

Jacobsens

Harmonized Customs Tariff

Supplement 1126
30 April 2021

Dear Subscriber

We have pleasure in forwarding to you Supplement 1126.

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

- *Government Gazette* No. 43781 dated 9 October 2021 (Notice No. R.1068);
- *Government Gazette* No. 43811 dated 16 October 2020 (Notice Nos R.1097);
- *Government Gazette* No. 43901 dated 13 November 2020 (Notice Nos R.1222);
- *Government Gazette* No. 44011 dated 18 December 2020 (Notice No. R.1371);
- *Government Gazette* No. 44029 dated 24 December 2020 (Notice Nos R.1400, R.1402, R.1403, R.1404, R.1408, R.1410); and
- *Government Gazette* No. 44049 dated 31 December 2020 (Notice No. R.1434).

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, **with effect from 1 January 2021**, to the extent indicated below.

Chapter 85 to Chapter 99: The AfCFTA column is inserted to give effect to the implementation of the agreement to establish the African Continental Free Trade Area (AfCFTA).

- *Government Gazette* 44049, R.1434, 31.12.2020 A1/1/1655

2. In terms of Section 57 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 2 to the said Act is amended, up to and including **1 August 2021**, to the extent indicated below.

Safeguard item 260.03/7318.15.39/01.08 is amended to include Thailand in the list of countries liable to payment of safeguard duties on screws, fully threaded with hexagon heads (excluding those of stainless steel), classifiable in tariff subheading 7318.15.39 as recommended in ITAC Minute M11/2019.

- *Government Gazette* 44029, R.1403, 24.12.2020 A2/3/47

3. 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 406.04/00.00/01.00 is created to provide for a rebate of duty on goods imported for official use by an institution or organisation that has an agreement with the Republic of South Africa.

- *Government Gazette* 43781, R.1068, 09.10.2020 A4/1/370

4. 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 413.00 is inserted in order to make provision for ship or aircraft stores consumed in the Republic.

- *Government Gazette* 44029, R.1402, 24.12.2020 A4/1/372

5. In terms of Section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is amended to the extent indicated below.

The annual tariff rate quota (TRQ) for bone-in cuts of the species *Gallus Domesticus*, frozen, classifiable under tariff subheading 0207.14.9, imported from or originating in the United States of America (USA) is increased as recommended in ITAC Minute M06/2020.

- *Government Gazette* 44029, R.1408, 24.12.2020 A4/2/373

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

Various notes are inserted to provide for rebates for the destruction of alcoholic beverages that have become off-specification, contaminated or have undergone post-manufacturing deterioration to be destroyed at premises other than the customs and excise manufacturing warehouse or SVM.

- *Government Gazette* 44029, R.1410, 24.12.2020 A6/1B/8

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

Various notes are inserted to provide for rebates for the destruction of alcoholic beverages that have become off-specification, contaminated or have undergone post-manufacturing deterioration to be destroyed at premises other than the customs and excise manufacturing warehouse or SVM.

- *Government Gazette* 44029, R.1404, 24.12.2020 A6/1C/9

8. 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.

Refund item 621.16/104.21.03/02.01 is deleted in order to exclude denatured ethyl alcohol as a VMS does not receive, manufacture or use denatured ethyl alcohol.

- *Government Gazette* 43811, R.1097, 16.10.2020 A6/1D/07

9. In terms of section 57A of the Customs and Excise Act, 1964, a provisional payment in relation to safeguard duty is imposed **up to and including 31 May 2021** to the extent indicated below:

A Provisional Payment of 31,8% is imposed in relation to safeguard duties against the increased imports of bolts with hexagon heads of iron or steel classifiable under tariff subheading 7318.15.43 as recommended in ITAC Report 636. See also correction Notice below.

- *Government Gazette* 43901, R.1222, 13.11.2020 PP/155
- *Government Gazette* 44011, R.1371, 18.12.2020 PP/155

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

Note 5 is inserted in order to administer refunds of environmental levy on tyres by qualifying persons having the necessary documentary evidence that the tyres have been sold to them by the manufacturer of tyres.

- *Government Gazette* 44029, R.1400, 24.12.2020 A6/4/3

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- **Jacobsens Customs Watch:** This includes the latest amendments to the Jacobsens Harmonized Customs Tariff as well as the Customs and Excise Act and Rules.
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Havandren Nadasan
Major Works Editor: Jacobsens
031 268 3510

INSTRUCTION SHEET

Jacobsens
Harmonized Customs Tariff

Supplement 1126

30 April 2021

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

Schedule 1: Part 1

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882.01/882.02	(18215)	R
882.03/882.04	(18216)	R
882.05/882.06	(18217)	R
884.05/884.06	(18218)	R
900.01/900.02	(18219)	R

Subheading	Description of Goods	Provisional Payment	Imported from or originating in
IMPOSITION OF PROVISIONAL PAYMENT (PP/155)			
7318.15.43	<p style="text-align: center;">Under section 57A of the Customs and Excise Act, 1964, a provisional payment in relation to safeguard duty is imposed with retrospective effect from 13 November 2020 up to and including 31 May 2021, to the extent and on the goods set out in the Schedule hereto.</p> <p>Other bolts with hexagon heads of iron or stainless steel (excluding bolt ends, screw studs and screw studding), (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Bahrain (Kingdom of), Belarus, Belize, Benin, Bhutan, Brunei Darussalam, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Eswatini, Equatorial Guinea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Kuwait (The State of), Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, North Macedonia, Oman, Pakistan, Palestine, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Qatar, Romania, Russian Federation, Rwanda, Saudi Arabia (Kingdom of), Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Samoa, Senegal, Serbia, Seychelles, Sierra Leone, Singapore, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania (United Republic of), Timor-Leste, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, United Arab Emirates, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe)</p>	31,8%	All Countries

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) articles of glass of heading 70.11; or
 - (c) machines and apparatus of heading 84.86;
 - (d) vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - (e) electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of the storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any mass;
 - (b) other machines provided the mass of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermal appliances (heading 85.16).
5. For the purposes of heading 85.23:
 - (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E²PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) the term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
6. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components, for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, except elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.
7. For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system.

They perform no other function, such as the amplification, regeneration or modification of a signal.
8. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43.)
9. For the purposes of headings 85.41 and 85.42:
 - (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (b) "Electronic integrated circuits" are:
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without lead frames, but with no other active or passive circuit elements.

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8501.51.90	3	--- Other	u	20%	free	20%	free	18%	16%	A1/1/1655 w.e.f. 1/1/21
8501.52		-- Of an output exceeding 750 W but not exceeding 75 kW:								
8501.52.15	2	--- Motors with a cylindrical frame less than 200 mm in diameter of which the length exceeds 3 times the outside diameters, motors fitted with valve actuators, commutator motors, synchronous motors and repulsion induction motors	u	free	free	free	free	free	free	
8501.52.90	7	--- Other	u	20%	free	20%	free	18%	16%	
8501.53		-- Of an output exceeding 75 kW:								
8501.53.15	9	--- Motors with a cylindrical frame of which the length exceeds 5 times the outside diameter, motors fitted with valve actuators, commutator motors, synchronous motors, repulsion induction motors and torque motors	u	free	free	free	free	free	free	
8501.53.90	6	--- Other	u	20%	free	20%	free	18%	16%	
8501.6		- AC generators (alternators):								
8501.61		-- Of an output not exceeding 75 kVA:								
8501.61.10	9	--- Of an output not exceeding 25 kVA.....	u	free	free	free	free	free	free	
8501.61.90	8	--- Other	u	free	free	free	free	free	free	
8501.62	9	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	u	free	free	free	free	free	free	
8501.63	5	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	free	free	free	free	free	free	
8501.64	1	-- Of an output exceeding 750 kVA.....	u	free	free	free	free	free	free	
85.02		ELECTRIC GENERATING SETS AND ROTARY CONVERTERS:								
		<i>• Refer to Prohibited Goods Index</i>								
8502.1		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):								
8502.11	3	-- Of an output not exceeding 75 kVA...	u	20%	free	free	free	18%	16%	
8502.12	1	-- Of an output exceeding 75 kVA but not exceeding 375 kVA.....	u	20%	free	free	free	18%	16%	
8502.13	6	-- Of an output exceeding 375 kVA.....	u	20%	free	free	free	18%	16%	
8502.20	1	- Generating sets with spark-ignition internal combustion piston engines	u	free	free	free	free	free	free	
8502.3		- Other generating sets:								
8502.31	2	-- Wind-powered	u	free	free	free	free	free	free	
8502.39	3	-- Other.....	u	free	free	free	free	free	free	
8502.40	0	- Electric rotary converters	u	20%	free	free	free	18%	16%	
		<i>• Refer to Prohibited Goods Index</i>								
8503.00		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02:								
8503.00.10	3	- Rotors or armatures, with an outside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm	kg	15%	free	free	free	13,5%	12%	
8503.00.20	0	- Stators or stator packs, whether or not wound, with an inside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm	kg	15%	free	free	free	13,5%	12%	
8503.00.30	8	- Radiators.....	kg	10%	free	free	free	5%	8%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
85.15		ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS:								A1/1/1655 w.e.f. 1/1/21
8515.1		- Brazing or soldering machines and apparatus:								
8515.11	7	-- Soldering irons and guns	u	free	free	free	free	free	free	
8515.19	8	-- Other	u	free	free	free	free	free	free	
8515.2		- Machines and apparatus for resistance welding of metal:								
8515.21	1	-- Fully or partly automatic	u	free	free	free	free	free	free	
8515.29	2	-- Other	u	free	free	free	free	free	free	
8515.3		- Machines and apparatus for arc (including plasma arc) welding of metals:								
8515.31	6	-- Fully or partly automatic	u	free	free	free	free	free	free	
8515.39	7	-- Other	u	free	free	free	free	free	free	
8515.80	2	- Other machines and apparatus	u	free	free	free	free	free	free	
8515.90	7	- Parts	kg	free	free	free	free	free	free	
85.16		ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTROTHERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTROTHERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS (EXCLUDING THOSE OF HEADING 85.45):								
		<i>• Refer to Prohibited Goods Index</i>								
8516.10		- Electric instantaneous or storage water heaters and immersion heaters:								
8516.10.10	1	-- Immersion heaters identifiable for use solely or principally for heating industrial liquids	u	free	free	free	free	free	free	
8516.10.90	6	-- Other	u	20%	free	20%	free	18%	16%	
8516.2		- Electric space heating apparatus and electric soil heating apparatus:								
8516.21	5	-- Storage heating radiators	u	20%	free	20%	free	18%	16%	
8516.29		-- Other:								
8516.29.10	3	--- Electric radiators	u	20%	free	20%	free	18%	16%	
8516.29.90	1	--- Other	u	20%	free	20%	free	18%	16%	
8516.3		- Electro-thermic hair-dressing or hand-drying apparatus:								
8516.31		-- Hair dryers:								
8516.31.10	7	--- Hand-type	u	free	free	free	free	free	free	
8516.31.90	5	--- Other	u	free	free	free	free	free	free	
8516.32	6	-- Other hair-dressing apparatus	u	free	free	free	free	free	free	
8516.33	2	-- Hand-drying apparatus	u	free	free	free	free	free	free	
8516.40	8	- Electric smoothing irons	u	20%	free	20%	free	20%	16%	
8516.50	2	- Microwave ovens	u	free	free	free	free	free	free	
8516.60	7	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	20%	free	free	free	20%	16%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8528.49		-- Other:								A1/1/1655 w.e.f. 1/1/21
8528.49.10	2	--- Colour, with a screen size not exceeding 3 m x 4 m.....	u	25%	free	free	free	25%	20%	
8528.49.90	0	--- Other	u	free	free	free	free	free	free	
8528.5		-Other monitors:								
8528.52		-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71:								
8528.52.10	2	--- Colour, with a screen with no side exceeding 45 cm.....	u	free	free	free	free	free	free	
8528.52.20	3	--- Colour, with a screen size exceeding 3 m x 4 m.....	u	free	free	free	free	free	free	
8528.52.90	0	--- Other	u	25%	free	free	free	25%	20%	
8528.59		-- Other:								
8528.59.05	0	--- Colour, with a screen with no side exceeding 45 cm.....	u	free	free	free	free	free	free	
8528.59.15	8	--- Colour, with a screen size exceeding 3 m x 4 m.....	u	free	free	free	free	free	free	
8528.59.90	5	--- Other	u	25%	free	free	free	25%	20%	
8528.6		-Projectors:								
8528.62	3	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	free	free	free	free	free	free	
8528.69		-- Other:								
8528.69.10	1	--- With a value for duty purposes exceeding R250 000	u	free	free	free	free	free	free	
8528.69.90	8	--- Other	u	free	free	free	free	free	free	
8528.7		-Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:								
8528.71		-- Not designed to incorporate a video display or screen:								
8528.71.10	5	--- With a value for duty purposes not exceeding R5 000	u	15%	free	free	free	free	12%	
8528.71.90	3	--- Other	u	free	free	free	free	free	free	
8528.72		-- Other, colour:								
8528.72.20	9	--- Incorporating a cathode-ray tube (CRT).....	u	25%	free	free	free	25%	20%	
8528.72.40	3	--- Other, with a screen with no side exceeding 45 cm.....	u	free	free	free	free	free	free	
8528.72.50	0	--- Other, with a screen size exceeding 3 m x 4 m.....	u	free	free	free	free	free	free	
8528.72.90	0	--- Other	u	25%	free	free	free	free	20%	
8528.73		-- Other, monochrome:								
8528.73.20	5	--- Incorporating a cathode-ray tube (CRT).....	u	25%	free	free	free	25%	20%	
8528.73.40	1	--- Other, with a screen with no side exceeding 45 cm.....	u	free	free	free	free	free	free	
8528.73.50	7	--- Other, with a screen size exceeding 3 m x 4 m.....	u	free	free	free	free	free	free	
8528.73.90	6	--- Other	u	25%	free	free	free	25%	20%	
85.29		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28:								
		• Refer to Prohibited Goods Index								
8529.10		-Aerials and aerial reflectors of all kinds; parts suitable for use therewith:								
8529.10.10	5	-- Parabolic aerial reflector dishes of a diameter not exceeding 120 cm	kg	10%	free	free	free	5%	8%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8529.10.20	2	-- Other aerials for reception apparatus for television, whether or not capable of receiving radio-broadcast, (excluding indoors "set-top" aerials with a permanently affixed base for placing on top of the television set or another flat surface).....	kg	20%	free	free	free	20%	16%	A1/1/1655 w.e.f. 1/1/21
8529.10.90	3	-- Other	kg	free	free	free	free	free	free	
8529.90		- Other:								
8529.90.20	9	-- Cabinets for reception apparatus for television	kg	free	free	free	free	free	free	
8529.90.50	0	-- Filters or separators, for the aerials for reception apparatus for television	kg	free	free	free	free	free	free	
8529.90.60	8	-- Tuners (very high frequency or ultra-high frequency) and tuner control devices, for reception apparatus for television	kg	free	free	free	free	free	free	
8529.90.70	5	-- Parts of moulded plastics or base metal, not incorporating electronic components, for reception apparatus for television	kg	free	free	free	free	free	free	
8529.90.75	6	-- Display panels	kg	20%	free	free	free	20%	16%	
8529.90.80	2	-- Other parts for reception apparatus for television	kg	20%	free	free	free	20%	16%	
8529.90.90	9	-- Other	kg	free	free	free	free	free	free	
85.30		ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (EXCLUDING THOSE OF HEADING 86.08): • Refer to Prohibited Goods Index								
8530.10	8	- Equipment for railways or tramways.....	u	free	free	free	free	free	free	
8530.80	7	- Other equipment	u	10%	free	free	free	10%	8%	
8530.90		- Parts:								
8530.90.10	1	-- For equipment for railways	kg	free	free	free	free	free	free	
8530.90.90	4	-- Other	kg	10%	free	free	free	5%	8%	
85.31		ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS) (EXCLUDING THOSE OF HEADING 85.12 OR 85.30): • Refer to Prohibited Goods Index								
8531.10	1	- Burglar or fire alarms and similar apparatus.....	u	free	free	free	free	free	free	
8531.20	6	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	u	free	free	free	free	free	free	
8531.80	3	- Other apparatus	u	free	free	free	free	free	free	
8531.90	8	- Parts	kg	free	free	free	free	free	free	
85.32		ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET):								
8532.10		- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kVar (power capacitors):								
8532.10.10	2	-- Of a capacitance exceeding 50 microfarads, for voltages not exceeding 1000 V(AC) or 2 000 V(DC) (excluding electrolytic capacitors).....	kg	free	free	free	free	free	free	
8532.10.20	9	-- Other, for voltages exceeding 1 000 V (AC) or 2000 V (DC).....	kg	free	free	free	free	free	free	
8532.10.90	0	-- Other	kg	15%	free	15%	free	15%	12%	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8532.2		- Other fixed capacitors:								A1/1/1655 w.e.f. 1/1/21
8532.21	6	-- Tantalum	kg	free	free	free	free	free	free	
8532.22	2	-- Aluminium electrolytic	kg	free	free	free	free	free	free	
8532.23	9	-- Ceramic dielectric, single layer	kg	free	free	free	free	free	free	
8532.24	5	-- Ceramic dielectric, multilayer	kg	free	free	free	free	free	free	
8532.25	1	-- Dielectric of paper or plastics	kg	free	free	free	free	free	free	
8532.29		-- Other:								
8532.29.15	5	--- Designed for use in 50/60 Hz circuits and having a reactive power handling capacity of less than 0,5 kVar	kg	15%	free	free	free	15%	12%	
8532.29.90	2	--- Other	kg	free	free	free	free	free	free	
8532.30	4	- Variable or adjustable (pre-set) capacitors	kg	free	free	free	free	free	free	
8532.90		- Parts:								
8532.90.10	9	-- Windings	kg	15%	free	free	free	15%	12%	
8532.90.90	7	-- Other	kg	free	free	free	free	free	free	
85.33		ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS) (EXCLUDING HEATING RESISTORS):								
		<i>• Refer to Prohibited Goods Index</i>								
8533.10	9	- Fixed carbon resistors, composition or film types	kg	free	free	free	free	free	free	
8533.2		- Other fixed resistors:								
8533.21	8	-- For a power handling capacity not exceeding 20 W	kg	free	free	free	free	free	free	
8533.29	0	-- Other	kg	free	free	free	free	free	free	
8533.3		- Wirewound variable resistors, including rheostats and potentiometers:								
8533.31	4	-- For a power handling capacity not exceeding 20 W	kg	free	free	free	free	free	free	
8533.39	5	-- Other	kg	free	free	free	free	free	free	
8533.40	2	- Other variable resistors, including rheostats and potentiometers	kg	free	free	free	free	free	free	
8533.90	5	- Parts	kg	free	free	free	free	free	free	
8534.00	8	PRINTED CIRCUITS	kg	free	free	free	free	free	free	
		<i>• Refer to Prohibited Goods Index</i>								
85.35		ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 V:								
8535.10	6	- Fuses	kg	5%	free	free	free	2,5%	4%	
8535.2		- Automatic circuit breakers:								
8535.21		-- For a voltage of less than 72,5kV:								
8535.21.05	8	--- With moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1,1 kV (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	kg	15%	free	free	free	13,5%	12%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8535.21.10	4	--- With a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics).....	kg	15%	free	free	free	13,5%	12%	A1/1/1655 w.e.f. 1/1/21
8535.21.20	1	--- With a current rating not exceeding 1 200 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding those with moulded casings of plastics).....	kg	15%	free	free	free	13,5%	12%	
8535.21.30	9	--- With a current rating not exceeding 1 600 A, for a voltage exceeding 24kV (AC) but not exceeding 36 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics).....	kg	5%	free	free	free	3,75%	4%	
8535.21.40	6	--- With a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 21 900 A (excluding those with moulded casings of plastics).....	kg	15%	free	free	free	13,5%	12%	
8535.21.90	2	--- Other	kg	5%	free	free	free	5%	4%	
8535.29	8	-- Other	kg	5%	free	free	free	5%	4%	
8535.30		- Isolating switches and make-and-break switches:								
8535.30.05	6	-- Isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A.....	kg	15%	free	free	free	13,5%	12%	
8535.30.90	0	-- Other	kg	5%	free	free	free	5%	4%	
8535.40	6	- Lightning arresters, voltage limiters and surge suppressors	kg	5%	free	free	free	5%	4%	
8535.90		- Other:								
8535.90.10	3	-- Switch cover plates; apparatus connectors.....	kg	15%	free	free	free	13,5%	12%	
8535.90.90	8	-- Other	kg	5%	free	free	free	2,5%	4%	
85.36		ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 V; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES:								
8536.10	7	- Fuses.....	kg	free	free	free	free	free	free	
8536.20		- Automatic circuit breakers:								
8536.20.15	2	---With casings of plastics or other insulating material, with a current rating not exceeding 800 A	kg	15%	free	free	free	13,5%	12%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8536.20.90	4	-- Other.....	kg	free	free	free	free	free	free	A1/1/1655 w.e.f. 1/1/21
8536.30		- Other apparatus for protecting electrical circuits:								
8536.30.10	6	-- Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus.....	kg	10%	free	free	free	5%	8%	
8536.30.20	3	-- Identifiable for use solely or principally with motor vehicles.....	kg	10%	free	free	free	10%	8%	
8536.30.30	0	-- Switch fuses, for a voltage of less than 500 V.....	kg	10%	free	free	free	5%	8%	
8536.30.40	8	-- Other, surge protection/suppression plugs and sockets for a voltage not exceeding 250 V.....	kg	5%	free	free	free	5%	4%	
8536.30.90	4	-- Other.....	kg	5%	free	free	free	2,5%	4%	
8536.4		- Relays:								
8536.41		-- For a voltage not exceeding 60 V:								
8536.41.10	7	--- Earth leakage relays, with a sensitivity not exceeding 1 000 mA.	kg	5%	free	free	free	5%	4%	
8536.41.20	4	--- Electro-magnetic and permanent magnet relays.....	kg	5%	free	free	free	5%	4%	
8536.41.30	1	--- Thermo-electric relays incorporating bimetal elements.....	kg	5%	free	free	free	5%	4%	
8536.41.80	8	--- Other, of a value for duty purposes of R250 or more.....	kg	5%	free	free	free	5%	4%	
8536.41.90	5	--- Other.....	kg	10%	free	free	free	10%	8%	
8536.49		-- Other:								
8536.49.10	8	--- Earth leakage relays, for a voltage not exceeding 660 V with a sensitivity not exceeding 1 000 mA.	kg	5%	free	free	free	2,5%	4%	
8536.49.20	5	--- Electro-magnetic and permanent magnet relays.....	kg	5%	free	free	free	2,5%	4%	
8536.49.30	2	--- Thermo-electric relays incorporating bimetal elements.....	kg	5%	free	free	free	2,5%	4%	
8536.49.80	9	--- Other, of a value for duty purposes of R250 or more.....	kg	5%	free	free	free	2,5%	4%	
8536.49.90	6	--- Other.....	kg	10%	free	free	free	5%	8%	
8536.50		- Other switches:								
8536.50.10	5	-- Identifiable for use solely or principally with radio, radar, television, radio telegraphic or radio-telephonic apparatus.....	kg	free	free	free	free	free	free	
8536.50.25	3	-- Identifiable for use solely or principally with motor vehicles, domestic stoves and hot-plates.....	kg	free	free	free	free	free	free	
8536.50.40	7	-- Identifiable for use solely or principally with rail locomotives and railway rolling-stock.....	kg	free	free	free	free	free	free	
8536.50.50	4	-- Other, with moulded casings of plastics or other insulating material, with a current rating not exceeding 800 A.....	kg	15%	free	free	free	13,5%	12%	
8536.50.90	3	-- Other.....	kg	5%	free	free	free	2,5%	4%	
8536.6		- Lamp-holders, plugs and sockets:								
8536.61		-- Lamp-holders:								
8536.61.10	6	--- Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus.....	kg	free	free	free	free	free	free	
8536.61.20	3	--- Identifiable for use solely or principally with motor vehicles.....	kg	10%	free	10%	free	10%	8%	
8536.61.30	0	--- Other, for fluorescent lamps.....	kg	10%	free	10%	free	5%	8%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8536.61.40	8	--- Other, for a voltage of less than 500 V.....	kg	10%	free	10%	free	5%	8%	A1/1/1655 w.e.f. 1/1/21
8536.61.90	4	--- Other.....	kg	5%	free	free	free	2,5%	4%	
8536.69		-- Other:								
8536.69.10	7	--- Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus.....	kg	10%	free	free	free	5%	8%	
8536.69.30	1	--- Other, identifiable for use solely or principally with motor vehicles..	kg	10%	free	free	free	10%	8%	
8536.69.61	1	--- Other, sockets for a voltage not exceeding 250 V.....	kg	15%	free	free	free	13,5%	12%	
8536.69.63	8	--- Other, sockets for a voltage less than 500 V.....	kg	15%	free	free	free	13,5%	12%	
8536.69.67	0	--- Other, plugs for a voltage not exceeding 250 V.....	kg	10%	free	free	free	5%	8%	
8536.69.69	7	--- Other, for a voltage exceeding 250 V but less than 500 V.....	kg	10%	free	free	free	5%	8%	
8536.69.90	5	--- Other.....	kg	5%	free	free	free	2,5%	4%	
8536.70	7	- Connectors for optical fibres, optical fibre bundles or cables.....	kg	free	free	free	free	free	free	
8536.90		- Other apparatus:								
8536.90.10	3	-- Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus.....	kg	free	free	free	free	free	free	
8536.90.20	0	-- Identifiable for use solely or principally with motor vehicles.....	kg	10%	free	free	free	10%	8%	
8536.90.30	8	-- Apparatus connectors; switch cover plates.....	kg	10%	free	free	free	5%	8%	
8536.90.40	5	-- Terminals, terminal strips and other metal parts for the reception of conductors or cables, identifiable for use solely or principally with domestic stoves and hot-plates.....	kg	10%	free	free	free	5%	8%	
8536.90.90	1	-- Other.....	kg	5%	free	free	free	2,5%	4%	
85.37		BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS (EXCLUDING SWITCHING APPARATUS OF HEADING 85.17): • <i>Refer to Prohibited Goods Index</i>								
8537.10		- For a voltage not exceeding 1 000 V:								
8537.10.20	8	-- Identifiable for use solely or principally with motor vehicles.....	kg	15%	free	free	free	15%	12%	
8537.10.30	5	-- Equipped with apparatus of subheading 8536.20.15 or 8536.50.50.....	kg	15%	free	free	free	13,5%	12%	
8537.10.90	9	-- Other.....	kg	5%	free	free	free	2,5%	4%	
8537.20		- For a voltage exceeding 1 000 V:								
8537.20.10	5	-- Not flameproof, with a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding gas insulated metal clad switchgear).....	kg	15%	free	free	free	13,5%	12%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8539.29.20	7	--- Radiator lamps	u	free	free	free	free	free	free	A1/1/1655 w.e.f. 1/1/21
8539.29.25	8	--- Torch lamps	u	free	free	free	free	free	free	
8539.29.45	2	--- Lamps, identifiable for use solely or principally with motor vehicles	u	21%	free	free	free	21%	16,8%	
8539.29.50	9	--- Other, vacuum type, of less than 15 W.	u	20%	free	free	free	18%	16%	
8539.29.57	6	--- Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	u	20%	free	free	free	18%	16%	
8539.29.60	6	--- Other, not exceeding 100 W, identifiable for use solely or principally in headlamps for miners	u	free	free	free	free	free	free	
8539.29.90	8	--- Other	u	20%	free	free	free	18%	16%	
8539.3		- Discharge lamps (excluding ultra-violet lamps):								
8539.31		-- Fluorescent, hot cathode:								
8539.31.45	6	--- Linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	u	20%	free	free	free	18%	16%	
8539.31.90	1	--- Other	u	15%	free	free	free	15%	12%	
8539.32		-- Mercury or sodium vapour lamps; metal halide lamps:								
8539.32.45	2	--- Fluorescent lamps, linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	u	20%	free	free	free	20%	16%	
8539.32.90	8	--- Other	u	15%	free	free	free	15%	12%	
8539.39		-- Other:								
8539.39.45	7	--- Fluorescent lamps, linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	u	20%	free	free	free	20%	16%	
8539.39.90	2	--- Other	u	15%	free	free	free	15%	12%	
8539.4		- Ultra-violet or infra-red lamps; arc-lamps:								
8539.41	0	-- Arc lamps	u	20%	free	free	free	20%	16%	
8539.49		-- Other:								
8539.49.10	9	--- Ultra-violet lamps	u	15%	free	free	free	13,5%	12%	
8539.49.20	6	--- Infra-red lamps	u	20%	free	free	free	18%	16%	
8539.50		- Light-emitting diode (LED) lamps:								
8539.50.10	6	-- Of the screw-in, bayonet or similar types	kg	free	free	free	free	free	free	
8539.50.90	4	-- Other	kg	free	free	free	free	free	free	
8539.90	7	- Parts	kg	15%	free	free	free	15%	12%	
85.40		THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES):								
		<i>• Refer to Prohibited Goods Index</i>								
8540.1		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:								
8540.11	7	-- Colour	u	25%	free	free	free	22,5%	20%	

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes:

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) and other articles of vulcanised rubber (excluding hard rubber) (heading 40.16);
 - (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) articles of Chapter 82 (tools);
 - (d) articles of heading 83.06;
 - (e) machines and apparatus of headings 84.01 to 84.79, or parts thereof, excluding the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) electrical machinery and equipment (Chapter 85);
 - (g) articles of Chapter 90;
 - (h) articles of Chapter 91;
 - (i) arms (Chapter 93);
 - (k) lamps and lighting fittings of heading 94.05;
 - (l) brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.
6. Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.
7. Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

Reference

CHAPTER 87

VEHICLES (EXCLUDING RAILWAY OR TRAMWAY ROLLING STOCK), AND PARTS AND ACCESSORIES THEREOF

Chapter Notes:

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Additional Note:

1. For the purposes of subheadings 8704.21.81, 8704.31.81 and 8704.90.81 the expression "double-cab" means a motor vehicle with:
 - (a) a separate enclosed area designed for passengers in the front and in the rear behind the driver; and
 - (b) a separate open or closed area for goods.
2. For the purposes of Additional Note 1 "double-cab" excludes a motor vehicle:
 - (a) of a similar design homologated by the National Regulator for Compulsory Specifications as having a seating capacity of no more than three persons including the driver; or
 - (b) with a single unit body that consists of an enclosed interior space for both persons and goods.
3. For the purposes of subheadings 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 the expression G.V.M (gross vehicle mass) means the road mass specified by the manufacturer as being the maximum design mass capacity of the vehicle. This mass is the combined mass of the vehicle, the maximum specified load, the driver and a tank full of fuel.
4. The vehicles classifiable in tariff subheadings 8703.21.75, 8703.31.85, 8703.90.31, 8704.21.77, 8704.31.77 and 8704.90.35, shall have steering wheels fitted on the left-hand side of the vehicle and may not be operated on a public road in terms of the National Road Traffic Act (Act 93 of 1996).

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA
87.01		TRACTORS (EXCLUDING TRACTORS OF HEADING 87.09):							
8701.10	7	- Single axle tractors	u	free	free	free	free	free	free
8701.20		- Road tractors for semi-trailers:							
8701.20.10	9	-- Of a vehicle mass not exceeding 1 600 kg	u	25%	20%	25%	free	25%	25%
8701.20.20	6	-- Of a vehicle mass exceeding 1 600 kg	u	20%	12%	15%	free	20%	20%
8701.30	6	- Track-laying tractors	u	free	free	free	free	free	free
8701.9		- Other, of an engine power:							
8701.91	6	-- Not exceeding 18 kW	u	free	free	free	free	free	free
8701.92	6	-- Exceeding 18 kW but not exceeding 37 kW	u	free	free	free	free	free	free
8701.93	2	-- Exceeding 37 kW but not exceeding 75 kW	u	free	free	free	free	free	free
8701.94	9	-- Exceeding 75 kW but not exceeding 130 kW	u	free	free	free	free	free	free
8701.95	5	-- Exceeding 130 kW	u	free	free	free	free	free	free

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Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
87.02		MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER: <i>• Refer to 126.02</i>								A1/1/1655 w.e.f. 1/1/21
8702.10		-With only compression-ignition internal combustion piston engine (diesel or semi-diesel):								
8702.10.10	8	-- New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	u	20%	15%	15%	free	20%	20%	
8702.10.81	7	-- Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	u	25%	20%	20%	free	25%	25%	
8702.10.85	7	-- Other, of a vehicle mass not exceeding 2 000 kg	u	25%	20%	20%	free	25%	25%	
8702.10.87	6	-- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver.....	u	20%	15%	15%	free	20%	20%	
8702.10.90	6	-- Other.....	u	20%	15%	15%	free	20%	20%	
8702.20		-With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:								
8702.20.10	2	-- New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	u	20%	15%	15%	free	20%	20%	
8702.20.81	1	-- Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	u	25%	20%	20%	free	25%	25%	
8702.20.85	4	-- Other, of a vehicle mass not exceeding 2 000 kg	u	25%	20%	20%	free	25%	25%	
8702.20.87	0	-- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver.....	u	20%	15%	15%	free	20%	20%	
8702.20.90	0	-- Other.....	u	20%	15%	15%	free	20%	20%	
8702.30		-With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:								
8702.30.81	6	-- Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	u	25%	20%	20%	free	25%	25%	
8702.30.85	9	-- Other, of a vehicle mass not exceeding 2 000 kg	u	25%	20%	20%	free	25%	25%	
8702.30.87	5	-- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver.....	u	20%	15%	15%	free	20%	20%	
8702.30.90	5	-- Other.....	u	20%	15%	15%	free	20%	20%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8702.40		- With only electric motor for propulsion:								A1/1/1655 w.e.f. 1/1/21
8702.40.81	0	-- Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	u	25%	20%	20%	free	25%	25%	
8702.40.85	3	-- Other, of a vehicle mass not exceeding 2 000 kg.....	u	25%	20%	20%	free	25%	25%	
8702.40.87	5	-- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver.....	u	20%	15%	15%	20%	20%	20%	
8702.40.90	6	-- Other.....	u	20%	15%	15%	free	20%	20%	
8702.90		- Other:								
8702.90.81	3	-- Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver.....	u	25%	20%	20%	free	25%	25%	
8702.90.85	6	-- Other, of a vehicle mass not exceeding 2 000 kg.....	u	25%	20%	20%	free	25%	25%	
8702.90.87	2	-- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver.....	u	20%	15%	15%	free	20%	20%	
8702.90.90	2	-- Other.....	u	20%	15%	15%	free	20%	20%	
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:								
		<i>• Refer to 126.03</i>								
8703.10	4	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles ...	u	free	free	free	free	free	free	
8703.2		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:								
8703.21		-- Of a cylinder capacity not exceeding 1 000 cm³:								
8703.21.23	4	--- Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg	u	free	free	free	free	free	free	
8703.21.25	0	--- Hearses.....	u	20%	free	free	free	20%	20%	
8703.21.27	7	--- Ambulances.....	u	25%	free	free	free	25%	25%	
8703.21.60	9	--- Vehicles with motorcycle-type handlebars and hand-operated controls.....	u	free	free	free	free	free	free	
8703.21.70	6	--- Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit.....	u	free	free	free	free	free	free	
8703.21.75	7	--- Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	u	free	free	free	free	free	free	
8703.21.90	0	--- Other	u	25%	free	free	free	25%	25%	
8703.22		-- Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:								
8703.22.25	7	--- Hearses.....	u	20%	free	free	free	20%	20%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8703.22.27	3	--- Ambulances	u	25%	18%	25%	free	25%	25%	A1/1/1655 w.e.f. 1/1/21
8703.22.90	7	--- Other	u	25%	18%	25%	free	25%	25%	
8703.23		-- Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:								
8703.23.25	3	--- Hearses.....	u	20%	free	free	free	20%	20%	
8703.23.27	6	--- Ambulances	u	25%	18%	25%	free	25%	25%	
8703.23.90	3	--- Other	u	25%	18%	25%	free	25%	25%	
8703.24		-- Of a cylinder capacity exceeding 3 000 cm³:								
8703.24.25	6	--- Hearses.....	u	20%	free	free	free	20%	20%	
8703.24.27	6	--- Ambulances	u	25%	18%	25%	free	25%	25%	
8703.24.90	5	--- Other	u	25%	18%	25%	free	25%	25%	
8703.3		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):								
8703.31		-- Of a cylinder capacity not exceeding 1 500 cm³:								
8703.31.25	5	--- Hearses.....	u	20%	free	free	free	20%	20%	
8703.31.27	1	--- Ambulances	u	25%	18%	25%	free	25%	25%	
8703.31.70	0	--- Of a vehicle mass not exceeding 600 kg (excluding hearses).....	u	free	free	free	free	free	free	
8703.31.80	8	--- Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1 000 cm ³	u	free	free	free	free	free	free	
8703.31.85	9	--- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg.....	u	free	free	free	free	free	free	
8703.31.90	5	--- Other	u	25%	18%	25%	free	25%	25%	
8703.32		-- Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:								
8703.32.25	1	--- Hearses.....	u	20%	free	free	free	20%	20%	
8703.32.27	8	--- Ambulances	u	25%	18%	25%	free	25%	25%	
8703.32.90	1	--- Other	u	25%	18%	25%	free	25%	25%	
8703.33		-- Of a cylinder capacity exceeding 2 500 cm³:								
8703.33.25	8	--- Hearses.....	u	20%	free	free	free	20%	20%	
8703.33.27	4	--- Ambulances	u	25%	18%	25%	free	25%	25%	
8703.33.90	8	--- Other	u	25%	18%	25%	free	25%	25%	
8703.40		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:								
8703.40.25	3	-- Hearses	u	20%	free	free	free	20%	20%	
8703.40.27	6	-- Ambulances with a cylinder capacity not exceeding 1 000 cm ³	u	25%	free	free	free	25%	25%	
8703.40.29	6	-- Other ambulances	u	25%	18%	25%	free	25%	25%	
8703.40.31	8	-- Other with a cylinder capacity not exceeding 1 000 cm ³	u	25%	free	free	free	25%	25%	
8703.40.75	5	-- Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	u	free	free	free	free	free	free	
8703.40.90	3	-- Other.....	u	25%	18%	25%	free	25%	25%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8704.31.70	4	--- Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	u	free	free	free	free	free	free	A1/1/1655 w.e.f. 1/1/21
8704.31.75	5	--- Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.31.77).....	u	25%	18%	20%	free	25%	25%	
8704.31.77	1	--- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	u	free	free	free	free	free	free	
8704.31.81	5	--- 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.....	u	25%	18%	20%	free	25%	25%	
8704.31.83	6	--- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	25%	18%	20%	free	25%	25%	
8704.31.90	9	--- Other.....	u	20%	12%	15%	free	20%	20%	
8704.32		-- G.V.M. exceeding 5 t:								
8704.32.10	7	--- Off-the-road logging trucks	u	10%	5%	5%	free	10%	10%	
8704.32.90	5	--- Other.....	u	20%	12%	15%	free	20%	20%	
8704.90		- Other:								
8704.90.05	5	-- Golf carts, pedestrian type.....	u	free	free	free	free	free	free	
8704.90.30	6	-- Off-the-road logging trucks	u	10%	5%	5%	free	10%	10%	
8704.90.35	7	-- Electric vehicles with a vehicle mass not exceeding 800 kg.....	u	free	free	free	free	free	free	
8704.90.40	3	-- Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.....	u	25%	18%	20%	free	25%	25%	
8704.90.81	0	-- 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	u	25%	18%	20%	free	25%	25%	
8704.90.83	7	-- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab .	u	25%	18%	20%	free	25%	25%	
8704.90.90	2	-- Other.....	u	20%	12%	15%	free	20%	20%	
87.05		SPECIAL PURPOSE MOTOR VEHICLES (EXCLUDING THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS) (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS):								
8705.10	1	- Crane lorries	u	free	free	free	free	free	free	
8705.20	6	- Mobile drilling derricks	u	free	free	free	free	free	free	
8705.30	0	- Fire fighting vehicles.....	u	free	free	free	free	free	free	
8705.40	5	- Concrete-mixer lorries	u	free	free	free	free	free	free	
8705.90	8	- Other.....	u	free	free	free	free	free	free	
		• Refer to 126.05								

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8706.00		CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05:								A1/1/1655 w.e.f. 1/1/21
8706.00.05	1	- Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10.	u	25%	18%	25%	free	25%	25%	
8706.00.15	9	- Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg.....	u	25%	18%	25%	free	25%	25%	
8706.00.20	5	- Other.....	u	20%	12%	20%	free	20%	20%	
87.07		BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05:								
8707.10	9	- For the vehicles of heading 87.03.....	u	25%	25%	25%	free	25%	25%	
8707.90	5	- Other.....	u	20%	20%	20%	free	20%	20%	
87.08		PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05:								
		• Refer to Prohibited Goods Index								
8708.10	2	- Bumpers and parts thereof	kg	20%	free	free	free	20%	20%	
8708.2		- Other parts and accessories of bodies (including cabs):								
8708.21	3	-- Safety seat belts	kg	20%	free	10%	free	20%	20%	
8708.29	4	-- Other.....	kg	20%	15%	20%	free	20%	20%	
8708.30		- Brakes and servo-brakes; parts thereof:								
8708.30.03	6	-- Disc brake pads, mounted	kg	30%	10%	10%	free	30%	30%	
8708.30.05	2	-- Other mounted brake linings, identifiable for use with air brakes, vacuum brakes, hydraulic air-brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	kg	30%	15%	30%	free	30%	30%	
8708.30.09	5	-- Other mounted brake linings.....	kg	20%	10%	10%	free	20%	20%	
8708.30.11	7	-- Brake drums, of unmachined cast metal	kg	10%	6%	6%	free	10%	10%	
8708.30.13	3	-- Other brake drums	kg	20%	15%	20%	free	20%	20%	
8708.30.15	4	-- Parts (excluding brake drums) of air brakes, vacuum brakes, hydraulic-air brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles.....	kg	free	free	free	free	free	free	
8708.30.17	6	-- Disc brake calliper mechanisms and brake drum assemblies (excluding those identifiable for use solely or principally with tractors not being road tractors).....	kg	20%	15%	20%	free	20%	20%	
8708.30.19	2	-- Hydrodynamic braking apparatus, suitable for coupling directly to motor vehicle gearboxes or propeller shafts	kg	free	free	free	free	free	free	
8708.30.21	4	-- Other, identifiable for use solely or principally with tractors (excluding road tractors).....	kg	free	free	free	free	free	free	
8708.30.23	0	-- Other, of unmachined cast metal.....	kg	10%	6%	6%	free	10%	10%	
8708.30.90	7	-- Other.....	kg	20%	15%	20%	free	20%	20%	
8708.40		- Gear boxes and parts thereof:								
8708.40.10	3	-- Identifiable for use solely or principally with tractors (excluding road tractors).....	kg	free	free	free	free	free	free	
8708.40.20	0	-- Fully automatic gear boxes of a mass not exceeding 475 kg	kg	free	free	free	free	free	free	
8708.40.60	3	-- Other parts of unmachined cast metal	kg	10%	6%	6%	free	10%	10%	
8708.40.70	7	-- Other parts.....	kg	20%	free	free	free	20%	20%	
8708.40.90	1	-- Other.....	kg	20%	15%	20%	free	20%	20%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
8708.50		- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:								A1/1/1655 w.e.f. 1/1/21
8708.50.10	8	-- Wheel hubs (excluding those of unmachined cast metal).....	kg	20%	15%	20%	free	20%	20%	
8708.50.20	5	-- Drive-axles, of the rigid integral housing type, with a crown wheel or ring gear of a diameter not exceeding 205 mm.....	kg	20%	15%	20%	free	20%	20%	
8708.50.30	2	-- Constant-velocity (CV) joints	kg	free	free	free	free	free	free	
8708.50.60	4	-- Bearing housings incorporating bearings	kg	free	free	free	free	free	free	
8708.50.70	1	-- Other, identifiable for use solely or principally with tractors (excluding road tractors).....	kg	free	free	free	free	free	free	
8708.50.80	9	-- Other, of unmachined cast metal.....	kg	10%	1%	6%	free	10%	10%	
8708.50.85	1	--- Other parts of drive axles.....	kg	20%	free	free	free	20%	20%	
8708.50.90	6	-- Other	kg	20%	15%	20%	free	20%	20%	
8708.70		- Road wheels and parts and accessories thereof:								
8708.70.1		-- Identifiable for use solely or principally with tractors (excluding road tractors):								
8708.70.11	5	--- Road wheels fitted with tyres	kg	free	free	free	free	free	free	
8708.70.19	0	--- Other	kg	free	free	free	free	free	free	
8708.70.2		-- Road wheels fitted with tyres; wheel rims fitted with tyres:								
8708.70.21	2	--- Of a kind used on motor cars.....	kg	20%	15%	20%	free	20%	20%	
8708.70.23	9	--- Of a kind used on busses or lorries	kg	20%	15%	20%	free	20%	20%	
8708.70.29	8	--- Other	kg	20%	15%	20%	free	20%	20%	
8708.70.90	5	-- Other	kg	20%	15%	20%	free	20%	20%	
8708.80		- Suspension systems and parts thereof (including shock absorbers):								
8708.80.10	1	-- McPherson struts and McPherson strut inserts or cartridges, and parts thereof.....	kg	10%	10%	10%	free	10%	10%	
8708.80.20	9	-- Other shock absorbers and parts thereof.....	kg	5%	5%	5%	free	5%	5%	
8708.80.30	6	-- Air springs	kg	free	free	free	free	free	free	
8708.80.40	3	-- Other parts identifiable for use solely or principally with tractors (excluding road tractors).....	kg	free	free	free	free	free	free	
8708.80.50	0	-- Parts of unmachined cast metal	kg	10%	6%	6%	free	10%	10%	
8708.80.90	0	-- Other	kg	20%	free	free	free	20%	20%	
8708.9		- Other parts and accessories:								
8708.91		-- Radiators and parts thereof:								
8708.91.10	2	--- Radiators.....	kg	20%	15%	20%	free	20%	20%	
8708.91.20	1	--- Parts identifiable for use solely or principally with tractors (excluding road tractors).....	kg	free	free	free	free	free	free	
8708.91.30	7	--- Parts of unmachined cast metal ...	kg	10%	6%	6%	free	10%	10%	
8708.91.90	0	--- Other parts	kg	20%	free	free	free	20%	20%	
8708.92		-- Silencers (mufflers) and exhaust pipes; parts thereof:								
8708.92.10	9	--- Identifiable for use solely or principally with tractors (excluding road tractors).....	kg	free	free	free	free	free	free	
8708.92.15	0	--- Parts of unmachined cast metal ...	kg	10%	6%	6%	free	10%	10%	
8708.92.20	6	--- Other parts	kg	20%	free	free	free	20%	20%	
8708.92.90	7	--- Other	kg	20%	15%	20%	free	20%	20%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
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8714.92		-- Wheel rims and spokes:								A1/1/1655 w.e.f. 1/1/21
8714.92.10	7	--- Rims fitted with tyres.....	kg	free	free	free	free	free	free	
8714.92.90	5	--- Other.....	kg	free	free	free	free	free	free	
8714.93	6	-- Hubs (excluding coaster braking hubs and hub brakes), and free-wheel sprocket-wheels.....	kg	free	free	free	free	free	free	
8714.94	2	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof.....	kg	free	free	free	free	free	free	
8714.95	9	-- Saddles.....	u	free	free	free	free	free	free	
8714.96	5	-- Pedals and crank-gear, and parts thereof.....	kg	free	free	free	free	free	free	
8714.99	4	-- Other.....	kg	free	free	free	free	free	free	
8715.00	8	BABY CARRIAGES AND PARTS THEREOF.....	kg	20%	free	free	free	20%	16%	
87.16		TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF:								
8716.10	8	- Trailers and semi-trailers of the caravan type, for housing or camping.....	u	15%	free	free	free	15%	15%	
8716.20	2	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes.....	u	15%	free	free	free	15%	15%	
8716.3		- Other trailers and semi-trailers for the transport of goods:								
8716.31	3	-- Tanker trailers and tanker semi-trailers.....	u	15%	free	free	free	15%	15%	
8716.39	4	-- Other.....	u	15%	free	free	free	15%	15%	
8716.40	1	- Other trailers and semi-trailers.....	u	15%	free	free	free	15%	15%	
8716.80		- Other vehicles:								
8716.80.10	7	-- Wheelbarrows.....	u	15%	free	free	free	15%	15%	
8716.80.90	5	-- Other.....	u	15%	free	free	free	15%	15%	
8716.90		- Parts:								
8716.90.10	1	-- Airsprings.....	kg	free	free	free	free	free	free	
8716.90.20	9	-- Road wheels fitted with tyres; wheel rims fitted with tyres.....	kg	15%	free	free	free	15%	15%	
8716.90.90	0	-- Other.....	kg	15%	free	free	free	15%	15%	

SECTION XVIII

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,
MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES;
MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

CHAPTER 90

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,
MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES
THEREOF**

Chapter Notes:

1. This Chapter does not cover the following:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber (excluding hard rubber) (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) parts of general use, as defined in Note 2 of Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) pumps incorporating measuring devices, of heading 84.13; masspiece-operated counting or checking machinery, or separately presented mass pieces for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or rerecording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) searchlights or spotlights of heading 94.05;
- (k) articles of Chapter 95;
- (l) monopods, bipods, tripods and similar articles, of heading 96.20;
- (m) capacity measures, which are to be classified according to their constituent material; or
- (n) spools, reels or similar supports (which are to be classified according to their constituent material, for example in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (excluding heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
- (c) all other parts and accessories are to be classified in heading 90.33.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

Reference

SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF
CHAPTER 93
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Part of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
93.01		MILITARY WEAPONS (EXCLUDING REVOLVERS, PISTOLS AND THE ARMS OF HEADING 93.07): • Refer to Prohibited Goods Index								A1/1/1655 w.e.f. 1/1/21
9301.10	8	- Artillery weapons (for example, guns, howitzers and mortars)	u	15%	free	15%	free	15%	15%	
9301.20	2	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors.....	u	15%	free	15%	free	15%	15%	
9301.90		- Other:								
9301.90.10	1	-- Fully automatic shotguns	u	15%	free	15%	free	15%	15%	
9301.90.2		- Rifles:								
9301.90.21	7	--- Bolt action	u	15%	free	15%	free	15%	15%	
9301.90.22	5	--- Semi-automatic	u	15%	free	15%	free	15%	15%	
9301.90.23	3	--- Fully automatic	u	15%	free	15%	free	15%	15%	
9301.90.24	1	--- Other	u	15%	free	15%	free	15%	15%	
9301.90.30	6	-- Machine-guns.....	u	15%	free	15%	free	15%	15%	
9301.90.4		- Sub-machine-guns:								
9301.90.41	1	--- Fully automatic pistols.....	u	15%	free	15%	free	15%	15%	
9301.90.42	8	--- Other	u	15%	free	15%	free	15%	15%	
		• Refer to 129.10 • Refer to Prohibited Goods Index								
9302.00		REVOLVERS AND PISTOLS (EXCLUDING THOSE OF HEADING 93.03 OR 93.04):								
9302.00.10	4	- Revolvers	u	15%	free	15%	free	13,5%	15%	
9302.00.2		- Pistols, single barrel:								
9302.00.23	6	-- Target shooting pistols of 5,6 mm calibre	u	15%	free	15%	free	15%	15%	
9302.00.25	2	-- Other, semi-automatic.....	u	15%	free	15%	free	13,5%	15%	
9302.00.29	5	-- Other	u	15%	free	15%	free	13,5%	15%	
9302.00.3		- Pistols, multiple barrel:								
9302.00.31	7	-- Target shooting pistols of 5,6 mm calibre	u	15%	free	15%	free	13,5%	15%	
9302.00.39	2	-- Other	u	15%	free	15%	free	13,5%	15%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
93.03		OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS): <ul style="list-style-type: none"> • Refer to 129.15 • Refer to Prohibited Goods Index 								A1/1/1655 w.e.f. 1/1/21
9303.10	5	- Muzzle-loading firearms.....	u	15%	free	15%	free	15%	15%	
9303.20		- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:								
9303.20.1		- Shotguns, single barrel:								
9303.20.11	5	--- Pump-action.....	u	15%	free	15%	free	13,5%	15%	
9303.20.12	3	--- Semi-automatic.....	u	15%	free	15%	free	13,5%	15%	
9303.20.13	1	--- Other.....	u	15%	free	15%	free	13,5%	15%	
9303.20.20	4	-- Shotguns, multiple barrel, including combination guns.....	u	15%	free	15%	free	13,5%	15%	
9303.30		- Other sporting, hunting or target-shooting rifles:								
9303.30.10	1	-- Single-shot.....	u	15%	free	15%	free	13,5%	15%	
9303.30.20	9	-- Semi-automatic.....	u	15%	free	15%	free	13,5%	15%	
9303.30.90	9	-- Other.....	u	15%	free	15%	free	13,5%	15%	
9303.90		- Other:								
9303.90.25	7	--- Captive-bolt humane killers or stunners and line-throwing guns; anti-hail devices.....	u	free	free	free	free	free	free	
9303.90.90	7	-- Other.....	u	15%	free	15%	free	15%	15%	
		• Refer to 129.20								
		• Refer to Prohibited Goods Index								
9304.00		OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS) (EXCLUDING THOSE OF HEADING 93.07):								
9304.00.10	1	- Spring, air or gas-powered guns or pistols, designed to project a missile suitable for the injection of animals.....	u	free	free	free	free	free	free	
9304.00.20	9	- Other spring, air or gas guns or pistols..	u	free	free	free	free	free	free	
9304.00.90	0	- Other.....	u	15%	free	15%	free	15%	15%	
93.05		PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 93.01 TO 93.04: <ul style="list-style-type: none"> • Refer to Prohibited Goods Index 								
9305.10		- Of revolvers or pistols:								
9305.10.10	1	-- Firing mechanisms.....	kg	15%	free	15%	free	15%	15%	
9305.10.20	7	-- Frames and receivers.....	kg	15%	free	15%	free	15%	15%	
9305.10.30	4	-- Barrels.....	kg	15%	free	15%	free	15%	15%	
9305.10.40	1	-- Pistons, locking lugs and gas buffers.....	kg	15%	free	15%	free	15%	15%	
9305.10.50	9	-- Magazines and parts thereof.....	kg	15%	free	15%	free	15%	15%	
9305.10.60	6	-- Silencers (sound moderators) and parts thereof.....	kg	15%	free	15%	free	15%	15%	
9305.10.70	3	-- Butts, grips and plates.....	kg	15%	free	15%	free	15%	15%	
9305.10.80	0	-- Slides (for pistols) and cylinders (for revolvers).....	kg	15%	free	15%	free	15%	15%	
9305.10.90	8	-- Other.....	kg	15%	free	15%	free	15%	15%	

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE; PREFABRICATED BUILDINGS

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) articles of Chapter 71;
 - (d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), and safes of heading 83.03;
 - (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) lamps and lighting fittings of Chapter 85;
 - (g) furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of heading 85.25 to 85.28 (heading 85.29);
 - (h) articles of heading 87.14;
 - (ij) dentists' chairs incorporating dental appliances of heading 90.18 and dentists' spittoons (heading 90.18);
 - (k) articles of Chapter 91 (for example, clocks and clock cases);
 - (l) toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (excluding electric garlands) such as Chinese lanterns (heading 95.05); or
 - (m) monopods, bipods, tripods and similar articles (heading 96.20).
2. The articles (excluding parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.
3. The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
 - (a) cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) seats and beds.
4. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
5. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Additional Notes:

1. For the purposes of subheading 9404.90.10, the expression "blankets" means articles of bedding consisting of pile fabric on one or both sides internally fitted with any material.
2. For the purposes of heading 94.06:
 - (a) Prefabricated buildings of different materials are to be classified as if consisting wholly of the material which predominates by weight over any other single material.
 - (b) When no one material predominates by weight, the prefabricated buildings are to be classified as if consisting wholly of the material that occurs last in numerical order amongst those which equally merit consideration in Part 1 of Schedule No. 1.
 - (c) The provisions of Section Note 7 to Section XV *mutatis mutandis* applies to the prefabricated buildings of heading 94.06.

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
94.01		SEATS (EXCLUDING THOSE OF HEADING 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF:								A1/1/1655 w.e.f. 1/1/21
		• Refer to Letter of Authority (LOA) from NRCS								
		• Refer to Prohibited Goods Index								
9401.10	3	- Seats of a kind used for aircraft	u	free	free	free	free	free	free	
9401.20	4	- Seats of a kind used for motor vehicles	u	20%	15%	20%	free	20%	16%	
9401.30		- Swivel seats with variable height adjustment								
9401.30.10	6	-- On a base, with wheels having a diameter not exceeding 65 mm	u	20%	free	20%	free	18%	16%	
9401.30.90	4	-- Other	u	20%	free	20%	free	18%	16%	
9401.40	3	- Seats (excluding garden seats or camping equipment), convertible into beds	u	20%	free	20%	free	18%	16%	
9401.5		- Seats of cane, osier, bamboo or similar materials:								
9401.52	0	-- Of bamboo	u	20%	free	20%	free	20%	16%	
9401.53	7	-- Of rattan	u	20%	free	20%	free	20%	16%	
9401.59	5	-- Other	u	20%	free	20%	free	20%	16%	
9401.6		- Other seats, with wooden frames:								
9401.61		-- Upholstered:								
9401.61.10	6	--- Reclining seats, electrically operated ..	u	20%	free	free	free	18%	16%	
9401.61.20	3	--- Reclining seats, mechanically operated	u	20%	free	free	free	18%	16%	
9401.61.30	0	--- Suitable for indoor living space (excluding barstools, dining chairs and the like).....	u	20%	free	free	free	18%	16%	
9401.61.40	8	--- Barstools, dining chairs and the like ...	u	20%	free	free	free	18%	16%	
9401.61.50	5	--- Other, with sleigh base-frame	u	20%	free	free	free	18%	16%	
9401.61.60	2	--- Other, suitable for office use	u	20%	free	free	free	18%	16%	
9401.61.90	4	--- Other	u	20%	free	free	free	18%	16%	
9401.69		-- Other:								
9401.69.10	7	--- Bent-wood chairs	u	20%	free	20%	free	18%	16%	
9401.69.20	4	--- Other, with sleigh base-frame	u	20%	free	20%	free	18%	16%	
9401.69.30	1	--- Other, suitable for office use	u	20%	free	20%	free	18%	16%	
9401.69.40	9	--- Stationary activity centres for children	u	20%	free	20%	free	18%	16%	
9401.69.50	6	--- Other chairs for children, including high chairs	u	20%	free	20%	free	18%	16%	
9401.69.90	5	--- Other	u	20%	free	20%	free	18%	16%	
9401.7		- Other seats, with metal frames:								
9401.71		-- Upholstered:								
9401.71.10	0	--- With sleigh base-frame	u	20%	free	20%	free	18%	16%	
9401.71.20	8	--- With 4-legged frame	u	20%	free	20%	free	18%	16%	
9401.71.30	5	--- Stationary activity centres for children	u	20%	free	20%	free	18%	16%	
9401.71.40	2	--- Other chairs for children, including high chairs	u	20%	free	20%	free	18%	16%	
9401.71.90	9	--- Other	u	20%	free	20%	free	18%	16%	
9401.79		-- Other:								
9401.79.10	1	--- With sleigh base-frame	u	20%	free	20%	free	18%	16%	
9401.79.20	9	--- With 4-legged frame	u	20%	free	20%	free	18%	16%	
9401.79.30	6	--- Stationary activity centres for children	u	20%	free	20%	free	18%	16%	
9401.79.40	3	--- Other chairs for children, including high chairs	u	20%	free	20%	free	18%	16%	
9401.79.50	0	--- Other, suitable for outdoor use	u	20%	free	20%	free	18%	16%	
9401.79.90	4	--- Other	u	20%	free	20%	free	18%	16%	
9401.80		- Other seats:								
9401.80.10	9	-- Safety seats for children	u	20%	free	20%	free	18%	16%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
9401.80.20	6	-- Stationary activity centres for children, of plastics	u	20%	free	20%	free	18%	16%	A1/1/1655 w.e.f. 1/1/21
9401.80.30	3	-- High chairs and booster seats for children, of plastics.....	u	20%	free	20%	free	18%	16%	
9401.80.40	0	-- Other, of plastics	u	20%	free	20%	free	18%	16%	
9401.80.50	8	-- Other, suitable for outdoor use, with textile seats or textile backrest.....	u	20%	free	20%	free	18%	16%	
9401.80.90	7	-- Other	u	20%	free	20%	free	18%	16%	
9401.90		- Parts:								
9401.90.10	3	-- Identifiable for use with aircraft seats of subheading 9401.10.....	kg	free	free	free	free	free	free	
9401.90.9		-- Other:								
9401.90.91	6	--- Mechanical actions for chairs	kg	20%	free	20%	free	18%	16%	
9401.90.93	6	--- Laminated plywood seats and backrests	kg	20%	free	20%	free	18%	16%	
9401.90.99	5	--- Other	kg	20%	free	20%	free	18%	16%	
94.02		MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES:								
		<i>• Refer to Letter of Authority (LOA) from NRCS</i>								
9402.10	3	-Dentists', barbers' or similar chairs and parts thereof.....	kg	free	free	free	free	free	free	
9402.90	8	- Other	kg	free	free	free	free	free	free	
94.03		OTHER FURNITURE AND PARTS THEREOF:								
		<i>• Refer to Letter of Authority (LOA) from NRCS</i>								
		<i>• Refer to Permit from the Commissioner of SAPS</i>								
9403.10	7	-Metal furniture of a kind used in offices	kg	20%	free	free	free	18%	20%	
9403.20	1	-Other metal furniture.....	kg	20%	free	free	free	18%	20%	
9403.30		-Wooden furniture of a kind used in offices:								
9403.30.05	7	-- Desks, having one or more drawers, assembled.....	u	20%	free	free	free	18%	20%	
9403.30.10	3	-- Desks, having one or more drawers, unassembled.....	u	20%	free	free	free	18%	20%	
9403.30.15	4	-- Other tables, with a top having a width of 45 cm or more but not exceeding 180 cm (excluding foldable tables or those having wheels)	u	20%	free	free	free	18%	20%	
9403.30.20	0	-- Other foldable tables, with a top having a width of 45 cm or more but not exceeding 180 cm (excluding those having wheels)	u	20%	free	free	free	18%	20%	
9403.30.30	8	-- Other tables, with wheels and having a top with a width of 45 cm or more but not exceeding 180 cm	u	20%	free	free	free	18%	20%	
9403.30.35	9	-- Cupboards, having 2 or more drawers ...	u	20%	free	free	free	18%	20%	
9403.30.40	5	-- Cupboards, having no drawers and having 2 or more doors	u	20%	free	free	free	18%	20%	
9403.30.42	1	-- Other cupboards, having a height not exceeding 60 cm, with two or more drawers, with wheels.....	u	20%	free	free	free	18%	20%	
9403.30.44	8	-- Other cupboards, with a height not exceeding 60 cm, without wheels	u	20%	free	free	free	18%	20%	
9403.30.45	6	-- Bookcases, not enclosed, unassembled	u	20%	free	free	free	18%	20%	
9403.30.50	2	-- Bookcases, not enclosed, assembled	u	20%	free	free	free	18%	20%	
9403.30.90	1	-- Other	u	20%	free	free	free	18%	20%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
9403.40		- Wooden furniture of a kind used in the kitchen:								A1/1/1655 w.e.f. 1/1/21
9403.40.05	1	-- Floor standing units, assembled	u	20%	free	free	free	18%	20%	
9403.40.10	8	-- Floor standing units, unassembled	u	20%	free	free	free	18%	20%	
9403.40.15	9	-- Other, designed to be wall mounted, assembled	u	20%	free	free	free	18%	20%	
9403.40.20	5	-- Other, designed to be wall mounted, unassembled	u	20%	free	free	free	18%	20%	
9403.40.25	6	-- Units presented with a sink, assembled..	u	20%	free	free	free	18%	20%	
9403.40.30	2	-- Units presented with a sink, unassembled	u	20%	free	free	free	18%	20%	
9403.40.90	6	-- Other	u	20%	free	free	free	18%	20%	
9403.50		- Wooden furniture of a kind used in the bedroom:								
9403.50.1		-- Made from solid wood as provided for in Additional Note 3 to Chapter 94:								
9403.50.11	0	--- With integral base and/or headset (box bed), with mattress, assembled ...	u	20%	free	free	free	18%	20%	
9403.50.12	9	--- With integral base and/or headset (box bed), with mattress, unassembled.....	u	20%	free	free	free	18%	20%	
9403.50.13	7	--- Sets consisting of a headboard, one or two nightstands and a dressing table, assembled.....	u	20%	free	free	free	18%	20%	
9403.50.14	5	--- Sets consisting of a headboard, one or two nightstands and a dressing table, unassembled.....	u	20%	free	free	free	18%	20%	
9403.50.15	3	--- Bunkbeds, assembled	u	20%	free	free	free	18%	20%	
9403.50.16	1	--- Bunkbeds, unassembled	u	20%	free	free	free	18%	20%	
9403.50.17	8	--- Headboards, night stands, dressing tables and the like, assembled	u	20%	free	free	free	18%	20%	
9403.50.18	8	--- Headboards, night stands, dressing tables and the like, unassembled	u	20%	free	free	free	18%	20%	
9403.50.19	6	--- Other	u	20%	free	free	free	18%	20%	
9403.50.9		-- Other:								
9403.50.91	9	--- With integral base and/or headset (box bed), with mattress, assembled ...	u	20%	free	free	free	18%	20%	
9403.50.92	7	--- With integral base and/or headset (box bed), with mattress, unassembled.....	u	20%	free	free	free	18%	20%	
9403.50.93	5	--- Sets consisting of a headboard, one or two nightstands and a dressing table, assembled.....	u	20%	free	free	free	18%	20%	
9403.50.94	3	--- Sets consisting of a headboard, one or two nightstands and a dressing table, unassembled.....	u	20%	free	free	free	18%	20%	
9403.50.95	1	--- Bunkbeds, assembled	u	20%	free	free	free	18%	20%	
9403.50.96	6	--- Bunkbeds, unassembled	u	20%	free	free	free	18%	20%	
9403.50.97	8	--- Headboards, nights stands, dressing tables and the like, assembled	u	20%	free	free	free	18%	20%	
9403.50.98	6	--- Headboards, night stands, dressing tables and the like, unassembled	u	20%	free	free	free	18%	20%	
9403.50.99	4	--- Other	u	20%	free	free	free	18%	20%	
9403.60		- Other wooden furniture:								
9403.60.1		-- Dining table and chair sets, with 6 or more chairs:								
9403.60.11	5	--- Assembled	u	20%	free	free	free	18%	20%	
9403.60.19	0	--- Unassembled	u	20%	free	free	free	18%	20%	
9403.60.2		-- Dining tables and chair sets, with less than 6 chairs:								
9403.60.21	2	--- Assembled	u	20%	free	free	free	18%	20%	
9403.60.29	8	--- Unassembled	u	20%	free	free	free	18%	20%	
9403.60.3		-- Dining tables with a seating capacity of 6 or more:								
9403.60.31	8	--- Assembled	u	20%	free	free	free	18%	20%	
9403.60.39	5	--- Unassembled	u	20%	free	free	free	18%	20%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
9403.60.4		-- Other, coffee tables and similar tables:								A1/1/1655 w.e.f. 1/1/21
9403.60.41	7	--- Assembled.....	u	20%	free	free	free	18%	20%	
9403.60.49	2	--- Unassembled.....	u	20%	free	free	free	18%	20%	
9403.60.5		-- Dining servers, with or without drawers and doors:								
9403.60.51	4	--- Assembled.....	u	20%	free	free	free	18%	20%	
9403.60.59	6	--- Unassembled.....	u	20%	free	free	free	18%	20%	
9403.60.6		-- Wall units, entertainment centres, TV stands, TV cabinets and the like:								
9403.60.61	1	--- Exceeding 60 cm in height, assembled.....	u	20%	free	free	free	18%	20%	
9403.60.63	8	--- Exceeding 60 cm in height, unassembled.....	u	20%	free	free	free	18%	20%	
9403.60.65	4	--- Not exceeding 60 cm in height, assembled.....	u	20%	free	free	free	18%	20%	
9403.60.67	0	--- Not exceeding 60 cm in height, unassembled.....	u	20%	free	free	free	18%	20%	
9403.60.7		-- Bathroom cabinets, wall mounted:								
9403.60.71	9	--- Assembled.....	u	20%	free	free	free	18%	20%	
9403.60.79	4	--- Unassembled.....	u	20%	free	free	free	18%	20%	
9403.60.8		-- Bathroom cabinets for basins:								
9403.60.81	6	--- Presented without the basin, assembled.....	u	20%	free	free	free	18%	20%	
9403.60.83	2	--- Presented without the basin, unassembled.....	u	20%	free	free	free	18%	20%	
9403.60.85	9	--- Presented with the basin, assembled..	u	20%	free	free	free	18%	20%	
9403.60.87	5	--- Presented with the basin, unassembled.....	u	20%	free	free	free	18%	20%	
9403.60.90	5	-- Other.....	u	20%	free	free	free	18%	20%	
9403.70	4	- Furniture of plastics.....	kg	20%	free	free	free	20%	16%	
9403.8		- Furniture of other materials, including cane, osier, bamboo or similar materials:								
9403.82	1	-- Of bamboo.....	kg	20%	free	free	free	18%	16%	
9403.83	8	-- Of rattan.....	kg	20%	free	free	free	18%	16%	
9403.89	6	-- Other.....	kg	20%	free	free	free	18%	16%	
9403.90	3	- Parts.....	kg	20%	free	free	free	18%	16%	
94.04		MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED:								
		<ul style="list-style-type: none"> • Refer to Import Permit from ITAC • Refer to Letter of Authority (LOA) from NRCS • Refer to Permit from the Commissioner of SAPS 								
9404.10	0	- Mattress supports.....	kg	20%	free	free	free	20%	20%	
9404.2		- Mattresses:								
9404.21	1	-- Of cellular rubber or plastics, whether or not covered.....	u	20%	free	free	free	18%	20%	
9404.29		-- Of other materials:								
9404.29.10	7	--- Fitted with springs.....	u	20%	free	free	free	20%	20%	
9404.29.90	8	--- Other.....	u	20%	free	free	free	20%	20%	
9404.30	0	- Sleeping bags.....	u	20%	free	20%	free	20%	16%	
9404.90		- Other:								
9404.90.10	4	-- Blankets as defined in Additional Note 1 to Chapter 94.....	kg	20%	free	free	free	18%	20%	
9404.90.2		-- Eiderdowns and duvets:								
9404.90.21	6	--- With feather or down stuffing.....	kg	20%	free	free	free	18%	20%	
9404.90.22	8	--- Other.....	kg	20%	free	free	free	18%	20%	

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) candles (heading 34.06);
 - (b) fireworks or other pyrotechnic articles of heading 36.04;
 - (c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
 - (f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) sports footwear (excluding skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) walking-sticks, whips, riding crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) unmounted glass eyes for dolls or other toys of heading 70.18;
 - (k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) bells, gongs or the like of heading 83.06;
 - (m) pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
 - (n) sports vehicles (excluding bobsleighs, toboggans and the like) of Section XVII;
 - (o) children's bicycles (heading 87.12);
 - (p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) spectacles, goggles and the like, for sports and outdoor games (heading 90.04);
 - (r) decoy calls and whistles (heading 92.08);
 - (s) arms or other articles of Chapter 93;
 - (t) electric garlands of all kinds (heading 94.05);
 - (u) monopods, bipods, tripods and similar articles (heading 96.20);
 - (v) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (w) tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstituted), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretive Rule (3)(b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

										Reference
Sub Heading Note:										
1. Subheading 9504.50 covers:										
(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or										
(b) Video game machines having a self-contained video screen whether or not portable.										
This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).										
Additional Note:										
1. Artificial turf presented as unassembled playing surfaces for sports fields, complete with provision for line markings, is classifiable within tariff heading 95.06. Artificial turf otherwise presented as production material is excluded from Chapter 95.										
Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
9503.00		TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS:								
9503.00.10	1	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	kg	20%	free	20%	free	18%	16%	
9503.00.90	9	- Other	kg	free	free	free	free	free	free	
95.04		VIDEO GAME CONSOLES AND MACHINES, ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT:								
		• Refer to 130.10								
		• Refer to Prohibited Goods Index								
9504.20	7	- Articles and accessories for billiards of all kinds	kg	free	free	free	free	free	free	
9504.30		- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excluding bowling alley equipment):								
9504.30.10	9	-- Games of skill or chance	u	free	free	free	free	free	free	
9504.30.90	7	-- Other	u	free	free	free	free	free	free	
9504.40	6	- Playing cards	u (jue/ pack)	free	free	free	free	free	free	
9504.50		- Video games consoles and machines (excluding those of subheading 9504.30):								
9504.50.20	5	-- Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface	kg	free	free	free	free	free	free	
9504.50.90	6	-- Other	kg	free	free	free	free	free	free	
9504.90	9	- Other	u	free	free	free	free	free	free	
95.05		FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES:								
9505.10	6	- Articles for Christmas festivities	kg	30%	free	30%	free	27%	24%	
9505.90	2	- Other	kg	free	free	free	free	free	free	

A1/1/1655
w.e.f. 1/1/21

Reference

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments of parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression "vegetable or mineral carving material" means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter (excluding those of headings 96.01 to 96.06 or 96.15), remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 or 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Additional Note:

- i. For the purposes of heading 96.06:
 - (a) The expression "size" shall be taken to be equal to the maximum cross measurement in millimetres of any button, expressed to the nearest half-millimetre; and
 - (b) If buttons are put up on cards which are designed or marked to be cut up into smaller cards, each such smaller card shall, for the purposes of calculating the duty, be deemed to be a separate card.

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty					
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA
96.01		WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING):							
		<i>• Refer to Prohibited Goods Index</i>							
9601.10	3	- Worked ivory and articles of ivory.....	kg	free	free	free	free	free	free

A1/1/1655
w.e.f. 1/1/21

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
9601.90		- Other:								A1/1/1655 w.e.f. 1/1/21
9601.90.10	7	-- Worked ostrich egg shells	kg	free	free	free	free	free	free	
9601.90.90	5	-- Other	kg	free	free	free	free	free	free	
9602.00	2	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCLUDING GELATIN OF HEADING 35.03) AND ARTICLES OF UNHARDENED GELATIN	kg	free	free	free	free	free	free	
		<i>• Refer to Prohibited Goods Index</i>								
9603		BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (EXCLUDING ROLLER SQUEEGEES):								
		<i>• Refer to Permit from Port Health Officer</i>								
		<i>• Refer to Prohibited Goods Index</i>								
9603.10	0	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	u	15%	free	free	free	15%	12%	
9603.2		-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:								
9603.21	1	-- Tooth brushes, including dental-plate brushes	u	15%	free	free	free	15%	12%	
9603.29	2	-- Other	u	15%	free	free	free	15%	12%	
9603.30		-Artists' brushes, writing brushes and similar brushes for the application of cosmetics:								
9603.30.10	7	-- Artists brushes and writing brushes ..	u	free	free	free	free	free	free	
9603.30.90	5	-- Other	u	15%	free	free	free	13,5%	12%	
9603.40	4	-Paint, distemper, varnish or similar brushes (excluding brushes of subheading 9603.30); paint pads and rollers	u	15%	free	free	free	13,5%	12%	
9603.50		-Other brushes constituting parts of machines, appliances or vehicles:								
9603.50.10	6	-- Machine bottle brushes	u	15%	free	free	free	13,5%	12%	
9603.50.20	3	-- Parts of portable machine-tools	u	free	free	free	free	free	free	
9603.50.30	0	-- Parts of agricultural machinery	u	free	free	free	free	free	free	
9603.50.40	8	-- Parts of other industrial or manufacturing machinery	u	free	free	free	free	free	free	
9603.50.90	4	-- Other	u	15%	free	free	free	13,5%	12%	
9603.90		- Other:								
9603.90.10	4	-- Feather dusters, of ostrich feathers ..	u	15%	free	free	free	13,5%	12%	
9603.90.90	2	-- Other	u	15%	free	free	free	13,5%	12%	
9604.00	0	HAND SIEVES AND HAND RIDDLES ...	u	20%	free	free	free	20%	16%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
9605.00	3	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING..... <i>• Refer to Prohibited Goods Index</i>	u	20%	free	free	free	20%	16%	A1/1/1655 w.e.f. 1/1/21
96.06		BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS:								
9606.10	1	- Press-fasteners, snap-fasteners and press-studs and parts therefor.....	kg	free	free	free	free	free	free	
9606.2		- Buttons:								
9606.21	2	-- Of plastics, not covered with textile material	kg	15%	free	free	free	15%	12%	
9606.22	9	-- Of base metal, not covered with textile material.....	kg	15%	free	free	free	15%	12%	
9606.29	3	-- Other.....	kg	15%	free	free	free	15%	12%	
9606.30		- Button moulds and other parts of buttons; button blanks:								
9606.30.15	9	-- Button moulds and other parts of buttons	kg	free	free	free	free	free	free	
9606.30.25	6	-- Button blanks	kg	15%	free	free	free	15%	12%	
96.07		SLIDE FASTENERS AND PARTS THEREOF: <i>• Refer to Prohibited Goods Index</i>								
9607.1		- Slide fasteners:								
9607.11	1	-- Fitted with chain scoops of base metal	kg	20%	free	free	free	20%	16%	
9607.19	2	-- Other.....	kg	20%	free	free	free	20%	16%	
9607.20		- Parts:								
9607.20.50	6	-- Slide fastener chains or stringers	kg	20%	free	free	free	20%	16%	
9607.20.90	5	-- Other.....	kg	15%	free	free	free	13,5%	12%	
96.08		BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES (EXCLUDING THOSE OF HEADING 96.09): <i>• Refer to Prohibited Goods Index</i>								
9608.10	9	- Ball point pens	u	15%	free	free	free	13,5%	12%	
9608.20	3	- Felt tipped and other porous-tipped pens and markers.....	u	15%	free	free	free	13,5%	12%	
9608.30	8	- Fountain pens, stylograph pens and other pens.....	u	free	free	free	free	free	free	
9608.40	2	- Propelling or sliding pencils	u	free	free	free	free	free	free	
9608.50	7	- Sets of articles from two or more of the foregoing subheadings	u	15%	free	free	free	15%	12%	
9608.60	1	- Refills for ball point pens, comprising the ball point and ink-reservoir	u	15%	free	free	free	15%	12%	
9608.9		- Other:								
9608.91	1	-- Pen nibs and nib points	u	free	free	free	free	free	free	
9608.99	2	-- Other.....	kg	free	free	free	free	free	free	
96.09		PENCILS (EXCLUDING PENCILS OF HEADING 96.08), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS:								
9609.10	2	- Pencils and crayons, with leads encased in a rigid sheath.....	kg	20%	free	free	free	20%	16%	

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
9609.20	7	- Pencil leads, black or coloured	kg	free	free	free	free	free	free	A1/1/1655 w.e.f. 1/1/21
9609.90	9	- Other	kg	20%	free	free	free	18%	16%	
9610.00		SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED:								
9610.00.10	5	- With a dry-erasable surface designed for use with non-permanent felt or fibre tipped markers	kg	free	free	free	free	free	free	
9610.00.90	3	- Other	kg	free	free	free	free	free	free	
9611.00	1	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSsing LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	kg	free	free	free	free	free	free	
96.12		TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES:								
9612.10		- Ribbons:								
9612.10.10	7	-- Thermal transfer printing ribbons in cartridges	u	free	free	free	free	free	free	
9612.10.90	5	-- Other	u	15%	free	free	free	15%	12%	
9612.20	4	- Ink-pads	u	15%	free	free	free	15%	12%	
96.13		CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF (EXCLUDING FLINTS AND WICKS):								
		<i>• Refer to Prohibited Goods Index</i>								
9613.10	3	- Pocket lighters, gas fuelled, non-refillable	u	free	free	free	free	free	free	
9613.20	8	- Pocket lighters, gas fuelled, refillable	u	free	free	free	free	free	free	
9613.80	5	- Other lighters	u	free	free	free	free	free	free	
9613.90	5	- Parts	kg	free	free	free	free	free	free	
9614.00	2	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF	kg	free	free	free	free	free	free	
96.15		COMBS, HAIR-SLIDES AND THE LIKE; HAIR PINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE (EXCLUDING THOSE OF HEADING 85.16), AND PARTS THEREOF:								
9615.1		- Combs, hair-slides and the like:								
9615.11	7	-- Of hard rubber or plastics	kg	20%	free	free	free	18%	16%	
9615.19	8	-- Other	kg	20%	free	free	free	18%	16%	
9615.90	7	- Other	kg	20%	free	free	free	20%	16%	
96.16		SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS:								
		<i>• Refer to Prohibited Goods Index</i>								
9616.10	4	- Scent sprays and similar toilet sprays, and mounts and heads therefor	kg	free	free	free	free	free	free	
9616.20	9	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	free	free	free	free	free	free	
9617.00	3	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (EXCLUDING GLASS INNERS)	kg	20%	free	free	free	18%	16%	

Reference

SECTION XXII
SPECIAL CLASSIFICATION PROVISIONS

CHAPTER 98

COMPLETE INDUSTRIAL PLANT

Additional Notes:

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

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA	
9801.00		ORIGINAL EQUIPMENT COMPONENTS:								A1/1/1655 w.e.f. 1/1/21
9801.00.05	3	-Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55	kg	20%	20%	20%	20%	20%	20%	
9801.00.10	0	-For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg (excluding tyres).....	kg	20%	20%	20%	20%	20%	20%	
9801.00.15	0	-For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg (excluding tyres).....	kg	20%	20%	20%	20%	20%	20%	
9801.00.20	7	- For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding tyres).....	kg	20%	20%	20%	20%	20%	20%	
9801.00.25	8	- For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10 and tyres).....	kg	20%	20%	20%	20%	20%	20%	
9801.00.30	4	- For motor cars (including station wagons) of heading 87.03 (excluding tyres)	kg	20%	20%	20%	20%	20%	20%	

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
260.03	7318.15.39	01.08	85	Other screws, fully threaded with hexagon heads (excluding those of stainless steel), (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (Democratic Republic of the), Cook Islands, Costa Rica, Côte d'Ivoire, Cuba, Cura, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia, Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran, Islamic Republic, Iraq, Israel, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kuwait, Kosovo, Kyrgyz Republic, Lao People's Democratic Republic, Latvia, Liberia, Libya, Lithuania, Macedonia (the Former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova, Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Samoa, Sao Tome and Principe, Saudi Arabia (Kingdom), Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, St. Lucia, Saint Vincent and the Grenadines, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania, Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, United Arab Emirates, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza, Yemen, Zambia, Zimbabwe).....	301.00 – 399.00; 401.00 – 499.00 (excluding 317.06/00.00/03.00; 460.17/00.00/03.00)	All Countries	48,01%	A2/3/39 w.e.f. 11/08/19 up to and including 10/08/20

Item	Tariff Heading/ Subheading	Code	CD	Description	Rebate Item	Imported from or Originating in	Rate of Safeguard Duty	Reference
250.00				LIVE ANIMALS; ANIMAL PRODUCTS				A2/3/29 w.e.f. 12/03/20 up to and including 11/03/21
250.02				MEAT AND EDIBLE MEAT OFFAL				A2/3/29 w.e.f. 12/03/20 up to and including 11/03/21
250.02	0207.14.9	01.07	76	Frozen bone-in portions of the species <i>Gallus Domesticus</i>	301.00 – 399.00; 401.00 – 499.00	EU	25%	A2/3/29 w.e.f. 12/03/20 up to and including 11/03/21
260.03	7318.15.39	01.08	85	Other screws, fully threaded with hexagon heads (excluding those of stainless steel), (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia, Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Chinese Taipei, Colombia, Comoros, Congo, Cook Islands, Costa Rica, Côte d'Ivoire, Cuba, Cura, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt, (Arab Republic), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia, Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran, Islamic Republic, Iraq, Israel, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea, Democratic Republic, Kuwait, the State of, Kosovo, Krygyz Republic, Lao People's Democratic Republic, Latvia, Liberia, Libya, Lithuania, Macedonia, the Former Yugoslav Republic, Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia, Federal States of, Moldova, Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Samoa, São Tomé and Príncipe, Saudi Arabia, Kingdom, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Island, Somalia, South Sudan, Sri Lanka, St. Lucia, St. Vincent and Grenadines, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania, Thailand, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, United Arab Emirates, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela, Bolivian Republic, Vietnam, West Bank and Gaza, Yemen, Republic of, Zambia, Zimbabwe)	301.00 – 399.00; 401.00 – 499.00 (excluding 317.06/00.00/03.00; 460.17/00.00/03.00)	All Countries	45,61%	A2/3/47 up to and including 01/08/21

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
405.05	00.00	01.00	09	Goods for religious instruction or purposes: Altars, fonts, lecterns, pulpits, church decorations, vestments and other appointments (excluding furniture), for use by a religious body	Full duty less the duty in Section B of Part 2 of Schedule No. 1	
	85.19	01.04	42	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction	Not exceeding the duty in Section B of Part 2 of Schedule No. 1	A4/1/354
405.09	00.00	01.00	06	GOODS USED BY THE NATIONAL SEA RESCUE INSTITUTE OF SOUTH AFRICA, THE SOUTH AFRICAN LIFESAVING SOCIETY AND SA LIFESAVING Goods of any description, for use by the National Sea Rescue Institute of South-Africa, the South-African Lifesaving Society and Lifesaving South Africa		A4/1/354
406.00				Goods for heads of state, diplomatic and other foreign representatives Notes: 1. The provisions of this rebate item (excluding items 406.01, 406.03 and 406.04) are conditional upon reciprocal treatment accorded by the government of the mission or person who is claiming these rebate facilities. 2. The provisions of this rebate item (excluding 406.01, 406.03 and 406.04) may only be applied if the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by the Department of International Relations and Co-operation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001. 3. For the purposes of rebate item 406.03 and 406.04, "an organisation or institution" shall mean an organisation which the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority has certified as an organisation or institution with which the Republic has concluded a formal agreement which provides, <i>inter alia</i> , for the granting of such rebate facilities. 4. The provisions of this rebate item (excluding rebate item 406.01) may not apply to South African citizens or permanent residents of the Republic unless: (a) they are South African citizens who are also citizens of a state the territory of which formerly formed part of the Republic; or (b) the Government of the Republic has by agreement with an organisation or institution undertaken to grant rebate facilities to a South African citizen who is a representative, member, agent or officer with or to such organisation or institution. 5. A motor vehicle cleared under rebate of duty in terms of rebate items 406.01, 406.02, 406.03, 406.04, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner in consultation with the Director-General: Department of International Relations and Co-operation.	Full duty	A4/343 A4/1/370
406.01	00.00	01.00	09	GOODS FOR HEADS OF STATE: Goods for the personal or official use by the President and his family	Full duty	A4/1/354 A4/231

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
406.02	00.00	01.00	00	GOODS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO DIPLOMATIC MISSIONS Goods for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families.....	As determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1	A4/1/354 A4/343
406.03	00.00	01.00	02	GOODS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM 406.05) Goods for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families.....	As determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1	A4/1/354 A4/343
406.04	00.00	01.00	04	GOODS IMPORTED BY AN INTERNATIONAL INSTITUTION OR ORGANISATIONS IN TERMS OF AN AGREEMENT ENTERED INTO WITH THE REPUBLIC OF SOUTH AFRICA AS PROVIDED FOR IN NOTE 3 TO THIS ITEM Goods imported for the official use by an organisation or institution in terms of an agreement as provided for in Note 3	Full duty	A4/1/370
406.05	00.00	01.00	06	GOODS FOR CONSULAR MISSIONS, CONSULAR REPRESENTATIVES ACCREDITED TO CONSULAR MISSIONS AND FOREIGN REPRESENTATIVES (EXCLUDING THOSE IN REBATE ITEMS 406.02 AND 406.03) Goods for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03) and members of their families	As determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1	A4/1/354 A4/343
406.06	00.00	01.00	08	STATIONERY, UNIFORMS AND APPOINTMENTS FOR HONORARY CONSULAR OFFICERS Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer	Full duty	A4/1/354 A4/82
406.07	00.00	01.00	09	GOODS IMPORTED BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported with the approval of the Director-General: Department of International Relations and Co-operation	Full duty	A4/1/354 A4/343

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
412.26	00.00	01.00	01	GOODS SUPPLIED FREE OF CHARGE TO REPLACE DEFECTIVE GOODS Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided -..... (a) a copy of the bill of entry and the document submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted (b) the goods are supplied by the original supplier; and (c) the replaced goods are disposed of as directed by the Commissioner	Full duty	A4/1/354 A4/1/354 A4/1/354 A4/1/354
412.27	00.00	01.00	03	GOODS FOR UPGRADING, SUPPLIED FREE OF CHARGE TO REPLACE PARTS WHICH ARE COVERED BY A WARRANTY AGREEMENT Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided - (a) a specific permit issued by the International Trade Administration Commission, is submitted; (b) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; (c) the goods are supplied by the original supplier; and (d) the replaced goods are disposed of as directed by the Commissioner	Full duty	A4/256 w.e.f. 1/6/03 A4/256 w.e.f. 1/6/03 A4/133 A4/133 A4/133
412.28				Goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop Notes: 1. (a) In this item a duty and tax free shop means a duty and tax free shop as contemplated in the rules for Section 21; and (b) any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules.		A4/318 A4/318 A4/318
413.00	00.00	01.00	05	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers..... SHIP OR AIRCRAFT STORES CONSUMED IN THE REPUBLIC Notes: 1. Stores, foreign-going ship or foreign-going aircraft shall have the meaning assigned thereto in Rule 38A.01. 2. The rebate of duty contemplated in item 413.04 shall not apply in circumstances where: (i) any passengers embark at one port in the Republic for disembarkation at another port in the Republic; or (ii) functions held on board such ships are attended by persons who are not passengers or members of the crew of such ships. 3. The rebate item does not apply to ships stores consumed in the Republic on a ship entering the coasting trade as contemplated in rule 24.02.	Full duty	A4/318 A4/1/372
413.01	00.00	01.00	03	Any goods shipped as stores which have been consumed for the operation of the ship or aircraft itself or consumed by the master or pilot or any member of the crew or any passenger as part of the service included in the service contract of such master, pilot or crew member or fare of such passenger without extra payment therefor.....	Full duty	
413.02	00.00	01.00	05	Stores consumed on naval ships and military and naval aircraft on a visit to any port or place in the Republic, if the stores are consumed on such ship in any port in the Republic, or on such aircraft on a flight between any places in the Republic	Full duty	
413.03	00.00	01.00	07	Stores consumed on any foreign-going ship during a national state of disaster declared in terms of section 27 of the Disaster Management Act, 2002 (Act No. 57 of 2002) in any port in the Republic or between any places in the Republic for the duration of such national state of disaster, subject to conditions prescribed by regulations issued in terms of that Act.....	Full duty	
413.04	00.00	01.00	09	Stores referred to in this item, supplied for own use to passengers on foreign-going ships on pleasure cruises that call at coastal ports in the Republic for short visits subject to the following limitations:..... (i) Wine, if supplied in glasses or served in opened bottles or other containers for table use; (ii) beer, if served in glasses or opened bottles or other containers; (iii) spirituous beverages, if served in glasses for table use; (iv) cigarettes and tobacco products, if sold per individual packet or tin; and (v) aerated water, mineral water and other non-alcoholic beverages, if served in opened bottles or other containers.	Full duty	

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
- BLANK -						

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference	
460.01 (Cont.)	03.04	01.04	41	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris regius), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Acanthocybium solandri), sail fish (Istiophorus platypterus), striped marlin (Tetrapturus audax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turncoat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus Leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy jobfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Agriculture, Land Reform and Rural Development may allow by specific permit	Full duty	A4/2/398 w.e.f. 1/1/20	
		03.05	01.04	48	Dried fish, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit.....	Full duty	A4/2/355
		04.00	01.02	29	Dairy produce of headings 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia.....	Full duty	A4/2/398 w.e.f. 1/1/20
		04.09	01.04	47	Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg	Full duty	A4/2/398 w.e.f. 1/1/20
					POTATOES, LEGUMINOUS VEGETABLES, CEREALS, OIL SEEDS AND SWEET CORN, IMPORTED BY SPECIFIC PERMIT		A4/2/355
460.02	00.00	01.00	05	Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Director-General: Department of Agriculture, Land Reform and Rural Development that it can only be used for planting or sowing.....	Full duty	A4/2/398 w.e.f. 1/1/20	
	0904.2	01.05	55	Dried, crushed or ground fruits of the genus Capsicum for the extraction of oleoresin of a kind used in the food industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the subject fruits are not available in the SACU region	Full duty	A4/345	
	1001.9	01.05	57	Wheat (excluding durum wheat), in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that wheat and wheaten flour obtained from such wheat cleared in terms of this rebate item, shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia	Full duty	A4/2/398 w.e.f. 1/1/20	
	12.05	01.04	49	Rape seed, whether or not broken, in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit	Full duty	A4/2/398 w.e.f. 1/1/20	

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.03	0207.14.9	01.07	73	<p>MEAT AND EDIBLE MEAT OFFAL</p> <p>Frozen meat of the species <i>Gallus domesticus</i>, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit on recommendation of the Director General: The Department of Agriculture, Land Reform and Rural Development (DALRRD), provided that –</p> <p>(a) With effect from 1 April 2016, permits may be issued by ITAC for meat imported in terms of this rebate item;</p> <p>(b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis;</p> <p>(c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 69 972 metric tonnes;</p> <p>(d) The annual quota period is 1 April to 31 March;</p> <p>(e) Prior to 1 April 2016, the quota shall be 16 250 metric tonnes;</p> <p>(f) As from 1 April 2017 a growth factor as determined by DALRRD is applied to the basic quota annually;</p> <p>(g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries;</p> <p>(h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by ITAC;</p> <p>(i) This rebate item shall be suspended if any benefits that South Africa enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and</p> <p>(j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade and Industry submits written confirmation to the Minister of Finance that South Africa's benefits under AGOA have been suspended.</p>	Full anti-dumping duty	A4/2/372 A4/2/373 with retrospective effect from 1/4/20
460.04	16.04	01.04	40	<p>FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT</p> <p>Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200 g, in such quantities and at such times as the Director-General: Agriculture, Forestry and Fisheries may allow by specific permit</p>	Full duty	A4/2/355 A4/2/370

Reference

SECTION B
REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER

Section Notes:

1. Items 619.01 (01.01), 619.01 (02.01) and 619.01 (03.01) apply to 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 on Notes 1 to 4 of rebate item 406.00. A6/18
2. Items 619.02 (01.01), 619.02 (02.01) and 619.02 (03.01) apply to excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft). A6/18
3. For the purpose of item 619.03, the following: A6/1B/8
 - (a) (i) Beer made from malt which is off-specification or has become contaminated or has undergone post-manufacturing deterioration may, subject to Note 4, be returned to a customs and excise manufacturing warehouse for destruction only if such products are found to be off-specification, contaminated or have undergone post-manufacturing deterioration within a period of 12 months after removal from a customs and excise warehouse and that the goods are returned to such warehouse within this period.
 - (ii) The provisions of this item shall apply in respect of beer made from malt -
 - (aa) in the case of beer made from malt under the control of the manufacturer;
 - (bb) in the case of beer made from malt returned as produced from the same batch(es);
 - (cc) in the case of beer made from malt returned in the originally sealed containers for wholesale or similar packaging.
 - (b) (i) If the Commissioner approves the application, any beer made from malt returned in terms of this item shall be -
 - (aa) kept intact and entirely separate from any other goods or materials until it has 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 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; and
 - (ee) the delivery note under cover of which such products 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 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 3(b)(i)(aa).
 - (d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed 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 destruction, as the case may be.
4. A licensed manufacturer of goods contemplated in item 619.03 may, if circumstances arise that impede the return of the goods to that licensee's customs and excise manufacturing warehouse for destruction as contemplated in that item, apply to the Commissioner to have the goods destroyed at the manufacturer's own distribution centre or a specialised destruction facility, provided: A6/1B/8
 - (i) The removal to the approved premises takes place within a period of 12 months prescribed in Note 3(a)(i);
 - (ii) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner before the beer is removed for destruction;
 - (iii) the destruction shall otherwise remain subject to the provisions of item 619.03, the Notes thereto, the Act and its rules;
 - (iv) the destruction is done under customs supervision if required by the Commissioner; and
 - (v) any other requirement as the Commissioner may specify in writing is complied with.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
619.01	104.10.10	01.01	73	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	A6/18
	104.10.20	02.01	70	Beer made from malt, other	Full duty	A6/18
	104.17.05	03.01	70	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	A6/18

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
619.02	104.10.10	01.01	75	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19).....	Full duty		A6/18
	104.10.20	02.01	72	Beer made from malt, other	Full duty		A6/18
	104.17.05	03.01	71	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19).....	Full duty		A6/18
619.03	104.10.20	01.01	70	Beer made from malt which, has been removed from any customs and excise manufacturing warehouse after entry or deemed entry for home consumption and payment of duty, has been found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and is returned to a customs and excise manufacturing warehouse for destruction, subject to the provisions of Note 3 to this Section		Full duty	A6/18
619.04	104.10.20	01.01	74	Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15..	Full duty		A6/18
619.05	104.10.20	01.01	71	Beer made from malt, other, used in the manufacture of mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, of item 104.17.22.....	Full duty		A6/18
619.06	104.10.20	01.01	73	Beer made from malt, other, used in the manufacture of spirits, of item 104.20	Full duty		A6/18
619.07	104.10.20	01.01	75	Other beer made from malt used in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37	Full duty		A6/1B/02
619.09	104.10.20	01.01	79	Other beer made from malt used in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages).....	Full duty		A6/1B/02

	Reference
<p>SECTION C REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON WINE AND OTHER FERMENTED BEVERAGES (EXCLUDING BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER), MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE</p>	
<p>Section Notes:</p>	
<p>1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03, or 406.05 of Schedule No. 4, subject to the requirements of those items and the provisions of Notes 1 to 4 to item 406.00.</p>	A6/19
<p>2. Items 620.04, 620.05 and 620.06 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).</p>	A6/19
<p>3. Items 620.07, 620.08, 620.09 and 620.10 apply to the excisable goods specified therein, for use in the manufacture of other excisable goods in a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse.</p>	A6/18
<p>4. Items 620.11, 620.13, 620.15, 620.19 and 620.21 apply to the excisable goods specified therein, used for the manufacture of vinegar and non-alcoholic beverages and for topping up: Provided that - (a) On completion of each operation or process specified in items 620.13 (01.02), (02.02) the rebate user shall render a return to the Controller in a form approved by the Commissioner. (b) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the premises of the registrant by the addition of acetic acid to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid.</p>	A6/1C/46
<p>5. For the purpose of items 620.13 (01.02) and 620.17, fortified wine and fortified fermented beverages entered for purposes of topping or sweetening of unfortified wine and unfortified fermented beverages shall not be allowed under rebate of duty in terms of these provisions if the alcoholic strength of such unfortified wine and unfortified fermented beverages are thereby increased by more than 0.6 per cent alcohol by volume per occasion/batch.</p>	A6/18
<p>6. For the purpose of items 620.22, 620.23 and 620.24 the following: (a) (i) Wine, vermouth and other fermented beverages which are off-specification or have become contaminated or have undergone post-manufacturing deterioration may, subject to Note 8, be returned to a customs and excise special manufacturing warehouse (SVM) for destruction or reprocessing, only if such products are found to be off-specification, contaminated or have undergone post-manufacturing deterioration within a period of 12 months after removal from the SVM and that the goods are returned within this period. (ii) The provisions of this item shall apply in respect of wine, vermouth and other fermented beverages - (aa) under the control of the manufacturer; (bb) returned as produced from the same batch(es); and (cc) returned in the originally sealed containers for wholesale or similar packaging. (iii) 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. (b) (i) If the Commissioner approves the application, any wine, vermouth or other fermented beverages returned in terms of this item shall be - (aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and (bb) unpacked, where applicable, and transferred to and mixed to and mixed with stocks of materials for reprocessing, under supervision of an officer; or (cc) destroyed under supervision of an officer. (ii) The licensee of a SVM to which such products are returned for destruction or reprocessing 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 delivery note under cover of which such products were returned; (ee) proper record of the excise inspection processes; and (ff) proper record of the excise permission to destroy or reprocess. (c) (i) For the purpose of section 75(11A), the licensee of the SVM making such application must produce proof that duty was in fact paid as well as the rate at which the excise duty was paid on such products presented for destruction or reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof of the rate, 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 the 12 months period contemplated in Note 6(a)(i). (ii) Where any goods containing spirits for which any rebate of duty on the spirits has been allowed as contemplated in section 75(18) are returned to a customs and excise manufacturing warehouse for reprocessing or destruction as provided in this item, the excise duty so allowed as a rebate in respect of the goods returned must be paid back before any process of reworking the product or destruction thereof may take place. (d) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed or destroyed 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 such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.</p>	
<p>7. For the purposes of item 620.25 - (a) Recipients of unfortified wine for use in the manufacture of foodstuffs - (i) must register (including the premises);</p>	A6/1C/66

	Reference
<ul style="list-style-type: none"> (ii) may only receive the wine from a licensed manufacturer of unfortified wine; and (iii) must keep record of at least the following - <ul style="list-style-type: none"> (A) each manufacturing operation or process on a form DA 133 and this record must be made available to the Controller on demand; (B) each manufacturing formula used by the registrant shall be made available to the Controller on demand and shall include the ratio of the unfortified wine in relation to the end product. (C) invoices/delivery notes of wine received; (D) quantities received; and (E) the date of receipt. (b) Licensed manufacturers who supplied unfortified wine to users registered in terms of this item shall - <ul style="list-style-type: none"> (i) remove the wine to registrants on the prescribed form DA 32; (ii) account for the wine on the monthly account; and (iii) keep record of the removals of the wine. 	
<p>8. A licensed manufacturer of goods contemplated in item 620.24 may, if circumstances arise that impede the return of the goods to that licensee's customs and excise manufacturing warehouse for destruction as contemplated in that item, apply to the Commissioner to have the goods destroyed at the manufacturer's own distribution centre or a specialised destruction facility, provided:</p> <ul style="list-style-type: none"> (a) The removal to the approved premises takes place within a period of 12 months prescribed in Note 3(a)(i); (b) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner before other fermented beverages are removed for destruction; (c) the destruction shall otherwise remain subject to the provisions of item 620.24, the Notes thereto, the Act and its rules; (d) the destruction is done under customs supervision if required by the Commissioner; and (e) any other requirement as the Commissioner may specify in writing is complied with. 	A6/1C/9

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.01	104.15			Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)		
	104.15.01	01.01	77	Sparkling wine.....	Full duty	A6/19
	104.15.03	02.01	75	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	A6/19
	104.15.04	03.01	71	In containers holding 2li or less: Unfortified wine: Other.....	Full duty	A6/1C/39
	104.15.05	04.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	A6/19
	104.15.06	05.01	74	Fortified wine: Other.....	Full duty	A6/30
	104.15.13	06.01	71	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	A6/19
	104.15.15	07.01	70	Other	Full duty	A6/1C/44
	104.15.17	08.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	A6/1C/44
	104.15.19	09.01	76	Other	Full duty	A6/1C/44
	104.15.21	10.01	72	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	A6/1C/44
	104.15.23	11.01	70	Other	Full duty	A6/1C/44
	104.15.25	12.01	79	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	A6/1C/44
	104.15.27	13.01	77	Other	Full duty	A6/1C/44
620.02	104.16			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances		
	104.16.01	01.01	79	Sparkling	Full duty	A6/19
	104.16.03	02.01	74	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	A6/24
	104.16.04	03.01	70	Unfortified: Other.....	Full duty	A6/1C/39
	104.16.05	04.01	77	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	A6/19
	104.16.06	05.01	73	Fortified: Other	Full duty	A6/30
	104.16.09	06.01	73	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	A6/19
	104.16.10	07.01	73	Other: Unfortified: Other.....	Full duty	A6/1C/39
	104.16.11	08.01	76	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	Full duty	A6/19
	104.16.12	09.01	72	Other	Full duty	
620.03	104.17			Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included		
	104.17.03	01.01	79	Sparkling fruit beverages and sparkling mead.....	Full duty	A6/19
	104.17.05	02.01	77	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty	A6/19

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference	
620.03	104.17.07	05.01	74	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty		A6/1C/41	
	104.17.09	07.01	77	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.....	Full duty		A6/1C/41	
	104.17.11	09.01	70	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.	Full duty		A6/1C/42	
	104.17.15	10.01	71	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.	Full duty		A6/1C/34	
	104.17.16	11.01	76	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.....	Full duty		A6/1C/34	
	104.17.17	12.01	72	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.	Full duty		A6/1C/34	
	104.17.21	13.01	74	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 not exceeding 23 per cent by vol.	Full duty		A6/1C/34	
	104.17.22	14.01	70	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.	Full duty		A6/1C/34	
	104.17.25	15.01	70	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.	Full duty		A6/1C/34	
	104.17.90	16.01	73	Other	Full duty		A6/1C/34	
	620.04	104.15			Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)			A6/19
		104.15.01	01.01	72	Sparkling wine	Full duty		A6/19
		104.15.03	02.01	70	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		A6/1C/39
		104.15.04	03.01	77	In containers holding 2li or less: Unfortified wine: Other.....	Full duty		A6/19
104.15.05		04.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		A6/30	
104.15.06		05.01	78	Fortified wine: Other.....	Full duty		A6/19	
104.15.13		06.01	77	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		A6/1C/44	
104.15.15		07.01	75	Other	Full duty		A6/1C/44	
104.15.17		08.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		A6/1C/44	
104.15.19		09.01	71	Other	Full duty		A6/1C/44	
104.15.21		10.01	78	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		A6/1C/44	
104.15.23		11.01	76	Other	Full duty		A6/1C/44	
104.15.25		12.01	74	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		A6/1C/44	
104.15.27		13.01	72	Other	Full duty		A6/1C/44	
620.05	104.16.03	02.01	71	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		A6/1C/39	
	104.16.04	03.01	76	Other	Full duty			
	104.16.05	04.01	72	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		A6/30	
	104.16.06	05.01	79	Fortified: Other	Full duty		A6/19	
	104.16.09	06.01	79	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		A6/1C/39	
620.05	104.16.10	07.01	75	Unfortified: Other.....	Full duty		A6/19	
	104.16.11	08.01	71	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		A6/30	
	104.16.12	09.01	78	Fortified: Other	Full duty		A6/19	
	104.16			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			A6/WN	
	104.16.04	03.01	76	Unfortified: Other.....	Full duty		A6/19	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
620.06	104.17			Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:			A6/1C/34
	104.17.03	01.01	74	Sparkling fruit beverages and sparkling mead.....	Full duty		A6/1C/34
620.06	104.17.05	02.01	72	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty		A6/19
	104.17.07	04.01	75	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume.....	Full duty		A6/1C/41
	104.17.09	06.01	78	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.....	Full duty		A6/1C/41
	104.17.11	08.01	70	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.	Full duty		A6/1C/42
	104.17.15	10.01	75	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.	Full duty		A6/1C/34
	104.17.16	11.01	71	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.....	Full duty		A6/1C/34
	104.17.17	12.01	78	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.	Full duty		A6/1C/34
	104.17.21	13.01	70	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 not exceeding 23 per cent by vol.....	Full duty		A6/1C/34
	104.17.22	14.01	76	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.	Full duty		A6/1C/34
	104.17.25	15.01	76	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.....	Full duty		A6/1C/34
	104.17.90	16.01	79	Other	Full duty		A6/1C/34
620.07	104.15.21			Wine, unfortified, entered for use in the manufacture of: With an alcoholic strength by volume of at least 4,5 per cent by volume but not exceeding 16,5 per cent by vol.:			A6/19 A6/1C/44
		01.01	74	Sparkling wine of item 104.15.01.....	Full duty		A6/1C/44
		01.02	71	Fortified wine of items 104.15.05, 104.15.06, 104.15.17, 104.15.19, 104.15.25 and 104.15.27	Full duty		A6/1C/44
		01.03	79	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10.....	Full duty		A6/1C/44
		01.04	76	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16.....	Full duty		A6/1C/44
		01.05	73	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21.....	Full duty		A6/1C/44
		01.06	70	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A6/1C/44
		01.07	78	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol).....	Full duty		A6/1C/44
		01.08	75	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28.....	Full duty		A6/1C/44
		01.09	72	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17	Full duty		A6/1C/44
	104.15.23			Other:			A6/1C/44 A6/1C/44
		02.01	72	Sparkling wine of item 104.15.01.....	Full duty		A6/1C/44
		02.02	79	Fortified wine of items 104.15.05, 104.15.06, 104.15.17, 104.15.19, 104.15.25 and 104.15.27	Full duty		A6/1C/44
620.07	104.15.23	02.03	77	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10.....	Full duty		A6/1C/44

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.03	104.23.09	07.01	71	In containers holding 2 li or less:.....	Full duty		A6/1D/07
	104.23.11	08.01	71	Other	Full duty		A6/1D/07
	104.23.13	09.01	78	In containers holding 2 li or less:.....	Full duty		A6/1D/07
	104.23.15	10.01	74	Other	Full duty		A6/1D/07
	104.23.17	11.01	72	In containers holding 2 li or less:.....	Full duty		A6/1D/07
	104.23.19	12.01	70	Other	Full duty		A6/1D/07
	104.23.21	13.01	79	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/1D/07
	104.23.22	14.01	75	Other	Full duty		A6/1D/07
	104.23.23	15.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/1D/07
	104.23.24	16.01	78	Other	Full duty		A6/1D/07
	104.23.25	17.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/1D/07
	104.23.26	18.01	70	Other	Full duty		A6/1D/07
	104.23.27	19.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/1D/07
	104.23.28	20.01	71	Other	Full duty		A6/1D/07
	621.05	104.21			Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner:		
	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, or any strength.....	Full duty		A6/19
621.08	104.21			Spirits for industrial use or for use in the manufacture of other non-liquor products:			A6/19
	104.21.01	01.01	74	Undenatured spirits	Full duty		A6/19
	104.21.03	02.01	72	Partially denatured spirits.....	Full duty		A6/19
	104.21.03	02.02	79	Fully denatured spirits.....	Full duty		A6/19
	104.23.04	03.01	70	Undenatured spirits.....	Full duty		A6/1D/05
	104.23.04	03.02	73	Partially denatured spirits.....	Full duty		A6/1D/05
	104.23.04	03.03	78	Fully denatured spirits.....	Full duty		A6/1D/05
	104.23.28	04.01	71	Undenatured spirits.....	Full duty		A6/1D/05
	104.23.28	04.02	79	Partially undenatured	Full duty		A6/1D/05
	104.23.28	04.03	76	Full denatured spirits.....	Full duty		A6/1D/05
621.09				Spirits entered for use as fuel in internal combustion piston engines			A6/1D/01
	104.21.03	01.01	79	Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured.....	Full duty		A6/1D/01
621.10				Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages			A6/1D/01
	104.21.01	01.01	78	Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent vol. or higher.....	Full duty		A6/1D/01
621.11				Spirits entered for use in the manufacture of other fermented fruit beverages and other mixtures of fermented fruit beverages, or mead beverages, fortified and non-alcoholic beverages, excluding wine) of items 104.17.21 and 104.17.25			A6/1D/03
	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.23.04	03.01	79	Other	Full duty		A6/1D/07
	104.23.11	04.01	76	Other spirits obtained by distilling fermented sugar-cane products.....	Full duty		A6/1D/07
	104.23.28	05.01	71	Other	Full duty		A6/1D/07
621.12				Spirits entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):			A6/1D/01
	104.23.04	02.01	76	Other	Full duty		A6/1D/07
621.13				Spirits entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):			A6/1D/01
	104.21.01	01.01	73	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher,obtained by distilling grape wine or grape marc.....	Full duty		A6/1D/05
	104.23.03	02.01	76	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....	Full duty		A6/1D/07
	104.23.04	03.01	72	Other	Full duty		A6/1D/07

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.14				Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16			A6/1D/01
	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.23.04	02.01	71	Other	Full duty		A6/1D/07
	104.23.11	03.01	77	Other spirits obtained by distilling fermented sugarcane products			
	104.23.28	04.01	72	Other	Full duty		A6/19
621.15				Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified			A6/19
	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.23.04	02.01	71	Other	Full duty		A6/1D/07
	104.23.11	03.01	79	Other spirits obtained by distilling fermented sugarcane products			
	104.23.28	04.01	74	Other	Full duty		A6/19
621.16				Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section			A6/19
	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		As provided in Note 8 to this Section	A6/19
	104.23.01	03.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.02	04.01	79	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.03	05.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.04	06.01	71	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.05	07.01	78	In containers holding 2li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.07	08.01	76	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.09	09.01	74	In containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.11	10.01	70	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.13	11.01	79	In containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.15	12.01	77	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.17	13.01	75	In containers holding 2li or less.....		As provided in Note 8 to this Section	A6/1D/07

							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 A6/109
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 A6/4/3
5. For the purpose of refund item 681.04 the following:							
(a) Only the person referred to in Rule 54F.05(a)(v) as applied by rule 54FC.01(a), to whom a licensee of a manufacturing warehouse has removed such environmental levy goods, may apply for the refund; and							
(b) The person contemplated in Note 5(a) must produce an invoice or dispatch delivery note containing proof of the environmental levy paid by that person to that licensee on such goods.							
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