of excise duty in respect of goods for the purposes or use specified in any such item,							
shall, to the extent that it can be applied and except if otherwise specified in this Part, <i>apply mutatis mutandis</i> for the purpose of a rebate or refund of environmental levy on such goods;							
(c) the provisions contemplated in paragraph (b) shall determine entitlement to a rebate or refund of environmental levy specified in this Part notwithstanding that no excise duty is leviable on the goods concerned.							A6/109
(d) Notwithstanding paragraphs (a), (b) and (c), a rebate or refund of environmental levy is not allowed where any Note in the Section specifying the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.							A6/17 w.e.f. 1/9/10
2. (a) "Full duty" in this Part means the environmental levy payable in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.							A6/109
(b) "Part 2" in this Part means Part 2 of Schedule No. 6							A6/109
(c) The reference 00.00 in the tariff item or environmental levy item column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to -							A6/109
(i) any tariff item or all the tariff items specified in such column in respect of any relevant rebate item of Part 2 of this Schedule; or							
(ii) any environmental levy item or all such items specified in Part 3 of Schedule No. 1.							
3. The relevant rebate or refund item must be reflected on each document issued or processed, including the quarterly account referred to in the rules, where any environmental levy goods are removed or otherwise dealt with for the purposes or use or in the circumstances specified in such item.							A6/109
4. For the purposes of rebate items 680.04 and 680.05 a licensed special manufacturing warehouse (VS) must be registered in terms of rebate item 317.03 or 317.07.							A6/4/1 w.e.f. 1/2/17
Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
680.00				Rebates of Environmental Levy			A6/109 w.e.f. 1/4/06
680.01	000.00	01.00	05	Goods liable to environmental levy entered for any purpose or use or in the circumstances specified in any rebate item of Part 2 (except item 634.03)	Full duty		A6/109 w.e.f. 1/4/06
680.02	000.00	02.00	01	Environmental levy goods in respect of which the environmental levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional, while such goods are - (a) in any customs and excise warehouse; (b) being removed in bond; or (c) under the control of the Commissioner: Provided that - (i) no compensation in respect of environmental levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty		A6/4/2

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
680.03	000.00	03.00	08	Manufactured environmental levy goods in a customs and excise warehouse used for the manufacture by reprocessing of environmental levy goods or the manufacture of other goods	Full duty		A6/109 w.e.f. 1/4/06
680.04	00.00	04.00	04	New pneumatic tyres specified in environmental levy items 152.01 and 152.02, liable to the tyre levy in Part 3E of Schedule No. 1, which have been moved from a licensed manufacturing warehouse (VM) to a licensed special manufacturing warehouse (VS), for use in the manufacturing of vehicles	Full duty		A6/4/1 w.e.f. 1/2/17
680.05	00.00	05.00	00	New pneumatic tyres specified in environmental levy items 152.01 and 152.02 which have been removed from a licensed special manufacturing warehouse (VS) after the environmental levy has been paid and are found to be off-specification or otherwise defective and are returned to the licensed manufactured warehouse (VM)	Full duty		A6/4/1 w.e.f. 1/2/17

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
690.00				REBATES OF HEALTH PROMOTION LEVY		
690.01	00.00	01.00	01	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; or (b) under the control of the Commissioner: Provided that - (a) no compensation in respect of health promotion levy on such goods has been paid or is due to the owner by any other person; (b) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (c) that such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty	A6/5/2
691.00				REFUNDS OF HEALTH PROMOTION LEVY		
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		A6/5/1 w.e.f. 1/4/18
				Notes: 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.	As provided in the Notes hereto	

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>Notes:</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