

Jacobsens

Harmonized Customs Tariff

Supplement 1122
14 April 2020

Dear Subscriber

We have pleasure in forwarding to you Supplement 1122.

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. 43156* dated 26 March 2020 (Notices R. 405 to R. 411); and
- *Government Gazette No. 43179* dated 30 March 2020 (Notices R. 425 to R. 427).

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 polyethylene terephthalate (PET) classifiable in tariff subheadings 3907.61.10 and 3907.69.10 and tariff subheadings 3907.61.90 and 3907.69.90 is increased from free and 10% respectively to 15% as recommended in ITAC Report No. 610.

- *Government Gazette 43179*, R. 425, 30.03.2020 A1/1/1641
- 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 duty on fully-automatic top loading washing machines classifiable in tariff subheading 8450.11 is increased from free to 30% by the creation of tariff subheading 8450.11.10 and 8450.11.90 as recommended in ITAC Report No. 609.

- *Government Gazette 43179*, R. 426, 30.03.2020 A1/1/1642
- 3. In terms of Section 48 of the Customs and Excise Act, 1964, Part 3A of Schedule No. 1 to the said Act is amended, **with effect from 1 April 2020**, to the extent indicated below:

The rate of environmental levy on plastic bags is increased from 12c/bag to 25c/bag, to give effect to the Budget proposals announced by the Minister of Finance on 26 February 2020.

- *Government Gazette 43156*, R. 405, 26.03.2020 A1/3A/21
- 4. In terms of Section 48 of the Customs and Excise Act, 1964, Part 3C of Schedule No. 1 to the said Act is amended, **with effect from 1 April 2020**, to the extent indicated below:

The rate of environmental levy on incandescent light bulbs is increased from R8.00 to R10.00 per lamp, to give effect to the Budget proposals announced by the Minister of Finance on 26 February 2020

- *Government Gazette 43156*, R. 409, 26.03.2020 A1/3C/22

5. In terms of Section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 to the said Act is amended, ***with effect from 1 April 2020***, to the extent indicated below:

Amendment to Part 3D of Schedule No. 1, by an increase in emissions tax on passenger vehicles from R110 to R120 for every gram of CO₂ emission per kilometer and, in the case of double cabs, from R150 to R160 for every gram of CO₂ emission per kilometer in excess of 175g CO₂/km. The threshold on passenger vehicles is also adjusted from 120g CO₂/km to 95g CO₂/km to give effect to the Budget proposals announced by the Minister of Finance on 26 February 2020.

- *Government Gazette 43156*, R. 408, 26.03.2020 A1/3D/24

6. In terms of Section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is amended, ***with effect from 1 April 2020***, to the extent indicated below:

The general rate of fuel levy is increased by 16c/li from 361c/li to 377c/li and from 347c/li to 363c/li on petrol and diesel respectively, to give effect to the Budget proposals announced by the Minister of Finance on 26 February 2020.

- *Government Gazette 43156*, R. 406, 26.03.2020 A1/5A/167

7. In terms of Section 48 of the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 to the said Act is amended, ***with effect from 1 April 2020***, to the extent indicated below:

The Road Accident Fund (RAF) levy is increased by 9c/li from 198c/li to 207c/li on both petrol and diesel to give effect, to the Budget proposals announced by the Minister of Finance on 26 February 2020.

- *Government Gazette 43156*, R. 407, 26.03.2020 A1/5B/166

8. In terms of Section 56 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 2 to the said Act is amended to the extent indicated below:

Provision is made for anti-dumping duties in item 206.01/2836.20/04.06 for anti-dumping duties on Disodium Carbonate (Soda Ash) originating in or imported from the United States of America following the Sunset review on anti-dumping duties on Soda Ash originating from the USA in ITAC Report 616.

- *Government Gazette 43179*, R. 427, 30.03.2020 A2/1/390

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

A temporary rebate provision is inserted in Part 1D of Schedule No. 6 to provide for a rebate on alcohol disinfectant classifiable in tariff heading 38.08 for the duration of the national Covid-19 State of Disaster declared in terms of section 27(1) of the National Disaster Management Act, 2002 (Act No. 57 of 2002), by Government Notice No. 313 of 15 March 2020.

- *Government Gazette 43156*, R. 411, 26.03.2020 A6/1D/06

10. In terms of Section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is amended, ***with effect from 1 April 2020***, to the extent indicated below:

The diesel rebate provisions provided for in Part 3 of Schedule No. 6 is amended as a consequence to the increase in the fuel and RAF levy, as announced by the Minister of Finance in his budget speech of 26 February 2020.

- *Government Gazette 43156*, R. 410, 26.03.2020 A6/3/52

Please note that we offer the following free e-mail services to our subscribers:

- Jacobsens Customs Watch: This includes the latest amendments to the Jacobsens Harmonized Customs Tariff as well as the Customs and Excise Act and Rules.
- Jacobsens Customs News Bulletin: This is a weekly update on the latest breaking Customs News.
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INSTRUCTION SHEET

Jacobsens

Harmonized Customs Tariff

Supplement 1122

14 April 2020

This instruction sheet should be retained in the front of the binder until the next service issue is published.

The following new (**N**) or replacement (**R**) pages are forwarded herewith.

BINDER 1

Subscriber's Note

Instruction Sheet

Prelims

Page	Check-up	
(ii)E/(ii)F.....(17888)	R	
(ii)G/(ii)H.....(17889)	R	
(iv)C/(iv)D	(17890)	R
(vi)A/(vi)B	(17891)	R
(vi)C/(vi)D	(17892)	R
(vi)E/(vi)F	(17893)	R
(vi)G/(vi)H.....(17894)	R	
(vii)/(viii).....(17895)	R	
(xii)M/(xii)N.....(17896)	R	
(xii)O/(xii)P	(17897)	R
(xxiii)A/(xxiii)B	(17898)	R
(xxiii)C/(xxiii)D	(17899)	R

Schedule 1: Part 1

Page	Check-up	
161/162.....(17900)	R	
379/380.....(17901)	R	

Schedule 1: Part 3

Page	Check-up	
695/696.....(17902)	R	
697/698.....(17903)	R	
698.01/698.02..... falls away		
699/700.....(17904)	R	

Schedule 1: Part 5

Page	Check-up	
716.01/716.02.....(17905)	R	
716.02A/716.02B	(17906)	R

Schedule 2: Part 1

Page	Check-up	
718.02A/718.02B	(17907)	R

Schedule 6: Part 1

<i>Page</i>	<i>Check-up</i>	
884.01/884.02	(17908)	R
884.02A/884.02B	(17909)	N

Schedule 6: Part 3

<i>Page</i>	<i>Check-up</i>	
890/01/890.02	(17910)	R

LIST OF PAGES AND CHECK-UP NUMBERS CONTAINED IN THE CUSTOMS AND EXCISE TARIFF BOOK

Page	Check-up	Page	Check-up	Page	Check-up
PRELIMS		(53)/(54)	(16079)	(108.29)/(108.30)	(11970)
(i)/(ii)	(17127)	(55)/(56)	(16080)	(108.31)/(108.32)	(11971)
(ii)A/(ii)B	(17128)	(57)/(58)	(16081)	(108.33)/(108.34)	(11972)
(ii)C/(ii)D	(17129)	(59)/(60)	(16082)	(108.35)/(108.36)	(11973)
(ii)E/(ii)F	(17888)	(61)/(62)	(16083)	(108.37)/(108.38)	(11974)
(ii)G/(ii)H	(17889)	(63)/(64)	(16084)	(108.39)/(108.40)	(11975)
(ii)I/(ii)J	(17459)	(65)/(66)	(16085)	(108.41)/(108.42)	(11976)
(ii)K/(ii)L	(17692)	(67)/(68)	(16086)	(108.43)/(108.44)	(11977)
(ii)M/(ii)N	(17693)	(69)/(70)	(16087)	(108.45)/(108.46)	(11978)
(iii)/(iv)	(3681)	(71)/(72)	(16088)	(108.47)/(108.48)	(11979)
(iv)A/(iv)B	(17694)	(73)/(74)	(16089)	(108.49)/(108.50)	(11980)
(iv)C/(iv)D	(17890)	(75)/(76)	(16090)	(108.51)/(108.52)	(11981)
(v)/(vi)	(17803)	(77)/(78)	(16091)	(108.53)/(108.54)	(11982)
(vi)A/(vi)B	(17891)	(79)/(80)	(16092)	(108.55)/(108.56)	(11983)
(vi)C/(vi)D	(17892)	(81)/(82)	(16093)	(108.57)/(108.58)	(11984)
(vi)E/(vi)F	(17893)	(83)/(84)	(16094)	(108.59)/(108.60)	(11985)
(vi)G/(vi)H	(17894)	(85)/(86)	(16095)	(108.61)/(108.62)	(11986)
(vi)I/(vi)J	(17701)	(87)/(88)	(16096)	(108.63)/(108.64)	(11987)
(vii)/(viii)	(17895)	(89)/(90)	(16097)	(108.65)/(108.66)	(11988)
(viii)A/(viii)B	(17703)	(91)/(92)	(16098)	(108.67)/(108.68)	(11989)
(ix)/(x)	(17704)	(93)/(94)	(16099)	(108.69)/(108.70)	(11990)
(xi)/(xii)	(17805)	(95)/(96)	(16100)	(108.71)/(108.72)	(11991)
(xii)A/(xii)B	(17865)	(97)/(98)	(16101)	(108.73)/(108.74)	(11992)
(xii)C/(xii)D	(17866)	(99)/(100)	(16102)	(108.75)/(108.76)	(11993)
(xii)E/(xii)F	(17848)	(100A)/(100B)	(16103)	(108.77)/(108.78)	(11994)
(xii)G/(xii)H	(17807)	(100C)/(100D)	(16104)	(108.79)/(108.80)	(11995)
(xii)I/(xii)J	(17710)	(101)/(102)	(8952)	(108.81)/(108.82)	(11996)
(xii)K/(xii)L	(17711)	(102.01)/(102.02)	(14336)	(115)/(116)	(11918)
(xii)M/(xii)N	(17896)	(102.03)/(102.04)	(14337)	(117)/(118)	(11919)
(xii)O/(xii)P	(17897)	(102.05)/(102.06)	(14338)	(119)/(120)	(11920)
(xii)Q/(xii)R	(17868)	(102.07)/(102.08)	(14339)	(121)/(122)	(11921)
(xiii)/(xiv)	(17756)	(102.09)/(102.10)	(14340)	(123)/(124)	(11922)
(xv)/(xvi)	(13849)	(102.11)/(102.12)	(14341)	(125)/(126)	(11923)
(xvii)/(xviii)	(13850)	(102.13)/(102.14)	(14342)	(127)/(128)	(16105)
(xix)/(xx)	(13851)	(102.15)/(102.16)	(14343)	(129)/(130)	(16106)
(xxi)/(xxii)	(13852)	(102.17)/(102.18)	(14344)	(131)/(132)	(16107)
(xxii)A/(xxii)B	(13853)	(102.19)/(102.20)	(14345)	(133)/(134)	(16108)
(xxiii)A/(xxiii)B	(17898)	(102.21)/(102.22)	(14346)	(135)/(136)	(16109)
(xxiii)C/(xxiii)D	(17899)	(102.23)/(102.24)	(14347)	(137)/(138)	(16110)
(1)/(2)	(14331)	(102.25)/(102.26)	(14348)	(139)/(140)	(16111)
(3)/(4)	(17853)	(102.27)/(102.28)	(14349)	(141)/(142)	(16112)
(4A)/blank	(17295)	(102.29)/(102.30)	(14350)	(143)/(144)	(16113)
(5)/(6)	(16055)	(102.31)/(102.32)	(14351)	(145)/(146)	(16114)
(7)/(8)	(16056)	(102.33)/(102.34)	(14352)	(147)/(148)	(16115)
(9)/(10)	(17118)	(102.35)/(102.36)	(14353)	(149)/(150)	(16116)
(11)/(12)	(16058)	(102.36A)/(102.36B)	(9893)	(151)/(152)	(16117)
(13)/(14)	(16059)	(102.37)/(102.38)	(7986)	(153)/(154)	(16118)
(15)/(16)	(16060)	(102.39)/(102.40)	(13763)	(155)/(156)	(16119)
(17)/(18)	(16061)	(102.41)/(102.42)	(13764)	(157)/(158)	(16120)
(19)/(20)	(16062)	(103)/(104)	(7709)	(159)/(160)	(16121)
(21)/(22)	(16063)	(105)/(106)	(7710)	(161)/(162)	(16122)
(23)/(24)	(16064)	(107)/(108)	(7711)	(163)/(164)	(16123)
(25)/(26)	(16065)	(108.01)/(108.02)	(11956)	(165)/(166)	(16124)
(27)/(28)	(16066)	(108.03)/(108.04)	(11957)	(167)/(168)	(16125)
(29)/(30)	(16067)	(108.05)/(108.06)	(11958)	(169)/(170)	(16126)
(31)/(32)	(16068)	(108.07)/(108.08)	(11959)	(171)/(172)	(16127)
(33)/(34)	(16069)	(108.09)/(108.10)	(11960)	SCHE	DULE 1: Part 1
(35)/(36)	(16070)	(108.11)/(108.12)	(11961)	1/2	(16128)
(37)/(38)	(16071)	(108.13)/(108.14)	(11962)	3/4	(16129)
(39)/(40)	(16072)	(108.15)/(108.16)	(11963)	5/6	(17871)
(41)/(42)	(16073)	(108.17)/(108.18)	(11964)	7/8	(17814)
(43)/(44)	(16074)	(108.19)/(108.20)	(11965)	9/10	(17815)
(45)/(46)	(16075)	(108.21)/(108.22)	(11966)	11/12	(17816)
(47)/(48)	(16076)	(108.23)/(108.24)	(11967)	13/14	(17817)
(49)/(50)	(16077)	(108.25)/(108.26)	(11968)	14.01/14.02	(17818)
(51)/(52)	(16078)	(108.27)/(108.28)	(11969)		

LIST OF PAGES AND CHECK-UP NAMES CONTAINED IN THE CUSTOMS AND EXCISE TARIFF BOOK

Page	Check-up	Page	Check-up	Page	Check-up
15/16	(17819)	125/126	(16190)	235/236	(16245)
17/18	(16822)	127/128	(16860)	237/238	(16890)
18/01/18.02	(16823)	129/130	(16192)	239/240	(16891)
19/20	(16824)	131/132	(16193)	241/242	(16248)
20/01/20.02	(16825)	133/134	(17108)	243/244	(16249)
21/22	(17106)	135/136	(16195)	245/246	(16250)
23/24	(17107)	137/138	(16196)	247/248	(16251)
25/26	(16140)	139/140	(16197)	249/250	(16892)
27/28	(16141)	141/142	(16861)	251/252	(16253)
29/30	(16142)	143/144	(16862)	253/254	(17233)
31/32	(17820)	145/146	(16863)	255/256	(17234)
33/34	(17821)	146.01/146.02	(16864)	257/258	(16256)
35/36	(17822)	147/148	(16865)	259/260	(16257)
37/38	(17872)	149/150	(16866)	261/262	(16258)
39/40	(17873)	150.01/150.02	(16867)	263/264	(17724)
41/42	(17874)	151/152	(16868)	265/266	(17626)
43/44	(17303)	152.01/152.02	(16869)	267/268	(16894)
45/46	(17824)	153/154	(16204)	269/270	(16262)
46.01/46.02	(17825)	155/156	(17619)	271/272	(17830)
47/48	(16151)	156.01/156.02	(17620)	273/274	(17831)
49/50	(16831)	156.03/156.04	(17621)	274.01/blank	(17832)
50.01/50.02	(16832)	157/158	(16871)	275/276	(16265)
51/52	(16833)	159/160	(17196)	277/278	(16895)
53/54	(17826)	161/162.....	(17900)	279/280	(16267)
55/56	(16155)	162.01/blank	(17760)	281/282	(17235)
57/58	(17875)	162.03/blank	(17761)	283/284	(16896)
59/60	(17317)	163/164	(16209)	285/286	(16270)
61/62	(17318)	165/166	(17231)	287/288	(16271)
63/64	(16836)	167/168	(17245)	288A/blank	(17677)
65/66	(17228)	169/170	(17622)	289/290	(16272)
67/68	(16838)	171/172	(16875)	291/292	(16273)
69/70	(17319)	173/174	(16214)	293/294	(16274)
71/72	(16839)	175/176	(16215)	295/296	(17833)
72.01/72.02	(16840)	177/178	(16876)	297/298	(17834)
73/74	(16841)	179/180	(16877)	299/300	(16897)
75/76	(16165)	181/182	(16218)	301/302	(16278)
77/78	(16166)	183/184	(16219)	303/304	(16279)
79/80	(16167)	185/186	(16220)	305/306	(17777)
81/82	(16168)	187/188	(16878)	307/308	(17630)
83/84	(16169)	189/190	(16879)	309/310	(17631)
85/86	(16170)	191/192	(16880)	311/312	(17762)
87/88	(16842)	193/194	(17827)	313/314	(16284)
89/90	(16843)	195/196	(17828)	315/316	(17632)
91/92	(16173)	196.01/196.02	(16883)	317/318	(17678)
93/94	(16844)	197/198	(16226)	318.01/blank	(17679)
95/96	(17230)	199/200	(16884)	319/320	(17199)
97/98	(16176)	200.01/200.02	(16885)	320A/320B	(17763)
99/100	(16177)	201/202	(16228)	320C/blank	(17764)
101/102	(16846)	203/204	(16229)	321/322	(17122)
103/104	(17184)	205/206	(16230)	323/324	(16898)
105/106	(17185)	207/208	(17829)	325/326	(16290)
107/108	(17186)	209/210	(16232)	327/328	(16291)
108.01/108.02	(17187)	211/212	(16233)	329/330	(17200)
109/110	(16850)	213/214	(16234)	331/332	(17246)
111/112	(16851)	215/216	(16235)	333/334	(16294)
113/114	(17188)	217/218	(16236)	335/336	(16295)
115/116	(16853)	219/220	(16237)	337/338	(16296)
116.01/116.02	(16854)	221/222	(16238)	339/340	(16297)
117/118	(17077)	223/224	(17776)	341/342	(16298)
119/120	(16855)	225/226	(16240)	343/344	(16299)
121/122	(17189)	227/228	(16886)	345/346	(16300)
122.01/122.02	(17190)	229/230	(17623)	347/348	(16899)
123/124	(17191)	231/232	(17624)	349/350	(16302)
124.01/124.02	(17192)	232.01/232.02	(16889)	351/352	(16303)
		233/234	(16244)	353/354	(16900)
				355/356	(16901)

LIST OF PAGES AND CHECK-UP NUMBERS CONTAINED IN THE CUSTOMS AND EXCISE TARIFF BOOK

Page	Check-up	Page	Check-up	Page	Check-up
357/358	(16306)	SCHEDULE 1: Part 2: Section B		755/756	(17140)
359/360	(16902)	687/688	(17836)	757/758	(15799)
360.01/360.02	(16903)	689/690	(17684)	759/762	not issued
361/362	(16308)	691/692	(17112)	763/764	(17250)
363/364	(16309)	693/694	(17685)	764.01/764.02	(15614)
365/366	(16904)	SCHEDULE 1: Part 3		765/766	(17141)
367/368	(16311)	695/696	(17902)	767/768	(11381)
369/370	(16905)	697/698	(17903)	768.01/768.02	(12801)
371/372	(17633)	698.01/698.02	falls away	769/770	(13841)
373/374	(17634)	699/700	(17904)	771/772	(16008)
375/376	(17635)	701/702	(16951)	773/774	not issued
377/378	(16907)	703/704	(16952)	775/776	(15628)
379/380	(17901)	705/706	(17210)	777/778	(16955)
381/382	(16908)	706.01/706.02	(17211)	779/780	(15621)
383/384	(16909)	SCHEDULE 1: Part 4		781/782	(17642)
385/386	(16910)	707/708	(4907)	783/784	(15886)
387/388	(17725)	709/716	not issued	785/786	not issued
389/390	(16322)	SCHEDULE 1: Part 5		787/788	(15017)
391/392	(16323)	716.01/716.02	(17905)	788.01/788.02	(15018)
393/394	(16324)	716.02A/716.02B	(17906)	789/790	(15019)
395/396	(16912)	SCHEDULE 1: Part 7		791/792	(15020)
396.01/396.02	(16913)	716.02C/716.02D	(17688)	793/794	(15629)
397/398	(16326)	SCHEDULE 1: Part 8		794.01/794.02	(15889)
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	(17907)	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)

RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2020.03.07	2020.03.08	2020.03.09	2020.03.10	2020.03.11	2020.03.12	2020.03.13	2020.03.14
AUSTRALIA	DOLLAR	0000.094800	0000.094800	0000.092449	0000.093550	0000.094088	0000.092616	0000.094226	0000.094226
BOTSWANA	PULA	0000.679600	0000.662810	0000.662810	0000.670278	0000.661718	0000.663037	0000.663037	0000.663037
BRAZIL	REAL	0000.291329	0000.291329	0000.282313	0000.293028	0000.287167	0000.290704	0000.287437	0000.287437
CANADA	DOLLAR	0000.084350	0000.084350	0000.082805	0000.084196	0000.084355	0000.082845	0000.083080	0000.083080
CHINA	YUAN	0000.439247	0000.439247	0000.423631	0000.430320	0000.429517	0000.421502	0000.418904	0000.418904
DENMARK	KRONER	0000.418450	0000.418450	0000.397811	0000.404915	0000.405477	0000.397583	0000.397782	0000.397782
EUROPEAN COMMUNITY	EURO	0000.056192	0000.056192	0000.053420	0000.054429	0000.054422	0000.053369	0000.053398	0000.053398
HONG KONG	DOLLAR	0000.488250	0000.488250	0000.470968	0000.479004	0000.477421	0000.466388	0000.463460	0000.463460
INDIA	RUPEE	0004.658300	0004.658300	0004.519418	0004.606272	0004.564247	0004.475372	0004.442044	0004.442044
JAPAN	YEN	0006.650600	0006.650600	0006.224049	0006.428539	0006.415918	0006.230858	0006.286477	0006.286477
MALAWI	KWACHA	0046.043200	0046.043200	0044.430926	0045.178356	0045.043224	0043.977257	0043.588570	0043.588570
NEW ZEALAND	DOLLAR	0000.098750	0000.098750	0000.096032	0000.096933	0000.096944	0000.095137	0000.096351	0000.096351
NORWAY	KRONE	0000.584500	0000.584500	0000.574789	0000.587869	0000.587590	0000.588209	0000.604574	0000.604574
RUSSIAN	ROUBLE	0004.268633	0004.268633	0004.484335	0004.502458	0004.389998	0004.461784	0004.435775	0004.435775
SWEDEN	KRONA	0000.595150	0000.595150	0000.567594	0000.584139	0000.584547	0000.573949	0000.580759	0000.580759
SWITZERLAND	FRANC	0000.059300	0000.059300	0000.056024	0000.057486	0000.057345	0000.056008	0000.056111	0000.056111
UNITED KINGDOM	POUND ST.	0000.048730	0000.048730	0000.046671	0000.047444	0000.047776	0000.047063	0000.047716	0000.047716
U.S.A.	DOLLAR	0000.063230	0000.063230	0000.061014	0000.062037	0000.061854	0000.060390	0000.059993	0000.059993
ZIMBABWE	DOLLAR	0024.091383	0024.091383	0023.246908	0023.637816	0023.567219	0023.009471	0022.858171	0022.858171

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2020.03.23	2020.03.24	2020.03.25	2020.03.26	2020.03.27	2020.03.28	2020.03.29	2020.03.30
AUSTRALIA	DOLLAR	0000.095100	0000.094100	0000.092640	0000.094795	0000.092726	0000.092726	0000.092726	0000.092726
BOTSWANA	PULA	0000.632750	0000.637716	0000.649015	0000.653878	0000.652027	0000.652027	0000.652027	0000.625851
BRAZIL	REAL	0000.280808	0000.285715	0000.286987	0000.286526	0000.286983	0000.286983	0000.286983	0000.278863
CANADA	DOLLAR	0000.079700	0000.079803	0000.080535	0000.080740	0000.079716	0000.079716	0000.079716	0000.076466
CHINA	YUAN	0000.394635	0000.392870	0000.398350	0000.403686	0000.404273	0000.404273	0000.404273	0000.387965
DENMARK	KRONER	0000.383750	0000.383714	0000.386668	0000.387487	0000.383495	0000.383495	0000.383495	0000.366355
EUROPEAN COMMUNITY	EURO	0000.051536	0000.051524	0000.051926	0000.052038	0000.051537	0000.051537	0000.051537	0000.049241
HONG KONG	DOLLAR	0000.427600	0000.428187	0000.433688	0000.438448	0000.440086	0000.440086	0000.440086	0000.421242
INDIA	RUPEE	0004.211537	0004.229417	0004.298108	0004.282661	0004.273137	0004.273137	0004.273137	0004.124270
JAPAN	YEN	0006.062950	0006.088721	0006.220046	0006.254734	0006.154134	0006.154134	0005.847540	
MALAWI	KWACHA	0040.395800	0040.455555	0040.889666	0041.442963	0041.608512	0041.608512	0041.608512	0039.815929
NEW ZEALAND	DOLLAR	0000.096750	0000.095853	0000.094600	0000.095915	0000.094316	0000.094316	0000.094316	0000.089445
NORWAY	KRONE	0000.5646500	0000.637027	0000.672668	0000.607395	0000.591048	0000.591048	0000.591048	0000.573871
RUSSIAN	ROUBLE	0004.447989	0004.374694	0004.405042	0004.478889	0004.409708	0004.409708	0004.409708	0004.391164
SWEDEN	KRONA	0000.574600	0000.573387	0000.565372	0000.573663	0000.562446	0000.562446	0000.562446	0000.541100
SWITZERLAND	FRANC	0000.054100	0000.054154	0000.054704	0000.055007	0000.054437	0000.054437	0000.054437	0000.051780
UNITED KINGDOM	POUND ST.	0000.047413	0000.047619	0000.047548	0000.047867	0000.046541	0000.046541	0000.046541	0000.044025
U.S.A.	DOLLAR	0000.055453	0000.055540	0000.056271	0000.056912	0000.057137	0000.057137	0000.057137	0000.054661
ZIMBABWE	DOLLAR	0021.132565	0021.166531	0021.442984	0021.683639	0021.770126	0021.770126	0020.831858	

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2020.03.31	2020.04.01	2020.04.02	2020.04.03	2020.04.04	2020.04.05	2020.04.06	2020.04.07
AUSTRALIA	DOLLAR	00000.087307	00000.089194	00000.087849	00000.086472	00000.086472	00000.086472	00000.084150	00000.085124
BOTSWANA	PULA	00000.630377	00000.634506	00000.624934	00000.621556	00000.621556	00000.621556	00000.609810	00000.622811
BRAZIL	REAL	00000.283549	00000.287272	00000.283790	00000.278880	00000.278880	00000.278880	00000.274487	00000.278845
CANADA	DOLLAR	00000.077026	00000.077639	00000.076089	00000.074793	00000.074793	00000.074793	00000.072315	00000.073913
CHINA	YUAN	00000.387379	00000.391498	00000.383692	00000.375951	00000.375951	00000.375951	00000.363834	00000.372819
DENMARK	KRONER	00000.367968	00000.372033	00000.366951	00000.363485	00000.363485	00000.363485	00000.352475	00000.362138
EUROPEAN COMMUNITY	EURO	00000.049435	00000.049972	00000.049295	00000.048811	00000.048811	00000.048811	00000.047326	00000.048635
HONG KONG	DOLLAR	00000.420622	00000.425155	00000.416424	00000.408636	00000.408636	00000.408636	00000.395264	00000.362138
INDIA	RUPEE	0004.117066	0004.156794	0004.130312	0004.030154	0004.030154	0004.030154	0003.911418	0004.002081
JAPAN	YEN	0005.873136	0005.897505	0005.768123	0005.688882	0005.688882	0005.688882	0005.553954	0005.703468
MALAWI	KWACHA	0039.756830	0040.101618	0039.360915	0038.6228193	0038.6228193	0038.6228193	0037.275180	0038.407423
NEW ZEALAND	DOLLAR	00000.089242	00000.091475	00000.089712	00000.088387	00000.088387	00000.088387	00000.085872	00000.087068
NORWAY	KRONE	00000.567770	00000.569145	00000.554205	00000.548339	00000.548339	00000.548339	00000.537367	00000.542608
RUSSIAN	ROUBLE	0004.322646	0004.354699	0004.192673	0004.114534	0004.114534	0004.114534	0003.934893	0003.980056
SWEDEN	KRONA	00000.545682	00000.545325	00000.539148	00000.533115	00000.533115	00000.533115	00000.518415	00000.529886
SWITZERLAND	FRANC	00000.051978	00000.052634	00000.051897	00000.051250	00000.051250	00000.051250	00000.049741	00000.051154
UNITED KINGDOM	POUND ST.	00000.044155	00000.044515	00000.043532	00000.042772	00000.042772	00000.042772	00000.041811	00000.042904
U.S.A.	DOLLAR	00000.054583	00000.055194	00000.054048	00000.053047	00000.053047	00000.053047	00000.051298	00000.052735
ZIMBABWE	DOLLAR	0020.800983	0021.029593	0020.597769	0020.214436	0020.214436	0019.549396	0020.098764	

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Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
3901.30.10	6	-- Of a value for duty purposes not exceeding 220c/kg	kg	free	free	free	free	free	A1/1/1549
3901.30.20	3	-- Of a value for duty purposes exceeding 220c/kg	kg	free	free	free	free	free	
3901.40	3	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	kg	free	free	free	free	free	A1/1/1605
3901.90		- Other:							
3901.90.10	3	-- Copolymers of ethylene and acrylic or methacrylic acid in which the carboxyl groups are partially linked or partially neutralised by metal ions.....	kg	free	free	free	free	free	
3901.90.20	0	-- Other ethylene methacrylate.....	kg	free	free	free	free	free	
3901.90.30	8	-- Other, chlorinated	kg	free	free	free	free	free	
3901.90.90	1	-- Other	kg	10%	free	free	free	10%	
39.02		POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS:							
3902.10		- Polypropylene:							
3902.10.10	0	-- Expanded beads.....	kg	free	free	free	free	free	
3902.10.90	9	-- Other	kg	free	free	free	free	free	A1/1/1590
3902.20	8	- Polyisobutylene	kg	free	free	free	free	free	
3902.30	2	- Propylene copolymers.....	kg	free	free	free	free	free	
3902.90	5	- Other	kg	free	free	free	free	free	
39.03		POLYMERS OF STYRENE, IN PRIMARY FORMS:							
3903.1		- Polystyrene:							
3903.11	3	-- Expansible	kg	free	free	free	free	free	
3903.19	4	-- Other	kg	free	free	free	free	free	A1/1/1593
3903.20	1	- Styrene-acrylonitrile (san) copolymers.....	kg	free	free	free	free	free	
3903.30	6	- Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	free	free	free	free	free	A1/1/1593
3903.90	3	- Other	kg	free	free	free	free	free	
39.04		POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS:							
3904.10	0	- Poly(vinyl chloride), not mixed with any other substances.....	kg	free	free	free	free	free	
3904.2		- Other poly(vinyl chloride):							
3904.21	1	-- Non-plasticised	kg	10%	free	free	free	10%	
3904.22	8	-- Plasticised	kg	10%	free	free	free	10%	A1/1/1593
3904.30	7	- Vinyl chloride-vinyl acetate copolymers	kg	free	free	free	free	free	
3904.40	4	- Other vinyl chloride copolymers.....	kg	10%	free	free	free	10%	
3904.50	9	- Vinylidene chloride polymers	kg	free	free	free	free	free	
3904.6		- Fluoro-polymers:							
3904.61	5	-- Polytetrafluoroethylene	kg	free	free	free	free	free	
3904.69	0	-- Other	kg	free	free	free	free	free	
3904.90	7	- Other	kg	free	free	free	free	free	

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
39.05		POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS:							
3905.1		- Poly (vinyl acetate):							
3905.12	7	-- In aqueous dispersion	kg	10%	free	free	free	10%	A1/1/1549 w.e.f. 1/4/16
3905.19	1	-- Other.....	kg	free	free	free	free	free	
3905.2		- Vinyl acetate copolymers:							
3905.21	5	-- In aqueous dispersion	kg	free	free	free	free	free	
3905.29	6	-- Other.....	kg	free	free	free	free	free	
3905.30	3	- Poly(vinyl alcohols), whether or not containing unhydrolysed acetate groups...	kg	free	free	free	free	free	
3905.9		- Other:							
3905.91	7	-- Copolymers	kg	free	free	free	free	free	
3905.99	8	-- Other.....	kg	free	free	free	free	free	
39.06		ACRYLIC POLYMERS IN PRIMARY FORMS:							
3906.10	8	- Poly(methyl methacrylate).....	kg	free	free	free	free	free	
3906.90		- Other:							
3906.90.20	9	-- Liquids and pastes [excluding polyacrylamide flocculating agents and the like (anionic and nonionic)]	kg	free	free	free	free	free	
3906.90.90	0	-- Other	kg	free	free	free	free	free	
39.07		POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS:							
		• Refer to 207.01							
		• Refer to Prohibited Goods Index							
3907.10	1	- Polyacetals	kg	free	free	free	free	free	
3907.20		- Other polyethers:							
3907.20.15	4	-- Polyether-polyols, containing 2 or more hydroxyl groups, liquids or pastes, with a hydroxyl number exceeding 100 mg koh/g but not exceeding 800 mg KOH/g	kg	free	free	free	free	free	
3907.20.90	1	-- Other	kg	free	free	free	free	free	
3907.30	0	- Epoxide resins.....	kg	free	free	free	free	free	
3907.40	5	- Polycarbonates.....	kg	free	free	free	free	free	
3907.50	4	- Alkyd resins	kg	15%	free	free	free	13,5%	
3907.6		- Poly(ethylene terephthalate):							
3907.61		-- Having a viscosity number of 78 ml/g or higher:							A1/1/1566
3907.61.10	8	-- Liquids and pastes.....	kg	15%	free	free	free	free	A1/1/1641
3907.61.90	6	-- Other.....	kg	15%	free	free	free	15%	A1/1/1641
3907.69		-- Other:							
3907.69.10	9	-- Liquids and pastes.....	kg	15%	free	free	free	free	A1/1/1641
3907.69.90	7	-- Other.....	kg	15%	free	free	free	15%	A1/1/1641
3907.70	9	- Poly(lactic acid)	kg	free	free	free	free	free	
3907.9		- Other polyesters:							
3907.91	4	-- Unsaturated.....	kg	10%	free	free	free	10%	
3907.99	5	-- Other	kg	free	free	free	free	free	
39.08		POLYAMIDES IN PRIMARY FORMS:							
3908.10	5	- Polyamide-6,-11,-12,-6,6,-6,9,-6,10 or -6,12	kg	free	free	free	free	free	
3908.90	1	- Other.....	kg	free	free	free	free	free	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
8450.12		-- Other machines, with built-in centrifugal drier:							
8450.12.30	6	--- Of a dry linen capacity not exceeding 7 kg	u	30%	free	30%	free	30%	
8450.12.90	7	--- Other	u	30%	free	free	free	30%	
8450.19	9	-- Other	u	free	free	free	free	free	
8450.20		- Machines, each of a dry linen capacity exceeding 10 kg:							
8450.20.10	3	-- Not fully automatic, with built-in centrifugal drier, of a dry linen capacity not exceeding 13 kg	u	30%	free	free	free	30%	
8450.20.20	0	-- Top load machines, fully automatic	u	free	free	free	free	free	A1/1/1614 w.e.f. 1/1/19
8450.20.90	1	-- Other	u	free	free	free	free	free	
8450.90	8	- Parts	kg	free	free	free	free	free	
84.51		MACHINERY (EXCLUDING MACHINES OF HEADING 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS:							
		• Refer to Letter of Authority (LOA) from NRCS							
8451.10	5	- Dry-cleaning machines	u	free	free	free	free	free	
8451.2		-Drying machines:							
8451.21		-- Each of a dry linen capacity not exceeding 10 kg:							
8451.21.10	3	-- Laundry drying machines, tumbler type, of a dry linen capacity not exceeding 7,5 kg (excluding coin-operated machines)	u	20%	free	free	free	20%	
8451.21.20	0	-- Other laundry drying machines of a dry linen capacity not exceeding 7,5 kg (excluding coin-operated machines)	u	free	free	free	free	free	
8451.21.90	1	--- Other	u	free	free	free	free	free	
8451.29	7	-- Other	u	free	free	free	free	free	
8451.30	4	- Ironing machines and presses (including fusing presses)	u	free	free	free	free	free	
8451.40	9	- Washing, bleaching or dyeing machines	u	free	free	free	free	free	
8451.50	3	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	free	free	free	free	free	
8451.80	7	- Other machinery	u	free	free	free	free	free	
8451.90		-Parts:							
8451.90.10	9	-- For laundry drying machines, tumbler-type, of a dry linen capacity not exceeding 7,5 kg	kg	10%	free	free	free	10%	
8451.90.90	7	-- Other	kg	free	free	free	free	free	

Reference

PART 3
ENVIRONMENTAL LEVY

Notes:

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

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

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

				Reference
SECTION A ENVIRONMENTAL LEVY ON PLASTIC BAGS				
Section Notes:				
1.	Any rate of environmental levy specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.			A1/3A/12
2.	Any environmental levy payable in terms of this Section in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No.1.			A1/3A/12
3.	Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.			A1/3A/12
4.	Deleted			A1/3A/14 w.e.f. 1/7/2009
Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	
147.00		ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, CAPS, LIDS AND OTHER CLOSURES, OF PLASTICS		A1/3A/12
147.01		Sacks and bags (including cones): Of polymers of ethylene:		A1/3A/12
	3923.2			A1/3A/12
	3923.21	Of polymers of ethylene:		A1/3A/12
.01	3923.21.07	Carrier bags, with a thickness of 24 microns or more.....	25c/bag	A1/3A/21 w.e.f. 01/04/20
.03	3923.21.17	Flat bags, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners).....	25c/bag	A1/3A/21 w.e.f. 01/04/20
	3923.29	Of other plastics:		A1/3A/12
.05	3923.29.40	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more	25c/bag	A1/3A/21 w.e.f. 01/04/20
.07	3923.29.50	Flat bags, of other thermoplastic materials, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners).....	25c/bag	A1/3A/21 w.e.f. 01/04/20

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

				Reference
SECTION C ENVIRONMENTAL LEVY ON ELECTRIC FILAMENT LAMPS				
Section Notes:				
Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	
149.00		ELECTRIC FILAMENT LAMPS		A1//8 w.e.f. 23/10/2009
149.01	8539.21	Tungsten Halogen:		A1/3/8 w.e.f. 23/10/2009
	.05 8539.21.45	Other, of a power of 15 W or more but not exceeding 1000 W and for a voltage exceeding 100 V but not exceeding 260 V	R10.00/lamp	A1/3C/22 w.e.f. 01/04/2020
	.10 8539.21.90	Other	R10.00/lamp	A1/3C/22 w.e.f. 01/04/2020
149.02	8539.22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		A1/3/8 w.e.f. 23/10/2009
	.05 8539.22.45	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	R10.00/lamp	A1/3C/22 w.e.f. 01/04/2020
	.10 8539.22.90	Other	R10.00/lamp	A1/3C/22 w.e.f. 01/04/2020
149.03	8539.29	Other:		A1/3/8 w.e.f. 23/10/2009
	.05 8539.29.50	Other, vacuum type, of less than 15 W	R10.00/lamp	A1/3C/22 w.e.f. 01/04/2020
	.10 8539.29.57	Other, of a power exceeding 200 W but not exceeding 1000 W and for a voltage exceeding 100 V but not exceeding 260 V	R10.00/lamp	A1/3C/22 w.e.f. 01/04/2020
	.15 8539.29.90	Other	R10.00/lamp	A1/3C/22 w.e.f. 01/04/2020

				Reference
SECTION D ENVIRONMENTAL LEVY ON CARBON DIOXIDE (CO ₂) EMISSIONS OF MOTOR VEHICLES				
Section Notes:				
1.	Any rate of environmental levy on carbon dioxide emissions of new motor vehicles specified in this Section shall apply to such new motor vehicles when manufactured in or imported into the Republic.			A1/3/9 w.e.f. 01/09/2010
2.	Any environmental levy payable in terms of this Section in respect of any motor vehicles specified therein shall be additional to any customs or excise duty payable in terms of Part 1 of 2 of Schedule Number			A1/3/9 w.e.f. 01/09/2010
3.	Imported motor vehicles shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of Schedule Number 1.			A1/3/9 w.e.f. 01/09/2010
4.	For the purpose of this section, any reference to CO ₂ means carbon dioxide.			A1/3/9 w.e.f. 01/09/2010
5.	The CO ₂ emissions liable to the environmental levy must be calculated:			A1/3/10 w.e.f. 31/08/2010
	(a) using the CO ₂ emissions stated in the test report of the vehicle type obtained as prescribed in the rules; or			
	(b) if such report has not been obtained or is not submitted upon request to the Commissioner, by application of the following methods:			
	(i) motor vehicles specified in item 151.01:			
	(aa) if the engine capacity does not exceed 3000 cm ³ :			
	CO ₂ emissions (g/km) = 120 + (0.05 x engine capacity in cm ³)			
	(bb) if the engine capacity exceeds 3000 cm ³ :			
	CO ₂ emissions (g/km) = 175 + (0.05 x engine capacity in cm ³)			
	(ii) motor vehicles specified in item 151.02:			
	CO ₂ emissions (g/km) = 195 + (0.07 x engine capacity in cm ³)			
Environmental Levy Item	Tariff Subheading	Description	Environmental Levy	
151.00		MOTOR VEHICLES		A1/3/9 w.e.f. 01/09/2010
151.01	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:		A1/3/9 w.e.f. 01/09/2010
	8703.2	Other vehicles, with only spark-ignition internal combustion reciprocating piston engines:		A1/3D/22
	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:		A1/3/9 w.e.f. 01/09/2010
.09	8703.21.90	Other.....	R120.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/24 w.e.f. 01/04/2020
	8703.22	Of a cylinder exceeding 1 000 cm³ but not exceeding 1 500 cm³:		A1/3/9 w.e.f. 01/09/2010
.11	8703.22.90	Other.....	R120.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/24 w.e.f. 01/04/2020
	8703.23	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:		A1/3/9 w.e.f. 01/09/2010
.13	8703.23.90	Other.....	R120.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/24 w.e.f. 01/04/2020

Environmental Levy Item	Tariff Subheading	Description	Environmental Levy	Reference
151.01 (cont.)	8703.24	Of a cylinder capacity exceeding 3 000 cm³:		A1/3/9 w.e.f. 01/09/2010
	.15 8703.24.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/24 w.e.f. 01/04/2020
	8703.3	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		A1/3D/22
	8703.31	Of a cylinder capacity not exceeding 1 500 cm³:		A1/3/9 w.e.f. 01/09/2010
	.21 8703.31.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/24 w.e.f. 01/04/2020
	8703.32	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:		A1/3/9 w.e.f. 01/09/2010
	.23 8703.32.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/24 w.e.f. 01/04/2020
	8703.33	Of a cylinder capacity exceeding 2 500 cm³:		A1/3/9 w.e.f. 01/09/2010
	.25 8703.33.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/24 w.e.f. 01/04/2020
	.29 8703.40.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/24 w.e.f. 01/04/2020
	.31 8703.50.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/24 w.e.f. 01/04/2020
	.33 8703.60.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/24 w.e.f. 01/04/2020
	.35 8703.70.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/24 w.e.f. 01/04/2020
	8703.90	Other:		A1/3D/22
	.39 8703.90.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95 g/km	A1/3D/24 w.e.f. 01/04/2020
151.02	87.04	Motor vehicles for the transport of goods:		A1/3/10
	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		A1/3/10
	8704.21	G.V.M. not exceeding 5 t:		A1/3/10
	.01 8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R160.00 per g/km CO ₂ emissions exceeding 175 g/km	A1/3D/24 w.e.f. 01/04/2020
	8704.3	Other, with spark-ignition internal combustion piston engine:		A1/3/10
	8704.31	G.V.M. not exceeding 5 t:		A1/3/10
	.03 8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R160.00 per g/km CO ₂ emissions exceeding 175 g/km	A1/3D/24 w.e.f. 01/04/2020
	8704.90	Other:		A1/3/10
	.05 8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R160.00 per g/km CO ₂ emissions exceeding 175 g/km	A1/3D/24 w.e.f. 01/04/2020

				Reference
PART 5				
SECTION A				
FUEL LEVY				
Notes:				
1. Any rate of fuel levy specified in Part 5A in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.				A1/5/37
2. Any fuel levy payable in terms of Part 5A in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.				A1/5/37
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.				
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of Part 5A in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.				
5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5A in such warehouse shall render such goods liable to payment of any fuel levy due in accordance with the provisions of this Act.				
6. Any fuel levy payable in terms of Part 5A consists of the general fuel levy and the carbon fuel levy.				A1/5A/165 w.e.f. 05/06/19
7. (a) For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the – (i) general fuel levy at a rate of 370 cents per litre; and (ii) carbon fuel levy at a rate of 7 cents per litre.				A1/5A/167 w.e.f. 01/04/20
(b) For the purposes of items 195.10.15; 195.10.17; 195.10.21 and 195.20.03 the rate of fuel levy shall be the sum of the – (i) general fuel levy at a rate of 355 cents per litre; and (ii) carbon fuel levy at a rate of 8 cents per litre.				
(c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the – (i) general fuel levy at a rate of 177.5 cents per litre; and (ii) carbon fuel levy at a rate of nil cents per litre.				
Fuel Levy Item	Tariff Heading	Description		Rate of Fuel Levy
195.00		FUELS		A1/5A/153
195.10	27.10	Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: • Refer to <i>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes</i>		A1/5A/153
	2710.12	Light oils and preparations:		A1/5A/153
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27		377c/li
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27		free
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked.....		free
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked.....		363c/li
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		363c/li
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked		free
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		363c/li

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	Reference
195.20	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals: • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes		A1/5A/153
.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	177,5c/li	A1/5A/167 w.e.f. 01/04/20
.03	3826.00.90	Other biodiesel.....	363c/li	A1/5A/167 w.e.f. 01/04/20

Reference

SECTION B
ROAD ACCIDENT FUND LEVY

Notes:

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

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy
197.00			A1/5B/154
197.10	27.10	FUELS Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
	2710.12	Light oils and preparations:	A1/5B/154
	.03 2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27.....	A1/5B/166 w.e.f. 01/04/20
	.09 2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free A1/5B/154
	.13 2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free A1/5B/154
	.15 2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	207c/li A1/5B/166 w.e.f. 01/04/20
	.17 2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27.....	207c/li A1/5B/166 w.e.f. 01/04/20
	.19 2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free A1/5A/153
	.21 2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	207c/li A1/5B/166 w.e.f. 01/04/20
197.20	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:	A1/5B/154
	.01 3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	207c/li A1/5B/166 w.e.f. 01/04/20
	.03 3826.00.90	Other biodiesel	207c/li A1/5B/166 w.e.f. 01/04/20

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy	Reference
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Item	Tariff Heading/ Subheading	Code	C D	Description	Rebate Item	Imported from or Originating in	Rate of Anti-Dumping Duty	Reference
206.00				PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES				A2/1/375
206.01				INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIO-ACTIVE ELEMENTS OR OF ISOTOPES				A2/1/375
	2836.20	04.06	67	Disodium carbonate	301.00 – 399.00; 401.00 – 499.00	United States of America	40%	A2/1/390

Item	Tariff Heading/ Subheading	Code	C D	Description	Rebate Item	Imported from or Originating in	Rate of Anti-Dumping Duty	Reference

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	Reference
<p>SECTION D</p> <p>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES</p> <p>Section Notes:</p> <ol style="list-style-type: none"> 1. Item 621.02 applies to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 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. 2. Items 621.03 and 621.04 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft). 3. For the purposes of items 621.11, 621.12, 621.13, 621.14 and 621.15 – <ul style="list-style-type: none"> (a) the strength of spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume; (b) no spirits removed to a special customs and excise manufacturing warehouse (SVM) for fortification purposes may be kept unused in such warehouse for a period longer than 90 days without the permission, in writing, of the Controller; (c) a manufacturer shall give the Controller notice of any intended fortification of fermented beverages and, except with the permission of the Controller, no fortification shall take place without the supervision of an officer; (d) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner; (e) in respect of wine spirits entered for use in the preservation of unfortified wine, in terms of the provisions of rebate item 621.12 the provisions of Note 5 to Section C of this Schedule shall <i>mutatis mutandis</i> apply; and (f) in respect of spirits entered for use in the preservation of other unfortified fermented beverages, in terms of the provisions of rebate item 621.14 the provisions of Note 5 to Section C of this Schedule shall <i>mutatis mutandis</i> apply. 4. For the purposes of item 621.08 – <ul style="list-style-type: none"> (a) the premises of manufacturers and suppliers of ethyl alcohol for industrial use or for the manufacture of other non-liquor products shall be licensed as a customs and excise warehouse as provided for in section 19; (b) recipients and users of ethyl alcohol for industrial use or for the manufacture of other non-liquor products must register (including their premises), except in the case of fully denatured spirits as defined in paragraph (c) to this Note; (c) the definition of fully denatured spirits is: ethyl alcohol rendered unfit for human consumption as liquor by the addition of a denaturant. Such denaturant must – <ul style="list-style-type: none"> (i) form an azeotrope bond with the ethyl alcohol; or (ii) have a boiling point not deviating more than 5°C from that of the ethyl alcohol contained in the mixture; and (iii) cannot be separated from the ethyl alcohol by simple distillation or any other simple process; (d) the disposal and use of the ethyl alcohol by licensees and registrants under the provisions of this item is subject to the approval by the Commissioner. 4A. For the purposes of item 621.08, the following special conditions shall apply to recipients and users of partially denatured or undenatured ethyl alcohol for the manufacture of disinfectant classifiable in heading 38.08 of Part 1 of Schedule No. 1 for the duration of the national state of disaster declared in terms of section 27(1) of the National Disaster Management Act, 2002 (Act No. 57 of 2002), by Government Notice No. 313 of 15 March 2020 – Notwithstanding the provisions of the Notes to this Schedule, the Act and its rules – <ul style="list-style-type: none"> (a) Manufacturers of disinfectant classifiable in heading 38.08 must apply for temporary registration in the form of a letter on the official business letterhead to one of the following email addresses: Bmvubu@sars.gov.za, NMotete@sars.gov.za or avandermescht@sars.go.za; (b) The application for temporary registration must include at least the following information – <ul style="list-style-type: none"> (i) trade name, (ii) physical address, (iii) description, tariff heading of the goods to be manufactured, (iv) specific rebate item applicable to the ethyl alcohol, and (v) details of the licensed supplier/s. (c) The temporary registration may be approved and the Excise client code number be issued once the responsible Excise Officer is satisfied that the applicant is a bona fide manufacturer of disinfectant entitled to receive ethyl alcohol under the provisions of this Note; (d) Any inspection, screening and vetting process not performed prior to the temporary registration may be conducted at any time after the application for temporary registration has been approved; (e) If it is found at any time after the temporary registration has been approved that the registrant is not compliant with the provisions of the Act, its rules and Schedules excluding provisions related to the procedure for submitting applications for registration, or that the registrant is not using the ethyl alcohol in a manner prescribed by this Note, the registration will be cancelled with immediate effect; 	A6/18 A6/19 A6/19 A6/18 A6/18 A6/1D/06

		Reference
(f) The temporary registration issued in terms of the provisions of this Note will only be valid from the date on which the letter of approval is issued until the state of national disaster comes to an end as contemplated in section 27(5) of the National Disaster Management Act; and		
(g) The Commissioner may prescribe by rule the quantities supplied to recipients of partially denatured or undenatured ethyl alcohol registered in terms of the special conditions set out in this Note.		
5. For the purposes of item 621.12, the licensee shall keep -	A6/18	
(a) stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of spirits manufactured by him or her and removed from stock; and		
(b) numbered invoices and delivery notes, in respect of all disposals of spirits.		
6. For the purposes of item 621.12	A6/18	
(a) the rebate user shall keep record of each manufacturing or other operation or process on a form DA 133 and such record shall be made available to the Controller on demand;		
(b) the manufacturer or supplier shall remove undenatured and partially denatured spirits to a registrant or user on the prescribed form DA 33A;		
(c) the manufacturing formula used by the registrant shall be made available to the Controller on demand, including the ratio of spirits in relation to the end product.		
7. Examples of partial (P) or full (F) denaturants:	A6/18	
P: Formula No.	Denaturants	Possible Application
P1	Ethyl alcohol of any strength containing only Bitrex (denatonium benzoate) of any strength, but typically 10 ppm	Cosmetic/Topical medicament preparations Topical veterinary medicament preparations Manufacture of anti-static agents Research, hospitals, scientific and educational institutes, cleaning, sterilizing Explosives
P2	Ethyl Acetate content less than 2%	Industrial application, printing process and printing ink manufacture, plastics Pharmaceutical (extraction solvent) In derivative manufacture (Ethyl acetate)
P3	Methanol at any concentration	Thinner blend manufacture Pharmaceutical (Tablet coating)
P4	Di-ethyl Phthalate not exceeding 0.5%	Cosmetics
P5	Tert-Butanol not exceeding 1.0%	Cosmetics
P6	Mono-propylene glycol not exceeding 0.1%	Anti-freeze preparations
P7	All spirits that do not comply with the minimum requirements as specified in Fully Denatured list	
P8	0,5% Methanol + 2,0% Toluene	Industrial application

			Reference
F: Formula No.	Denaturants	Possible Application	
F1	0.5% or more Di-ethyl phthalate	Cosmetics	
F2	3% or more Iso-Propyl alcohol	<p>Methylated spirits manufacture</p> <p>Industrial use: dyestuffs, varnishes, lacquers, paints, enamels, pigments composite solvents for thinners for varnishes and similar products, medicated soaps, hand cleaner, explosives, heating gels, pickling agents, fluxes, solders, brazing, welding.</p> <p>Anti-freeze, brake fluid, polishes and creams (car, floor), cleaning preparations, screen wash, blackboard revivers, plastics, printing processes and ink preparations, organic surface agents, degreasers</p> <p>In the manufacture of ether or similar substance where the ethanol undergoes a chemical change (ethyl acetate, ethyl acrylate)</p> <p>Medicaments, antiseptics, anti-stick agents for coating cooking utensils</p> <p>Dye fixative</p> <p>Synthetic acetic acid manufacture</p> <p>In the manufacture of foundry spirits</p> <p>Anti-static agent</p> <p>Extraction of residuals from wool</p> <p>Research, burning, preserving, cleaning or sterilizing scientific and or educational institutions for experimental purposes.</p> <p>Adhesives, etch primers, stains</p>	

Reference
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Reference
PART 3
REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY
Part Notes:
<p>1. Any particulars in this Part in respect of any goods relate to the fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively.</p> <p>2. A rebate and refund of fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively in respect of any goods specified in this Schedule shall, subject to the provisions of section 75, be allowed to the extent stated in this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.</p> <p>3. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall <i>mutatis mutandis</i> apply to this Part.</p> <p>4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy and Road Accident Fund levy item under which any goods are classified in Part 5A and Part 5B of Schedule No. 1 respectively, is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said heading or subheading or fuel levy item and Road Accident Fund levy item.</p> <p>5. Except where the Commissioner authorizes on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to –</p> <ul style="list-style-type: none"> (a) the manufacturer of the goods or the person who paid the duty thereon on entry of home consumption; (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or (c) a user as contemplated in this Part. <p>6. For the purposes of item 670.04 read with the provisions of section 75(1A) and (4A):</p> <p>(a) Definitions</p> <p>For the purposes of these Notes, except if the context otherwise indicates –</p> <ul style="list-style-type: none"> (i) “distillate fuel” means – <ul style="list-style-type: none"> (aa) (A) distillate fuel, and (B) biodiesel as contemplated in Section 37B(2)(a)(ii), in respect of which a fuel levy and Road Accident Fund levy is prescribed in Part 5A and Part 5B of Schedule No. 1 respectively, and which has been duly entered for home consumption or which is deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and (bb) excludes the following: <ul style="list-style-type: none"> (A) “smokeless diesel”, a mixture of kerosene and a lubricity agent, normally used in underground mines; (B) any mixture of distillate fuel with kerosene or any other substance except biodiesel; (C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or on which the levies are not paid as contemplated in subparagraphs (a)(i)(aa) and (a)(i)(bb), respectively. (ii) “dry” or “contracted or hired on a dry basis” means that any vehicle, vessel, machine or any other equipment whatsoever using distillate fuel is hired or a person using such vehicle, vessel, machine or other equipment is contracted by a user for the purpose of performing any qualifying activity and the user supplies the distillate fuel from eligible purchases; (iii) “eligible purchases” means purchases of distillate fuel by a user for use and used as fuel as contemplated in paragraph (b); (iv) “hire” includes lease or charter; (v) “non-eligible purchases” means purchases of distillate fuel by a user not for use and not used as prescribed in these Notes as fuel for own primary production in farming, forestry or mining on land or in offshore mining, any vessel contemplated in paragraphs (b)(ii) and (b)(iii) to this Note, in any locomotive contemplated in paragraph (b)(iv) to this Note or for electricity generation contemplated in paragraph (b)(v) to this Note and includes such fuel used in transport for reward or if resold; (vi) “section”, unless otherwise specified, refers to the relevant section of this Act; (vii) “user”, as defined in section 75 (1C)(b)(i) means, according to the context and subject to any notes to item 670.04, a person registered for value-added tax purposes under the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), and for diesel refund purposes as contemplated in section 75 (1A) and (4A); (viii) “vessel” means, subject to these Notes, any ship or boat;

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(ix) "wet" or "contracted or hired on a wet basis" means distillate fuel is supplied with the vehicle, vessel, machine or other equipment contracted or hired as contemplated in the definition of "dry".	A6/109 w.e.f. 01/04/06
(x) "electricity generation plants" means the electricity generation plants known as – (aa) Ankerlig Power Station situated in Atlantis; (bb) Gourikwa Power Station situated at Mossel Bay; (cc) Dedis Power Station situated in Port Elizabeth; and (dd) Avon Power Station situated at Shakaskraal, utilizing Open Cycle Gas Turbine (OCGT) units.	A6/3/43 w.e.f. 01/04/15
(xi) "logbooks" means systematic written tabulated statements with columns in which are regularly entered periodic (hourly, daily, weekly or monthly) records of all activities and occurrences that impact on the validity of refund claims. Logbooks should indicate a full audit trail of distillate fuel for which refunds are claimed, from purchase to use thereof. Storage logbooks should reflect details of distillate fuel purchases, source thereof, how dispersed/disposed and purpose of disposal. Logbooks on distillate fuel use should contain details on source of fuel, date, place and purpose of utilisation, equipment fuelled, eligible or non-eligible operations performed and records of fuel consumed by any such machine, vehicle, device, or system. Logbook entries must be substantiated by the required source documentation and appropriate additional information that include manufacture specification of equipment, particulars of operator, intensity of use (e.g. distance, duration, route, speed, rate) and other incidents, facts and observations relevant to the measurement of eligible diesel use. Example(s) of minimum logbook record requirements are available on SARS website at www.sars.gov.za.	A6/3/39 w.e.f. 01/04/13
(xii) fuel levy is limited to the general fuel levy contemplated in Notes 6 and 7 of Part 5A of Schedule No. 1 at the rate specified in Note 7(b)(i) for distillate fuel and Note 7(c)(i) for biodiesel respectively of the said Part 5A.	A6/3/49 w.e.f. 05/06/19
(b) The extent of refund for eligible purchases –	A6/3/26
ON LAND	
(i) Farming, forestry or mining on land is, 142,0 cents per litre fuel levy on 80 per cent of eligible purchases, plus 207 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 349,0 cents per litre on 80 per cent of the total eligible purchases. Mode of calculation of refund is as follows: (aa) For 1 000 litres eligible purchases – 1 000 × 80 per cent equals 800 litres on which a refund of 349,0 cents per litre may be claimed;	A6/3/52 w.e.f. 01/04/20
(bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward – 1 000 litres less 300 litres equals 700 litres eligible purchases × 80 per cent equals 560 litres on which a refund of 349,0 cents per litre may be claimed;	A6/3/52 w.e.f. 01/04/20
OFFSHORE	A6/3/52 w.e.f. 01/04/20
(ii) Offshore vessels, including: (aa) commercial fishing vessels; (bb) coasting vessels; (cc) offshore mining; (dd) vessels owned by the National Sea Rescue Institute; (ee) vessels conducting research in support of the marine industry; (ff) coastal patrol vessels; or (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 355 cents per litre fuel levy, plus 207 cents per litre Road Accident Fund levy equalling 562 cents per litre.	A6/3/52 w.e.f. 01/04/20
HARBOUR VESSELS	A6/3/52 w.e.f. 01/04/20
(iii) Harbour vessels, including: (aa) harbour vessels operated by Portnet; (bb) vessels used by in-port bunker barge operators, 207 cents per litre Road Accident Fund levy.	A6/3/52 w.e.f. 01/04/20
RAIL	A6/3/52 w.e.f. 01/04/20
(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 207 cents per litre Road Accident Fund levy.	A6/3/52 w.e.f. 01/04/20
ELECTRICITY GENERATION PLANTS	A6/3/52 w.e.f. 01/04/20
(v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 177,5 cents per litre fuel levy, plus 207 cents per litre Road Accident Fund levy equalling 384,5 cents per litre.	A6/3/52 w.e.f. 01/04/20
(vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.	A6/3/52 w.e.f. 01/04/20