

# Jacobsens

## Harmonized Customs Tariff

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Supplement 1127  
30 June 2021

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Dear Subscriber

We have pleasure in forwarding to you Supplement 1127

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

- *Government Gazette* No. 44029 dated 24 December 2020 (Notice No. R.1407);
- *Government Gazette* No. 44049 dated 31 December 2020 (Notice Nos. R.1429 and 1431);
- *Government Gazette* No. 44058 dated 08 January 2021 (Notice No. R.6);
- *Government Gazette* No. 44094 dated 22 January 2021 (Notice Nos. R.31, 33 and 36);
- *Government Gazette* No. 44107 dated 29 January 2021 (Notice No. R.53);
- *Government Gazette* No. 44169 dated 05 February 2021 (Notice Nos. R.97, 98 and 99);
- *Government Gazette* No. 44151 dated 12 February 2021 (Notice No. R.87);
- *Government Gazette* No. 44152 dated 12 February 2021 (Notice No. R.88);
- *Government Gazette* No. 44153 dated 12 February 2021 (Notice No. R.89);
- *Taxation Proposals* dated 24 February 2021;
- *Government Gazette* No. 44194 dated 26 February 2021 (Notice No. R.147);
- *Government Gazette* No. 44198 dated 26 February 2021 (Notice No. R.150);
- *Government Gazette* No. 44220 dated 03 March 2021 (Notice No. R.166);
- *Government Gazette* No. 44230 dated 05 March 2021 (Notice No. R.181);
- *Government Gazette* No. 44251 dated 10 March 2021 (Notice No. R.190);
- *Government Gazette* No. 44384 dated 01 April 2021 (Notice No. R.304);
- *Government Gazette* No. 44410 dated 01 April 2021 (Notice Nos. R.308, 310, 311 and 312);
- *Government Gazette* No. 44428 dated 09 April 2021 (Notice No. R.329);
- *Government Gazette* No. 44473 dated 23 April 2021 (Notice Nos. R.360, 361, 362, 363, 364, 365, 366, 367 and 368);
- *Government Gazette* No. 44546 dated 07 May 2021 (Notice No. R.409);
- *Government Gazette* No. 44578 dated 14 May 2021 (Notice No. R.426);
- *Government Gazette* No. 44601 dated 21 May 2021 (Notice No. R.441);
- *Government Gazette* No. 44635 dated 28 May 2021 (Notice Nos. R.457, 458, 459, 460 and 461);
- *Government Gazette* No. 44705 dated 14 June 2021 (Notice Nos. R.523 and 524);
- *Government Gazette* No. 44426 dated 18 June 2021 (Notice No. R.542), and
- *Government Gazette* No. 44759 dated 25 June 2021 (Notice Nos. R.548, 549, 550, 551, 552, 553 and 554).

**See below for more information:**

1. In terms of Section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is amended, **with effect from 1 January 2021**, to the extent indicated below.

The General Notes to Schedule No. 1 is amended to give effect to the implementation of the EPA between the SACU Member States and Mozambique (SACU-M), of the one part, and the UK and Ireland on the other part **with effect from 1 January 2021**.

- *Government Gazette* 44029, R.1407, 24.12.2020 A1/1652

2. In terms of Section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is amended, **with effect from 1 January 2021**, to the extent indicated below.

The General Notes to Schedule No. 1 is amended to give effect to the implementation of the agreement to establish the African Continental Free Trade Area (AfCFTA), **with effect from 1 January 2021**.

- *Government Gazette* 44049, R.1429, 31.12.2020 A1/1656

3. In terms of Section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is amended, **with effect from 1 January 2021**, to the extent indicated below.

The Rules of Origin of the African Continental Free Trade Area Agreement is inserted in Part F to the General Notes to Schedule No. 1, **with effect from 1 January 2021**.

- *Government Gazette* 44049, R.1431, 31.12.2020 A1/1657

4. In terms of Section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is amended, **with retrospective effect to 31 December 2020**, to the extent indicated below.

Various rebate provisions are created under Rebate Item 460.15 to suspend the Customs duty on aluminium plates, sheets or strips as recommended in ITAC Report 622.

- *Government Gazette* 44058, R.6, 08.01.2021 A4/2/374

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

Correction Notice – By the substitution of the reference to Note 3(a)(i) with Note 6(a)(i), where it appears in Notice No. R.1404 of *Government Gazette* No. 44029 on 24 December 2020 in Note 8 to item 620.24.

- *Government Gazette* 44090, R.36, 22.01.2021 A6/1C/9

6. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is amended to the extent indicated below.

Rebate item 306.02/5208.21/01.06 is amended to increase the extent of rebate from full duty less 11% to full duty as recommended in ITAC Report 628.

- *Government Gazette* 44090, R.31, 22.01.2021 A3/1/729

7. In terms of Section 60 of the Customs and Excise Act, 1964, Schedule No. 8 to the said Act is amended, **with retrospective effect to 1 June 2019**, to the extent indicated below.

Item 805.26 is amended to extend the validity period of carbon tax manufacturing warehouse licences.

- *Government Gazette* 44107, R.52, 29.01.2021 A8/12

8. In terms of Section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is amended, **with retrospective effect to 20 January 2021**, to the extent indicated below.

Note 6(a)(xii) is amended to provide for the refund of fuel levy as a consequence to the publication of the Taxation Laws Amendment Act 2020.

- *Government Gazette* 44107, R.53, 29.01.2021 A6/1B/8

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

Note 5 in Chapter 98 of Section XXII is amended to implement the policy directive for the inclusion of semi-knocked down vehicles kits as eligible products under the automotive production and development programme as recommended in ITAC Minute M03/2020.

- *Government Gazette* 44169, R.97, 05.02.2021 A1/1/1658

10. 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.

Various rebate provisions are created under rebate item 460.15, to suspend the payment of duty on tinplate as recommended in ITAC Report No. 640.

- *Government Gazette* 44169, R.98, 05.02.2021 A4/2/375

11. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is amended to the extent indicated below.

Rebate item 311.40/00.00/01.04 is inserted to create a rebate facility for yarns and textiles for use in the manufacture of apparel as recommended in ITAC Report No. 641.

- *Government Gazette* 44169, R.99, 05.02.2021 A3/1/730

12. In terms of Section 48 of the Customs and Excise Act, 1964, Schedule No. 1 is amended, with retrospective effect from 1 September 2020 up to and including 31 December 2020, to the extent indicated below.

To implement the revised Tariff Rate Quota in terms of the Economic Partnership Agreement (EPA).

- *Government Gazette* 44153, R.89, 12.02.2021 A1/1661

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

Eight-digit tariff subheadings 3002.20.11, 3002.20.19 and 3002.20.90, is inserted in order to provide for vaccines for human medicine for inoculation against Coronavirus and its variants as well as other vaccines.

- *Government Gazette* 44152, R.88, 12.02.2021 A1/1/1660

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

The rates of duty on wheat and wheaten flour classifiable under tariff subheadings 1001.91 and 1001.99 as well as 1101.00.10, 1101.00.20, 1101.00.30 and 1101.00.90 are reduced from 54,42c/kg and 81,63c/kg to 10,27c/kg and 15,41c/kg respectively, in terms of the existing variable tariff formula as recommended in ITAC Minute 08/2020.

- *Government Gazette* 44151, R.87, 12.02.2021 A1/1/1659

15. Taxation proposals table by the Minister of Finance in his Budget Review 2021 **at 14:30 on 24 February 2021.**

16. In terms of Section 48 of the Customs and Excise Act, 1964, Part 6 of Schedule No. 1 is amended, **with effect from 1 August 2021**, to the extent indicated below.

The export tax rates under export tax item 193.00 are amended as promulgated in the Taxation Laws Amendment Act, 2020, on 20 January 2021.

- *Government Gazette* 44198, R.150, 26.02.2021 A1/6/2

17. In terms of Section 48 of the Customs and Excise Act, 1964, Part 6 of Schedule No. 1 is amended, **with effect from 1 March 2021 up to and including 31 July 2021**, to the extent indicated below:

Note 4 is inserted in Schedule 1 Part 6 and the export tax on various items are amended under export tax item 193.00, in order to insert the African Continental Free Trade Agreement (AfCFTA) column and reduce the rate of export duty as promulgated in the Taxation Laws Amendment Act, 2020, on 20 January 2021 to free until 31 July 2021.

- *Government Gazette* 44194, R.147, 26.02.2021 A1/6/1

18. In terms of Section 48 of the Customs and Excise Act, 1964, Schedule No. 1 is amended, **with effect from 1 January 2021** to the extent indicated below.

Tariff Rate Quota in terms of the Economic Partnership Agreement (EPA) is revised.

- *Government Gazette* 44220, R.166, 03.03.2021 A1/1662

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

The rates of duty on sugar classifiable under tariff subheadings 1701.12, 1701.13, 1701.14, 1701.91 and 1701.99 are reduced from 527,75c/kg to 414,85c/kg in terms of the existing variable tariff formula as recommended in ITAC Minute 09/2020.

- *Government Gazette* 44230, R.181, 05.03.2021 A1/1/1663

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

The rates of duty on wheat and wheaten flour classifiable under tariff subheadings 1001.91 and 1001.99 as well as 1101.00.10, 1101.00.20, 0010.00.30 and 1101.00.90 are reduced from 10,27c/kg and 15,41c/kg to free in terms of the existing variable tariff formula as recommended in ITAC Minute 11/2020.

- *Government Gazette* 44230, R.190, 15.03.2021 A1/1/1664

21. In terms of Section 57A of the Customs and Excise Act, 1964, a provisional payment in relation to anti-dumping duty is imposed up to and including 16 September 2021, to the extent and on the goods set out in the Schedule below.

Provisional payments are imposed in relation to anti-dumping against the alleged dumping of pasta originating in or imported from Egypt, Latvia, Lithuania and Turkey classifiable in tariff heading 1901.11 and 1901.12 as recommended in ITAC Report No. 655

- *Government Gazette* 44384, R.304, 01.04.2021 PP/156

22. In terms of Section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 is amended, **with effect from 7 April 2021**, to the extent indicated below.

The diesel refund provisions are adjusted in accordance with the increase in the fuel and Road Accident Fund Levy as announced by the Minister of Finance in his budget speech of 24 February 2021.

- *Government Gazette* 44410, R.312, 01.04.2021 A6/3/53

23. In terms of Section 48 of the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 is amended, **with effect from 7 April 2021**, to the extent indicated below.

The Road Accident Fund Levy is increased by 11c/li from 207c/li to 218c/li on petrol and diesel to give effect to the Budget Proposals announced by the Minister of Finance on 24 February 2021.

- *Government Gazette* 44410, R. 310, 01.04.2021 A1/5B/169

24. In terms of Section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 is amended, **with effect from 7 April 2021**, to the extent indicated below.

The general rate of Fuel Levy is increased from 370c/li to 385c/li and 355c/li to 370c/li on petrol and diesel respectively to give effect to the Budget Proposals announced by the Minister of Finance on 24 February 2021.

- *Government Gazette* 44410, R. 311, 01.04.2021 A1/5A/168

25. In terms of Section 48 of the Customs and Excise Act, 1964, Part 3F of Schedule No. 1 is amended, **with retrospective effect to 1 January 2021**, to the extent indicated below.

The rate of environmental levy on carbon dioxide equivalent is increased by 5,2 per cent R127 to R134 per tonne, to give effect to the Budget proposals announced by the Minister of Finance on 24 February 2021.

- *Government Gazette* 44410, R.308, 01.04.2021 A1/3F/3

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

Eight-digit subheadings are created for banknotes, postage stamps and revenue stamps. An additional note has been created to define the scope of tariff subheadings 4907.00.16 and 4907.00.18 (in relation to foreign currency banknotes exported from the Republic).

- *Government Gazette* 44428, R.329, 01.04.2021 A1/1/1665

#### **Amendments to regulate purchases made by diplomats at licensed special shops**

27. In terms of Section 76 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 4 is amended, **with effect from 1 July 2021**, to the extent indicated below.

The Notes to rebate item 406.00 as well as various rebate items under 406.02, 406.03, 406.05 and 406.07 are amended to regulate purchases made by diplomats at licensed special shops.

- *Government Gazette* 44473, R.368, 23.04.2021 A4/1/376

28. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1A of Schedule No. 6 is amended, **with effect from 1 July 2021**, to the extent indicated below.

Note 1 in relation to item 618.01 is amended as a consequence to the amendment of the Notes to rebate item 406.00 as well as the removal of the reference to rebate item 406.01.

- *Government Gazette* 44473, R.367, 23.04.2021 A6/1A/10

29. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1A of Schedule No. 6 is amended, **with effect from 1 July 2021**, to the extent indicated below.

Note 1 in Part 1B of Schedule No 6 is amended as a consequence to the amendment of Notes to rebate item 406.00 in Part 1 of Schedule No. 4 as well as the removal of the reference to rebate item "406.01" applicable to the President.

- *Government Gazette* 44473, R.366, 23.04.2021 A6/1B/11

30. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1C of Schedule No. 6 is amended, **with effect from 1 July 2021**, to the extent indicated below.

Amendment to Part 1C of Schedule No. 6, as a consequence to the amendment to Part 1 of Schedule No. 4, the removal of the reference to rebate item "406.01" applicable to the President as well as the substitution of Note 8 to item 620.24, to amend the reference "customs and excise manufacturing warehouse (VM)" with "customs and excise special manufacturing warehouse (SVM)".

- *Government Gazette* 44473, R.365, 23.04.2021 A6/1C/12

31. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1D to 1F of Schedule No. 6 is amended, **with effect from 1 July 2021**, to the extent indicated below.

Amendment as a consequence to the amendment to Part 1 of Schedule No. 4 as well as the removal of the reference to rebate item "406.01" applicable to the President.

- *Government Gazette* 44473, R.364, 23.04.2021 A6/1D/13
- *Government Gazette* 44473, R.363, 23.04.2021 A6/1E/14
- *Government Gazette* 44473, R.362, 23.04.2021 A6/1F/15

32. In terms of Section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 6 is amended, **with effect from 1 July 2021**, to the extent indicated below.

Amendment as a consequence to the amendment to Part 1 of Schedule No. 4 as well as the removal of the reference to rebate item "406.01" applicable to the President.

- *Government Gazette* 44473, R.361, 23.04.2021 A6/2/5

33. In terms of Section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 is amended, **with effect from 1 July 2021**, to the extent indicated below.

Amendment as a consequence to the amendment to Part 1 of Schedule No. 4.

- *Government Gazette* 44473, R.360, 23.04.2021 A6/3/54

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

The rate of duty on safety headgear, classifiable in tariff subheading 6506.10.20, is reduced from 25% to free as recommended in ITAC Report 611.

- *Government Gazette* 44546, R.409, 07.05.2021 A1/1/1666

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

The rates of duty on wheat and wheaten flour classifiable under tariff subheadings 1001.91 and 1001.99 as well as 1101.00.10, 1101.00.20, 0010.00.30 and 1101.00.90 are increased from free of duty to 19,17c/kg and 28,76c/kg respectively, in terms of the existing variable tariff formula as recommended in ITAC Minute 01/2021.

- *Government Gazette* 44578, R.426, 14.05.2021 A1/1/1667

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

The rate of duty on foot-operated grease guns is reduced from free of duty to 10% through the creation of an 8-digit subheading 8479.89.50 as recommended in ITAC Report No. 635.

- *Government Gazette* 44601, R.441, 21.05.2021 A1/1/1668

37. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 is amended, to the extent indicated below.

A rebate provision is created under rebate item 320.01/6005.3/01.05 for warp knit fabrics classifiable in tariff heading 60.05, for use in the manufacture of upholstered furniture as recommended in ITAC Report No. 647.

- *Government Gazette* 44635, R.457, 28.05.2021 A3/1/731

38. In terms of Section 49(5) of the Customs and Excise Act, 1964, Schedule No. 10 is amended, to the extent indicated below.

Amendment to the Schedule No. 10, to change the reference from “EU” to read as “EU/UK” in order to clarify the applicability of good imported from the EU to also be applicable to goods imported from the UK and Ireland as per the SACU-M UK EPA agreement.

- *Government Gazette* 44635, R.458, 28.05.2021 A10/7

39. In terms of Section 48 of the Customs and Excise Act, 1964, Part 6 of Schedule No. 1 is amended, to the extent indicated below.

The rate of duty column headed “EU” is amended to read “EU/UK” in order to clarify the applicability of carbon tax on goods imported from the EU to also be applicable to goods imported from the UK and Ireland as per the SACU-M UK EPA agreement.

- *Government Gazette* 44635, R.459, 28.05.2021 A1/6/3

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

The rate of duty column headed “EU” is amended to read as “EU/UK” in order to clarify the applicability of good imported from the EU to also be applicable to goods imported from the UK and Ireland as per the SACU-M UK EPA agreement.

- *Government Gazette* 44635, R.461, 28.05.2021 A1/1/1670

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

The General Notes to Schedule No. 1 are amended to change the reference from “EU” to read as “EU/UK” in order to clarify the applicability of good imported from the EU to also be applicable to goods imported from the UK and Ireland as per the SACU-M UK EPA agreement.

- *Government Gazette* 44635, R.461, 28.05.2021 A1/1669

#### **Correction Notices:**

##### **Government Gazette No. 44705, Notice No. R.524**

Amendment to Notice Nos. R.360, 361, 362, 363, 364, 365, 366, and 367 of *Government Gazette* No. 44473, in order to change the effective date to 1 August 2021 to the Schedules of the Customs and Excise Act, 1964.

##### **Government Gazette No. 44705, Notice No. R.523**

Amendment to Notice No. R.368 of *Government Gazette* No. 44473, in order to change the effective date to 1 August 2021, the substitution of Notes 5 and 7 and header of rebate item 406.05 to the Schedules of the Customs and Excise Act, 1964.

42. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 is amended, to the extent indicated below.

A rebate provision is created under rebate item 310/2815.12/09.06 for Sodium Hydroxide (Caustic Soda) in aqueous solution for the manufacture of semi-chemical fluting paper as recommended in ITAC Report No. 617.

- *Government Gazette* 44426, R.542, 18.06.2021 A3/1/732

43. In terms of Section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 5 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.

Amendment to Part 3 of Schedule No. 5, in order to amend Notes to item 537.00 to include new rebate item 317.04 and make provision for production rebate certificate (PRC) as well as insertion of new refund items 537.04, to give effect to APDP Phase II – ITAC Minute M10/2021.

- *Government Gazette* 44759, R.551, 25.06.2021 A5/3/113

44. In terms of Section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.

Amendment to Part 2 of Schedule No. 4, in order to include new rebate item 317.04 and to remove the reference to “production rebate credit certificate (PRCC)” and insert production rebate certificate (PRC) as well as the insertion of various new rebate items, to give effect to APDP Phase II – ITAC Minute M10/2020.

- *Government Gazette* 44759, R.553, 25.06.2021 A4/2/377

45. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.

Amendment to Part 1 of Schedule No. 3, by the insertion of new Notes and item 317.04, to provide for APDP Phase II – ITAC Minute 10/2020.

- *Government Gazette* 44759, R.552, 25.06.2021 A3/1/733

46. In terms of Section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.

Amendment to Notes 5 and 8 to Chapter 98 in Part 1 of Schedule No. 1, in order to include reference of new rebate item 307.04, to implement APDP Phase II – ITAC Minute M10/2020.

- *Government Gazette* 44759, R.554, 25.06.2021 A1/1/1671

47. In terms of Section 75 of the Customs and Excise Act, 1964, Part 6 of Schedule No. 5 to the said Act is hereby amended to the extent set out in the Schedule hereto.

Amendment to Part 6 of Schedule No. 5, by the substitution of Note 4, in order to correct the reference to rebate to read as refund.

- *Government Gazette* 44759, R.548, 25.06.2021 A5/6/115

48. In terms of Section 75 of the Customs and Excise Act, 1964, Part 5 of Schedule No. 5 to the said Act is hereby amended to the extent set out in the Schedule hereto.

Amendment to Part 5 of Schedule No. 5, by the substitution of Note 5, in order to correct the reference to rebate to read as refund.

- *Government Gazette* 44759, R.549, 25.06.2021 A5/5/114



49. In terms of Section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

Amendment to Part 1 of Schedule No. 4, by the substitution of Note 2 to Rebate Item 407.00, in order to correct the reference to rebate item 407.01/00.00/01.02 to 407.01/00.00/02.00.

- *Government Gazette* 44759, R.550, 25.06.2021 A4/1/378

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INSTRUCTION SHEET

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

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Supplement 1127

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30 June 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.

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Subscriber's Note

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846.04E/846.04F .....	(18355)	<b>N</b>
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(ii)C/(ii)D .....	(17129)	(51)/(52) .....	(16078)	(108.27)/(108.28) .....	(11969)
<b>(ii)E/(ii)F .....</b>	<b>(18220)</b>	(53)/(54) .....	(16079)	(108.29)/(108.30) .....	(11970)
<b>(ii)G/(ii)H .....</b>	<b>(18221)</b>	(55)/(56) .....	(16080)	(108.31)/(108.32) .....	(11971)
<b>(ii)I/(ii)J .....</b>	<b>(18222)</b>	(57)/(58) .....	(16081)	(108.33)/(108.34) .....	(11972)
<b>(ii)K/(ii)L .....</b>	<b>(18223)</b>	(59)/(60) .....	(16082)	(108.35)/(108.36) .....	(11973)
<b>(ii)M/(ii)N .....</b>	<b>(18224)</b>	(61)/(62) .....	(16083)	(108.37)/(108.38) .....	(11974)
<b>(ii)O/(ii)P .....</b>	<b>(18225)</b>	(63)/(64) .....	(16084)	(108.39)/(108.40) .....	(11975)
(iii)/(iv) .....	(3681)	(65)/(66) .....	(16085)	(108.41)/(108.42) .....	(11976)
(iv)A/(iv)B .....	(17694)	(67)/(68) .....	(16086)	(108.43)/(108.44) .....	(11977)
<b>(iv)C/(iv)D .....</b>	<b>(18226)</b>	(69)/(70) .....	(16087)	(108.45)/(108.46) .....	(11978)
(v)/(vi) .....	(17803)	(71)/(72) .....	(16088)	(108.47)/(108.48) .....	(11979)
(vi)A/(vi)B .....	(17891)	(73)/(74) .....	(16089)	(108.49)/(108.50) .....	(11980)
<b>(vi)C/(vi)D .....</b>	<b>(18227)</b>	(75)/(76) .....	(16090)	(108.51)/(108.52) .....	(11981)
<b>(vi)E/(vi)F .....</b>	<b>(18228)</b>	(77)/(78) .....	(16091)	(108.53)/(108.54) .....	(11982)
<b>(vi)G/(vi)H .....</b>	<b>(18229)</b>	(79)/(80) .....	(16092)	(108.55)/(108.56) .....	(11983)
(vi)I/(vi)J .....	(17701)	(81)/(82) .....	(16093)	(108.57)/(108.58) .....	(11984)
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(xvii)/(xviii) .....	(13850)	(102.07)/(102.08) .....	(14339)	(121)/(122) .....	(11921)
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(15)/(16) .....	(16060)	(102.39)/(102.40) .....	(13763)	(155)/(156) .....	(16119)
(17)/(18) .....	(16061)	(102.41)/(102.42) .....	(13764)	(157)/(158) .....	(16120)
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(23)/(24) .....	(16064)	(107)/(108) .....	(7711)	(163)/(164) .....	(16123)
(25)/(26) .....	(16065)	(108.01)/(108.02) .....	(11956)	(165)/(166) .....	(16124)
(27)/(28) .....	(16066)	(108.03)/(108.04) .....	(11957)	(167)/(168) .....	(16125)
(29)/(30) .....	(16067)	(108.05)/(108.06) .....	(11958)	(169)/(170) .....	(16126)
(31)/(32) .....	(16068)	(108.07)/(108.08) .....	(11959)	(171)/(172) .....	(16127)
(33)/(34) .....	(16069)	(108.09)/(108.10) .....	(11960)	<b>(173)/(174) .....</b>	<b>(18247)</b>
(35)/(36) .....	(16070)	(108.11)/(108.12) .....	(11961)	<b>(175)/(176) .....</b>	<b>(18248)</b>
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334A/blank	(18170)	469/470	(18202)	718.29/718.30	(17959)
335/336	(18134)	471/472	(18203)	718.31/718.32	(18211)
337/338	(18135)	473/474	(18204)	718.33/718.34	(17961)
339/340	(18136)	475/476	(18205)	718.35/718.36	(17962)
341/342	(18137)	477/478	(18206)	718.37/718.38	(17963)
343/344	(18138)	479/480	(18207)	<b>SCHEDULE 3: Part 1</b>	
345/346	(18139)	<b>481/482</b>	<b>(18333)</b>	719/720	(17136)
347/348	(18140)	483/484	(18209)	721/722	(17137)
349/350	(18141)	485/486	(18210)	722.01/722.02	(17138)
351/352	(18142)	487/672	not issued	723/724	(15620)
353/354	(18143)	<b>SCHEDULE 1: Part 2: Section A</b>		<b>725/726</b>	<b>(18340)</b>
355/356	(18144)	673/674	(18334)	727/728	(15798)
357/358	(18145)	675/676	(18335)	729/730	(17491)
359/360	(18146)	677/678	falls away	731/732	(15982)
361/362	(18147)	679/680	(17640)	<b>SCHEDULE 1: Part 2: Section B</b>	
363/364	(18148)	681/682	(17641)	687/688	(17836)
365/366	(18149)	683/686	not issued	689/690	(17684)
367/368	(18150)	<b>SCHEDULE 1: Part 2: Section B</b>		691/692	(17112)
369/370	(18151)	687/688	(17836)	693/694	(17685)
371/372	(18152)	689/690	(17684)		
373/374	(18153)	691/692	(17112)		
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751/752	(17212)	846.01/846.02	(17440)	882.01/882.02	(18362)
<b>753/754</b>	<b>(18341)</b>	<b>846.03/846.04</b>	<b>(18352)</b>	882.03/882.04	(18363)
755/756	(17140)	<b>846.04A/846.04B</b>	<b>(18353)</b>	882.05/882.06	(18217)
757/758	(15799)	<b>846.04C/846.04D</b>	<b>(18354)</b>	882.07/882.08	(17654)
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763/764	(17250)	<b>846.05/846.06</b>	<b>(18356)</b>	883/884	(17656)
764.01/764.02	(15614)	846.07/846.08	(17841)	<b>884.01/884.02</b>	<b>(18364)</b>
765/766	(17141)	846.09/846.10	(15057)	884.02A/884.02B	(17909)
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<b>771/772</b>	<b>(18342)</b>	<b>SCHEDULE 4: Part 3</b>		884.09/884.10	(17171)
773/774	not issued	849/850	(15190)	<b>885/886</b>	<b>(18365)</b>
775/776	(15628)	850.01/850.02	(17146)	<b>886.01/886.02</b>	<b>(18366)</b>
777/778	(16955)	<b>SCHEDULE 4: Part 4</b>		886.03/886.04	(14197)
779/780	(15621)	850.03/850.04	(17879)	<b>886.05/886.06</b>	<b>(18367)</b>
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A1/1/1606	R. 798	03.08.18	1107	A1/1/1678	R.			A1/1/1752	R.		
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A1/1/1628	R. 1346	18.10.19	1118	A1/1/1701	R.			A1/1/1775	R.		
A1/1/1629	R. 1383	25.10.19	1118	A1/1/1702	R.			A1/1/1776	R.		
A1/1/1630	R. 1523	22.11.19	1119	A1/1/1703	R.			A1/1/1777	R.		
A1/1/1631	R. 1514	22.11.19	1119	A1/1/1704	R.			A1/1/1778	R.		
A1/1/1632	R. 1515	22.11.19	1119	A1/1/1705	R.			A1/1/1779	R.		
A1/1/1633	R. 1516	22.11.19	1119	A1/1/1706	R.			A1/1/1780	R.		
A1/1/1634	R. 1517	22.11.19	1119	A1/1/1707	R.			A1/1/1781	R.		
A1/1/1635	R. 36	17.01.20	1120	A1/1/1708	R.			A1/1/1782	R.		
A1/1/1636	R. 81	31.01.20	1120	A1/1/1709	R.			A1/1/1783	R.		
A1/1/1637	R. 82	31.01.20	1120	A1/1/1710	R.			A1/1/1784	R.		
A1/1/1638	R. 237	02.03.20	1121	A1/1/1711	R.			A1/1/1785	R.		
A1/1/1639	R. 238	02.03.20	1121	A1/1/1712	R.			A1/1/1786	R.		
A1/1/1640	R. 309	13.03.20	1121	A1/1/1713	R.			A1/1/1787	R.		
A1/1/1641	R. 425	30.03.20	1122	A1/1/1714	R.			A1/1/1788	R.		
A1/1/1642	R. 426	30.03.20	1122	A1/1/1715	R.			A1/1/1789	R.		
A1/1/1643	R. 532	15.05.20	1123	A1/1/1716	R.			A1/1/1790	R.		
A1/1/1644	R. 809	24.07.20	1124	A1/1/1717	R.			A1/1/1791	R.		
A1/1/1645	R. 859	07.08.20	1124	A1/1/1718	R.			A1/1/1792	R.		
A1/1/1646	R. 955	04.09.20	1124	A1/1/1719	R.			A1/1/1793	R.		
A1/1/1647	R. 1245	23.11.20		A1/1/1720	R.			A1/1/1794	R.		
A1/1/1648	R.			A1/1/1721	R.			A1/1/1795	R.		
A1/1/1649	R. 1405	24.12.20		A1/1/1722	R.			A1/1/1796	R.		
A1/1/1650	R. 1409	24.12.20		A1/1/1723	R.			A1/1/1797	R.		
A1/1/1651	R. 1406	24.12.20		A1/1/1724	R.			A1/1/1798	R.		
A1/1/1652	R.			A1/1/2725	R.			A1/1/1799	R.		
A1/1/1653	R.			A1/1/1726	R.			A1/1/1800	R.		
A1/1/1654	R. 1428	31.12.20	1126	A1/1/1727	R.			A1/1/1801	R.		
A1/1/1655	R. 1434	31.12.20	1125/1126	A1/1/1728	R.			A1/1/1802	R.		
A1/1/1656	R.			A1/1/1729	R.			A1/1/1803	R.		
A1/1/1657	R.			A1/1/1730	R.			A1/1/1804	R.		
A1/1/1658	R. 97	05.02.21	1127	A1/1/1731	R.			A1/1/1805	R.		

**SCHEDULE 1: PART 3 (ENVIRONMENTAL LEVIES)**

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A1/3C/19	R. 230	28.03.13	1019	A1/3C/94	R.			A1/3D/11	R. 1071	19.11.10	998
A1/3C/20	R. 400	31.03.16	1069	A1/3C/95	R.			A1/3D/19	R. 231	28.03.13	1019
A1/3C/21	R. 345	23.03.18	1102	A1/3C/96	R.			A1/3D/20	R.		
A1/3C/22	R. 409	26.03.20	1122	A1/3C/97	R.			A1/3D/21	R. 401	31.03.16	1069
A1/3C/23	R.			A1/3C/98	R.			A1/3D/22	R. 70	27.01.17	1082
A1/3C/24	R.			A1/3C/99	R.			A1/3D/23	R. 344	23.03.18	1102
A1/3C/25	R.			A1/3C/100	R.			A1/3D/24	R. 408	26.03.20	1122
A1/3C/26	R.			A1/3C/101	R.			A1/3D/25	R.		
A1/3C/27	R.			A1/3C/102	R.			A1/3D/26	R.		
A1/3C/28	R.			A1/3C/103	R.			A1/3D/27	R.		
A1/3C/29	R.			A1/3C/104	R.			A1/3D/28	R.		
A1/3C/30	R.			A1/3C/105	R.			A1/3D/29	R.		
A1/3C/31	R.			A1/3C/106	R.			A1/3D/30	R.		
A1/3C/32	R.			A1/3C/107	R.			A1/3D/31	R.		
A1/3C/33	R.			A1/3C/108	R.			A1/3D/32	R.		
A1/3C/34	R.			A1/3C/109	R.			A1/3D/33	R.		
A1/3C/35	R.			A1/3C/110	R.			A1/3D/34	R.		
A1/3C/36	R.			A1/3C/111	R.			A1/3D/35	R.		
A1/3C/37	R.			A1/3C/112	R.			A1/3D/36	R.		
A1/3C/38	R.			A1/3C/113	R.			A1/3D/37	R.		
A1/3C/39	R.			A1/3C/114	R.			A1/3D/38	R.		
A1/3C/40	R.			A1/3C/115	R.			A1/3D/39	R.		
A1/3C/41	R.			A1/3C/116	R.			A1/3D/40	R.		
A1/3C/42	R.			A1/3C/117	R.			A1/3D/41	R.		
A1/3C/43	R.			A1/3C/118	R.			A1/3D/42	R.		
A1/3C/44	R.			A1/3C/119	R.			A1/3D/43	R.		
A1/3C/45	R.			A1/3C/120	R.			A1/3D/44	R.		
A1/3C/46	R.			A1/3C/121	R.			A1/3D/45	R.		
A1/3C/47	R.			A1/3C/122	R.			A1/3D/46	R.		
A1/3C/48	R.			A1/3C/123	R.			A1/3D/47	R.		
A1/3C/49	R.			A1/3C/124	R.			A1/3D/48	R.		
A1/3C/50	R.			A1/3C/125	R.			A1/3D/49	R.		
A1/3C/51	R.			A1/3C/126	R.			A1/3D/50	R.		
A1/3C/52	R.			A1/3C/127	R.			A1/3D/51	R.		
A1/3C/53	R.			A1/3C/128	R.			A1/3D/52	R.		
A1/3C/54	R.			A1/3C/129	R.			A1/3D/53	R.		
A1/3C/55	R.			A1/3C/130	R.			A1/3D/54	R.		
A1/3C/56	R.			A1/3C/131	R.			A1/3D/55	R.		
A1/3C/57	R.			A1/3C/132	R.			A1/3D/56	R.		
A1/3C/58	R.			A1/3C/133	R.			A1/3D/57	R.		
A1/3C/59	R.			A1/3C/134	R.			A1/3D/58	R.		
A1/3C/60	R.			A1/3C/135	R.			A1/3D/59	R.		
A1/3C/61	R.			A1/3C/136	R.			A1/3D/60	R.		
A1/3C/62	R.			A1/3C/137	R.			A1/3D/61	R.		
A1/3C/63	R.			A1/3C/138	R.			A1/3D/62	R.		
A1/3C/64	R.			A1/3C/139	R.			A1/3D/63	R.		
A1/3C/65	R.			A1/3C/140	R.			A1/3D/64	R.		
A1/3C/66	R.			A1/3C/141	R.			A1/3D/65	R.		
A1/3C/67	R.			A1/3C/142	R.			A1/3D/66	R.		
A1/3C/68	R.			A1/3C/143	R.			A1/3D/67	R.		
A1/3C/69	R.			A1/3C/144	R.			A1/3D/68	R.		
A1/3C/70	R.			A1/3C/145	R.			A1/3D/69	R.		
A1/3C/71	R.			A1/3C/146	R.			A1/3D/70	R.		
A1/3C/72	R.			A1/3C/147	R.			A1/3D/71	R.		
A1/3C/73	R.			A1/3C/148	R.			A1/3D/72	R.		
A1/3C/74	R.			A1/3C/149	R.			A1/3D/73	R.		
A1/3C/75	R.			A1/3C/150	R.			A1/3D/74	R.		
A1/3C/76	R.			A1/3C/151	R.			A1/3D/75	R.		
A1/3C/77	R.			A1/3C/152	R.			A1/3D/76	R.		
A1/3C/78	R.			A1/3C/153	R.			A1/3D/77	R.		
A1/3C/79	R.			A1/3C/154	R.			A1/3D/78	R.		
A1/3C/80	R.			A1/3C/155	R.			A1/3D/79	R.		
A1/3C/81	R.			A1/3C/156	R.			A1/3D/80	R.		
A1/3C/82	R.			A1/3C/157	R.			A1/3D/81	R.		
A1/3C/83	R.			A1/3C/158	R.			A1/3D/82	R.		
A1/3C/84	R.			A1/3C/159	R.			A1/3D/83	R.		
A1/3C/85	R.			A1/3C/160	R.			A1/3D/84	R.		
A1/3C/86	R.			A1/3C/161	R.			A1/3D/85	R.		
A1/3C/87	R.			A1/3C/162	R.			A1/3D/86	R.		
A1/3C/88	R.			A1/3C/163	R.			A1/3D/87	R.		
A1/3C/89	R.			A1/3C/164	R.			A1/3D/88	R.		
A1/3C/90	R.			A1/3C/165	R.			A1/3D/89	R.		
A1/3C/91	R.			A1/3C/166	R.			A1/3D/90	R.		
A1/3C/92	R.			A1/3C/167	R.			A1/3D/91	R.		
A1/3C/93	R.			A1/3C/168	R.			A1/3D/92	R.		

**SCHEDULE 1: PART 3 (ENVIRONMENTAL LEVIES)**

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A1/3D/93	R.			A1/3E/1	R.			A1/3F/1	R. 860	07.08.20	1124
A1/3D/94	R.			A1/3E/2	R. 71	27.01.17	1082	A1/3F/2	R. 861	07.08.20	1124
A1/3D/95	R.			A1/3E/3	R. 904	25.08.17	1092	A1/3F/3	R. 308	01.04.21	1127
A1/3D/96	R.			A1/3E/4	R.1279	17.11.17	1097	A1/3F/4	R.		
A1/3D/97	R.			A1/3E/5	R.			A1/3F/5	R.		
A1/3D/98	R.			A1/3E/6	R.			A1/3F/6	R.		
A1/3D/99	R.			A1/3E/7	R.			A1/3F/7	R.		
A1/3D/100	R.			A1/3E/8	R.			A1/3F/8	R.		
A1/3D/101	R.			A1/3E/9	R.			A1/3F/9	R.		
A1/3D/102	R.			A1/3E/10	R.			A1/3F/10	R.		
A1/3D/103	R.			A1/3E/11	R.			A1/3F/11	R.		
A1/3D/104	R.			A1/3E/12	R.			A1/3F/12	R.		
A1/3D/105	R.			A1/3E/13	R.			A1/3F/13	R.		
A1/3D/106	R.			A1/3E/14	R.			A1/3F/14	R.		
A1/3D/107	R.			A1/3E/15	R.			A1/3F/15	R.		
A1/3D/108	R.			A1/3E/16	R.			A1/3F/16	R.		
A1/3D/109	R.			A1/3E/17	R.			A1/3F/17	R.		
A1/3D/110	R.			A1/3E/18	R.			A1/3F/18	R.		
A1/3D/111	R.			A1/3E/19	R.			A1/3F/19	R.		
A1/3D/112	R.			A1/3E/20	R.			A1/3F/20	R.		
A1/3D/113	R.			A1/3E/21	R.			A1/3F/21	R.		
A1/3D/114	R.			A1/3E/22	R.			A1/3F/22	R.		
A1/3D/115	R.			A1/3E/23	R.			A1/3F/23	R.		
A1/3D/116	R.			A1/3E/24	R.			A1/3F/24	R.		
A1/3D/117	R.			A1/3E/25	R.			A1/3F/25	R.		
A1/3D/118	R.			A1/3E/26	R.			A1/3F/26	R.		
A1/3D/119	R.			A1/3E/27	R.			A1/3F/27	R.		
A1/3D/120	R.			A1/3E/28	R.			A1/3F/28	R.		
A1/3D/121	R.			A1/3E/29	R.			A1/3F/29	R.		
A1/3D/122	R.			A1/3E/30	R.			A1/3F/30	R.		
A1/3D/123	R.			A1/3E/31	R.			A1/3F/31	R.		
A1/3D/124	R.			A1/3E/32	R.			A1/3F/32	R.		
A1/3D/125	R.			A1/3E/33	R.			A1/3F/33	R.		
A1/3D/126	R.			A1/3E/34	R.			A1/3F/34	R.		
A1/3D/127	R.			A1/3E/35	R.			A1/3F/35	R.		
A1/3D/128	R.			A1/3E/36	R.			A1/3F/36	R.		
A1/3D/129	R.			A1/3E/37	R.			A1/3F/37	R.		
A1/3D/130	R.			A1/3E/38	R.			A1/3F/38	R.		
A1/3D/131	R.			A1/3E/39	R.			A1/3F/39	R.		
A1/3D/132	R.			A1/3E/40	R.			A1/3F/40	R.		
A1/3D/133	R.			A1/3E/41	R.			A1/3F/41	R.		
A1/3D/134	R.			A1/3E/42	R.			A1/3F/42	R.		
A1/3D/135	R.			A1/3E/43	R.			A1/3F/43	R.		
A1/3D/136	R.			A1/3E/44	R.			A1/3F/44	R.		
A1/3D/137	R.			A1/3E/45	R.			A1/3F/45	R.		
A1/3D/138	R.			A1/3E/46	R.			A1/3F/46	R.		
A1/3D/139	R.			A1/3E/47	R.			A1/3F/47	R.		
A1/3D/140	R.			A1/3E/48	R.			A1/3F/48	R.		
A1/3D/141	R.			A1/3E/49	R.			A1/3F/49	R.		
A1/3D/142	R.			A1/3E/50	R.			A1/3F/50	R.		
A1/3D/143	R.			A1/3E/51	R.			A1/3F/51	R.		
A1/3D/144	R.			A1/3E/52	R.			A1/3F/52	R.		
A1/3D/145	R.			A1/3E/53	R.			A1/3F/53	R.		
A1/3D/146	R.			A1/3E/54	R.			A1/3F/54	R.		
A1/3D/147	R.			A1/3E/55	R.			A1/3F/55	R.		
A1/3D/148	R.			A1/3E/56	R.			A1/3F/56	R.		
A1/3D/149	R.			A1/3E/57	R.			A1/3F/57	R.		
A1/3D/150	R.			A1/3E/58	R.			A1/3F/58	R.		
A1/3D/151	R.			A1/3E/59	R.			A1/3F/59	R.		
A1/3D/152	R.			A1/3E/60	R.			A1/3F/60	R.		
A1/3D/153	R.			A1/3E/61	R.			A1/3F/61	R.		
A1/3D/154	R.			A1/3E/62	R.			A1/3F/62	R.		
A1/3D/155	R.			A1/3E/63	R.			A1/3F/63	R.		
A1/3D/156	R.			A1/3E/64	R.			A1/3F/64	R.		
A1/3D/157	R.			A1/3E/65	R.			A1/3F/65	R.		
A1/3D/158	R.			A1/3E/66	R.			A1/3F/66	R.		
A1/3D/159	R.			A1/3E/67	R.			A1/3F/67	R.		
A1/3D/160	R.			A1/3E/68	R.			A1/3F/68	R.		
A1/3D/161	R.			A1/3E/69	R.			A1/3F/69	R.		
A1/3D/162	R.			A1/3E/70	R.			A1/3F/70	R.		
A1/3D/163	R.			A1/3E/71	R.			A1/3F/71	R.		
A1/3D/164	R.			A1/3E/72	R.			A1/3F/72	R.		
A1/3D/165	R.			A1/3E/73	R.			A1/3F/73	R.		
A1/3D/166	R.			A1/3E/74	R.			A1/3F/74	R.		
A1/3D/167	R.			A1/3E/75	R.			A1/3F/75	R.		

SCHEDULE 1: PART 4 (SURCHARGE)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A1/4/1	R. 2869	01.01.88	1	A1/4/77	R. 2851	29.12.89	115	A1/4/153	R. 269	18.02.94	342
A1/4/2	R. 644	08.04.88	20	A1/4/78	R. 213	09.02.90	119	A1/4/154	R. 628	08.04.94	350
A1/4/3	R. 780	22.04.88	21	A1/4/79	R. 1535	14.03.90	123	A1/4/155	R. 629	08.04.94	350
A1/4/4	R. 809	29.04.88	22	A1/4/80	R. 513	09.03.90	122	A1/4/156	R. 805	29.04.94	354
A1/4/5	R. 806	29.04.88	22	A1/4/81	R. 514	09.03.90	122	A1/4/157	R. 954	20.05.94	357
A1/4/6	R. 818	29.04.88	22	A1/4/82	R. 607	16.03.90	123	A1/4/158	R. 1130	23.06.94	363
A1/4/7	R. 827	29.04.88	22	A1/4/83	R. 857	20.04.90	128	A1/4/159	R. 1483	02.09.94	372
A1/4/8	R. 822	29.05.88	22	A1/4/84	R. 999	11.05.90	131	A1/4/160	R. 1481	02.09.94	372
A1/4/9	R. 820	29.04.88	22	A1/4/85	R. 1234	08.06.90	135	A1/4/161	R. 1581	23.09.94	376
A1/4/10	R. 1127	17.06.88	27	A1/4/86	R. 1503	06.07.90	140	A1/4/162	R. 2224	23.12.94	388
A1/4/11	R. 1635	15.08.88	37	A1/4/87	R. 1565	13.07.90	142	A1/4/163	R. 626	12.05.95	416
A1/4/12	R. 1725	22.08.88	38	A1/4/88	R. 1566	13.07.90	142	A1/4/164	R. 1316	01.09.95	440
A1/4/13	R. 1761	26.08.88	39	A1/4/89	R. 1761	27.07.90	144	A1/4/165	R. 1161	04.08.95	427
A1/4/14	R. 1796	31.08.88	40	A1/4/90	R. 1837	10.08.90	146	A1/4/166	R. 1373	01.09.95	435
A1/4/15	R. 1862	09.09.88	41	A1/4/91	R. 1988	17.08.90	147	A1/4/167	R. 433	22.09.95	439
A1/4/16	R. 1950	20.09.88	43	A1/4/92	R. 1989	20.08.90	147	A1/4/168	R.		
A1/4/17	R. 2018	30.09.88	44	A1/4/93	R. 2017	31.08.90	149	A1/4/169	R.		
A1/4/18	R. 2020	30.09.88	44	A1/4/94	R. 2139	14.09.90	151	A1/4/170	R.		
A1/4/19	R. 2049	05.10.88	45	A1/4/95	R. 2322	05.10.90	153	A1/4/171	R.		
A1/4/20	R. 2050	05.10.88	45	A1/4/96	R. 2559	09.11.90	158	A1/4/172	R.		
A1/4/21	R. 2063	06.10.88	45	A1/4/97	R. 192	08.02.91	170	A1/4/173	R.		
A1/4/22	R. 2229	04.11.88	49	A1/4/98	R. 224	15.02.91	172	A1/4/174	R.		
A1/4/23	R. 2239	28.10.88	49	A1/4/99	R. 296	22.02.91	173	A1/4/175	R.		
A1/4/24	R. 2380	25.11.88	51	A1/4/100	R. 447	01.03.91	175	A1/4/176	R.		
A1/4/25	R. 2499	09.12.88	53	A1/4/101	R. 511	15.03.91	177	A1/4/177	R.		
A1/4/26	R. 2570	15.12.88	54	A1/4/102	R. 534	22.03.91	179	A1/4/178	R.		
A1/4/27	R. 2656	30.12.88		A1/4/103	R. 616	21.03.91	178	A1/4/179	R.		
A1/4/28	R. 83	20.01.89	58	A1/4/104	R. 601	28.03.91	180	A1/4/180	R.		
A1/4/29	R. 133	03.02.89	60	A1/4/105	R. 702	05.04.91	181	A1/4/181	R.		
A1/4/30	R. 138	03.02.89	60	A1/4/106	R. 853	26.04.91	184	A1/4/182	R.		
A1/4/31	R. 142	03.02.89	60	A1/4/107	R. 840	10.04.91	183	A1/4/183	R.		
A1/4/32	R. 193	10.02.89		A1/4/108	R. 907	03.05.91	185	A1/4/184	R.		
A1/4/33	R. 365	01.03.89	64	A1/4/109	R. 1293	14.06.91	190	A1/4/185	R.		
A1/4/34	R. 378	03.03.89	65	A1/4/110	R. 1428	28.06.91	192	A1/4/186	R.		
A1/4/35	R. 408	10.03.89	66	A1/4/111	R. 1741	02.08.91	197	A1/4/187	R.		
A1/4/36	R. 441	17.03.89	68	A1/4/112	R. 2244	12.09.91	203	A1/4/188	R.		
A1/4/37	R. 489	17.03.89	68	A1/4/113	R. 2292	27.09.91	205	A1/4/189	R.		
A1/4/38	R. 500	23.03.89	69	A1/4/114	R. 2719	22.11.91	214	A1/4/190	R.		
A1/4/39	R. 541	23.03.89	69	A1/4/115	R. 2799	29.11.91	215	A1/4/191	R.		
A1/4/40	R. 538	23.03.89	69	A1/4/116	R. 149	01.01.92	220	A1/4/192	R.		
A1/4/41	R. 536	23.03.89	69	A1/4/117	R. 698	06.03.92	909	A1/4/193	R.		
A1/4/42	R. 590	31.03.89	70	A1/4/118	R. 697	06.03.92	230	A1/4/194	R.		
A1/4/43	R. 591	31.03.89	70	A1/4/119	R. 1011	10.04.92	237	A1/4/195	R.		
A1/4/44	R. 640	07.04.89	71	A1/4/120	R. 1303	15.05.92	245	A1/4/196	R.		
A1/4/45	R. 789	21.04.89	75	A1/4/121	R. 1371	22.05.92	246	A1/4/197	R.		
A1/4/46	R. 837	28.04.89	76	A1/4/122	R. 1552	12.06.92	249	A1/4/198	R.		
A1/4/47	R. 836	28.04.89	76	A1/4/123	R. 1556	12.06.92	249	A1/4/199	R.		
A1/4/48	R. 833	28.04.89	76	A1/4/124	R. 1553	12.06.92	249	A1/4/200	R.		
A1/4/49	R. 850	28.04.89	76	A1/4/125	R. 1645	19.06.92	251	A1/4/201	R.		
A1/4/50	R. 876	05.05.89	78	A1/4/126	R. 1700	26.06.92	252	A1/4/202	R.		
A1/4/51	R. 877	05.05.89	78	A1/4/127	R. 1800	03.07.92	253	A1/4/203	R.		
A1/4/52	R. 948	10.05.89	79	A1/4/128	R. 2578	07.09.92	262	A1/4/204	R.		
A1/4/53	R. 1087	26.05.89	83	A1/4/129	R. 2642	18.09.92	268	A1/4/205	R.		
A1/4/54	R. 1171	09.06.89	84	A1/4/130	R. 2778	02.10.92	268	A1/4/206	R.		
A1/4/55	R. 1331	30.06.89	85	A1/4/131	R. 2910	23.10.92	271	A1/4/207	R.		
A1/4/56	R. 1332	30.06.89	85	A1/4/132	R. 3051	06.11.92	273	A1/4/208	R.		
A1/4/57	R. 1408	07.07.89	87	A1/4/133	R. 3050	06.11.92	273	A1/4/209	R.		
A1/4/58	R. 1653	04.08.89	92	A1/4/134	R. 3134	20.11.92	279	A1/4/210	R.		
A1/4/59	R. 1652	04.08.89	92	A1/4/135	R. 315	05.03.93	293	A1/4/211	R.		
A1/4/60	R. 1691	11.08.89	94	A1/4/136	R. 314	05.03.93	293	A1/4/212	R.		
A1/4/61	R. 1686	11.08.89	94	A1/4/137	R. 680	30.04.93	300	A1/4/213	R.		
A1/4/62	R. 1766	18.08.89	96	A1/4/138	R. 724	90.04.93	300	A1/4/214	R.		
A1/4/63	R. 1924	08.09.89	100	A1/4/139	R. 759	07.05.93	301	A1/4/215	R.		
A1/4/64	R. 1963	08.09.89	100	A1/4/140	R. 808	14.05.93	302	A1/4/216	R.		
A1/4/65	R. 1964	15.09.89	101	A1/4/141	R. 901	21.05.93	303	A1/4/217	R.		
A1/4/66	R. 1966	15.09.89	101	A1/4/142	R. 1226	09.07.93	310	A1/4/218	R.		
A1/4/67	R. 1965	15.09.89	101	A1/4/143	R. 1576	27.05.93	317	A1/4/219	R.		
A1/4/68	R. 2058	29.09.89	104	A1/4/144	R. 1691	10.09.93	319	A1/4/220	R.		
A1/4/69	R. 2061	29.09.89	104	A1/4/145	R. 2018	22.10.93	325	A1/4/221	R.		
A1/4/70	R. 2225	20.10.89	106	A1/4/146	R. 2276	03.12.93	331	A1/4/222	R.		
A1/4/71	R. 2226	20.10.89	106	A1/4/147	R. 2394	17.12.93	333	A1/4/223	R.		
A1/4/72	R. 2337	03.11.89	108	A1/4/148	R. 2389	17.12.93	333	A1/4/224	R.		
A1/4/73	R. 2406	10.11.89	109	A1/4/149	R. 168	28.10.94	339	A1/4/225	R.		
A1/4/74	R. 2539	15.11.89	111	A1/4/150	R. 177	04.02.94	340	A1/4/226	R.		
A1/4/75	R. 2572	01.12.89	113	A1/4/151	R. 178	04.02.94	340	A1/4/227	R.		
A1/4/76	R. 2650	08.12.89	114	A1/4/152	R. 267	18.02.94	342	A1/4/228	R.		

**SCHEDULE 1: PART 5 (FUEL LEVY & ROAD ACCIDENT FUND (RAF) LEVY)**

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A1/5/1	R. 2870	01.01.88	1	A1/5/177	R.			A1/5A/149	R.1069	19.11.10	993
A1/5/2	R. 653	01.04.88	19	A1/5/178	R.			A1/5A/150	R.1124	01.12.10	993
A1/5/3	R. 1128	17.06.88	27	A1/5/179	R.			A1/5A/152	R. 257	28.03.11	997
A1/5/4	R. 1762	26.08.88	39	A1/5/180	R.			A1/5A/153	R. 970	02.12.11	1005
A1/5/5	R. 737	14.04.89	72	A1/5/181	R.			A1/5A/155	R. 238	30.03.12	1009
A1/5/6	R. 737	14.04.89	72	A1/5/182	R.			A1/5A/157	R. 232	28.03.13	1019
A1/5/7	R. 617	25.03.91	184	A1/5/183	R.			A1/5A/159	R.195	28.03.14	1031
A1/5/8	R. 2107	23.08.91	201	A1/5/184	R.			A1/5A/160	R. 254	27.03.15	1046
A1/5/9	R. 919	20.03.92	234	A1/5/185	R.			A1/5A/161	R. 397	31.03.16	1069
A1/5/10	R. 506	26.03.93	296	A1/5/186	R.			A1/5A/162	R. 293	31.03.17	1088
A1/5/11	R. 360	19.02.94	344	A1/5/187	R.			A1/5A/163	R. 343	23.03.17	1102
A1/5/12	R. 464	31.03.95	411	A1/5/188	R.			A1/5A/164	R.		
A1/5/13	R. 592	28.04.95	414	A1/5/189	R.			A1/5A/165	R.		
A1/5/14	R. 147	01.02.96	458	A1/5/190	R.			A1/5A/166	R. 1489	15.11.19	1119
A1/5/15	R. 534	29.03.96	469	A1/5/191	R.			A1/5A/167	R. 406	26.03.20	1122
A1/5/16	R. 540	01.04.96	470	A1/5/192	R.			A1/5A/168	R. 311	01.04.21	1127
A1/5/17	R. 1093	28.06.96	480	A1/5/193	R.			A1/5A/169	R.		
A1/5/18	R. 1282	05.08.96	484	A1/5/194	R.			A1/5A/170	R.		
A1/5/19	R. 1304	05.08.96	484	A1/5/195	R.			A1/5A/171	R.		
A1/5/20	R. 141	03.02.97	513	A1/5/196	R.			A1/5A/172	R.		
A1/5/21	R. 452	02.04.97	523	A1/5/197	R.			A1/5A/173	R.		
A1/5/22	R. 1480	07.11.97	555	A1/5/198	R.			A1/5A/174	R.		
A1/5/23	R. 375	12.03.98	576	A1/5/199	R.			A1/5A/175	R.		
A1/5/24	R. 238	26.02.99	643	A1/5/200	R.			A1/5A/176	R.		
A1/5/25	R. 418	01.04.99	648	A1/5/201	R.			A1/5A/177	R.		
A1/5/26	R. 766	25.06.99	662	A1/5/202	R.			A1/5A/178	R.		
A1/5/27	R. 796	25.06.99	662	A1/5/203	R.			A1/5A/179	R.		
A1/5/28	R. 319	31.03.00	710	A1/5/204	R.			A1/5A/180	R.		
A1/5/29	R. 321	03.04.00	712	A1/5/205	R.			A1/5A/181	R.		
A1/5/30	R. 337	07.04.00	713	A1/5/206	R.			A1/5A/182	R.		
A1/5/31	R. 199	23.02.01	770	A1/5/207	R.			A1/5A/183	R.		
A1/5/32	R. 243	16.03.01	771	A1/5/208	R.			A1/5A/184	R.		
A1/5/33	R. 332	04.04.01	774	A1/5/209	R.			A1/5A/185	R.		
A1/5/34	R. 480	02.04.03	875	A1/5/210	R.			A1/5A/186	R.		
A1/5/35	R. 404	26.03.04	901	A1/5/211	R.			A1/5A/187	R.		
A1/5/36	R. 312	01.04.05	918	A1/5/212	R.			A1/5A/188	R.		
A1/5/37	R. 297	31.03.06	936	A1/5/213	R.			A1/5A/189	R.		
A1/5/38	R. 298	31.03.06	936	A1/5/214	R.			A1/5A/190	R.		
A1/5/39	R. 284	30.03.07	954	A1/5/215	R.			A1/5A/191	R.		
A1/5/40	R. 286	30.03.07	954	A1/5/216	R.			A1/5A/191	R.		
A1/5/41	R. 283	30.03.07	954	A1/5/217	R.			A1/5A/192	R.		
A1/5/42	R. 285	30.03.07	954	A1/5/218	R.			A1/5A/193	R.		
A1/5/143	R. 243	27.02.08	965	A1/5/219	R.			A1/5A/194	R.		
A1/5/144	R. 244	27.02.08	965	A1/5/220	R.			A1/5A/195	R.		
A1/5/145	R. 322	20.03.09	973	A1/5/221	R.			A1/5A/196	R.		
A1/5/146	R. 323	20.03.09	973	A1/5/222	R.			A1/5A/197	R.		
A1/5/147	R. 256	31.03.10	985	A1/5/223	R.			A1/5A/198	R.		
A1/5/148	R. 257	31.03.10	985	A1/5/224	R.			A1/5A/199	R.		
A1/5/149	R.			A1/5/225	R.			A1/5A/200	R.		
A1/5/150	R.			A1/5/226	R.			A1/5A/201	R.		
A1/5/151	R.			A1/5/227	R.			A1/5A/202	R.		
A1/5/152	R.			A1/5/228	R.			A1/5A/203	R.		
A1/5/153	R.			A1/5/229	R.			A1/5A/204	R.		
A1/5/154	R.			A1/5/230	R.			A1/5A/205	R.		
A1/5/155	R.			A1/5/231	R.			A1/5A/206	R.		
A1/5/156	R.			A1/5/232	R.			A1/5A/207	R.		
A1/5/157	R.			A1/5/233	R.			A1/5A/208	R.		
A1/5/158	R.			A1/5/234	R.			A1/5A/209	R.		
A1/5/159	R.			A1/5/235	R.			A1/5A/210	R.		
A1/5/160	R.			A1/5/236	R.			A1/5A/211	R.		
A1/5/161	R.			A1/5/237	R.			A1/5A/212	R.		
A1/5/162	R.			A1/5/238	R.			A1/5A/213	R.		
A1/5/163	R.			A1/5/239	R.			A1/5A/214	R.		
A1/5/164	R.			A1/5/240	R.			A1/5A/215	R.		
A1/5/165	R.			A1/5/241	R.			A1/5A/216	R.		
A1/5/166	R.			A1/5/242	R.			A1/5A/217	R.		
A1/5/167	R.			A1/5/243	R.			A1/5A/218	R.		
A1/5/168	R.			A1/5/244	R.			A1/5A/219	R.		
A1/5/169	R.			A1/5/245	R.			A1/5A/220	R.		
A1/5/170	R.			A1/5/246	R.			A1/5A/221	R.		
A1/5/171	R.			A1/5/247	R.			A1/5A/222	R.		
A1/5/172	R.			A1/5/248	R.			A1/5A/223	R.		
A1/5/173	R.			A1/5/249	R.			A1/5A/224	R.		
A1/5/174	R.			A1/5/250	R.			A1/5A/225	R.		
A1/5/175	R.			A1/5/251	R.			A1/5A/226	R.		
A1/5/176	R.			A1/5/252	R.			A1/5A/227	R.		



**SCHEDULE 1: PART 5 (FUEL LEVY & ROAD ACCIDENT FUND (RAF) LEVY)**

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A1/5A/228	R.			A1/5B/151	R. 1125	01.12.10	993	A1/5B/230	R.		
A1/5A/229	R.			A1/5B/153	R. 258	28.03.11	997	A1/5B/231	R.		
A1/5A/230	R.			A1/5B/154	R. 971	02.12.11	1005	A1/5B/232	R.		
A1/5A/231	R.			A1/5B/156	R. 239	30.03.12	1009	A1/5B/233	R.		
A1/5A/232	R.			A1/5B/158	R. 233	28.03.13	1019	A1/5B/234	R.		
A1/5A/233	R.			A1/5B/160	R. 196	28.03.14	1031	A1/5B/235	R.		
A1/5A/234	R.			A1/5A/160	R. 254	27.03.15	1046	A1/5B/236	R.		
A1/5A/235	R.			A1/5B/161	R. 255.	27.03.15	1046	A1/5B/237	R.		
A1/5A/236	R.			A1/5B/163	R. 294	31.03.17	1088	A1/5B/238	R.		
A1/5A/237	R.			A1/5B/164	R. 342	23.03.18	1102	A1/5B/239	R.		
A1/5A/238	R.			A1/5B/165	R.			A1/5B/240	R.		
A1/5A/239	R.			A1/5B/166	R. 407	26.03.20	1122	A1/5B/241	R.		
A1/5A/240	R.			A1/5B/167	R.			A1/5B/242	R.		
A1/5A/241	R.			A1/5B/168	R.			A1/5B/243	R.		
A1/5A/242	R.			A1/5B/169	R. 310	01.04.21	1127	A1/5B/244	R.		
A1/5A/243	R.			A1/5B/170	R.			A1/5B/245	R.		
A1/5A/244	R.			A1/5B/171	R.			A1/5B/246	R.		
A1/5A/245	R.			A1/5B/172	R.			A1/5B/247	R.		
A1/5A/246	R.			A1/5B/173	R.			A1/5B/248	R.		
A1/5A/247	R.			A1/5B/174	R.			A1/5B/249	R.		
A1/5A/248	R.			A1/5B/175	R.			A1/5B/250	R.		
A1/5A/249	R.			A1/5B/176	R.			A1/5B/251	R.		
A1/5A/250	R.			A1/5B/177	R.			A1/5B/252	R.		
A1/5A/251	R.			A1/5B/178	R.			A1/5B/253	R.		
A1/5A/252	R.			A1/5B/179	R.			A1/5B/254	R.		
A1/5A/253	R.			A1/5B/180	R.			A1/5B/255	R.		
A1/5A/254	R.			A1/5B/181	R.			A1/5B/256	R.		
A1/5A/255	R.			A1/5B/182	R.			A1/5B/257	R.		
A1/5A/256	R.			A1/5B/183	R.			A1/5B/258	R.		
A1/5A/257	R.			A1/5B/184	R.			A1/5B/259	R.		
A1/5A/258	R.			A1/5B/185	R.			A1/5B/260	R.		
A1/5A/259	R.			A1/5B/186	R.			A1/5B/261	R.		
A1/5A/260	R.			A1/5B/187	R.			A1/5B/262	R.		
A1/5A/261	R.			A1/5B/188	R.			A1/5B/263	R.		
A1/5A/262	R.			A1/5B/189	R.			A1/5B/264	R.		
A1/5A/263	R.			A1/5B/190	R.			A1/5B/265	R.		
A1/5A/264	R.			A1/5B/191	R.			A1/5B/266	R.		
A1/5A/265	R.			A1/5B/192	R.			A1/5B/267	R.		
A1/5A/266	R.			A1/5B/193	R.			A1/5B/268	R.		
A1/5A/267	R.			A1/5B/194	R.			A1/5B/269	R.		
A1/5A/268	R.			A1/5B/195	R.			A1/5B/270	R.		
A1/5A/269	R.			A1/5B/196	R.			A1/5B/271	R.		
A1/5A/270	R.			A1/5B/197	R.			A1/5B/272	R.		
A1/5A/271	R.			A1/5B/198	R.			A1/5B/273	R.		
A1/5A/272	R.			A1/5B/199	R.			A1/5B/274	R.		
A1/5A/273	R.			A1/5B/200	R.			A1/5B/275	R.		
A1/5A/274	R.			A1/5B/201	R.			A1/5B/276	R.		
A1/5A/275	R.			A1/5B/202	R.			A1/5B/277	R.		
A1/5A/276	R.			A1/5B/203	R.			A1/5B/278	R.		
A1/5A/277	R.			A1/5B/204	R.			A1/5B/279	R.		
A1/5A/278	R.			A1/5B/205	R.			A1/5B/280	R.		
A1/5A/279	R.			A1/5B/206	R.			A1/5B/281	R.		
A1/5A/280	R.			A1/5B/207	R.			A1/5B/282	R.		
A1/5A/281	R.			A1/5B/208	R.			A1/5B/283	R.		
A1/5A/282	R.			A1/5B/209	R.			A1/5B/284	R.		
A1/5A/283	R.			A1/5B/210	R.			A1/5B/285	R.		
A1/5A/284	R.			A1/5B/211	R.			A1/5B/286	R.		
A1/5A/285	R.			A1/5B/212	R.			A1/5B/287	R.		
A1/5A/286	R.			A1/5B/213	R.			A1/5B/288	R.		
A1/5A/287	R.			A1/5B/214	R.			A1/5B/289	R.		
A1/5A/288	R.			A1/5B/215	R.			A1/5B/290	R.		
A1/5A/289	R.			A1/5B/216	R.			A1/5B/291	R.		
A1/5A/290	R.			A1/5B/217	R.			A1/5B/292	R.		
A1/5A/291	R.			A1/5B/218	R.			A1/5B/293	R.		
A1/5A/292	R.			A1/5B/219	R.			A1/5B/294	R.		
A1/5A/293	R.			A1/5B/220	R.			A1/5B/295	R.		
A1/5A/294	R.			A1/5B/221	R.			A1/5B/296	R.		
A1/5A/295	R.			A1/5B/222	R.			A1/5B/297	R.		
A1/5A/296	R.			A1/5B/223	R.			A1/5B/298	R.		
A1/5A/297	R.			A1/5B/224	R.			A1/5B/299	R.		
A1/5A/298	R.			A1/5B/225	R.			A1/5B/300	R.		
A1/5A/300	R.			A1/5B/226	R.			A1/5B/301	R.		
A1/5A/301	R.			A1/5B/227	R.			A1/5B/302	R.		
A1/5A/302	R.			A1/5B/228	R.			A1/5B/303	R.		
A1/5A/303	R.			A1/5B/229	R.			A1/5B/304	R.		

**SCHEDULE 1: PART 7 (HEALTH PROMOTION LEVY/ LEVY SUGARY BEVERAGIES)**

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A1/7A1/1	R.			A1/7A1/76	R.			A1/7A2/1	R.		
A1/7A1/2	R.			A1/7A1/77	R.			A1/7A2/2	R.		
A1/7A1/3	R.			A1/7A1/78	R.			A1/7A2/3	R.		
A1/7A1/4	R.			A1/7A1/79	R.			A1/7A2/4	R.		
A1/7A1/5	R.			A1/7A1/80	R.			A1/7A2/5	R.		
A1/7A1/6	R.			A1/7A1/81	R.			A1/7A2/6	R.		
A1/7A1/7	R.			A1/7A1/82	R.			A1/7A2/7	R.		
A1/7A1/8	R.			A1/7A1/83	R.			A1/7A2/8	R.		
A1/7A1/9	R.			A1/7A1/84	R.			A1/7A2/9	R.		
A1/7A1/10	R.			A1/7A1/85	R.			A1/7A2/10	R.		
A1/7A1/11	R.			A1/7A1/86	R.			A1/7A2/11	R.		
A1/7A1/12	R.			A1/7A1/87	R.			A1/7A2/12	R.		
A1/7A1/13	R.			A1/7A1/88	R.			A1/7A2/13	R.		
A1/7A1/14	R.			A1/7A1/89	R.			A1/7A2/14	R.		
A1/7A1/15	R.			A1/7A1/90	R.			A1/7A2/15	R.		
A1/7A1/16	R.			A1/7A1/91	R.			A1/7A2/16	R.		
A1/7A1/17	R.			A1/7A1/92	R.			A1/7A2/17	R.		
A1/7A1/18	R.			A1/7A1/93	R.			A1/7A2/18	R.		
A1/7A1/19	R.			A1/7A1/94	R.			A1/7A2/19	R.		
A1/7A1/20	R.			A1/7A1/95	R.			A1/7A2/20	R.		
A1/7A1/21	R.			A1/7A1/96	R.			A1/7A2/21	R.		
A1/7A1/22	R.			A1/7A1/97	R.			A1/7A2/22	R.		
A1/7A1/23	R.			A1/7A1/98	R.			A1/7A2/23	R.		
A1/7A1/24	R.			A1/7A1/99	R.			A1/7A2/24	R.		
A1/7A1/25	R.			A1/7A1/100	R.			A1/7A2/25	R.		
A1/7A1/26	R.			A1/7A1/101	R.			A1/7A2/26	R.		
A1/7A1/27	R.			A1/7A1/102	R.			A1/7A2/27	R.		
A1/7A1/28	R.			A1/7A1/103	R.			A1/7A2/28	R.		
A1/7A1/29	R.			A1/7A1/104	R.			A1/7A2/29	R.		
A1/7A1/30	R.			A1/7A1/105	R.			A1/7A2/30	R.		
A1/7A1/31	R.			A1/7A1/106	R.			A1/7A2/31	R.		
A1/7A1/32	R.			A1/7A1/107	R.			A1/7A2/32	R.		
A1/7A1/33	R.			A1/7A1/108	R.			A1/7A2/33	R.		
A1/7A1/34	R.			A1/7A1/109	R.			A1/7A2/34	R.		
A1/7A1/35	R.			A1/7A1/110	R.			A1/7A2/35	R.		
A1/7A1/36	R.			A1/7A1/111	R.			A1/7A2/36	R.		
A1/7A1/37	R.			A1/7A1/112	R.			A1/7A2/37	R.		
A1/7A1/38	R.			A1/7A1/113	R.			A1/7A2/38	R.		
A1/7A1/39	R.			A1/7A1/114	R.			A1/7A2/39	R.		
A1/7A1/40	R.			A1/7A1/115	R.			A1/7A2/40	R.		
A1/7A1/41	R.			A1/7A1/116	R.			A1/7A2/41	R.		
A1/7A1/42	R.			A1/7A1/117	R.			A1/7A2/42	R.		
A1/7A1/43	R.			A1/7A1/118	R.			A1/7A2/43	R.		
A1/7A1/44	R.			A1/7A1/119	R.			A1/7A2/44	R.		
A1/7A1/45	R.			A1/7A1/120	R.			A1/7A2/45	R.		
A1/7A1/46	R.			A1/7A1/121	R.			A1/7A2/46	R.		
A1/7A1/47	R.			A1/7A1/122	R.			A1/7A2/47	R.		
A1/7A1/48	R.			A1/7A1/123	R.			A1/7A2/48	R.		
A1/7A1/49	R.			A1/7A1/124	R.			A1/7A2/49	R.		
A1/7A1/50	R.			A1/7A1/125	R.			A1/7A2/50	R.		
A1/7A1/51	R.			A1/7A1/126	R.			A1/7A2/51	R.		
A1/7A1/52	R.			A1/7A1/127	R.			A1/7A2/52	R.		
A1/7A1/53	R.			A1/7A1/128	R.			A1/7A2/53	R.		
A1/7A1/54	R.			A1/7A1/129	R.			A1/7A2/54	R.		
A1/7A1/55	R.			A1/7A1/130	R.			A1/7A2/55	R.		
A1/7A1/56	R.			A1/7A1/131	R.			A1/7A2/56	R.		
A1/7A1/57	R.			A1/7A1/132	R.			A1/7A2/57	R.		
A1/7A1/58	R.			A1/7A1/133	R.			A1/7A2/58	R.		
A1/7A1/59	R.			A1/7A1/134	R.			A1/7A2/59	R.		
A1/7A1/60	R.			A1/7A1/135	R.			A1/7A2/60	R.		
A1/7A1/61	R.			A1/7A1/136	R.			A1/7A2/61	R.		
A1/7A1/62	R.			A1/7A1/137	R.			A1/7A2/62	R.		
A1/7A1/63	R.			A1/7A1/138	R.			A1/7A2/63	R.		
A1/7A1/64	R.			A1/7A1/139	R.			A1/7A2/64	R.		
A1/7A1/65	R.			A1/7A1/140	R.			A1/7A2/65	R.		
A1/7A1/66	R.			A1/7A1/141	R.			A1/7A2/66	R.		
A1/7A1/67	R.			A1/7A1/142	R.			A1/7A2/67	R.		
A1/7A1/68	R.			A1/7A1/143	R.			A1/7A2/68	R.		
A1/7A1/69	R.			A1/7A1/144	R.			A1/7A2/69	R.		
A1/7A1/70	R.			A1/7A1/145	R.			A1/7A2/70	R.		
A1/7A1/71	R.			A1/7A1/146	R.			A1/7A2/71	R.		
A1/7A1/72	R.			A1/7A1/147	R.			A1/7A2/72	R.		
A1/7A1/73	R.			A1/7A1/148	R.			A1/7A2/73	R.		
A1/7A1/74	R.			A1/7A1/149	R.			A1/7A2/74	R.		
A1/7A1/75	R.			A1/7A1/150	R.			A1/7A2/75	R.		

**SCHEDULE 2 (ANTI-DUMPING DUTY, COUNTERVAILING DUTY & SAFEGUARD DUTY)**

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A2/1/346	R. 944	06.11.12	1014	A2/1/219	R.			A2/2/1	R. 899.	29.11.13	1031
A2/1/347	R. 104	15.02.13	1017	A2/1/220	R.			A2/2/2	R.		
A2/1/348	R. 516	26.07.13	1023	A2/1/221	R.			A2/2/3	R. 276	11.04.14	1032
A2/1/349	R. 611	16.08.13	1023	A2/1/222	R.			A2/2/3	R. 577	25.07.14	1036
A2/1/350	R. 610	16.08.13	1023	A2/1/223	R.			A2/2/4	R. 932	28.11.14	1040
A2/1/351	R. 744	11.10.13	1026	A2/1/224	R.			A2/2/5	R.		
A2/1/352	R. 775	18.10.13	1026	A2/1/225	R.			A2/2/6	R.		
A2/1/353	R. 862	15.11.13	1027	A2/1/226	R.			A2/2/7	R.		
A2/1/354	R. 898	29.11.13	1031	A2/1/227	R.			A2/2/8	R.		
A2/1/355	R. 154	07.03.14	1031	A2/1/228	R.			A2/2/9	R.		
A2/1/356	R.			A2/1/229	R.			A2/2/10	R.		
A2/1/357	R. 274.	11.04.14	1032	A2/1/230	R.			A2/2/11	R.		
A2/1/358	R. 336	09.05.14	1033	A2/1/231	R.			A2/2/12	R.		
A2/1/359	R.			A2/1/232	R.			A2/2/13	R.		
A2/1/360	R. 500.	19.06.14	1034	A2/1/233	R.			A2/2/14	R.		
A2/1/361	R. 498	19.06.14	1034	A2/1/234	R.			A2/2/15	R.		
A2/1/361	R. 929	28.11.14	1042	A2/1/235	R.			A2/2/16	R.		
A2/1/362	R. 930	28.11.14	1040	A2/1/236	R.			A2/2/17	R.		
A2/1/363	R. 931	28.11.14	1040	A2/1/237	R.			A2/2/18	R.		
A2/1/364	R. 1041	22.12.14	1041	A2/1/238	R.			A2/2/19	R.		
A2/1/365	R. 1042	22.11.14	1041	A2/1/239	R.			A2/2/20	R.		
A2/1/366	R. 126	27.02.15	1044	A2/1/240	R.			A2/2/21	R.		
A2/1/367	R. 567	03.07.15	1052	A2/1/241	R.			A2/2/22	R.		
A2/1/368	R. 653	31.07.15	1053	A2/1/242	R.			A2/2/23	R.		
A2/1/369	R. 816.	04.09.15	1056	A2/1/243	R.			A2/2/24	R.		
A2/1/370	R. 1028	30.10.15	1060	A2/1/244	R.			A2/2/25	R.		
A2/1/371	R. 615	06.11.15	1061	A2/1/245	R.			A2/2/26	R.		
A2/1/372	R. 1215	11.12.15	1065	A2/1/246	R.			A2/2/27	R.		
A2/1/373	R. 1246	18.12.15	1064	A2/1/247	R.			A2/2/28	R.		
A2/1/374	R. 414	08.04.16	1070	A2/1/248	R.			A2/2/29	R.		
A2/1/375	R. 728	17.06.16	1075	A2/1/249	R.			A2/2/30	R.		
A2/1/376	R. 912	12.06.16	1077	A2/1/250	R.			A2/2/31	R.		
A2/1/377	R. 1150	23.09.16	1077	A2/1/251	R.			A2/2/32	R.		
A2/1/378	R. 1306.	21.10.16	1080	A2/1/252	R.			A2/2/33	R.		
A2/1/379	R. 1472	02.12.16	1081	A2/1/253	R.			A2/2/34	R.		
A2/1/380	R. 239	17.03.17	1086	A2/1/254	R.			A2/2/35	R.		
A2/1/381	R. 696	21.07.17	1090	A2/1/255	R.			A2/2/36	R.		
A2/1/182	R. 1083	06.10.17	1095	A2/1/256	R.			A2/2/37	R.		
A2/1/183	R. 470	04.05.18	1103	A2/1/257	R.			A2/2/38	R.		
A2/1/184	R. 604	08.06.18	1105	A2/1/258	R.			A2/2/39	R.		
A2/1/185	R.			A2/1/259	R.			A2/2/40	R.		
A2/1/186	R.			A2/1/260	R.			A2/2/41	R.		
A2/1/187	R.			A2/1/261	R.			A2/2/42	R.		
A2/1/188	R.			A2/1/262	R.			A2/2/43	R.		
A2/1/189	R.			A2/1/263	R.			A2/2/44	R.		
A2/1/190	R.			A2/1/264	R.			A2/2/45	R.		
A2/1/191	R.			A2/1/265	R.			A2/2/46	R.		
A2/1/192	R.			A2/1/266	R.			A2/2/47	R.		
A2/1/193	R.			A2/1/267	R.			A2/2/48	R.		
A2/1/194	R.			A2/1/268	R.			A2/2/49	R.		
A2/1/195	R.			A2/1/269	R.			A2/2/50	R.		
A2/1/196	R.			A2/1/270	R.			A2/2/51	R.		
A2/1/197	R.			A2/1/271	R.			A2/2/52	R.		
A2/1/198	R.			A2/1/272	R.			A2/2/53	R.		
A2/1/199	R.			A2/1/273	R.			A2/2/54	R.		
A2/1/200	R.			A2/1/274	R.			A2/2/55	R.		
A2/1/201	R.			A2/1/275	R.			A2/2/56	R.		
A2/1/201	R.			A2/1/276	R.			A2/2/57	R.		
A2/1/202	R.			A2/1/277	R.			A2/2/58	R.		
A2/1/203	R.			A2/1/278	R.			A2/2/59	R.		
A2/1/204	R.			A2/1/279	R.			A2/2/60	R.		
A2/1/205	R.			A2/1/280	R.			A2/2/61	R.		
A2/1/206	R.			A2/1/281	R.			A2/2/62	R.		
A2/1/207	R.			A2/1/282	R.			A2/2/63	R.		
A2/1/208	R.			A2/1/283	R.			A2/2/64	R.		
A2/1/209	R.			A2/1/284	R.			A2/2/65	R.		
A2/1/210	R.			A2/1/285	R.			A2/2/66	R.		
A2/1/211	R.			A2/1/286	R.			A2/2/67	R.		
A2/1/212	R.			A2/1/287	R.			A2/2/68	R.		
A2/1/213	R.			A2/1/288	R.			A2/2/69	R.		
A2/1/214	R.			A2/1/289	R.			A2/2/70	R.		
A2/1/215	R.			A2/1/290	R.			A2/2/71	R.		
A2/1/216	R.			A2/1/291	R.			A2/2/72	R.		
A2/1/217	R.			A2/1/292	R.			A2/2/73	R.		
A2/1/218	R.			A2/1/293	R.			A2/2/74	R.		

**SCHEDULE 2 (ANTI-DUMPING DUTY, COUNTERVAILING DUTY & SAFEGUARD DUTY)**

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A2/2/75	R.			A2/3/1	R. 575	25.07.14	1036	A2/3/74	R.		
A2/2/76	R.			A2/3/2	R. 576	25.04.14	1036	A2/3/75	R.		
A2/2/77	R.			A2/3/3	R. 577	25.07.14	1036	A2/3/76	R.		
A2/2/78	R.			A2/3/4	R. 593	27.05.16	1073	A2/3/77	R.		
A2/2/79	R.			A2/3/4	R. 831	11.08.17	1091	A2/3/78	R.		
A2/2/80	R.			A2/3/5	R. 829	11.08.17	1091	A2/3/79	R.		
A2/2/81	R.			A2/3/6	R. 830	11.08.17	1091	A2/3/80	R.		
A2/2/82	R.			A2/3/7	R. 1474	22.12.17	1099	A2/3/81	R.		
A2/2/83	R.			A2/3/8	R. 506	18.05.18	1104	A2/3/82	R.		
A2/2/84	R.			A2/3/9	R. 507	18.05.18	1104	A2/3/83	R.		
A2/2/85	R.			A2/3/10	R. 508	18.05.18	1104	A2/3/84	R.		
A2/2/86	R.			A2/3/11	R. 650	29.06.18	1106	A2/3/85	R.		
A2/2/87	R.			A2/3/12	R. 651	29.06.18	1106	A2/3/86	R.		
A2/2/88	R.			A2/3/13	R. 652	29.06.18	1106	A2/3/87	R.		
A2/2/89	R.			A2/3/14	R. 811	10.08.18	1107	A2/3/88	R.		
A2/2/90	R.			A2/3/15	R. 812	10.08.18	1107	A2/3/89	R.		
A2/2/91	R.			A2/3/16	R. 813	10.08.18	1107	A2/3/90	R.		
A2/2/92	R.			A2/3/17	R. 815	10.08.18	1107	A2/3/91	R.		
A2/2/93	R.			A2/3/18	R. 816	10.08.18	1107	A2/3/92	R.		
A2/2/94	R.			A2/3/19	R. 817	10.08.18	1107	A2/3/93	R.		
A2/2/95	R.			A2/3/20	R. 819	10.08.18	1107	A2/3/94	R.		
A2/2/96	R.			A2/3/21	R. 820	10.08.18	1107	A2/3/95	R.		
A2/2/97	R.			A2/3/22	R. 821	10.08.18	1107	A2/3/96	R.		
A2/2/98	R.			A2/3/23	R. 913	31.08.18	1108	A2/3/97	R.		
A2/2/99	R.			A2/3/24	R. 914	31.08.18	1108	A2/3/98	R.		
A2/2/100	R.			A2/3/25	R. 982	21.09.18	1109	A2/3/99	R.		
A2/2/101	R.			A2/3/26	R. 983	21.09.18	1109	A2/3/100	R.		
A2/2/102	R.			A2/3/27	R. 1009	28.09.18	1109	A2/3/101	R.		
A2/2/103	R.			A2/3/28	R. 1008	28.09.18	1109	A2/3/102	R.		
A2/2/104	R.			A2/3/29	R. 1010	28.09.18	1109	A2/3/103	R.		
A2/2/105	R.			A2/3/30	R. 1011	29.09.18	1109	A2/3/104	R.		
A2/2/106	R.			A2/3/31	R. 1231	16.11.18	1110	A2/3/105	R.		
A2/2/107	R.			A2/3/31	R. 1232	16.11.18	1110	A2/3/106	R.		
A2/2/108	R.			A2/3/32	R.			A2/3/107	R.		
A2/2/109	R.			A2/3/33	R. 1323	30.11.18	1111	A2/3/108	R.		
A2/2/110	R.			A2/3/34	R. 1324	30.11.18	1111	A2/3/109	R.		
A2/2/111	R.			A2/3/35	R.			A2/3/110	R.		
A2/2/112	R.			A2/3/36	R.			A2/3/111	R.		
A2/2/113	R.			A2/3/37	R.			A2/3/112	R.		
A2/2/114	R.			A2/3/38	R.			A2/3/113	R.		
A2/2/115	R.			A2/3/39	R.			A2/3/114	R.		
A2/2/116	R.			A2/3/40	R. 806	24.07.20	1124	A2/3/115	R.		
A2/2/117	R.			A2/3/41	R. 807	24.07.20	1124	A2/3/116	R.		
A2/2/118	R.			A2/3/42	R. 808	24.07.20	1124	A2/3/117	R.		
A2/2/119	R.			A2/3/43	R. 866	07.08.20	1124	A2/3/118	R.		
A2/2/120	R.			A2/3/44	R.			A2/3/119	R.		
A2/2/121	R.			A2/3/45	R.			A2/3/120	R.		
A2/2/122	R.			A2/3/46	R. 939	28.08.20	1124	A2/3/121	R.		
A2/2/123	R.			A2/3/47	R. 1403	24.12.20	1126	A2/3/122	R.		
A2/2/124	R.			A2/3/48	R.			A2/3/123	R.		
A2/2/125	R.			A2/3/49	R.			A2/3/124	R.		
A2/2/126	R.			A2/3/50	R.			A2/3/125	R.		
A2/2/127	R.			A2/3/51	R.			A2/3/126	R.		
A2/2/128	R.			A2/3/52	R.			A2/3/127	R.		
A2/2/129	R.			A2/3/53	R.			A2/3/128	R.		
A2/2/130	R.			A2/3/54	R.			A2/3/129	R.		
A2/2/131	R.			A2/3/55	R.			A2/3/130	R.		
A2/2/132	R.			A2/3/56	R.			A2/3/131	R.		
A2/2/133	R.			A2/3/57	R.			A2/3/132	R.		
A2/2/134	R.			A2/3/58	R.			A2/3/133	R.		
A2/2/135	R.			A2/3/59	R.			A2/3/134	R.		
A2/2/136	R.			A2/3/60	R.			A2/3/135	R.		
A2/2/137	R.			A2/3/61	R.			A2/3/136	R.		
A2/2/138	R.			A2/3/62	R.			A2/3/137	R.		
A2/2/139	R.			A2/3/63	R.			A2/3/138	R.		
A2/2/140	R.			A2/3/64	R.			A2/3/139	R.		
A2/2/141	R.			A2/3/65	R.			A2/3/140	R.		
A2/2/142	R.			A2/3/66	R.			A2/3/141	R.		
A2/2/143	R.			A2/3/67	R.			A2/3/142	R.		
A2/2/144	R.			A2/3/68	R.			A2/3/143	R.		
A2/2/145	R.			A2/3/69	R.			A2/3/144	R.		
A2/2/146	R.			A2/3/70	R.			A2/3/145	R.		
A2/2/147	R.			A2/3/71	R.			A2/3/146	R.		
A2/2/148	R.			A2/3/72	R.			A2/3/147	R.		
A2/2/149	R.			A2/3/73	R.			A2/3/148	R.		



SCHEDULE 3 (INDUSTRIAL REBATES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A3/684	R. 379	03.08.12	1011	A3/1/680	R. 293	05.04.12	1010	A3/1/752	R.		
A3/698	R. 900	29.11.13	1028	A3/1/681	R. 376	18.05.12	1011	A3/1/753	R.		
A3/699	R.			A3/1/682	R. 377	18.05.12	1011	A3/1/754	R.		
A3/700	R.			A3/1/683	R. 608	03.08.12	1013	A3/1/755	R.		
A3/701	R.			A3/1/684	R. 609	03.08.12	1013	A3/1/756	R.		
A3/702	R.			A3/1/685	R. 979	30.11.12	1015	A3/1/757	R.		
A3/703	R.			A3/1/686	R. 980	30.11.12	1015	A3/1/758	R.		
A3/704	R.			A3/1/687	R. 981	30.11.12	1015	A3/1/759	R.		
A3/705	R.			A3/1/688	R. 1009	07.12.12	1016	A3/1/760	R.		
A3/706	R.			A3/2/689	R. 1010	07.12.12	1016	A3/1/761	R.		
A3/707	R.			A3/1/690	R. 1111	28.12.12	1016	A3/1/762	R.		
A3/708	R.			A3/1/690	R. 1111	28.12.12	1071	A3/1/763	R.		
A3/709	R.			A3/1/691	R. 32	25.01.13	1016	A3/1/764	R.		
A3/710	R.			A3/1/692	R. 132	28.02.13	1018	A3/1/765	R.		
A3/711	R.			A3/1/693	R. 385	07.06.13	1021	A3/1/766	R.		
A3/712	R.			A3/1/694	R. 386	07.06.13	1021	A3/1/767	R.		
A3/713	R.			A3/1/695	R. 473	12.07.13	1022	A3/1/768	R.		
A3/714	R.			A3/1/696	R. 476	12.07.12	1022	A3/1/769	R.		
A3/715	R.			A3/1/697	R. 612	16.08.13	1023	A3/1/770	R.		
A3/716	R.			A3/1/698	R. 742	11.10.13	1026	A3/1/771	R.		
A3/717	R.			A3/1/699	R. 233	04.04.14	1032	A3/1/772	R.		
A3/718	R.			A3/1/700	R. 277	11.04.14	1032	A3/1/773	R.		
A3/719	R.			A3/1/701	R. 307	25.04.14	1033	A3/1/774	R.		
A3/720	R.			A3/1/702	R. 308	25.04.14	1033	A3/1/775	R.		
A3/721	R.			A3/1/703	R. 377	23.05.14	1034	A3/1/776	R.		
A3/722	R.			A3/1/704	R. 428	30.05.14	1034	A3/1/777	R.		
A3/723	R.			A3/1/705	R. 516	04.07.14	1035	A3/1/778	R.		
A3/723	R.			A3/1/706	R. 933	28.11.14	1040	A3/1/779	R.		
A3/724	R.			A3/1/707	R. 934	28.11.14	1040	A3/1/780	R.		
A3/725	R.			A3/1/708	R. 1043	22.12.14	1041	A3/1/781	R.		
A3/726	R.			A3/1/709	R. 568	03.07.15	1052	A3/1/782	R.		
A3/727	R.			A3/1/709	R. 1049	22.12.14	1041	A3/1/783	R.		
A3/728	R.			A3/1/710	R. 742	21.08.15	1055	A3/1/784	R.		
A3/729	R.			A3/1/711	R. 601	18.09.15	1057	A3/1/785	R.		
A3/730	R.			A3/1/712	R. 990	16.10.15	1059	A3/1/786	R.		
A3/731	R.			A3/1/713	R. 1159	20.11.15	1062	A3/1/787	R.		
A3/732	R.			A3/1/713	R. 1218	11.12.15	1065	A3/1/788	R.		
A3/733	R.			A3/1/715	R. 1247	18.12.15	1064	A3/1/789	R.		
A3/734	R.			A3/1/716	R. 415	08.04.16	1070	A3/1/790	R.		
A3/735	R.			A3/1/717	R. 416	08.04.16	1070	A3/1/791	R.		
A3/736	R.			A3/1/717	R. 713	10.06.16	1074	A3/1/792	R.		
A3/737	R.			A3/1/718	R. 1149	23.09.16	1079	A3/1/793	R.		
A3/738	R.			A3/1/719	R. 1474	02.12.16	1081	A3/1/794	R.		
A3/739	R.			A3/1/720	R. 66	27.01.17	1082	A3/1/795	R.		
A3/740	R.			A3/1/721	R. 72	27.01.17	1082	A3/1/796	R.		
A3/741	R.			A3/1/722	R. 265	24.03.17	1087	A3/1/797	R.		
A3/742	R.			A3/1/723	R. 900	25.08.17	1092	A3/1/798	R.		
A3/743	R.			A3/1/724	R. 952	01.09.17	1093	A3/1/799	R.		
A3/744	R.			A3/1/725	R. 1288	17.11.17	1097	A3/1/800	R.		
A3/745	R.			A3/1/725	R. 1515	29.12.17	1099	A3/1/801	R.		
A3/746	R.			A3/1/726	R. 103	09.02.18	1100	A3/1/802	R.		
A3/747	R.			A3/1/727	R. 1234	16.11.18	1110	A3/1/803	R.		
A3/748	R.			A3/1/727	R.			A3/1/804	R.		
A3/749	R.			A3/1/728	R.			A3/1/805	R.		
A3/750	R.			A3/1/729	R. 31	22.01.21	1127	A3/1/806	R.		
A3/751	R.			A3/1/730	R. 99	05.02.21	1127	A3/1/807	R.		
A3/752	R.			A3/1/731	R. 457	28.05.21	1127	A3/1/808	R.		
A3/753	R.			A3/1/732	R. 542	18.06.21	1127	A3/1/809	R.		
A3/754	R.			A3/1/733	R. 552	25.06.21	1127	A3/1/810	R.		
A3/755	R.			A3/1/734	R.			A3/1/811	R.		
A3/756	R.			A3/1/735	R.			A3/1/812	R.		
A3/757	R.			A3/1/736	R.			A3/1/813	R.		
A3/758	R.			A3/1/737	R.			A3/1/814	R.		
A3/759	R.			A3/1/738	R.			A3/1/815	R.		
A3/760	R.			A3/1/739	R.			A3/1/816	R.		
A3/761	R.			A3/1/740	R.			A3/1/817	R.		
A3/762	R.			A3/1/741	R.			A3/1/818	R.		
A3/763	R.			A3/1/742	R.			A3/1/819	R.		
A3/764	R.			A3/1/743	R.			A3/1/820	R.		
A3/765	R.			A3/1/744	R.			A3/1/821	R.		
A3/766	R.			A3/1/745	R.			A3/1/822	R.		
A3/767	R.			A3/1/746	R.			A3/1/823	R.		
A3/768	R.			A3/1/747	R.			A3/1/824	R.		
A3/769	R.			A3/1/748	R.			A3/1/825	R.		
A3/770	R.			A3/1/749	R.			A3/1/826	R.		
A3/771	R.			A3/1/750	R.			A3/1/827	R.		
A3/772	R.			A3/1/751	R.			A3/1/828	R.		

SCHEDULE 4 (GENERAL REBATES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A4/1/351	R. 982	30.11.12	1015	A4/1/443	R.			A4/2/352	R. 983	30.11.12	1015
A4/1/354	R. 1011	07.12.12	1016	A4/1/444	R.			A4/2/353	R. 984	30.11.12	1015
A4/1/360	R. 1071	14.12.12	1016	A4/1/445	R.			A4/2/355	R. 1012	07.12.12	1016
A4/1/361	R. 1087	21.12.12	1016	A4/1/446	R.			A4/2/362	R. 1112	28.12.12	1016
A4/1/367	R. 1009	20.12.13	1030	A4/1/447	R.			A4/2/363	R. 133	28.02.13	
A4/1/373	R. 557	20.05.16	1072	A4/1/448	R.			A4/2/364	R. 178	15.03.13	
A4/1/374	R. 1473	02.12.16	1081	A4/1/449	R.			A4/2/365	R. 248	05.04.13	1019
A4/1/375	R.1281	17.11.17	1097	A4/1/450	R.			A4/2/368	R. 1010	20.12.13	1030
A4/1/376	R. 368	23.04.21	1127	A4/1/451	R.			A4/2/369	R. 289	17.04.14	1033
A4/1/001	R. 351	23.03.18	1102	A4/1/452	R.			A4/2/370	R. 426	22.05.15	1049
A4/1/377	R. 556	01.06.18		A4/1/453	R.			A4/2/371	R. 1214	11.12.15	1065
A4/1/378	R. 550	25.06.21	1127	A4/1/454	R.			A4/2/372	R. 1245	18.12.15	1064
A4/1/379	R. 230	28.02.20	1121	A4/1/455	R.			A4/2/373	R. 1408	24.12.20	1126
A4/1/370	R. 1068	09.10.20	1126	A4/1/456	R.			A4/2/374	R. 6	08.01.21	1127
A4/1/372	R. 1402	24.12.20	1126	A4/1/457	R.			A4/2/375	R. 98	05.02.21	1127
A4/1/382	R.			A4/1/458	R.			A4/2/376	R. 1223	02.11.17	1096
A4/1/383	R.			A4/1/459	R.			A4/2/377	R. 553	25.06.21	1127
A4/1/384	R.			A4/1/460	R.			A4/2/378	R. 1475	22.12.17	1099
A4/1/385	R.			A4/1/461	R.			A4/2/378	R. 1516	29.12.17	1099
A4/1/386	R.			A4/1/462	R.			A4/2/379	R. 1514	29.12.17	1099
A4/1/387	R.			A4/1/463	R.			A4/2/380	R.		
A4/1/388	R.			A4/1/464	R.			A4/2/381	R. 101	09.02.18	1099
A4/1/389	R.			A4/1/465	R.			A4/2/383	R. 509	18.05.18	1104
A4/1/390	R.			A4/1/466	R.			A4/2/383	R. 605	15.06.18	1105
A4/1/391	R.			A4/1/467	R.			A4/2/384	R. 653	29.06.18	1106
A4/1/392	R.			A4/1/468	R.			A4/2/385	R. 775	27.07.18	1107
A4/1/393	R.			A4/1/469	R.			A4/2/386	R. 793	03.08.18	1107
A4/1/394	R.			A4/1/470	R.			A4/2/387	R. 814	10.08.18	1107
A4/1/395	R.			A4/1/471	R.			A4/2/388	R. 818	10.08.18	1107
A4/1/396	R.			A4/1/472	R.			A4/2/389	R. 822	10.01.18	1107
A4/1/397	R.			A4/1/473	R.			A4/2/390	R. 915	31.08.18	1108
A4/1/398	R.			A4/1/474	R.			A4/2/391	R. 916	31.08.18	1108
A4/1/399	R.			A4/1/475	R.			A4/2/392	R. 1233	16.11.18	1110
A4/1/400	R.			A4/1/476	R.			A4/2/393	R. 1325	30.11.18	1111
A4/1/401	R.			A4/1/477	R.			A4/2/394	R.		
A4/1/402	R.			A4/1/478	R.			A4/2/395	R.		
A4/1/403	R.			A4/1/479	R.			A4/2/396	R.		
A4/1/404	R.			A4/1/480	R.			A4/2/397	R.		
A4/1/405	R.			A4/1/481	R.			A4/2/398	R. 1522	22.11.19	1119
A4/1/406	R.			A4/1/482	R.			A4/2/399	R.		
A4/1/407	R.			A4/1/483	R.			A4/2/400	R.		
A4/1/408	R.			A4/1/484	R.			A4/2/401	R.		
A4/1/409	R.			A4/1/485	R.			A4/2/402	R.		
A4/1/410	R.			A4/1/486	R.			A4/2/403	R.		
A4/1/411	R.			A4/1/487	R.			A4/2/404	R.		
A4/1/412	R.			A4/1/488	R.			A4/2/405	R.		
A4/1/413	R.			A4/1/489	R.			A4/2/406	R.		
A4/1/414	R.			A4/1/490	R.			A4/2/407	R.		
A4/1/415	R.			A4/1/491	R.			A4/2/408	R.		
A4/1/416	R.			A4/1/492	R.			A4/2/409	R.		
A4/1/417	R.			A4/1/493	R.			A4/2/410	R.		
A4/1/418	R.			A4/1/494	R.			A4/2/411	R.		
A4/1/419	R.			A4/1/495	R.			A4/2/412	R.		
A4/1/420	R.			A4/1/496	R.			A4/2/413	R.		
A4/1/421	R.			A4/1/497	R.			A4/2/414	R.		
A4/1/422	R.			A4/1/498	R.			A4/2/415	R.		
A4/1/423	R.			A4/1/499	R.			A4/2/416	R.		
A4/1/424	R.			A4/1/500	R.			A4/2/417	R.		
A4/1/425	R.			A4/1/501	R.			A4/2/418	R.		
A4/1/426	R.			A4/1/502	R.			A4/2/419	R.		
A4/1/427	R.			A4/1/503	R.			A4/2/420	R.		
A4/1/428	R.			A4/1/504	R.			A4/2/421	R.		
A4/1/429	R.			A4/1/505	R.			A4/2/422	R.		
A4/1/430	R.			A4/1/506	R.			A4/2/423	R.		
A4/1/431	R.			A4/1/507	R.			A4/2/424	R.		
A4/1/432	R.			A4/1/508	R.			A4/2/425	R.		
A4/1/433	R.			A4/1/509	R.			A4/2/426	R.		
A4/1/434	R.			A4/1/510	R.			A4/2/427	R.		
A4/1/435	R.			A4/1/511	R.			A4/2/428	R.		
A4/1/436	R.			A4/1/512	R.			A4/2/429	R.		
A4/1/437	R.			A4/1/513	R.			A4/2/430	R.		
A4/1/438	R.			A4/1/514	R.			A4/2/431	R.		
A4/1/439	R.			A4/1/515	R.			A4/2/432	R.		
A4/1/440	R.			A4/1/516	R.			A4/2/433	R.		
A4/1/441	R.			A4/1/517	R.			A4/2/434	R.		
A4/1/442	R.			A4/1/518	R.			A4/2/435	R.		

**SCHEDULE 4 (GENERAL REBATES)**

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



**SCHEDULE 5 (DRAWBACKS & REFUNDS)**

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A5/2/177	R.			A5/3/98	R. 846	19.10.12	1014	A5/3/178	R.		
A5/2/178	R.			A5/3/99	R. 985	30.11.12	1015	A5/3/179	R.		
A5/2/179	R.			A5/3/102	R. 1018	07.12.12	1016	A5/3/180	R.		
A5/2/180	R.			A5/3/105	R. 1088	21.12.12	1016	A5/3/181	R.		
A5/2/181	R.			A5/3/107	R. 119	22.02.13	1018	A5/3/182	R.		
A5/2/182	R.			A5/3/108	R. 249	05.04.13	1019	A5/3/183	R.		
A5/2/183	R.			A5/3/109	R. 1217	11.12.15	1065	A5/3/184	R.		
A5/2/184	R.			A5/3/110	R. 1465	02.12.16	1081	A5/3/185	R.		
A5/2/185	R.			A5/3/111	R.			A5/3/186	R.		
A5/2/186	R.			A5/3/112	R. 1520	22.11.19	1119	A5/3/187	R.		
A5/2/187	R.			A5/3/113	R. 551	25.06.21	1127	A5/3/188	R.		
A5/2/188	R.			A5/3/114	R.			A5/3/189	R.		
A5/2/189	R.			A5/3/115	R.			A5/3/190	R.		
A5/2/190	R.			A5/3/116	R.			A5/3/191	R.		
A5/2/191	R.			A5/3/117	R.			A5/3/192	R.		
A5/2/192	R.			A5/3/118	R.			A5/3/193	R.		
A5/2/193	R.			A5/3/119	R.			A5/3/194	R.		
A5/2/194	R.			A5/3/120	R.			A5/3/195	R.		
A5/2/195	R.			A5/3/121	R.			A5/3/196	R.		
A5/2/196	R.			A5/3/122	R.			A5/3/197	R.		
A5/2/197	R.			A5/3/123	R.			A5/3/198	R.		
A5/2/198	R.			A5/3/124	R.			A5/3/199	R.		
A5/2/199	R.			A5/3/125	R.			A5/3/200	R.		
A5/2/200	R.			A5/3/126	R.			A5/3/201	R.		
A5/2/201	R.			A5/3/127	R.			A5/3/202	R.		
A5/2/202	R.			A5/3/128	R.			A5/3/203	R.		
A5/2/203	R.			A5/3/129	R.			A5/3/204	R.		
A5/2/204	R.			A5/3/130	R.			A5/3/205	R.		
A5/2/205	R.			A5/3/131	R.			A5/3/206	R.		
A5/2/205	R.			A5/3/132	R.			A5/3/207	R.		
A5/2/206	R.			A5/3/133	R.			A5/3/208	R.		
A5/2/207	R.			A5/3/134	R.			A5/3/209	R.		
A5/2/208	R.			A5/3/135	R.			A5/3/210	R.		
A5/2/209	R.			A5/3/136	R.			A5/3/211	R.		
A5/2/210	R.			A5/3/137	R.			A5/3/212	R.		
A5/2/211	R.			A5/3/138	R.			A5/3/213	R.		
A5/2/212	R.			A5/3/139	R.			A5/3/214	R.		
A5/2/213	R.			A5/3/140	R.			A5/3/215	R.		
A5/2/214	R.			A5/3/141	R.			A5/3/216	R.		
A5/2/215	R.			A5/3/142	R.			A5/3/217	R.		
A5/2/216	R.			A5/3/143	R.			A5/3/218	R.		
A5/2/217	R.			A5/3/144	R.			A5/3/219	R.		
A5/2/218	R.			A5/3/145	R.			A5/3/220	R.		
A5/2/219	R.			A5/3/146	R.			A5/3/221	R.		
A5/2/220	R.			A5/3/147	R.			A5/3/222	R.		
A5/2/221	R.			A5/3/148	R.			A5/3/223	R.		
A5/2/222	R.			A5/3/149	R.			A5/3/224	R.		
A5/2/223	R.			A5/3/150	R.			A5/3/225	R.		
A5/2/224	R.			A5/3/151	R.			A5/3/226	R.		
A5/2/225	R.			A5/3/152	R.			A5/3/227	R.		
A5/2/226	R.			A5/3/153	R.			A5/3/228	R.		
A5/2/227	R.			A5/3/154	R.			A5/3/229	R.		
A5/2/228	R.			A5/3/155	R.			A5/3/230	R.		
A5/2/229	R.			A5/3/156	R.			A5/3/231	R.		
A5/2/230	R.			A5/3/157	R.			A5/3/232	R.		
A5/2/231	R.			A5/3/158	R.			A5/3/233	R.		
A5/2/232	R.			A5/3/159	R.			A5/3/234	R.		
A5/2/233	R.			A5/3/160	R.			A5/3/235	R.		
A5/2/234	R.			A5/3/161	R.			A5/3/236	R.		
A5/2/235	R.			A5/3/162	R.			A5/3/237	R.		
A5/2/236	R.			A5/3/163	R.			A5/3/238	R.		
A5/2/237	R.			A5/3/164	R.			A5/3/239	R.		
A5/2/238	R.			A5/3/165	R.			A5/3/240	R.		
A5/2/239	R.			A5/3/166	R.			A5/3/241	R.		
A5/2/240	R.			A5/3/167	R.			A5/3/242	R.		
A5/2/241	R.			A5/3/168	R.			A5/3/243	R.		
A5/2/242	R.			A5/3/169	R.			A5/3/244	R.		
A5/2/243	R.			A5/3/170	R.			A5/3/245	R.		
A5/2/244	R.			A5/3/171	R.			A5/3/246	R.		
A5/2/245	R.			A5/3/172	R.			A5/3/247	R.		
A5/2/246	R.			A5/3/173	R.			A5/3/248	R.		
A5/2/247	R.			A5/3/174	R.			A5/3/249	R.		
A5/2/248	R.			A5/3/175	R.			A5/3/250	R.		
A5/2/249	R.			A5/3/176	R.			A5/3/251	R.		
A5/2/250	R.			A5/3/177	R.			A5/3/252	R.		

SCHEDULE 5 (DRAWBACKS & REFUNDS)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A5/4/103	R. 1019	07.12.12	1016	A5/4/179	R.			A5/5/96	R. 840	12.10.12	1014
A5/4/104	R.			A5/4/180	R.			A5/5/97	R. 841	12.10.12	1014
A5/4/105	R.			A5/4/181	R.			A5/5/104	R. 1020	07.12.12	1016
A5/4/106	R.			A5/4/182	R.			A5/5/105	R. 1475	02.12.16	1081
A5/4/107	R.			A5/4/183	R.			A5/5/106	R.		
A5/4/108	R.			A5/4/184	R.			A5/5/107	R.		
A5/4/109	R.			A5/4/185	R.			A5/5/108	R.		
A5/4/110	R.			A5/4/186	R.			A5/5/109	R.		
A5/4/111	R.			A5/4/187	R.			A5/5/110	R.		
A5/4/112	R.			A5/4/188	R.			A5/5/111	R.		
A5/4/113	R.			A5/4/189	R.			A5/5/112	R.		
A5/4/114	R.			A5/4/190	R.			A5/5/113	R.		
A5/4/115	R.			A5/4/191	R.			A5/5/114	R. 549	25.06.21	1127
A5/4/116	R.			A5/4/192	R.			A5/5/115	R.		
A5/4/117	R.			A5/4/193	R.			A5/5/116	R.		
A5/4/118	R.			A5/4/194	R.			A5/5/117	R.		
A5/4/119	R.			A5/4/195	R.			A5/5/118	R.		
A5/4/120	R.			A5/4/196	R.			A5/5/119	R.		
A5/4/121	R.			A5/4/197	R.			A5/5/120	R.		
A5/4/122	R.			A5/4/198	R.			A5/5/121	R.		
A5/4/123	R.			A5/4/199	R.			A5/5/122	R.		
A5/4/124	R.			A5/4/200	R.			A5/5/123	R.		
A5/4/125	R.			A5/4/201	R.			A5/5/124	R.		
A5/4/126	R.			A5/4/202	R.			A5/5/125	R.		
A5/4/127	R.			A5/4/203	R.			A5/5/126	R.		
A5/4/128	R.			A5/4/204	R.			A5/5/127	R.		
A5/4/129	R.			A5/4/205	R.			A5/5/128	R.		
A5/4/130	R.			A5/4/206	R.			A5/5/129	R.		
A5/4/131	R.			A5/4/207	R.			A5/5/130	R.		
A5/4/132	R.			A5/4/208	R.			A5/5/131	R.		
A5/4/133	R.			A5/4/209	R.			A5/5/132	R.		
A5/4/134	R.			A5/4/210	R.			A5/5/133	R.		
A5/4/135	R.			A5/4/211	R.			A5/5/134	R.		
A5/4/136	R.			A5/4/212	R.			A5/5/135	R.		
A5/4/137	R.			A5/4/213	R.			A5/5/136	R.		
A5/4/138	R.			A5/4/214	R.			A5/5/137	R.		
A5/4/139	R.			A5/4/215	R.			A5/5/138	R.		
A5/4/140	R.			A5/4/216	R.			A5/5/139	R.		
A5/4/141	R.			A5/4/217	R.			A5/5/140	R.		
A5/4/142	R.			A5/4/218	R.			A5/5/141	R.		
A5/4/143	R.			A5/4/219	R.			A5/5/142	R.		
A5/4/144	R.			A5/4/220	R.			A5/5/143	R.		
A5/4/145	R.			A5/4/221	R.			A5/5/144	R.		
A5/4/146	R.			A5/4/222	R.			A5/5/145	R.		
A5/4/147	R.			A5/4/223	R.			A5/5/146	R.		
A5/4/148	R.			A5/4/224	R.			A5/5/147	R.		
A5/4/149	R.			A5/4/225	R.			A5/5/148	R.		
A5/4/150	R.			A5/4/226	R.			A5/5/149	R.		
A5/4/151	R.			A5/4/227	R.			A5/5/150	R.		
A5/4/152	R.			A5/4/228	R.			A5/5/151	R.		
A5/4/153	R.			A5/4/229	R.			A5/5/152	R.		
A5/4/154	R.			A5/4/230	R.			A5/5/153	R.		
A5/4/155	R.			A5/4/231	R.			A5/5/154	R.		
A5/4/156	R.			A5/4/232	R.			A5/5/155	R.		
A5/4/157	R.			A5/4/233	R.			A5/5/156	R.		
A5/4/158	R.			A5/4/234	R.			A5/5/157	R.		
A5/4/159	R.			A5/4/235	R.			A5/5/158	R.		
A5/4/160	R.			A5/4/236	R.			A5/5/159	R.		
A5/4/161	R.			A5/4/237	R.			A5/5/160	R.		
A5/4/162	R.			A5/4/238	R.			A5/5/161	R.		
A5/4/163	R.			A5/4/239	R.			A5/5/162	R.		
A5/4/164	R.			A5/4/240	R.			A5/5/163	R.		
A5/4/165	R.			A5/4/241	R.			A5/5/164	R.		
A5/4/166	R.			A5/4/242	R.			A5/5/165	R.		
A5/4/167	R.			A5/4/243	R.			A5/5/166	R.		
A5/4/168	R.			A5/4/244	R.			A5/5/167	R.		
A5/4/169	R.			A5/4/245	R.			A5/5/168	R.		
A5/4/170	R.			A5/4/246	R.			A5/5/169	R.		
A5/4/171	R.			A5/4/247	R.			A5/5/170	R.		
A5/4/172	R.			A5/4/248	R.			A5/5/171	R.		
A5/4/173	R.			A5/4/249	R.			A5/5/172	R.		
A5/4/174	R.			A5/4/250	R.			A5/5/173	R.		
A5/4/175	R.			A5/4/251	R.			A5/5/174	R.		
A5/4/176	R.			A5/4/251	R.			A5/5/175	R.		
A5/4/177	R.			A5/4/252	R.			A5/5/176	R.		
A5/4/178	R.			A5/4/253	R.			A5/5/177	R.		

**SCHEDULE 5 (DRAWBACKS & REFUNDS)**

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A5/5/178	R.			A5/6/1	R. 352	23.03.18	1102	A5/6/78	R.		
A5/5/179	R.			A5/6/2	R.			A5/6/79	R.		
A5/5/180	R.			A5/6/3	R.			A5/6/80	R.		
A5/5/181	R.			A5/6/4	R.			A5/6/81	R.		
A5/5/181	R.			A5/6/5	R.			A5/6/82	R.		
A5/5/182	R.			A5/6/6	R.			A5/6/83	R.		
A5/5/183	R.			A5/6/7	R.			A5/6/84	R.		
A5/5/184	R.			A5/6/8	R.			A5/6/85	R.		
A5/5/185	R.			A5/6/9	R.			A5/6/86	R.		
A5/5/186	R.			A5/6/10	R.			A5/6/87	R.		
A5/5/187	R.			A5/6/11	R.			A5/6/88	R.		
A5/5/188	R.			A5/6/12	R.			A5/6/89	R.		
A5/5/189	R.			A5/6/13	R.			A5/6/90	R.		
A5/5/190	R.			A5/6/14	R.			A5/6/91	R.		
A5/5/191	R.			A5/6/15	R.			A5/6/92	R.		
A5/5/192	R.			A5/6/16	R.			A5/6/93	R.		
A5/5/193	R.			A5/6/17	R.			A5/6/94	R.		
A5/5/194	R.			A5/6/18	R.			A5/6/95	R.		
A5/5/195	R.			A5/6/19	R.			A5/6/96	R.		
A5/5/196	R.			A5/6/20	R.			A5/6/97	R.		
A5/5/197	R.			A5/6/21	R.			A5/6/98	R.		
A5/5/198	R.			A5/6/22	R.			A5/6/99	R.		
A5/5/199	R.			A5/6/23	R.			A5/6/100	R.		
A5/5/200	R.			A5/6/24	R.			A5/6/101	R.		
A5/5/201	R.			A5/6/25	R.			A5/6/102	R.		
A5/5/202	R.			A5/6/26	R.			A5/6/103	R.		
A5/5/203	R.			A5/6/27	R.			A5/6/104	R.		
A5/5/204	R.			A5/6/28	R.			A5/6/105	R.		
A5/5/205	R.			A5/6/29	R.			A5/6/106	R.		
A5/5/206	R.			A5/6/30	R.			A5/6/107	R.		
A5/5/207	R.			A5/6/31	R.			A5/6/108	R.		
A5/5/208	R.			A5/6/32	R.			A5/6/109	R.		
A5/5/209	R.			A5/6/33	R.			A5/6/110	R.		
A5/5/210	R.			A5/6/34	R.			A5/6/111	R.		
A5/5/211	R.			A5/6/35	R.			A5/6/112	R.		
A5/5/212	R.			A5/6/36	R.			A5/6/113	R.		
A5/5/213	R.			A5/6/37	R.			A5/6/114	R.		
A5/5/214	R.			A5/6/38	R.			A5/6/115	R. 548	25.06.21	1127
A5/5/215	R.			A5/6/39	R.			A5/6/116	R.		
A5/5/216	R.			A5/6/40	R.			A5/6/117	R.		
A5/5/217	R.			A5/6/41	R.			A5/6/118	R.		
A5/5/218	R.			A5/6/42	R.			A5/6/119	R.		
A5/5/219	R.			A5/6/43	R.			A5/6/120	R.		
A5/5/220	R.			A5/6/44	R.			A5/6/121	R.		
A5/5/221	R.			A5/6/45	R.			A5/6/122	R.		
A5/5/222	R.			A5/6/46	R.			A5/6/123	R.		
A5/5/223	R.			A5/6/47	R.			A5/6/124	R.		
A5/5/224	R.			A5/6/48	R.			A5/6/125	R.		
A5/5/225	R.			A5/6/49	R.			A5/6/126	R.		
A5/5/226	R.			A5/6/50	R.			A5/6/127	R.		
A5/5/227	R.			A5/6/51	R.			A5/6/128	R.		
A5/5/228	R.			A5/6/52	R.			A5/6/129	R.		
A5/5/229	R.			A5/6/53	R.			A5/6/130	R.		
A5/5/230	R.			A5/6/54	R.			A5/6/131	R.		
A5/5/231	R.			A5/6/55	R.			A5/6/132	R.		
A5/5/232	R.			A5/6/56	R.			A5/6/133	R.		
A5/5/233	R.			A5/6/57	R.			A5/6/134	R.		
A5/5/234	R.			A5/6/58	R.			A5/6/135	R.		
A5/5/235	R.			A5/6/59	R.			A5/6/136	R.		
A5/5/236	R.			A5/6/60	R.			A5/6/137	R.		
A5/5/237	R.			A5/6/61	R.			A5/6/138	R.		
A5/5/238	R.			A5/6/62	R.			A5/6/139	R.		
A5/5/239	R.			A5/6/63	R.			A5/6/140	R.		
A5/5/240	R.			A5/6/64	R.			A5/6/141	R.		
A5/5/241	R.			A5/6/65	R.			A5/6/142	R.		
A5/5/242	R.			A5/6/66	R.			A5/6/143	R.		
A5/5/243	R.			A5/6/67	R.			A5/6/144	R.		
A5/5/244	R.			A5/6/68	R.			A5/6/145	R.		
A5/5/245	R.			A5/6/69	R.			A5/6/146	R.		
A5/5/246	R.			A5/6/70	R.			A5/6/147	R.		
A5/5/247	R.			A5/6/71	R.			A5/6/148	R.		
A5/5/248	R.			A5/6/72	R.			A5/6/149	R.		
A5/5/249	R.			A5/6/73	R.			A5/6/150	R.		
A5/5/250	R.			A5/6/74	R.			A5/6/151	R.		
A5/5/251	R.			A5/6/75	R.			A5/6/152	R.		
A5/5/252	R.			A5/6/76	R.			A5/6/153	R.		

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

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/1	R. 530	15.05.20	1123	A6/75	R. 1554	16.09.94	375	A6/148	R.		
A6/2	R. 219	15.02.88	8	A6/76	R. 22	13.01.95	390	A6/149	R.		
A6/3	R. 481	16.03.88	16	A6/77	R. 775	02.06.95	418	A6/150	R.		
A6/4	R. 658	30.03.88	18	A6/78	R. 848	15.06.95	419	A6/151	R.		
A6/5	R.			A6/79	R. 1187	11.08.95	428	A6/152	R.		
A6/6	R. 662	30.03.88	18	A6/80	R. 1377	01.09.95	436	A6/153	R.		
A6/7	R. 655	01.04.88	19	A6/81	R. 211	16.02.96	460	A6/154	R.		
A6/8	R. 656	01.04.88	19	A6/82	R. 286	23.02.96	462	A6/155	R.		
A6/9	R. 693	01.04.88	19	A6/83	R. 1520	27.09.96	489	A6/156	R.		
A6/10	R. 1633	15.08.88	37	A6/84	R. 432	13.03.97	520	A6/157	R.		
A6/11	R. 338	01.03.89	64	A6/85	R. 759	29.05.98	589	A6/158	R.		
A6/12	R. 459	17.03.89	68	A6/86	R.			A6/159	R.		
A6/13	R. 492	17.03.89	68	A6/87	R. 1061	21.08.98	605	A6/160	R.		
A6/14	R. 493	17.03.89	68	A6/88	R. 1152	23.09.99	673	A6/161	R.		
A6/15	R. 638	31.03.89	70	A6/89	R. 1153	23.09.99	673	A6/162	R.		
A6/16	R. 739	14.04.89	72	A6/90	R. 273	24.03.00	709	A6/163	R.		
A6/17	R. 889	28.04.89	77	A6/91	R. 335	07.04.00	713	A6/164	R.		
A6/18	R. 1091	26.05.89	83	A6/92	R. 566	09.06.00	721	A6/165	R.		
A6/19	R. 2006	22.09.89	103	A6/93	R. 217	09.03.01	770	A6/166	R.		
A6/20	R. 2538	24.11.89	112	A6/94	R. 589	29.06.01	785	A6/167	R.		
A6/21	R. 2633	01.12.89	113	A6/95	R. 799	27.08.01	796	A6/168	R.		
A6/22	R. 2848	29.12.89	115	A6/96	R. 389	01.04.02	832	A6/169	R.		
A6/23	R. 2849	29.12.89	115	A6/97	R. 398	02.04.02	832	A6/170	R.		
A6/24	R. 120	26.01.90	117	A6/98	R. 14	03.01.03	867	A6/171	R.		
A6/25	R. 403	02.03.90	121	A6/99	R. 72	10.01.03	867	A6/172	R.		
A6/26	R.	14.03.90	123	A6/100	R. 92	17.01.03	868	A6/173	R.		
A6/27	R. 743	05.04.90	126	A6/101	R. 285	28.02.03	873	A6/174	R.		
A6/28	R. 744	05.04.90	126	A6/102	R. 310	26.02.03/	873	A6/175	R.		
A6/29	R. 745	05.04.90	126	A6/102	R. 573	02.05.03	876	A6/176	R.		
A6/30	R. 998	11.05.90	131	A6/103	R. 311	26.02.03/	873	A6/177	R.		
A6/31	R. 1189	01.06.90	134	A6/103	R. 574	02.05.03	876	A6/178	R.		
A6/32	R. 1237	08.06.90	135	A6/104	R. 405	26.03.04	901	A6/179	R.		
A6/33	R. 1314	15.06.90	136	A6/105	R. 988	18.08.04	910	A6/180	R.		
A6/33	R. 427	22.05.15	1049	A6/106	R. 1121	28.09.04	912	A6/181	R.		
A6/34	R. 1536	29.06.90	138	A6/107	R. 313	01.04.05	918	A6/182	R.		
A6/35	R. 1843	10.08.90	146	A6/108	R. 301	31.03.06	936	A6/183	R.		
A6/36	R. 2142	14.09.90	151	A6/109	R. 304	31.03.06	936	A6/184	R.		
A6/37	R. 2324	05.10.90	153	A6/110	R. 1002	26.10.07	963	A6/185	R.		
A6/38	R. 2370	12.10.90	154	A6/111	R.	N/a		A6/186	R.		
A6/39	R. 2563	09.11.90	158	A6/112	R.			A6/187	R.		
A6/40	R. 2614	16.11.90	159	A6/113	R.			A6/188	R.		
A6/41	R. 23	04.01.90	166	A6/114	R.			A6/189	R.		
A6/42	R. 423	08.03.91	176	A6/115	R.			A6/190	R.		
A6/43	R. 514	15.03.91	177	A6/116	R.			A6/191	R.		
A6/44	R. 604	28.03.91	180	A6/117	R.			A6/192	R.		
A6/45	R. 776	19.04.91	183	A6/118	R.			A6/193	R.		
A6/46	R. 1241	30.05.91	189	A6/119	R.			A6/194	R.		
A6/47	R. 1542	28.06.91	192	A6/120	R.			A6/195	R.		
A6/48	R. 1810	08.09.91	198	A6/121	R.			A6/196	R.		
A6/49	R. 2935	13.12.91	217	A6/122	R.			A6/197	R.		
A6/50	R. 3069	20.12.91	219	A6/123	R.			A6/198	R.		
A6/51	R. 151	01.01.92	220	A6/124	R.			A6/199	R.		
A6/52	R. 921	20.03.92	234	A6/125	R.			A6/200	R.		
A6/53	R. 1013	10.04.92	237	A6/126	R.			A6/201	R.		
A6/54	R. 2052	24.07.92	255	A6/127	R.			A6/202	R.		
A6/55	R. 2265	14.08.92	258	A6/128	R.			A6/203	R.		
A6/56	R. 2723	02.10.92	268	A6/129	R.			A6/204	R.		
A6/57	R. 2692	25.09.92	267	A6/130	R.			A6/205	R.		
A6/58	R. 2889	16.10.92	270	A6/131	R.			A6/206	R.		
A6/59	R. 2911	23.10.92	271	A6/132	R.			A6/207	R.		
A6/60	R. 210	19.02.93	291	A6/133	R.			A6/208	R.		
A6/61	R. 529	02.04.93	297	A6/134	R.			A6/209	R.		
A6/62	R. 608	16.04.93	298	A6/135	R.			A6/210	R.		
A6/63	R. 1913	08.10.93	323	A6/136	R.			A6/211	R.		
A6/64	R. 1982	22.10.93	325	A6/137	R.			A6/212	R.		
A6/65	R. 2033	22.10.93	325	A6/138	R.			A6/213	R.		
A6/66	R. 70	21.01.94	338	A6/139	R.			A6/214	R.		
A6/67	R. 110	28.01.94	339	A6/140	R.			A6/215	R.		
A6/68	R. 111	28.01.94	339	A6/141	R.			A6/216	R.		
A6/69	R. 163	28.01.94	339	A6/142	R.			A6/217	R.		
A6/70	R. 165	28.01.94	339	A6/143	R.			A6/218	R.		
A6/71	R. 221	11.02.94	341	A6/144	R.			A6/219	R.		
A6/72	R. 322	25.02.94	343	A6/145	R.			A6/220	R.		
A6/73	R. 808	29.04.94	354	A6/146	R.			A6/221	R.		
A6/74	R.			A6/147	R.			A6/222	R.		

SCHEDULE 6 (REBATES & REFUNDS OF EXCISE DUTIES AND FUEL, RAF & ENVIRONMENTAL LEVY)											
Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/223	R.			A6/1A/1	R.			A6/1A/77	R.		
A6/224	R.			A6/1A/2	R.			A6/1A/78	R.		
A6/225	R.			A6/1A/3	R.			A6/1A/79	R.		
A6/226	R.			A6/1A/4	R.			A6/1A/80	R.		
A6/227	R.			A6/1A/5	R.			A6/1A/81	R.		
A6/228	R.			A6/1A/6	R.			A6/1A/82	R.		
A6/229	R.			A6/1A/7	R.			A6/1A/83	R.		
A6/230	R.			A6/1A/8	R.			A6/1A/84	R.		
A6/231	R.			A6/1A/9	R.			A6/1A/85	R.		
A6/232	R.			A6/1A/10	R. 367	23.04.21	1127	A6/1A/86	R.		
A6/233	R.			A6/1A/11	R.			A6/1A/87	R.		
A6/234	R.			A6/1A/12	R.			A6/1A/88	R.		
A6/235	R.			A6/1A/13	R.			A6/1A/89	R.		
A6/236	R.			A6/1A/14	R.			A6/1A/90	R.		
A6/237	R.			A6/1A/15	R.			A6/1A/91	R.		
A6/238	R.			A6/1A/16	R.			A6/1A/92	R.		
A6/239	R.			A6/1A/17	R.			A6/1A/93	R.		
A6/240	R.			A6/1A/18	R.			A6/1A/94	R.		
A6/241	R.			A6/1A/19	R.			A6/1A/95	R.		
A6/242	R.			A6/1A/20	R.			A6/1A/96	R.		
A6/243	R.			A6/1A/21	R.			A6/1A/97	R.		
A6/244	R.			A6/1A/22	R.			A6/1A/98	R.		
A6/245	R.			A6/1A/23	R.			A6/1A/99	R.		
A6/246	R.			A6/1A/24	R.			A6/1A/100	R.		
A6/247	R.			A6/1A/25	R.			A6/1A/101	R.		
A6/248	R.			A6/1A/26	R.			A6/1A/102	R.		
A6/249	R.			A6/1A/27	R.			A6/1A/103	R.		
A6/250	R.			A6/1A/28	R.			A6/1A/104	R.		
A6/251	R.			A6/1A/29	R.			A6/1A/105	R.		
A6/252	R.			A6/1A/30	R.			A6/1A/106	R.		
A6/253	R.			A6/1A/31	R.			A6/1A/107	R.		
A6/254	R.			A6/1A/32	R.			A6/1A/108	R.		
A6/255	R.			A6/1A/33	R.			A6/1A/109	R.		
A6/256	R.			A6/1A/34	R.			A6/1A/110	R.		
A6/257	R.			A6/1A/35	R.			A6/1A/111	R.		
A6/258	R.			A6/1A/36	R.			A6/1A/112	R.		
A6/259	R.			A6/1A/37	R.			A6/1A/113	R.		
A6/260	R.			A6/1A/38	R.			A6/1A/114	R.		
A6/261	R.			A6/1A/39	R.			A6/1A/115	R.		
A6/262	R.			A6/1A/40	R.			A6/1A/116	R.		
A6/263	R.			A6/1A/41	R.			A6/1A/117	R.		
A6/264	R.			A6/1A/42	R.			A6/1A/118	R.		
A6/265	R.			A6/1A/43	R.			A6/1A/119	R.		
A6/266	R.			A6/1A/44	R.			A6/1A/120	R.		
A6/267	R.			A6/1A/45	R.			A6/1A/121	R.		
A6/268	R.			A6/1A/46	R.			A6/1A/122	R.		
A6/269	R.			A6/1A/47	R.			A6/1A/123	R.		
A6/270	R.			A6/1A/48	R.			A6/1A/124	R.		
A6/271	R.			A6/1A/49	R.			A6/1A/125	R.		
A6/272	R.			A6/1A/50	R.			A6/1A/126	R.		
A6/273	R.			A6/1A/51	R.			A6/1A/127	R.		
A6/274	R.			A6/1A/52	R.			A6/1A/128	R.		
A6/275	R.			A6/1A/53	R.			A6/1A/129	R.		
A6/276	R.			A6/1A/54	R.			A6/1A/130	R.		
A6/277	R.			A6/1A/55	R.			A6/1A/131	R.		
A6/278	R.			A6/1A/56	R.			A6/1A/132	R.		
A6/279	R.			A6/1A/57	R.			A6/1A/133	R.		
A6/280	R.			A6/1A/58	R.			A6/1A/134	R.		
A6/281	R.			A6/1A/59	R.			A6/1A/135	R.		
A6/282	R.			A6/1A/60	R.			A6/1A/136	R.		
A6/283	R.			A6/1A/61	R.			A6/1A/137	R.		
A6/284	R.			A6/1A/62	R.			A6/1A/138	R.		
A6/285	R.			A6/1A/63	R.			A6/1A/139	R.		
A6/286	R.			A6/1A/64	R.			A6/1A/140	R.		
A6/287	R.			A6/1A/65	R.			A6/1A/141	R.		
A6/288	R.			A6/1A/66	R.			A6/1A/142	R.		
A6/289	R.			A6/1A/67	R.			A6/1A/143	R.		
A6/290	R.			A6/1A/68	R.			A6/1A/144	R.		
A6/291	R.			A6/1A/69	R.			A6/1A/145	R.		
A6/292	R.			A6/1A/70	R.			A6/1A/146	R.		
A6/293	R.			A6/1A/71	R.			A6/1A/147	R.		
A6/294	R.			A6/1A/72	R.			A6/1A/148	R.		
A6/295	R.			A6/1A/73	R.			A6/1A/149	R.		
A6/296	R.			A6/1A/74	R.			A6/1A/150	R.		
A6/297	R.			A6/1A/75	R.			A6/1A/151	R.		
A6/298	R.			A6/1A/76	R.			A6/1A/152	R.		

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

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/1B/1	R. 428	22.05.15	1049	A6/1B/77	R.			A6/1C/34	R. 234	28.03.13	1019
A6/1B/2	R. 1084	06.10.17	1095	A6/1B/78	R.			A6/1C/35	R. 389	07.06.13	1021
A6/1B/3	R.			A6/1B/79	R.			A6/1C/36	R. 391	07.06.13	1021
A6/1B/4	R.			A6/1B/80	R.			A6/1C/37	R. 607	16.08.13	1023
A6/1B/5	R.			A6/1B/81	R.			A6/1C/38	R. 608	16.08.13	1023
A6/1B/6	R.			A6/1B/82	R.			A6/1C/39	R. 515	04.07.14	1035
A6/1B/7	R.			A6/1B/83	R.			A6/1C/40	R. 429	22.05.15	1049
A6/1B/8	R. 1410	24.12.20	1126	A6/1B/84	R.			A6/1C/41	R. 393	31.03.16	1069
A6/1B/9	R.			A6/1B/85	R.			A6/1C/42	R. 398.	31.03.16	1069
A6/1B/10	R.			A6/1B/86	R.			A6/1C/43	R. 1151	23.09.16	1079
A6/1B/11	R. 366	23.04.21	1127	A6/1B/87	R.			A6/1C/44	R. 1479	02.12.16	1081
A6/1B/12	R.			A6/1B/88	R.			A6/1C/45	R. 1477	02.12.16	1081
A6/1B/13	R.			A6/1B/89	R.			A6/1C/46	R. 1085	06.10.17	1095
A6/1B/14	R.			A6/1B/90	R.			A6/1C/9	R. 1404	24.12.20	1126
A6/1B/15	R.			A6/1B/91	R.			A6/1C/12	R. 365	23.04.21	1127
A6/1B/16	R.			A6/1B/92	R.			A6/1C/49	R.		
A6/1B/17	R.			A6/1B/93	R.			A6/1C/50	R.		
A6/1B/18	R.			A6/1B/94	R.			A6/1C/51	R.		
A6/1B/19	R.			A6/1B/95	R.			A6/1C/52	R.		
A6/1B/20	R.			A6/1B/96	R.			A6/1C/53	R.		
A6/1B/21	R.			A6/1B/97	R.			A6/1C/54	R.		
A6/1B/22	R.			A6/1B/98	R.			A6/1C/55	R.		
A6/1B/23	R.			A6/1B/99	R.			A6/1C/56	R.		
A6/1B/24	R.			A6/1B/100	R.			A6/1C/57	R.		
A6/1B/25	R.			A6/1B/101	R.			A6/1C/58	R.		
A6/1B/26	R.			A6/1B/102	R.			A6/1C/59	R.		
A6/1B/27	R.			A6/1B/103	R.			A6/1C/60	R.		
A6/1B/28	R.			A6/1B/104	R.			A6/1C/61	R.		
A6/1B/29	R.			A6/1B/105	R.			A6/1C/62	R.		
A6/1B/30	R.			A6/1B/106	R.			A6/1C/63	R.		
A6/1B/31	R.			A6/1B/107	R.			A6/1C/64	R.		
A6/1B/31	R.			A6/1B/108	R.			A6/1C/65	R.		
A6/1B/33	R.			A6/1B/109	R.			A6/1C/66	R.		
A6/1B/34	R.			A6/1B/110	R.			A6/1C/67	R.		
A6/1B/35	R.			A6/1B/111	R.			A6/1C/68	R.		
A6/1B/36	R.			A6/1B/112	R.			A6/1C/69	R.		
A6/1B/37	R.			A6/1B/113	R.			A6/1C/70	R.		
A6/1B/38	R.			A6/1B/114	R.			A6/1C/71	R.		
A6/1B/39	R.			A6/1B/115	R.			A6/1C/72	R.		
A6/1B/40	R.			A6/1B/116	R.			A6/1C/73	R.		
A6/1B/41	R.			A6/1B/117	R.			A6/1C/74	R.		
A6/1B/42	R.			A6/1B/118	R.			A6/1C/75	R.		
A6/1B/43	R.			A6/1B/119	R.			A6/1C/76	R.		
A6/1B/44	R.			A6/1B/120	R.			A6/1C/77	R.		
A6/1B/45	R.			A6/1B/121	R.			A6/1C/78	R.		
A6/1B/46	R.			A6/1B/122	R.			A6/1C/79	R.		
A6/1B/47	R.			A6/1B/123	R.			A6/1C/80	R.		
A6/1B/48	R.			A6/1B/124	R.			A6/1C/81	R.		
A6/1B/49	R.			A6/1B/125	R.			A6/1C/82	R.		
A6/1B/50	R.			A6/1B/126	R.			A6/1C/83	R.		
A6/1B/51	R.			A6/1B/127	R.			A6/1C/84	R.		
A6/1B/52	R.			A6/1B/128	R.			A6/1C/85	R.		
A6/1B/53	R.			A6/1B/129	R.			A6/1C/86	R.		
A6/1B/54	R.			A6/1B/130	R.			A6/1C/87	R.		
A6/1B/55	R.			A6/1B/131	R.			A6/1C/88	R.		
A6/1B/56	R.			A6/1B/132	R.			A6/1C/89	R.		
A6/1B/57	R.			A6/1B/133	R.			A6/1C/90	R.		
A6/1B/58	R.			A6/1B/134	R.			A6/1C/91	R.		
A6/1B/59	R.			A6/1B/135	R.			A6/1C/92	R.		
A6/1B/60	R.			A6/1B/136	R.			A6/1C/93	R.		
A6/1B/61	R.			A6/1B/137	R.			A6/1C/94	R.		
A6/1B/62	R.			A6/1B/138	R.			A6/1C/95	R.		
A6/1B/63	R.			A6/1B/139	R.			A6/1C/96	R.		
A6/1B/64	R.			A6/1B/140	R.			A6/1C/97	R.		
A6/1B/65	R.			A6/1B/141	R.			A6/1C/98	R.		
A6/1B/66	R.			A6/1B/142	R.			A6/1C/99	R.		
A6/1B/67	R.			A6/1B/143	R.			A6/1C/100	R.		
A6/1B/68	R.			A6/1B/144	R.			A6/1C/101	R.		
A6/1B/69	R.			A6/1B/145	R.			A6/1C/102	R.		
A6/1B/70	R.			A6/1B/146	R.			A6/1C/103	R.		
A6/1B/71	R.			A6/1B/147	R.			A6/1C/104	R.		
A6/1B/72	R.			A6/1B/148	R.			A6/1C/105	R.		
A6/1B/73	R.			A6/1B/149	R.			A6/1C/106	R.		
A6/1B/74	R.			A6/1B/150	R.			A6/1C/107	R.		
A6/1B/75	R.			A6/1B/151	R.			A6/1C/108	R.		
A6/1B/76	R.			A6/1B/152	R.			A6/1C/109	R.		

SCHEDULE 6 (REBATES & REFUNDS OF EXCISE DUTIES AND FUEL, RAF & ENVIRONMENTAL LEVY)											
Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/1C/110 R.				A6/1D/1	R. 390	07.06.13	1021	A6/1D/76	R.		
A6/1C/111 R.				A6/1D/2	R. 392	07.06.13	1021	A6/1D/77	R.		
A6/1C/112 R.				A6/1D/3	R. 430	22.05.15	1049	A6/1D/78	R.		
A6/1C/113 R.				A6/1D/4	R. 438	29.05.15	1050	A6/1D/79	R.		
A6/1C/114 R.				A6/1D/5	R. 653	31.07.15	1053	A6/1D/80	R.		
A6/1C/115 R.				A6/1D/5	R. 539	25.05.18	1104	A6/1D/81	R.		
A6/1C/116 R.				A6/1D/6	R. 394	31.03.16	1069	A6/1D/82	R.		
A6/1C/117 R.				A6/1D/7	R. 399	31.03.16	1069	A6/1D/83	R.		
A6/1C/118 R.				A6/1D/8	R. 1085	06.10.17	1095	A6/1D/84	R.		
A6/1C/119 R.				A6/1D/06	R. 411	26.03.20	1122	A6/1D/85	R.		
A6/1C/120 R.				A6/1D/07	R. 1097	16.10.20	1126	A6/1D/86	R.		
A6/1C/121 R.				A6/1D/11	R.			A6/1D/87	R.		
A6/1C/122 R.				A6/1D/12	R.			A6/1D/88	R.		
A6/1C/123 R.				A6/1D/13	R. 364	23.04.21	1127	A6/1D/89	R.		
A6/1C/124 R.				A6/1D/14	R.			A6/1D/90	R.		
A6/1C/125 R.				A6/1D/15	R.			A6/1D/91	R.		
A6/1C/126 R.				A6/1D/16	R.			A6/1D/92	R.		
A6/1C/127 R.				A6/1D/17	R.			A6/1D/93	R.		
A6/1C/128 R.				A6/1D/18	R.			A6/1D/94	R.		
A6/1C/129 R.				A6/1D/19	R.			A6/1D/95	R.		
A6/1C/130 R.				A6/1D/20	R.			A6/1D/96	R.		
A6/1C/131 R.				A6/1D/21	R.			A6/1D/97	R.		
A6/1C/132 R.				A6/1D/22	R.			A6/1D/98	R.		
A6/1C/133 R.				A6/1D/23	R.			A6/1D/99	R.		
A6/1C/134 R.				A6/1D/24	R.			A6/1D/100	R.		
A6/1C/135 R.				A6/1D/25	R.			A6/1D/101	R.		
A6/1C/136 R.				A6/1D/26	R.			A6/1D/102	R.		
A6/1C/137 R.				A6/1D/27	R.			A6/1D/103	R.		
A6/1C/138 R.				A6/1D/28	R.			A6/1D/104	R.		
A6/1C/139 R.				A6/1D/29	R.			A6/1D/105	R.		
A6/1C/140 R.				A6/1D/30	R.			A6/1D/106	R.		
A6/1C/141 R.				A6/1D/31	R.			A6/1D/107	R.		
A6/1C/142 R.				A6/1D/32	R.			A6/1D/108	R.		
A6/1C/143 R.				A6/1D/33	R.			A6/1D/109	R.		
A6/1C/144 R.				A6/1D/34	R.			A6/1D/110	R.		
A6/1C/145 R.				A6/1D/35	R.			A6/1D/111	R.		
A6/1C/146 R.				A6/1D/36	R.			A6/1D/112	R.		
A6/1C/147 R.				A6/1D/37	R.			A6/1D/113	R.		
A6/1C/148 R.				A6/1D/38	R.			A6/1D/114	R.		
A6/1C/149 R.				A6/1D/39	R.			A6/1D/115	R.		
A6/1C/150 R.				A6/1D/40	R.			A6/1D/116	R.		
A6/1C/151 R.				A6/1D/41	R.			A6/1D/117	R.		
A6/1C/152 R.				A6/1D/42	R.			A6/1D/118	R.		
A6/1C/153 R.				A6/1D/43	R.			A6/1D/119	R.		
A6/1C/154 R.				A6/1D/44	R.			A6/1D/120	R.		
A6/1C/155 R.				A6/1D/45	R.			A6/1D/121	R.		
A6/1C/156 R.				A6/1D/46	R.			A6/1D/122	R.		
A6/1C/157 R.				A6/1D/47	R.			A6/1D/123	R.		
A6/1C/158 R.				A6/1D/48	R.			A6/1D/124	R.		
A6/1C/159 R.				A6/1D/49	R.			A6/1D/125	R.		
A6/1C/160 R.				A6/1D/50	R.			A6/1D/126	R.		
A6/1C/161 R.				A6/1D/51	R.			A6/1D/127	R.		
A6/1C/162 R.				A6/1D/52	R.			A6/1D/128	R.		
A6/1C/163 R.				A6/1D/53	R.			A6/1D/129	R.		
A6/1C/164 R.				A6/1D/54	R.			A6/1D/130	R.		
A6/1C/165 R.				A6/1D/55	R.			A6/1D/131	R.		
A6/1C/166 R.				A6/1D/56	R.			A6/1D/132	R.		
A6/1C/167 R.				A6/1D/57	R.			A6/1D/133	R.		
A6/1C/168 R.				A6/1D/58	R.			A6/1D/134	R.		
A6/1C/169 R.				A6/1D/59	R.			A6/1D/135	R.		
A6/1C/170 R.				A6/1D/60	R.			A6/1D/136	R.		
A6/1C/171 R.				A6/1D/61	R.			A6/1D/137	R.		
A6/1C/172 R.				A6/1D/62	R.			A6/1D/138	R.		
A6/1C/173 R.				A6/1D/63	R.			A6/1D/139	R.		
A6/1C/174 R.				A6/1D/64	R.			A6/1D/140	R.		
A6/1C/175 R.				A6/1D/65	R.			A6/1D/141	R.		
A6/1C/176 R.				A6/1D/66	R.			A6/1D/142	R.		
A6/1C/177 R.				A6/1D/67	R.			A6/1D/143	R.		
A6/1C/178 R.				A6/1D/68	R.			A6/1D/144	R.		
A6/1C/179 R.				A6/1D/69	R.			A6/1D/145	R.		
A6/1C/180 R.				A6/1D/70	R.			A6/1D/146	R.		
A6/1C/181 R.				A6/1D/71	R.			A6/1D/147	R.		
A6/1C/182 R.				A6/1D/72	R.			A6/1D/148	R.		
A6/1C/183 R.				A6/1D/73	R.			A6/1D/149	R.		
A6/1C/184 R.				A6/1D/74	R.			A6/1D/150	R.		
A6/1C/185 R.				A6/1D/75	R.			A6/1D/151	R.		

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

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/1E/1	R.			A6/1E/76	R.			A6/1F/1	R. 1418	15.12.17	1098
A6/1E/2	R.			A6/1E/77	R.			A6/1F/2	R.		
A6/1E/3	R.			A6/1E/78	R.			A6/1F/3	R.		
A6/1E/4	R.			A6/1E/79	R.			A6/1F/4	R.		
A6/1E/5	R.			A6/1E/80	R.			A6/1F/5	R.		
A6/1E/6	R.			A6/1E/81	R.			A6/1F/6	R.		
A6/1E/7	R.			A6/1E/82	R.			A6/1F/7	R.		
A6/1E/8	R.			A6/1E/83	R.			A6/1F/8	R.		
A6/1E/9	R.			A6/1E/84	R.			A6/1F/9	R.		
A6/1E/10	R.			A6/1E/85	R.			A6/1F/10	R.		
A6/1E/11	R.			A6/1E/86	R.			A6/1F/11	R.		
A6/1E/12	R.			A6/1E/87	R.			A6/1F/12	R.		
A6/1E/13	R.			A6/1E/88	R.			A6/1F/13	R.		
A6/1E/14	R. 363	23.04.21	1127	A6/1E/89	R.			A6/1F/14	R.		
A6/1E/15	R.			A6/1E/90	R.			A6/1F/15	R. 362	23.04.21	1127
A6/1E/16	R.			A6/1E/91	R.			A6/1F/16	R.		
A6/1E/17	R.			A6/1E/92	R.			A6/1F/17	R.		
A6/1E/18	R.			A6/1E/93	R.			A6/1F/18	R.		
A6/1E/19	R.			A6/1E/94	R.			A6/1F/19	R.		
A6/1E/20	R.			A6/1E/95	R.			A6/1F/20	R.		
A6/1E/21	R.			A6/1E/96	R.			A6/1F/21	R.		
A6/1E/22	R.			A6/1E/97	R.			A6/1F/22	R.		
A6/1E/23	R.			A6/1E/98	R.			A6/1F/23	R.		
A6/1E/24	R.			A6/1E/99	R.			A6/1F/24	R.		
A6/1E/25	R.			A6/1E/100	R.			A6/1F/25	R.		
A6/1E/26	R.			A6/1E/101	R.			A6/1F/26	R.		
A6/1E/27	R.			A6/1E/102	R.			A6/1F/27	R.		
A6/1E/28	R.			A6/1E/103	R.			A6/1F/28	R.		
A6/1E/29	R.			A6/1E/104	R.			A6/1F/29	R.		
A6/1E/30	R.			A6/1E/105	R.			A6/1F/30	R.		
A6/1E/31	R.			A6/1E/106	R.			A6/1F/31	R.		
A6/1E/32	R.			A6/1E/107	R.			A6/1F/32	R.		
A6/1E/33	R.			A6/1E/108	R.			A6/1F/33	R.		
A6/1E/34	R.			A6/1E/109	R.			A6/1F/34	R.		
A6/1E/35	R.			A6/1E/110	R.			A6/1F/35	R.		
A6/1E/36	R.			A6/1E/111	R.			A6/1F/36	R.		
A6/1E/37	R.			A6/1E/112	R.			A6/1F/37	R.		
A6/1E/38	R.			A6/1E/113	R.			A6/1F/38	R.		
A6/1E/39	R.			A6/1E/114	R.			A6/1F/39	R.		
A6/1E/40	R.			A6/1E/115	R.			A6/1F/40	R.		
A6/1E/41	R.			A6/1E/116	R.			A6/1F/41	R.		
A6/1E/42	R.			A6/1E/117	R.			A6/1F/42	R.		
A6/1E/43	R.			A6/1E/118	R.			A6/1F/43	R.		
A6/1E/44	R.			A6/1E/119	R.			A6/1F/44	R.		
A6/1E/45	R.			A6/1E/120	R.			A6/1F/45	R.		
A6/1E/46	R.			A6/1E/121	R.			A6/1F/46	R.		
A6/1E/47	R.			A6/1E/122	R.			A6/1F/47	R.		
A6/1E/48	R.			A6/1E/123	R.			A6/1F/48	R.		
A6/1E/49	R.			A6/1E/124	R.			A6/1F/49	R.		
A6/1E/50	R.			A6/1E/125	R.			A6/1F/50	R.		
A6/1E/51	R.			A6/1E/126	R.			A6/1F/51	R.		
A6/1E/52	R.			A6/1E/127	R.			A6/1F/52	R.		
A6/1E/53	R.			A6/1E/128	R.			A6/1F/53	R.		
A6/1E/54	R.			A6/1E/129	R.			A6/1F/54	R.		
A6/1E/55	R.			A6/1E/130	R.			A6/1F/55	R.		
A6/1E/56	R.			A6/1E/131	R.			A6/1F/56	R.		
A6/1E/57	R.			A6/1E/132	R.			A6/1F/57	R.		
A6/1E/58	R.			A6/1E/133	R.			A6/1F/58	R.		
A6/1E/59	R.			A6/1E/134	R.			A6/1F/59	R.		
A6/1E/60	R.			A6/1E/135	R.			A6/1F/60	R.		
A6/1E/61	R.			A6/1E/136	R.			A6/1F/61	R.		
A6/1E/62	R.			A6/1E/137	R.			A6/1F/62	R.		
A6/1E/62	R.			A6/1E/138	R.			A6/1F/63	R.		
A6/1E/63	R.			A6/1E/139	R.			A6/1F/64	R.		
A6/1E/64	R.			A6/1E/140	R.			A6/1F/65	R.		
A6/1E/65	R.			A6/1E/141	R.			A6/1F/66	R.		
A6/1E/66	R.			A6/1E/142	R.			A6/1F/67	R.		
A6/1E/67	R.			A6/1E/143	R.			A6/1F/68	R.		
A6/1E/68	R.			A6/1E/144	R.			A6/1F/69	R.		
A6/1E/69	R.			A6/1E/145	R.			A6/1F/70	R.		
A6/1E/70	R.			A6/1E/146	R.			A6/1F/71	R.		
A6/1E/71	R.			A6/1E/147	R.			A6/1F/72	R.		
A6/1E/72	R.			A6/1E/148	R.			A6/1F/73	R.		
A6/1E/73	R.			A6/1E/149	R.			A6/1F/74	R.		
A6/1E/74	R.			A6/1E/150	R.			A6/1F/75	R.		
A6/1E/75	R.			A6/1E/151	R.			A6/1F/76	R.		



SCHEDULE 6 (REBATES & REFUNDS OF EXCISE DUTIES AND FUEL, RAF & ENVIRONMENTAL LEVY)											
Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/1F/77	R.			A6/2/1	R. 963	26.08.16		A6/2/76	R.		
A6/1F/78	R.			A6/2/2	R. 1476	02.12.16	1081	A6/2/77	R.		
A6/1F/79	R.			A6/2/623	R. 102	09.02.18	1100	A6/2/78	R.		
A6/1F/80	R.			A6/2/3	R.			A6/2/79	R.		
A6/1F/81	R.			A6/2/4	R. 227	28.02.20	1121	A6/2/80	R.		
A6/1F/82	R.			A6/2/5	R. 361	23.04.21	1127	A6/2/81	R.		
A6/1F/83	R.			A6/2/6	R.			A6/2/82	R.		
A6/1F/84	R.			A6/2/7	R.			A6/2/83	R.		
A6/1F/85	R.			A6/2/8	R.			A6/2/84	R.		
A6/1F/86	R.			A6/2/9	R.			A6/2/85	R.		
A6/1F/87	R.			A6/2/10	R.			A6/2/86	R.		
A6/1F/88	R.			A6/2/11	R.			A6/2/87	R.		
A6/1F/89	R.			A6/2/12	R.			A6/2/88	R.		
A6/1F/90	R.			A6/2/13	R.			A6/2/89	R.		
A6/1F/91	R.			A6/2/14	R.			A6/2/90	R.		
A6/1F/92	R.			A6/2/15	R.			A6/2/91	R.		
A6/1F/93	R.			A6/2/16	R.			A6/2/92	R.		
A6/1F/94	R.			A6/2/17	R.			A6/2/93	R.		
A6/1F/95	R.			A6/2/18	R.			A6/2/94	R.		
A6/1F/96	R.			A6/2/19	R.			A6/2/95	R.		
A6/1F/97	R.			A6/2/20	R.			A6/2/96	R.		
A6/1F/98	R.			A6/2/21	R.			A6/2/97	R.		
A6/1F/99	R.			A6/2/22	R.			A6/2/98	R.		
A6/1F/100	R.			A6/2/23	R.			A6/2/99	R.		
A6/1F/101	R.			A6/2/24	R.			A6/2/100	R.		
A6/1F/102	R.			A6/2/25	R.			A6/2/101	R.		
A6/1F/103	R.			A6/2/26	R.			A6/2/102	R.		
A6/1F/104	R.			A6/2/27	R.			A6/2/103	R.		
A6/1F/105	R.			A6/2/28	R.			A6/2/104	R.		
A6/1F/106	R.			A6/2/29	R.			A6/2/105	R.		
A6/1F/107	R.			A6/2/30	R.			A6/2/106	R.		
A6/1F/108	R.			A6/2/31	R.			A6/2/107	R.		
A6/1F/109	R.			A6/2/32	R.			A6/2/108	R.		
A6/1F/110	R.			A6/2/33	R.			A6/2/109	R.		
A6/1F/111	R.			A6/2/34	R.			A6/2/110	R.		
A6/1F/112	R.			A6/2/35	R.			A6/2/111	R.		
A6/1F/113	R.			A6/2/36	R.			A6/2/112	R.		
A6/1F/114	R.			A6/2/37	R.			A6/2/113	R.		
A6/1F/115	R.			A6/2/38	R.			A6/2/114	R.		
A6/1F/116	R.			A6/2/39	R.			A6/2/115	R.		
A6/1F/117	R.			A6/2/40	R.			A6/2/116	R.		
A6/1F/118	R.			A6/2/41	R.			A6/2/117	R.		
A6/1F/119	R.			A6/2/42	R.			A6/2/118	R.		
A6/1F/120	R.			A6/2/43	R.			A6/2/119	R.		
A6/1F/121	R.			A6/2/44	R.			A6/2/120	R.		
A6/1F/122	R.			A6/2/45	R.			A6/2/121	R.		
A6/1F/123	R.			A6/2/46	R.			A6/2/122	R.		
A6/1F/124	R.			A6/2/47	R.			A6/2/123	R.		
A6/1F/125	R.			A6/2/48	R.			A6/2/124	R.		
A6/1F/126	R.			A6/2/49	R.			A6/2/125	R.		
A6/1F/127	R.			A6/2/50	R.			A6/2/126	R.		
A6/1F/128	R.			A6/2/51	R.			A6/2/127	R.		
A6/1F/129	R.			A6/2/52	R.			A6/2/128	R.		
A6/1F/130	R.			A6/2/53	R.			A6/2/129	R.		
A6/1F/131	R.			A6/2/54	R.			A6/2/130	R.		
A6/1F/132	R.			A6/2/55	R.			A6/2/131	R.		
A6/1F/133	R.			A6/2/56	R.			A6/2/132	R.		
A6/1F/134	R.			A6/2/57	R.			A6/2/133	R.		
A6/1F/135	R.			A6/2/58	R.			A6/2/134	R.		
A6/1F/136	R.			A6/2/59	R.			A6/2/135	R.		
A6/1F/137	R.			A6/2/60	R.			A6/2/136	R.		
A6/1F/138	R.			A6/2/61	R.			A6/2/137	R.		
A6/1F/139	R.			A6/2/62	R.			A6/2/138	R.		
A6/1F/140	R.			A6/2/63	R.			A6/2/139	R.		
A6/1F/141	R.			A6/2/64	R.			A6/2/140	R.		
A6/1F/142	R.			A6/2/65	R.			A6/2/141	R.		
A6/1F/143	R.			A6/2/66	R.			A6/2/142	R.		
A6/1F/144	R.			A6/2/67	R.			A6/2/143	R.		
A6/1F/145	R.			A6/2/68	R.			A6/2/144	R.		
A6/1F/146	R.			A6/2/69	R.			A6/2/145	R.		
A6/1F/147	R.			A6/2/70	R.			A6/2/146	R.		
A6/1F/148	R.			A6/2/71	R.			A6/2/147	R.		
A6/1F/149	R.			A6/2/72	R.			A6/2/148	R.		
A6/1F/150	R.			A6/2/73	R.			A6/2/149	R.		
A6/1F/151	R.			A6/2/74	R.			A6/2/150	R.		
A6/1G/1	R. 231	28.02.20	1121	A6/2/75	R.			A6/2/151	R.		

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

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/3/21	R. 260	28.03.11	997	A6/3/105	R.			A6/4/1	R. 74	27.01.17	1082
A6/3/26	R. 240	30.03.12	1009	A6/3/106	R.			A6/4/2	R. 233	28.02.20	1121
A6/3/33	R. 986	30.11.12	1015	A6/3/107	R.			A6/4/3	R. 1400	24.12.20	1126
A6/3/33	R. 427	22.05.15	427	A6/3/108	R.			A6/4/4	R.		
A6/3/35	R. 235	28.03.13	1019	A6/3/109	R.			A6/4/5	R.		
A6/3/36	R. 743	11.10.13	1026	A6/3/110	R.			A6/4/6	R.		
A6/3/37	R. 812	25.10.13	1027	A6/3/111	R.			A6/4/7	R.		
A6/3/38	R. 998	13.12.13	1029	A6/3/112	R.			A6/4/8	R.		
A6/3/39	R. 999	13.12.13	1029	A6/3/113	R.			A6/4/9	R.		
A6/3/40	R. 1000	13.12.13	1029	A6/3/114	R.			A6/4/10	R.		
A6/3/41	R.196	28.03.14	1031	A6/3/115	R.			A6/4/11	R.		
A6/3/42	R. 256	27.03.15	1046	A6/3/116	R.			A6/4/12	R.		
A6/3/43	R. 403	31.03.16	1069	A6/3/117	R.			A6/4/13	R.		
A6/3/43	R. 679	03/06.16	1073	A6/3/118	R.			A6/4/14	R.		
A6/3/44	R. 402	31.03.16	1069	A6/3/119	R.			A6/4/15	R.		
A6/3/44	R. 591	27.05.16	1073	A6/3/120	R.			A6/4/16	R.		
A6/3/45	R. 292	31.03.17	1088	A6/3/121	R.			A6/4/17	R.		
A6/3/46	R. 1419	15.12.17	1098	A6/3/122	R.			A6/4/18	R.		
A6/3/47	R. 349	23.03.18	1102	A6/3/123	R.			A6/4/19	R.		
A6/3/48	R.			A6/3/124	R.			A6/4/20	R.		
A6/3/49	R.			A6/3/125	R.			A6/4/21	R.		
A6/3/50	R. 1521	22.11.19	1119	A6/3/126	R.			A6/4/22	R.		
A6/3/51	R. 231	28.02.20	1121	A6/3/127	R.			A6/4/23	R.		
A6/3/52	R. 410	26.03.20	1122	A6/3/128	R.			A6/4/24	R.		
A6/3/53	R. 312	01.04.21	1127	A6/3/129	R.			A6/4/25	R.		
A6/3/54	R. 360	23.04.21	1127	A6/3/130	R.			A6/4/26	R.		
A6/3/55	R.			A6/3/131	R.			A6/4/27	R.		
A6/3/56	R.			A6/3/132	R.			A6/4/28	R.		
A6/3/57	R.			A6/3/133	R.			A6/4/29	R.		
A6/3/58	R.			A6/3/134	R.			A6/4/30	R.		
A6/3/59	R.			A6/3/135	R.			A6/4/31	R.		
A6/3/60	R.			A6/3/136	R.			A6/4/32	R.		
A6/3/61	R.			A6/3/137	R.			A6/4/33	R.		
A6/3/62	R.			A6/3/138	R.			A6/4/34	R.		
A6/3/63	R.			A6/3/139	R.			A6/4/35	R.		
A6/3/64	R.			A6/3/140	R.			A6/4/36	R.		
A6/3/65	R.			A6/3/141	R.			A6/4/37	R.		
A6/3/66	R.			A6/3/142	R.			A6/4/38	R.		
A6/3/67	R.			A6/3/143	R.			A6/4/39	R.		
A6/3/68	R.			A6/3/144	R.			A6/4/40	R.		
A6/3/69	R.			A6/3/145	R.			A6/4/41	R.		
A6/3/70	R.			A6/3/146	R.			A6/4/42	R.		
A6/3/71	R.			A6/3/147	R.			A6/4/43	R.		
A6/3/72	R.			A6/3/148	R.			A6/4/44	R.		
A6/3/73	R.			A6/3/149	R.			A6/4/45	R.		
A6/3/74	R.			A6/3/150	R.			A6/4/46	R.		
A6/3/75	R.			A6/3/151	R.			A6/4/47	R.		
A6/3/76	R.			A6/3/152	R.			A6/4/48	R.		
A6/3/77	R.			A6/3/153	R.			A6/4/49	R.		
A6/3/78	R.			A6/3/154	R.			A6/4/50	R.		
A6/3/79	R.			A6/3/155	R.			A6/4/51	R.		
A6/3/80	R.			A6/3/156	R.			A6/4/52	R.		
A6/3/81	R.			A6/3/157	R.			A6/4/53	R.		
A6/3/82	R.			A6/3/158	R.			A6/4/54	R.		
A6/3/83	R.			A6/3/159	R.			A6/4/55	R.		
A6/3/84	R.			A6/3/160	R.			A6/4/56	R.		
A6/3/85	R.			A6/3/161	R.			A6/4/57	R.		
A6/3/86	R.			A6/3/162	R.			A6/4/58	R.		
A6/3/87	R.			A6/3/163	R.			A6/4/59	R.		
A6/3/88	R.			A6/3/164	R.			A6/4/60	R.		
A6/3/89	R.			A6/3/165	R.			A6/4/61	R.		
A6/3/90	R.			A6/3/166	R.			A6/4/62	R.		
A6/3/91	R.			A6/3/167	R.			A6/4/63	R.		
A6/3/92	R.			A6/3/168	R.			A6/4/64	R.		
A6/3/93	R.			A6/3/169	R.			A6/4/65	R.		
A6/3/94	R.			A6/3/170	R.			A6/4/66	R.		
A6/3/95	R.			A6/3/171	R.			A6/4/67	R.		
A6/3/96	R.			A6/3/172	R.			A6/4/68	R.		
A6/3/97	R.			A6/3/173	R.			A6/4/69	R.		
A6/3/98	R.			A6/3/174	R.			A6/4/70	R.		
A6/3/99	R.			A6/3/175	R.			A6/4/71	R.		
A6/3/100	R.			A6/3/176	R.			A6/4/72	R.		
A6/3/101	R.			A6/3/177	R.			A6/4/73	R.		
A6/3/102	R.			A6/3/178	R.			A6/4/74	R.		
A6/3/103	R.			A6/3/178	R.			A6/4/75	R.		
A6/3/104	R.			A6/3/180	R.			A6/4/76	R.		

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

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A6/4/77	R.			A6/5/1	R. 350	23.03.18	1102	A6/6/1	R. 862	07.08.20	1124
A6/4/78	R.			A6/5/2	R. 232	28.02.20	1121	A6/6/2	R.		
A6/4/79	R.			A6/5/3	R.			A6/6/3	R.		
A6/4/80	R.			A6/5/4	R.			A6/6/4	R.		
A6/4/81	R.			A6/5/5	R.			A6/6/5	R.		
A6/4/82	R.			A6/5/6	R.			A6/6/6	R.		
A6/4/83	R.			A6/5/7	R.			A6/6/7	R.		
A6/4/84	R.			A6/5/8	R.			A6/6/8	R.		
A6/4/85	R.			A6/5/9	R.			A6/6/9	R.		
A6/4/86	R.			A6/5/10	R.			A6/6/10	R.		
A6/4/87	R.			A6/5/11	R.			A6/6/11	R.		
A6/4/88	R.			A6/5/12	R.			A6/6/12	R.		
A6/4/89	R.			A6/5/13	R.			A6/6/13	R.		
A6/4/90	R.			A6/5/14	R.			A6/6/14	R.		
A6/4/91	R.			A6/5/15	R.			A6/6/15	R.		
A6/4/9	R.			A6/5/16	R.			A6/6/16	R.		
A6/4/2	R.			A6/5/17	R.			A6/6/17	R.		
A6/4/93	R.			A6/5/18	R.			A6/6/18	R.		
A6/4/94	R.			A6/5/19	R.			A6/6/19	R.		
A6/4/95	R.			A6/5/20	R.			A6/6/20	R.		
A6/4/96	R.			A6/5/21	R.			A6/6/21	R.		
A6/4/97	R.			A6/5/22	R.			A6/6/22	R.		
A6/4/98	R.			A6/5/23	R.			A6/6/23	R.		
A6/4/99	R.			A6/5/24	R.			A6/6/24	R.		
A6/4/100	R.			A6/5/25	R.			A6/6/25	R.		
A6/4/101	R.			A6/5/26	R.			A6/6/26	R.		
A6/4/102	R.			A6/5/27	R.			A6/6/27	R.		
A6/4/103	R.			A6/5/28	R.			A6/6/28	R.		
A6/4/104	R.			A6/5/29	R.			A6/6/29	R.		
A6/4/105	R.			A6/5/30	R.			A6/6/30	R.		
A6/4/106	R.			A6/5/31	R.			A6/6/31	R.		
A6/4/107	R.			A6/5/32	R.			A6/6/32	R.		
A6/4/108	R.			A6/5/33	R.			A6/6/33	R.		
A6/4/109	R.			A6/5/34	R.			A6/6/34	R.		
A6/4/110	R.			A6/5/35	R.			A6/6/35	R.		
A6/4/111	R.			A6/5/36	R.			A6/6/36	R.		
A6/4/112	R.			A6/5/37	R.			A6/6/37	R.		
A6/4/113	R.			A6/5/38	R.			A6/6/38	R.		
A6/4/114	R.			A6/5/39	R.			A6/6/39	R.		
A6/4/115	R.			A6/5/40	R.			A6/6/40	R.		
A6/4/116	R.			A6/5/41	R.			A6/6/41	R.		
A6/4/117	R.			A6/5/42	R.			A6/6/42	R.		
A6/4/118	R.			A6/5/43	R.			A6/6/43	R.		
A6/4/119	R.			A6/5/44	R.			A6/6/44	R.		
A6/4/120	R.			A6/5/45	R.			A6/6/45	R.		
A6/4/121	R.			A6/5/46	R.			A6/6/46	R.		
A6/4/122	R.			A6/5/47	R.			A6/6/47	R.		
A6/4/123	R.			A6/5/48	R.			A6/6/48	R.		
A6/4/124	R.			A6/5/49	R.			A6/6/49	R.		
A6/4/125	R.			A6/5/50	R.			A6/6/50	R.		
A6/4/126	R.			A6/5/51	R.			A6/6/51	R.		
A6/4/127	R.			A6/5/52	R.			A6/6/52	R.		
A6/4/128	R.			A6/5/53	R.			A6/6/53	R.		
A6/4/129	R.			A6/5/54	R.			A6/6/54	R.		
A6/4/130	R.			A6/5/55	R.			A6/6/55	R.		
A6/4/131	R.			A6/5/56	R.			A6/6/56	R.		
A6/4/132	R.			A6/5/57	R.			A6/6/57	R.		
A6/4/133	R.			A6/5/58	R.			A6/6/58	R.		
A6/4/134	R.			A6/5/59	R.			A6/6/59	R.		
A6/4/135	R.			A6/5/60	R.			A6/6/60	R.		
A6/4/136	R.			A6/5/61	R.			A6/6/61	R.		
A6/4/137	R.			A6/5/62	R.			A6/6/62	R.		
A6/4/138	R.			A6/5/63	R.			A6/6/63	R.		
A6/4/139	R.			A6/5/64	R.			A6/6/64	R.		
A6/4/140	R.			A6/5/65	R.			A6/6/65	R.		
A6/4/141	R.			A6/5/66	R.			A6/6/66	R.		
A6/4/142	R.			A6/5/67	R.			A6/6/67	R.		
A6/4/143	R.			A6/5/68	R.			A6/6/68	R.		
A6/4/144	R.			A6/5/69	R.			A6/6/69	R.		
A6/4/145	R.			A6/5/70	R.			A6/6/70	R.		
A6/4/146	R.			A6/5/71	R.			A6/6/71	R.		
A6/4/147	R.			A6/5/72	R.			A6/6/72	R.		
A6/4/148	R.			A6/5/73	R.			A6/6/73	R.		
A6/4/149	R.			A6/5/74	R.			A6/6/74	R.		
A6/4/150	R.			A6/5/75	R.			A6/6/75	R.		
A6/4/151	R.			A6/5/76	R.			A6/6/76	R.		

SCHEDULE 8 (LICENCES)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A8/1	R. 482	19.04.02	835	A8/76	R.			A8/150	R.		
A8/2	R. 161	31.01.03	870	A8/77	R.			A8/151	R.		
A8/3	R. 575	02.05.03	876	A8/78	R.			A8/152	R.		
A8/4	R. 687	01.06.04	905	A8/79	R.			A8/153	R.		
A8/5	R. 817	09.07.04	907	A8/80	R.			A8/154	R.		
A8/6	R. 957	12.10.07	962	A8/81	R.			A8/155	R.		
A8/7	R. 671	09.06.09	975	A8/82	R.			A8/156	R.		
A8/8	R. 1011	20.12.13	1030	A8/83	R.			A8/157	R.		
A8/9	R. 75	27.01.17	1082	A8/84	R.			A8/158	R.		
A8/10	R. 538	25.05.18	1104	A8/85	R.			A8/159	R.		
A8/11	R. 863	07.08.20	1124	A8/86	R.			A8/160	R.		
A8/12	R. 52	29.01.21	1127	A8/87	R.			A8/161	R.		
A8/13	R.			A8/88	R.			A8/162	R.		
A8/14	R.			A8/89	R.			A8/163	R.		
A8/15	R.			A8/90	R.			A8/164	R.		
A8/16	R.			A8/91	R.			A8/165	R.		
A8/17	R.			A8/92	R.			A8/166	R.		
A8/18	R.			A8/93	R.			A8/167	R.		
A8/19	R.			A8/94	R.			A8/168	R.		
A8/20	R.			A8/95	R.			A8/169	R.		
A8/21	R.			A8/96	R.			A8/170	R.		
A8/22	R.			A8/97	R.			A8/171	R.		
A8/23	R.			A8/98	R.			A8/172	R.		
A8/24	R.			A8/99	R.			A8/173	R.		
A8/25	R.			A8/100	R.			A8/174	R.		
A8/26	R.			A8/101	R.			A8/175	R.		
A8/27	R.			A8/102	R.			A8/176	R.		
A8/28	R.			A8/103	R.			A8/177	R.		
A8/29	R.			A8/104	R.			A8/178	R.		
A8/30	R.			A8/105	R.			A8/179	R.		
A8/31	R.			A8/106	R.			A8/180	R.		
A8/32	R.			A8/107	R.			A8/181	R.		
A8/33	R.			A8/108	R.			A8/182	R.		
A8/34	R.			A8/109	R.			A8/183	R.		
A8/35	R.			A8/110	R.			A8/184	R.		
A8/36	R.			A8/111	R.			A8/185	R.		
A8/37	R.			A8/112	R.			A8/186	R.		
A8/38	R.			A8/113	R.			A8/187	R.		
A8/39	R.			A8/114	R.			A8/188	R.		
A8/40	R.			A8/115	R.			A8/189	R.		
A8/41	R.			A8/116	R.			A8/190	R.		
A8/42	R.			A8/117	R.			A8/191	R.		
A8/43	R.			A8/118	R.			A8/192	R.		
A8/44	R.			A8/119	R.			A8/193	R.		
A8/45	R.			A8/120	R.			A8/194	R.		
A8/46	R.			A8/121	R.			A8/195	R.		
A8/47	R.			A8/122	R.			A8/196	R.		
A8/48	R.			A8/123	R.			A8/197	R.		
A8/49	R.			A8/124	R.			A8/198	R.		
A8/50	R.			A8/125	R.			A8/199	R.		
A8/51	R.			A8/126	R.			A8/200	R.		
A8/52	R.			A8/127	R.			A8/201	R.		
A8/53	R.			A8/128	R.			A8/202	R.		
A8/54	R.			A8/129	R.			A8/203	R.		
A8/55	R.			A8/130	R.			A8/204	R.		
A8/56	R.			A8/131	R.			A8/205	R.		
A8/57	R.			A8/131	R.			A8/206	R.		
A8/58	R.			A8/132	R.			A8/207	R.		
A8/59	R.			A8/133	R.			A8/208	R.		
A8/60	R.			A8/134	R.			A8/209	R.		
A8/61	R.			A8/135	R.			A8/210	R.		
A8/62	R.			A8/136	R.			A8/211	R.		
A8/63	R.			A8/137	R.			A8/212	R.		
A8/64	R.			A8/138	R.			A8/213	R.		
A8/65	R.			A8/139	R.			A8/214	R.		
A8/66	R.			A8/140	R.			A8/215	R.		
A8/67	R.			A8/141	R.			A8/216	R.		
A8/68	R.			A8/142	R.			A8/217	R.		
A8/69	R.			A8/143	R.			A8/218	R.		
A8/70	R.			A8/144	R.			A8/219	R.		
A8/71	R.			A8/145	R.			A8/220	R.		
A8/72	R.			A8/146	R.			A8/221	R.		
A8/73	R.			A8/147	R.			A8/222	R.		
A8/74	R.			A8/148	R.			A8/223	R.		
A8/75	R.			A8/149	R.			A8/224	R.		

SCHEDULE 10 (AGREEMENTS OR PROTOCOLS)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
A10/1	R. 531	15.05.20	1123	A10/74	R.			A10/148	R.		
A10/2	R.	12.09.00	742	A10/75	R.			A10/149	R.		
A10/3	R. 961	22.09.00	742	A10/76	R.			A10/151	R.		
A10/4	R. 1427	28.12.01	818	A10/77	R.			A10/151	R.		
A10/5	R. 800	02.07.04	908	A10/78	R.			A10/152	R.		
A10/5	R. 479	30.01.05	915	A10/79	R.			A10/153	R.		
A10/6	R. 42	16.01.06	934	A10/80	R.			A10/154	R.		
A10/7	R. 972	29.09.06	944	A10/81	R.			A10/155	R.		
A10/8	R. 1238	08.12.06	947	A10/82	R.			A10/156	R.		
A10/9	R. 1255	09.02.07	950	A10/83	R.			A10/157	R.		
A10/10	R. 1285	14.12.06	949	A10/84	R.			A10/158	R.		
A10/11	R. 1231	21.12.07	964	A10/85	R.			A10/159	R.		
A10/12	R. 157	20.02.09	973	A10/86	R.			A10/160	R.		
A10/13	R. 267	01.04.10	986	A10/87	R.			A10/161	R.		
A10/14	R. 1286	21.10.16	1080	A10/88	R.			A10/162	R.		
A10/15	R. 1290	21.10.16	1080	A10/89	R.			A10/163	R.		
A10/16	R.			A10/90	R.			A10/164	R.		
A10/17	R.			A10/91	R.			A10/165	R.		
A10/18	R.			A10/92	R.			A10/166	R.		
A10/19	R.			A10/93	R.			A10/167	R.		
A10/20	R.			A10/94	R.			A10/168	R.		
A10/21	R.			A10/95	R.			A10/169	R.		
A10/22	R.			A10/96	R.			A10/170	R.		
A10/23	R.			A10/97	R.			A10/171	R.		
A10/24	R.			A10/98	R.			A10/172	R.		
A10/25	R.			A10/99	R.			A10/173	R.		
A10/26	R.			A10/100	R.			A10/174	R.		
A10/27	R.			A10/101	R.			A10/175	R.		
A10/28	R.			A10/102	R.			A10/176	R.		
A10/29	R.			A10/103	R.			A10/177	R.		
A10/30	R.			A10/104	R.			A10/178	R.		
A10/31	R.			A10/105	R.			A10/179	R.		
A10/32	R.			A10/106	R.			A10/180	R.		
A10/33	R.			A10/107	R.			A10/181	R.		
A10/34	R.			A10/108	R.			A10/182	R.		
A10/35	R.			A10/109	R.			A10/183	R.		
A10/36	R.			A10/110	R.			A10/184	R.		
A10/37	R.			A10/111	R.			A10/185	R.		
A10/38	R.			A10/112	R.			A10/186	R.		
A10/39	R.			A10/113	R.			A10/187	R.		
A10/40	R.			A10/114	R.			A10/188	R.		
A10/41	R.			A10/115	R.			A10/189	R.		
A10/42	R.			A10/116	R.			A10/190	R.		
A10/43	R.			A10/117	R.			A10/191	R.		
A10/44	R.			A10/118	R.			A10/192	R.		
A10/45	R.			A10/119	R.			A10/193	R.		
A10/46	R.			A10/120	R.			A10/194	R.		
A10/47	R.			A10/121	R.			A10/195	R.		
A10/48	R.			A10/122	R.			A10/196	R.		
A10/49	R.			A10/123	R.			A10/197	R.		
A10/50	R.			A10/124	R.			A10/198	R.		
A10/51	R.			A10/125	R.			A10/199	R.		
A10/52	R.			A10/126	R.			A10/200	R.		
A10/53	R.			A10/127	R.			A10/201	R.		
A10/54	R.			A10/128	R.			A10/202	R.		
A10/55	R.			A10/129	R.			A10/203	R.		
A10/56	R.			A10/130	R.			A10/204	R.		
A10/57	R.			A10/131	R.			A10/205	R.		
A10/58	R.			A10/132	R.			A10/206	R.		
A10/59	R.			A10/133	R.			A10/207	R.		
A10/60	R.			A10/134	R.			A10/208	R.		
A10/61	R.			A10/135	R.			A10/209	R.		
A10/62	R.			A10/136	R.			A10/210	R.		
A10/63	R.			A10/137	R.			A10/211	R.		
A10/64	R.			A10/138	R.			A10/212	R.		
A10/65	R.			A10/139	R.			A10/213	R.		
A10/66	R.			A10/140	R.			A10/214	R.		
A10/67	R.			A10/141	R.			A10/215	R.		
A10/68	R.			A10/142	R.			A10/216	R.		
A10/69	R.			A10/143	R.			A10/217	R.		
A10/70	R.			A10/144	R.			A10/218	R.		
A10/71	R.			A10/145	R.			A10/219	R.		
A10/72	R.			A10/146	R.			A10/220	R.		
A10/73	R.			A10/147	R.			A10/221	R.		

IMPOSITION OF PROVISIONAL PAYMENTS (VB/PP)

Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No	Ref	G.N. No	Date	Supp No
VB/1	R. 2055	24.07.92	255	VB/75	R. 75	06.08.99	666	PP/144	R. 706	27.09.13	1025
VB/2	R. 3216	20.11.92	279	VB/76	R. 1045	03.09.99	670	PP/145	R. 1024	20.12.13	1030
VB/3	R. 3282	04.12.92	282	VB/77	R. 1312	05.11.99	682	PP/146	R. 165	07.03.14	1031
VB/4	R. 3281	04.12.92	282	VB/78	R. 1395	26.11.99	686	PP/147	R. 532	04.07.14	1035
VB/5	R. 160	03.02.93	288	VB/79	R. 1396	26.11.99	686	PP/147	R. 532	04.07.14	1036
VB/6	R. 301	26.02.93	292	VB/80	R. 231	17.03.00	708	PP/147	R. 532	04.07.14	1038
VB/7	R. 580	02.04.93	297	VB/81	R. 269	24.03.00	709	PP/148	R. 185	06.03.15	1043
VB/8	R. 581	02.04.93	297	VB/82	R. 379	14.04.00	714	PP/149	R. 391	15.05.15	1048
VB/9	R. 980	04.06.93	305	VB/83	R. 453	05.05.00	716	PP/150	R. 1568	15.12.16	1081
VB/10	R. 981	04.06.93	305	VB/84	R. 455	05.05.00	716	PP/151	R. 792	03.08.18	1107
VB/11	R. 1023	11.06.93	306	VB/85	R. 689	05.07.00	724	PP/152	R.		
VB/12	R. 1059	25.06.93	308	VB/86	R. 778	04.08.00	728	PP/153	R. 1012	26.07.19	1116
VB/13	R. 1655	03.09.93	318	VB/87	R. 969	22.09.00	738	PP/154	R. 1034	02.08.19	1116
VB/14	R. 1879	08.10.93	323	VB/88	R. 1120	10.11.00	753	PP/155	R. 1371	18.12.20	1126
VB/15	R. 94	21.01.94	338	VB/89	R. 1205	24.11.00	754	PP/156	R. 304	01.04.21	1127
VB/16	R. 392	04.03.94	344	VB/90	R. 1378	01.12.00	757	PP/157	R.		
VB/17	R. 532	18.03.94	346	VB/91	R. 1379	01.12.00	757	PP/158	R.		
VB/18	R. 982	20.05.94	357	VB/92	R. 374	04.05.01		PP/159	R.		
VB/19	R. 1478	02.09.94	372	VB/93	R. 406	11.05.01		PP/160	R.		
VB/20	R. 212	17.02.95	407	VB/94	R. 621	06.07.01	787	PP/161	R.		
VB/21	R. 1575	13.10.95	442	VB/95	R. 622	06.07.01	787	PP/162	R.		
VB/22	R. 1576	13.10.95	442	VB/96	R. 715	30.07.01		PP/163	R.		
VB/23	R. 5	05.01.96	456	VB/97	R. 716	30.07.01		PP/164	R.		
VB/24	R. 71	26.01.96	457	VB/98	R. 795	24.08.01	795	PP/165	R.		
VB/25	R. 524	04.04.96	471	VB/99	R. 841	31.08.01		PP/166	R.		
VB/26	R. 560	12.04.96	473	VB/100	R. 1049	18.10.01		PP/167	R.		
VB/27	R. 596	12.04.96	473	VB/101	R. 1135	09.11.01		PP/168	R.		
VB/28	R. 629	26.04.96	475	VB/102	R. 1370	13.12.01	821	PP/169	R.		
VB/29	R. 698	26.04.96	475	VB/103	R. 49	18.01.02		PP/170	R.		
VB/30	R. 872	24.05.96	477	VB/104	R. 50	18.01.02		PP/171	R.		
VB/31	R. 1073	28.06.96	479	VB/105	R. 157	08.02.02		PP/172	R.		
VB/32	R. 1074	28.06.96	479	VB/106	R. 158	08.02.02		PP/173	R.		
VB/33	R. 1209	26.07.96	482	VB/107	R. 159	08.02.02		PP/174	R.		
VB/34	R. 1517	13.09.96	488	VB/108	R. 160	08.02.02		PP/175	R.		
VB/35	R. 1840	08.11.96	494	VB/109	R. 280	03.02.02		PP/176	R.		
VB/36	R. 1994	06.12.96	498	VB/110	R. 340	28.03.02	832	PP/177	R.		
VB/37	R.			VB/111	R. 341	28.03.02	832	PP/178	R.		
VB/38	R. 2138	27.12.96	504		R. 846	21.06.02	845	PP/179	R.		
VB/39	R. 209	03.02.97	511	VB/112	R. 986	19.07.02	848	PP/180	R.		
VB/40	R. 255	07.02.97	514	VB/113	R. 1175	13.09.02	856	PP/181	R.		
VB/41	R. 451	19.03.97	521	VB/114	R.			PP/182	R.		
VB/42	R. 506	27.03.97	522	VB/115	R. 1207	22.08.03	886	PP/183	R.		
VB/43	R. 579	11.04.97	524	VB/116	R. 1377	10.10.03	890	PP/184	R.		
VB/44	R. 708	23.05.97	529	VB/117	R. 1824	19.12.03	897	PP/185	R.		
VB/45	R. 731	23.05.97	529	PP/118	R. 936	23.09.05	927	PP/186	R.		
VB/46	R. 730	30.05.97	530	PP/119	R. 636	21.05.04	904	PP/187	R.		
VB/46	R. 807	06.06.97	531	VB/120	R. 993	23.06.04	929	PP/188	R.		
VB/47	R. 892	27.06.97	534	PP/120	R. 753	07.10.05	906	PP/189	R.		
VB/48	R. 892	27.06.97	534	VB/121	R. 1230	14.12.05	932	PP/190	R.		
VB/49	R. 994	18.07.97	536	PP/121	R. 765	25.06.04	906	PP/191	R.		
VB/50	R. 1035	01.08.97	538	VB/122	R. 405	25.04.06	937	PP/192	R.		
VB/51	R. 1091	15.08.97	540	PP/122	R. 793	02.07.04	907	PP/193	R.		
VB/52	R. 1092	15.08.97	540	VB/123	R. 979	16.08.04	910	PP/194	R.		
VB/53	R. 1151	29.08.97	542	VB/124	R. 141	11.02.05	915	PP/195	R.		
VB/54	R. 1481	07.11.97	557	PP/124	R. 765	28.07.06	943	PP/196	R.		
VB/55	R. 1667	03.12.97	558	VB/125	R. 142	11.02.05	916	PP/197	R.		
VB/56	R.			PP/125	R. 1053	20.10.06	945	PP/198	R.		
VB/57	R. 413	20.03.98	578	VB/126	R. 439	10.05.05	920	PP/199	R.		
VB/58	R. 610	22.04.98	584	PP/127	R. 445	11.05.07	957	PP/200	R.		
VB/59	R. 969	24.07.98	601	PP/128	R. 866	13.09.07	961	PP/201	R.		
VB/60	R. 991	31.07.98	603	PP/129	R. 879	21.09.07	961	PP/202	R.		
VB/61	R. 1561	27.11.98	625	PP/130	R. 1023	26.10.07	982	PP/203	R.		
VB/62	R. 1564	27.11.98	625	PP/131	R. 1371	12.12.08	970	PP/204	R.		
VB/63	R. 1565	27.11.98	625	PP/132	R. 414	09.04.09	974	PP/205	R.		
VB/64	R. 1670	18.12.98	627	PP/133	R. 523	08.05.09	974	PP/206	R.		
VB/65	R. 1680	18.12.98	627	PP/134	R. 1047	06.11.09	981	PP/207	R.		
VB/66	R. 1679	18.12.98	627	PP/135	R. 1085	21.11.09	981	PP/208	R.		
VB/67	R. 93	22.01.98	633	PP/136	R. 105	01.02.12	1007	PP/209	R.		
VB/68	R. 122	29.01.99	636	PP/137	R. 350	04.05.12	1010	PP/210	R.		
VB/69	R. 145	05.02.99	637	PP/138	R. 534	13.07.12	1012	PP/211	R.		
VB/70	R. 146	05.02.99	637	PP/139	R. 689	31.08.12	1013	PP/212	R.		
VB/71	R. 225	19.02.99	642	PP/140	R. 106	15.02.13	1017	PP/213	R.		
VB/72	R. 437	09.04.99	649	PP/141	R. 163	08.03.13	1018	PP/214	R.		
VB/73	R. 597	05.05.99	654	PP/142	R. 468	05.07.13	1022	PP/215	R.		
VB/74	R. 786	18.05.99	661	PP/143	R. 667	06.09.13	1024	PP/216	R.		

## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2021.06.01	2021.06.02	2021.06.03	2021.06.04	2021.06.05	2021.06.06	2021.06.07	2021.06.08
AUSTRALIA	DOLLAR	0000.091902	0000.091783	0000.093561	0000.093671	0000.093671	0000.093671	0000.094150	0000.093300
BOTSWANA	PULA	0000.739498	0000.739533	0000.750185	0000.744075	0000.744075	0000.744075	0000.751250	0000.746250
BRAZIL	REAL	0000.375121	0000.369814	0000.370946	0000.367520	0000.367520	0000.367520	0000.370572	0000.367863
CANADA	DOLLAR	0000.086190	0000.086155	0000.087555	0000.087257	0000.087257	0000.087257	0000.088300	0000.087650
CHINA	YUAN	0000.458045	0000.458553	0000.466997	0000.463629	0000.463629	0000.463629	0000.470163	0000.465761
DENMARK	KRONER	0000.434846	0000.434369	0000.442754	0000.441745	0000.441745	0000.441745	0000.446400	0000.442550
EUROPEAN COMMUNITY	EURO	0000.058690	0000.058631	0000.059762	0000.059623	0000.059623	0000.059623	0000.060238	0000.059741
HONG KONG	DOLLAR	0000.554355	0000.553455	0000.563343	0000.557976	0000.557976	0000.557976	0000.566100	0000.561950
INDIA	RUPEE	0005.230288	0005.256447	0005.343471	0005.284257	0005.284257	0005.284257	0005.346989	0005.307903
JAPAN	YEN	0007.820084	0007.820266	0007.963600	0007.928823	0007.928823	0007.928823	0007.993800	0007.926100
MALAWI	KWACHA	0056.598073	0056.514330	0057.531660	0056.976850	0056.976850	0056.976850	0057.813950	0057.382550
NEW ZEALAND	DOLLAR	0000.097561	0000.097716	0000.099918	0000.100026	0000.100026	0000.100026	0000.100650	0000.099750
NORWAY	KRONE	0000.591023	0000.590952	0000.601015	0000.602453	0000.602453	0000.602453	0000.604800	0000.598050
RUSSIAN	ROUBLE	0005.262428	0005.281934	0005.352176	0005.303076	0005.303076	0005.303076	0005.354260	0005.314245
SWEDEN	KRONA	0000.592293	0000.590295	0000.601559	0000.600311	0000.600311	0000.600311	0000.604250	0000.599250
SWITZERLAND	FRANC	0000.064067	0000.063864	0000.065139	0000.064925	0000.064925	0000.064925	0000.065450	0000.064900
UNITED KINGDOM	POUND ST.	0000.050437	0000.050646	0000.051511	0000.051273	0000.051273	0000.051273	0000.051851	0000.051408
U.S.A.	DOLLAR	0000.071893	0000.071789	0000.073081	0000.072375	0000.072375	0000.072375	0000.073437	0000.072888
ZIMBABWE	DOLLAR	0027.394247	0027.353770	0027.846186	0027.577587	0027.577587	0027.577587	0027.982401	0027.772895

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2021.06.09	2021.06.10	2021.06.11	2021.06.12	2021.06.13	2021.06.14	2021.06.15	2021.06.16
AUSTRALIA	DOLLAR	0000.093050	0000.092000	0000.092850	0000.092850	0000.092850	0000.092397	0000.092060	0000.092060
BOTSWANA	PULA	0000.746700	0000.737350	0000.747150	0000.747150	0000.747150	0000.740017	0000.738199	0000.738199
BRAZIL	REAL	0000.365784	0000.363670	0000.367437	0000.367437	0000.367437	0000.367407	0000.362227	0000.362227
CANADA	DOLLAR	0000.087500	0000.086600	0000.087400	0000.087400	0000.087400	0000.086837	0000.086431	0000.086431
CHINA	YUAN	0000.464432	0000.459040	0000.464320	0000.464320	0000.464320	0000.459543	0000.458228	0000.458228
DENMARK	KRONER	0000.440950	0000.436550	0000.440950	0000.440950	0000.440950	0000.439056	0000.436581	0000.436581
EUROPEAN COMMUNITY	EURO	0000.059514	0000.058926	0000.059520	0000.059520	0000.059520	0000.059263	0000.058929	0000.058929
HONG KONG	DOLLAR	0000.560050	0000.553800	0000.560300	0000.560300	0000.560300	0000.554002	0000.552095	0000.552095
INDIA	RUPEE	0005.299430	0005.248573	0005.302958	0005.302958	0005.302958	0005.259380	0005.245055	0005.245055
JAPAN	YEN	0007.899950	0007.819450	0007.901350	0007.901350	0007.901350	0007.834801	0007.830265	0007.830265
MALAWI	KWACHA	0057.175450	0056.595300	0057.565300	0057.565300	0057.565300	0056.899836	0056.745076	0056.745076
NEW ZEALAND	DOLLAR	0000.099700	0000.098750	0000.099750	0000.099750	0000.099750	0000.099361	0000.098865	0000.098865
NORWAY	KRONE	0000.595000	0000.589600	0000.595450	0000.595450	0000.595450	0000.594485	0000.590421	0000.590421
RUSSIAN	ROUBLE	0005.240957	0005.190560	0005.211199	0005.211199	0005.211199	0005.185025	0005.143684	0005.143684
SWEDEN	KRONA	0000.597100	0000.590750	0000.595700	0000.595700	0000.595700	0000.595079	0000.592936	0000.592936
SWITZERLAND	FRANC	0000.064600	0000.063800	0000.064450	0000.064450	0000.064450	0000.064066	0000.063872	0000.063872
UNITED KINGDOM	POUND ST.	0000.051228	0000.050847	0000.051193	0000.051193	0000.051193	0000.050837	0000.050654	0000.050654
U.S.A.	DOLLAR	0000.072630	0000.071835	0000.072673	0000.072673	0000.072673	0000.071834	0000.071582	0000.071582
ZIMBABWE	DOLLAR	0027.674589	0027.371675	0027.691307	0027.691307	0027.691307	0027.371274	0027.275487	0027.275487

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2021.06.17	2021.06.18	2021.06.19	2021.06.20	2021.06.21	2021.06.22	2021.06.23	2021.06.24
AUSTRALIA	DOLLAR	0000.091887	0000.092200	0000.092200	0000.092200	0000.090746	0000.091400	0000.090800	0000.090750
BOTSWANA	PULA	0000.728558	0000.736350	0000.736350	0000.736350	0000.723152	0000.731350	0000.730250	0000.731750
BRAZIL	REAL	0000.356568	0000.351637	0000.351637	0000.351637	0000.349181	0000.347471	0000.342732	0000.344426
CANADA	DOLLAR	0000.086156	0000.086300	0000.086300	0000.086300	0000.085127	0000.085300	0000.084750	0000.084900
CHINA	YUAN	0000.453651	0000.452571	0000.452571	0000.452571	0000.443416	0000.448253	0000.448088	0000.449014
DENMARK	KRONER	0000.434847	0000.435650	0000.435650	0000.435650	0000.427871	0000.430350	0000.428800	0000.430150
EUROPEAN COMMUNITY	EURO	0000.058686	0000.058801	0000.058801	0000.058801	0000.057739	0000.058076	0000.057874	0000.058054
HONG KONG	DOLLAR	0000.544211	0000.541800	0000.541800	0000.541800	0000.529288	0000.534750	0000.533450	0000.535050
INDIA	RUPEE	0005.207463	0005.206088	0005.206088	0005.206088	0005.087391	0005.139106	0005.130406	0005.147564
JAPAN	YEN	0007.760676	0007.692000	0007.692000	0007.692000	0007.484961	0007.601750	0007.612250	0007.648400
MALAWI	KWACHA	0055.518342	0055.664750	0055.664750	0055.664750	0054.382988	0055.179850	0055.073100	0055.246700
NEW ZEALAND	DOLLAR	0000.098319	0000.098950	0000.098950	0000.098950	0000.097350	0000.098050	0000.097450	0000.097150
NORWAY	KRONE	0000.591872	0000.594450	0000.594450	0000.594450	0000.590880	0000.590350	0000.586600	0000.587300
RUSSIAN	ROUBLE	0005.116178	0005.072793	0005.072793	0005.072793	0005.007118	0005.067678	0005.024249	0005.027995
SWEDEN	KRONA	0000.592969	0000.597100	0000.597100	0000.597100	0000.588090	0000.588850	0000.583850	0000.584950
SWITZERLAND	FRANC	0000.063546	0000.063900	0000.063900	0000.063900	0000.062797	0000.063200	0000.063050	0000.063250
UNITED KINGDOM	POUND ST.	0000.050338	0000.050365	0000.050365	0000.050365	0000.049660	0000.049747	0000.049561	0000.049622
U.S.A.	DOLLAR	0000.070539	0000.070224	0000.070224	0000.070224	0000.068604	0000.069308	0000.069129	0000.069349
ZIMBABWE	DOLLAR	0026.877503	0026.757310	0026.757310	0026.757310	0026.140203	0026.408595	0026.340621	0026.424437

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2021.06.25	2021.06.26	2021.06.27	2021.06.28	2021.06.29	2021.06.30
AUSTRALIA	DOLLAR	0000.090850	0000.090850	0000.090850	0000.091100	0000.090800	0000.090750
BOTSWANA	PULA	0000.732700	0000.732700	0000.732700	0000.732150	0000.731100	0000.729800
BRAZIL	REAL	0000.341932	0000.341932	0000.341932	0000.344114	0000.340920	0000.341362
CANADA	DOLLAR	0000.085200	0000.085200	0000.085200	0000.085400	0000.085000	0000.084950
CHINA	YUAN	0000.449090	0000.449090	0000.449090	0000.450378	0000.447044	0000.444709
DENMARK	KRONER	0000.431000	0000.431000	0000.431000	0000.432550	0000.429750	0000.427950
EUROPEAN COMMUNITY	EURO	0000.058170	0000.058170	0000.058170	0000.058380	0000.057998	0000.057760
HONG KONG	DOLLAR	0000.536700	0000.536700	0000.536700	0000.538000	0000.533900	0000.531350
INDIA	RUPEE	0005.161373	0005.161373	0005.161373	0005.177715	0005.137686	0005.122082
JAPAN	YEN	0007.665500	0007.665500	0007.665500	0007.671300	0007.606550	0007.559550
MALAWI	KWACHA	0054.998050	0054.998050	0054.998050	0055.565900	0054.270300	0054.870100
NEW ZEALAND	DOLLAR	0000.097100	0000.097100	0000.097100	0000.097400	0000.097250	0000.097150
NORWAY	KRONE	0000.585900	0000.585900	0000.585900	0000.588450	0000.586700	0000.584550
RUSSIAN	ROUBLE	0005.020277	0005.020277	0005.020277	0005.034195	0005.003309	0005.013631
SWEDEN	KRONA	0000.586500	0000.586500	0000.586500	0000.589850	0000.586850	0000.584300
SWITZERLAND	FRANC	0000.063350	0000.063350	0000.063350	0000.063550	0000.063200	0000.062950
UNITED KINGDOM	POUND ST.	0000.049889	0000.049889	0000.049889	0000.050149	0000.049853	0000.049647
U.S.A.	DOLLAR	0000.069581	0000.069581	0000.069581	0000.069750	0000.069227	0000.068874
ZIMBABWE	DOLLAR	0026.512828	0026.512828	0026.512828	0026.576631	0026.376932	0026.243245

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Reference

**G. Abbreviations and symbols**

"A"	means	ampere;
"AC"	means	alternating current;
"ASTM"	means	American Society for Testing Materials;
"Bq"	means	becquerel(s);
"c"	means	cent;
"°C"	means	degree Celsius;
"cN"	means	centinewton;
"cg"	means	centigram;
"cm"	means	centimetre;
"cm <sup>2</sup> "	means	square centimetre;
"cm <sup>3</sup> "	means	cubic centimetre;
"CO <sub>2</sub> e"	means	carbon dioxide equivalent;
"DC"	means	direct current;
"dtex"	means	decitex;
"g"	means	gram;
"GVM"	means	gross vehicle mass;
"GW.h"	means	gigawatt hour;
"Hz"	means	hertz;
"INN"	means	International Nonproprietary Name;
"int. unit"	means	international unit;
"ISO"	means	International Organization for Standardization;
"kA"	means	kilo-ampere;
"kcal"	means	kilocalorie(s);
"kg"	means	kilogram;
"kN"	means	kilonewton;
"kPa"	means	kilopascal;
"kV"	means	kilovolt;
"kVA"	means	kilovolt-ampere;
"kVar"	means	Kilovolt-ampere reactive;
"kW"	means	kilowatt;
"l"	means	litre;
"m"	means	metre;
"m <sup>2</sup> "	means	square metre;
"µCi"	means	microcurie;
"m <sup>3</sup> "	means	cubic metre;
"mA"	means	milliampere;
"mg"	means	milligram;
"ml"	means	millilitre;
"mm"	means	millimetre;
"mm <sup>2</sup> "	means	square millimetre;
"N"	means	newton(s);
"nM"	means	millinewton(s);
"Mpa"	means	megapascal;
"u"	means	number of units;
"pr."	means	pair;
"R"	means	rand;
"t"	means	ton/tonne;
"UV"	means	ultra-violet;
"V"	means	volt;
"V.A."	means	volt ampere;
"vol."	means	volume;
"W"	means	watt;
"%"	means	per cent <i>ad valorem</i> ;
"/"	means	unless the context otherwise indicates, per.

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**H. Additional Note in respect of Part 8**

Notwithstanding anything to the contrary contained in this Act, any rate of duty or surcharge specified in Part 1, 2 or 4 shall not apply to any goods subject to the ordinary levy specified in Part 8. Any goods to which the levy specified in Part 8 is applicable shall be entered in terms thereof and in accordance with the purposes codes specified in the regulations.

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**IJ. Goods imported from the EU**

1. (a) In this Note the expressions "Agreement", "EU" and "Protocol" relates the Economic Partnership Agreement between the European Union and its Member States, of the one part, and the SADC EPA on the other part and Protocol 1 thereof for which meanings are assigned in the definitions contained in the Notes to Part A of the Schedule to the General Notes to Schedule No. 1.
- (b) "Annex II" means Annex II to the Agreement.
2. (a) This Agreement provisionally enters into force on 10 October 2016.

Reference

3. (a)

(i) Paragraph 13 of Section B of Part 1 of Annex II states the quantities, dates and other qualifying requirements in staging categories for the application of a TRQ to goods therein specified instead of the rate specified in the EU/UK column of Part 1 of Schedule No. 1; and

(ii) Table 1 below states the tariff subheadings for the goods and the allocation for each SACU State.

(b) The TRQs are required to be managed as provided in paragraph 9 of Section B of Part 1 of Annex II.

(c) Any TRQ made available to South Africa in terms of paragraph 9(b)(ii) of Section B shall be administered as if it was part of the original allocation.

3.1 SACU TRQs Allocation:

Table 1 below states the quantities allocated for each SACU Member State as contemplated in paragraph 9(b)(i) of Section B for the year 2016. For year 2016 the quota allocation for goods listed in Table 1 will be on a pro-rata basis. The quota allocation for the subsequent years will depend on quota utilization for the previous year.

Table 1:

Table 1: SACU TRQ Allocation							
			Botswana	Eswatini	Lesotho	Namibia	South Africa
HS Code	Description	Quota (ton)	TRQ Allocation in ton				
02032200	Hams, shoulders and cuts thereof, with bone in	1 500	60	25	25	140	1 250
02032990	Other						
02091000	Pig fat	200	18	15	3	24	140
04051010	Butter, in immediate packaging of a content of 20 kg or more	500	43	17	10	80	350
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	8 150	733	408	245	1 059	5 705
04062000	Grated or powdered cheese, of all kinds						
04063000	Processed cheese, not grated or powdered						
04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>						
04069012	Other						
04069022	Other						
04069099	Other						
10019	Other	300 000	13 300	1 025	10 000	24 180	251 495
100300	Barley	10 000	10	5	15	1 000	8 970
16010020	Mortadella bologna	100	2	3	2	23	70
19019040	Other, in immediate packaging of a content of 5 kg or more	2 300	296	265	43	86	1 610
2105000	Ice Cream						

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01/01/21

	Reference
<p>(i) [<i>mortadella bologna</i>] the aggregate quantity of originating goods in staging category "L*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p><u>Quantity</u></p> <p>100 metric tons</p> <p>If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.</p> <p>Products under this TRQ shall be accompanied by a certificate, in English or with an official translation into English, attesting that the product is in conformity with the specification of the geographical indication "mortadella bologna," made with natural casing, and is imported from and originates from Italy."</p> <p>3.4 For the purposes of paragraph 3.3 the following shall apply–</p> <p>(a) the date referred to in paragraph 1 in Part 1 of Annex II is 10 October 2016, in terms of Article 113(4) of the Agreement; and</p> <p>(b) the date referred to in paragraph 2 in Part 1 of Annex II is 1 November 2016, in terms of Article 113(5) and 113(6) of the Agreement.</p> <p>3.5 Such lower rate of duty only applies in respect of the goods concerned if during the specified period –</p> <p>(a) the goods have been imported and entered for home consumption;</p> <p>(b) a tariff quota is available and is allocated at the time of entry for home consumption; and</p> <p>(c) where the goods are subject to a permit issued by the National Department of Agriculture, a valid permit is produced at the time of entry for home consumption.</p> <p>3.6 Any tariff quota is allocated for such goods on first-come-first-served basis at the time of presentation of a valid Bill of Entry for home consumption supported by –</p> <p>(a) all documents required to be produced in terms of section 39 including valid proof of origin documents contemplated in the Protocol;</p> <p>(b) an application for such quota; and</p> <p>(c) a valid permit from the National Department of Agriculture, if applicable.</p> <p>3.7 The procedures relating to the application for and allocation of tariff quotas are prescribed in the rules of section 49.</p> <p>3.8 Any balances of a tariff quota remaining at the end of any stated period is not carried over to the next period.</p> <p>3.9 When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the EU/UK column shall be payable.</p> <p>3.10 For the year 2016 the above mentioned quotas are applied on a pro-rata basis.</p> <p>4.</p> <p>(a) For the purposes of entry of any imported goods at the lower rate of duty specified in the EU/UK column the importer shall at the time of entry for home consumption of any consignment –</p> <p>(i) produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with provisions of Part A of the Schedule to the General Notes to Schedule No. 1;</p> <p>(ii) only be entitled to payment of such lower rate of duty in respect of goods subject to a TRQ, if such quota is allocated in accordance with the provisions of the rules for section 49 relating to tariff quotas.</p>	<p>A1/1/1551 w.e.f. 10/10/16</p> <p>A1/1669</p> <p>A1/1/1551 w.e.f. 10/10/16</p>
<p><b>K. Duties on goods to which the Protocol on Trade of the SADC relates.</b></p>	
<p>1. In this note the expressions "Treaty", SADC "Member State" or "MMTZ Member State", "Protocol" and "Annex I" relate to the Treaty of the Southern African Development Community, the Protocol on Trade thereof and Annex I of the said Protocol on Trade and its Appendixes, as the case may be, for which meanings are assigned in the definitions contained in the notes to Part B of the Schedule to the General Notes to Schedule Number 1.</p>	
<p>2. (a) The general rate of duty specified in the general column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the SADC column.</p>	<p>A1/1669</p>
<p>(b) Where the rate of duty in the SADC column is the same as the rate of duty in the general column no preferential rate of duty is in operation in respect of the said SADC column, as the case may be.</p>	<p>A1/1669</p>

	Reference																												
<p>3. (a) Any rate of duty specified in the SADC column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the general column applies to imported goods to which such heading or subheading relates if such goods originate in a Member State of the SADC and comply with any other conditions specified in Annex 1 and the notes to Part B of the Schedule to the General Notes to Schedule No. 1.</p> <p>(b) Wherever in column (3) of Appendix 1 to Annex I the words "no rule" appear, the goods classified under the chapters or headings specified in column (1) shall not qualify for any preferential rate of duty specified in the SADC column of Part 1 of Schedule No. 1 and the general rate specified in the said Part 1 shall apply to such goods.</p> <p>(c) If any goods are imported for the purposes of entry under the preferential rate of duty specified in the SADC column of Part 1 of Schedule Number 1 and the certificate of origin is not produced at the time of entry to prove the originating status, such goods shall be dealt with as provided in section 49(9).</p> <p>4. For the purposes of entry of any imported goods at the lower rate of duty specified in the SADC column the importer shall at the time of entry for home consumption of any consigned produce, together with any documents required to be produced in terms of section 39, a valid proof of origin and proof that the goods have been consigned directly in accordance with the provisions of Annex 1 contained in Part B of the Schedule to the General Notes to Schedule No. 1.</p> <p>5. Item 460.04 of Schedule No. 4 which provides for a rebate of duty in respect of sugar imported from certain SADC Member States for the purpose of giving effect to provisions of Annex VII, Concerning Trade in Sugar in the Southern African Development Community; and the Addendum thereto shall come into operation on the date of publication of this amendment in the <i>Gazette</i>.</p> <p>6. In accordance with the provisions of Article 10 of the Amendment Protocol on Trade in the Southern African Development Community the member states mentioned in column A have implemented the said Protocol on the dates specified in column B.</p>																													
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<p><b>L. Duties on goods to which the Free Trade Agreement between the EFTA States and the SACU States relates.</b></p> <p>1. In this note and for the purposes of Schedule Number 1, the expression "EFTA" or "EFTA States" shall refer to the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation or Members of the European Free Trade Association unless otherwise specified in the General Notes or subheadings description in Part 1 of Schedule Number 1 and the expression "Agreement" shall refer to the Free Trade Agreement between the EFTA States and the SACU States.</p> <p>2. Any rate of duty specified in the EFTA column in respect of any heading or subheading of Part 1 of Schedule Number 1 which is lower than the rate of duty specified in the general column applies to imported goods to which such heading or subheading relates if such goods originate in the EFTA States and comply with the other requirements of the Agreement.</p> <p>3. (a) In terms of the Agreement the goods classified in the subheadings and imported from the Swiss Confederation (Switzerland) in the quantities listed below are subject to tariff quotas and may be admitted during the stated period at the tariff quota rates of duty specified in such list instead of the rates of duty specified in the General column of Part 1 of Schedule Number 1 on compliance with the provisions of this note.</p> <p>4. It is provided in footnote 2 to Article 2 of Annex V that "Due to the customs union between Switzerland and Liechtenstein, products originating in Liechtenstein are considered as originating in Switzerland."</p> <p>5. (a) In terms of the Agreement the goods classified in the subheadings and imported from Swiss Confederation (Switzerland) in the quantities listed below are subject to tariff quotas and may be admitted during the stated period at the tariff quota rates specified in such list instead of the rates of duty specified in the General column of Part 1 of Schedule No. 1 on compliance with the provisions of this Note:</p>																													

Subheading	Description	Quantity	Period	Tariff quota rate under Part 1 of Schedule Number 1
0210.20.11	Meat of bovine animals – dried	*Global 20t	Annual: 1 January to 30 December	free
0210.99.11	Other – dried			free
0406.90.11	Imported from Switzerland	200t provided such products are imported for direct consumption only.	Annual: 1 January to 30 December but effective from 1 July 2007	free
0406.90.21	Imported from Switzerland			
0406.90.91	Imported from Switzerland			

\* Global in this case implies that there is one quota for all products included in subheadings 0210.20.11 and 0210.99.11 taken together.

- (b) In accordance with the provisions of Article 1 of the Agricultural Agreement between the SACU States and Switzerland the Principality of Lichtenstein shall for the purposes of this note and any provisions of Part 1 of Schedule Number 1 be included when any reference is made to Switzerland or the Swiss Confederation as long as the Customs Union Treaty of 29 March 1923 between Switzerland and the Principality of Lichtenstein remains in force.
- (c) Such lower rate of duty applies in respect of the goods concerned if during the specified period:
- (i) the goods have been imported and entered for home consumption;
  - (ii) where the goods are subject to a permit issued by the National Department of Agriculture, a valid permit is produced at the time of entry for home consumption; and
  - (iii) a valid EUR 1 certificate issued by Switzerland is presented with a valid bill of entry for home consumption supported by all documents required to be produced in terms of section 39.
- (d) Any balance of a tariff quota remaining at the end of any stated period is not carried over to the next period.
- (e) When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the general column shall be payable.
6. For the purposes of entry of any imported goods at the lower rate of duty specified in the EFTA column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part C of the Schedule to the General Notes to Schedule No. 1

**M. DUTIES ON GOODS TO WHICH THE PREFERENTIAL TRADE AGREEMENT BETWEEN THE COMMON MARKET OF THE SOUTH (MERCOSUR) AND THE SOUTH AFRICAN CUSTOMS UNION (SACU) RELATES**

1. In this Note and for the purposes of Schedule No. 1, the expression "MERCOSUR", "MERCOSUR States", or "members of the Common Market of the South" shall refer to the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay unless otherwise specified in the General Notes in Part 1 of Schedule No. 1.
2. The expression "MERCOSUR Agreement" or "Agreement" shall refer to the Preferential Trade Agreement between the MERCOSUR and the SACU States.
3. Any rate of duty specified in the MERCOSUR column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the General column applies to imported goods to which such heading or subheading relates if such goods originate in the MERCOSUR States or a specified MERCOSUR State and comply with the other requirements of the MERCOSUR Agreement.
4. Tariff rate quota preferential treatment:
  - (a) (i) In terms of the Agreement, annual tariff rate quotas apply to the goods originating in and imported from the MERCOSUR Member States as specified in the columns below into SACU States provided the importations comply with other provisions of the Agreement, this Note, any rules applicable thereto and the following Notes (1) and (2) to Annex II of the Agreement:

"Note: (1) These Tariff Rate Quotas shall be controlled by a competent Government authority in the exporting country. The latter must ensure that, at the time of export, certificates of origin are not issued for consignments in excess of the annual quota limitation. The Signatory Parties concerned shall, on a six-monthly basis, inform the SACU Secretariat of the quota allocations per company and actual exports that have taken place under these quotas. In the case of non-compliance with this provision, SACU may suspend these preferences.

(2) The Signatory Party/Parties concerned shall not apply export subsidies and/or export credits, as defined in Articles 9 and 10 of the WTO Agreement on Agriculture, neither shall they apply trade and production distorting domestic support, as defined in the WTO Agreement on Agriculture, to the products eligible for preferential treatment under these Tariff Rate Quota's. A remark to this effect shall be entered in block 7 of the certificate of origin. The Signatory Parties concerned shall, upon request, provide in a transparent and expedite manner the necessary information to allow SACU to monitor compliance with this provision."

A1/1/1550  
w.e.f. 1/4/16

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<table border="1"> <thead> <tr> <th>Tariff heading/ Subheading</th> <th>Description</th> <th>Quantity</th> <th>Origin</th> <th>Tariff quota rate under Part 1 of Schedule No. 1</th> </tr> </thead> <tbody> <tr> <td>0202.30</td> <td>Boneless</td> <td>250 t</td> <td>Paraguay</td> <td>25% of the General Rate</td> </tr> <tr> <td>0202.30</td> <td>Boneless</td> <td>250 t</td> <td>Uruguay</td> <td>25% of the General Rate</td> </tr> <tr> <td>12.01</td> <td>Soya beans, whether or not broken</td> <td>10 000 t</td> <td>Paraguay</td> <td>25% of the General Rate</td> </tr> <tr> <td>12.01</td> <td>Soya beans, whether or not broken</td> <td>6 000 t</td> <td>Uruguay</td> <td>25% of the General Rate</td> </tr> <tr> <td>1507.10</td> <td>Soy bean oil</td> <td>5 000 t</td> <td>Paraguay</td> <td>25% of the General Rate</td> </tr> <tr> <td>1512.11</td> <td>Sunflower oil</td> <td>4 000 t</td> <td>Paraguay</td> <td>25% of the General Rate</td> </tr> </tbody> </table>					Tariff heading/ Subheading	Description	Quantity	Origin	Tariff quota rate under Part 1 of Schedule No. 1	0202.30	Boneless	250 t	Paraguay	25% of the General Rate	0202.30	Boneless	250 t	Uruguay	25% of the General Rate	12.01	Soya beans, whether or not broken	10 000 t	Paraguay	25% of the General Rate	12.01	Soya beans, whether or not broken	6 000 t	Uruguay	25% of the General Rate	1507.10	Soy bean oil	5 000 t	Paraguay	25% of the General Rate	1512.11	Sunflower oil	4 000 t	Paraguay	25% of the General Rate	A1/1/1550 w.e.f. 1/4/16
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<p>(ii) For the purpose of applying the tariff rate quotas–</p> <p>(aa) “annual” means a calendar year from 1 January to 31 December of any year after 2016 ; and</p> <p>(bb) for the year 2016, shall apply proportionately from 1 April 2016.</p> <p>(b) Quota allocation for SACU is as follows–</p>																																								
<b>SACU TRQ Allocation for the First Year after entry into force of the SACU – MERCOSUR PTA</b>																																								
Tariff line	Country	Quota	Botswana	Lesotho	Namibia	RSA	Swaziland																																	
<b>TRQ Allocation in tons/Annum</b>																																								
12010000	Paraguay	10 000	500	500	500	8 000	500																																	
<p>(c) Such lower rate of duty applies in respect of the goods concerned if during the specified period–</p> <p>(i) the goods have been imported and entered for home consumption;</p> <p>(ii) where the goods are subject to a permit issued by the National Department of Agriculture Fisheries and Forestry, a valid permit is produced at the time of entry for home consumption; and</p> <p>(iii) a valid MERCOSUR certificate of origin issued by MERCOSUR is presented with a valid bill of entry for home consumption supported by all documents required to be produced in terms of section 39.</p> <p>(d) Any balance of a tariff quota remaining at the end of any stated period is not carried over to the next period.</p> <p>(e) When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the “General” rate of duty column shall be payable.</p> <p>5. For the purposes of entry of any imported goods at the lower rate of duty specified in the MERCOSUR column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part D of the Schedule to the General Notes to Schedule No. 1.</p>								A1/1/1578 w.e.f. 1/1/21																																
<p><b>N. Duties on goods to which the Economic Partnership Agreement between the Southern African Customs Union member states and Mozambique and the United Kingdom of Great Britain and Northern Ireland relates</b></p>						A1/1652 w.e.f. 1/1/21																																		
<p>1. (a) In this Note the expressions “Agreement”, relates the Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one part and the United Kingdom of Great Britain and Northern Ireland, of the other part unless otherwise specified in the General Notes in Part 1 to Schedule No. 1.</p> <p>(b) “Annex II” means Annex II of this Agreement and the rates specified in the rate of duty column headed “EU/UK” shall apply to the goods listed in Annex II imported from the UK.</p>						A1/1669																																		
<p>2. (a) This Agreement enters into force on 1 January 2021 and in terms of paragraph 10 of Section B of Part 1 of Annex II of the Agreement customs duties on goods entered in excess of the quantities listed in that Section B, although not designated as such in the SACU Schedule, shall be excluded from tariff reduction commitments as provided for in accordance with staging category “X” as described in paragraph 8 of Section A in Annex II of the Agreement and such goods shall then be liable to the rate of duty specified in the “General Rate” column.</p> <p>(b) In terms of paragraph 11 of Section B of Part 1 of Annex II of the Agreement customs duties on goods entered in excess of the quantities listed in that Section B of Part 1 of Annex II although not designated as such in the SACU Schedule, shall be excluded from tariff reduction commitments as provided for in accordance with staging category “X” as described in paragraph 8 of Section A in Annex II of the Agreement and such goods shall then be liable to the rate of duty specified in the “General Rate” column.</p>						A1/1669																																		
<p>3. (a) Any rate of duty is subject to the staging category as specified in Annex II to the Agreement.</p> <p>(i) Paragraph 12 of Section B of Part 1 of Annex II states the quantities, dates and other qualifying requirements in staging categories for the application of a tariff rate quota (TRQ) to goods therein specified instead of the rate specified in the EU/UK column of Part 1 of Schedule No. 1; and</p>						A1/1669																																		



- (ii) The table below states the tariff subheadings for the goods and the allocation for each SACU State and Mozambique respectively.
- (b) The TRQs are required to be managed as provided in paragraph 9 of Section B of Part 1 of Annex II.
- (c) Any TRQ made available to South Africa in terms of paragraph 9(b)(ii) of Section B shall be administered as if it was part of the original allocation.

3.1 SACU- M TRQs Allocation:

Table 1:

SACUM-UK EPA TRQ Allocation for 2021							
			Botswana	Eswatini	Lesotho	Namibia	South Africa
HS Code	Description	Quota (ton)	TRQ Allocation in ton				
02032200 02032990	Pork	150	6,00	2,50	2,50	14,00	125,00
02091000	Pig fat	20	2	2	2	2	12,00
040510 040590	Butter Other	94	7,05	7,05	7,05	7,05	65,80
04061000 04062000 04063000 040640 04069012 04069022 04069099	Cheese	1,417	127,62	70,94	42,60	184,30	991,90
100190	Wheat	30 090	1 203,60	502,50	4 000	4 000	20 383,90
100300	Barley	1 003	50,15	50,15	50,15	50,15	802,40
19019040	Other, in immediate packaging of a content of 5 kg or more	796	102,44	91,71	14,88	29,76	557,20
210500	Ice Cream	24	2,00	2,00	2,00	2,00	16,00

3.2 For the purpose of Table 1, aggregate quantity of goods specified in the subparagraphs of paragraph 12 of Section B of Part 1 of Annex II, means in each case the total quantity in metric tons of the TRQ for those goods classified under the subheadings of the HS Code in the first column of Table 1.

3.3 Paragraph 12 of Section B of Part 1 of Annex II provides as follows:

"12. The following staging categories shall apply to TRQs granted by SACU pursuant to Article 25(1)-

- (a) [wheat and meslin] the aggregate quantity of originating goods in staging category "D\*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

30 090 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

Products under this TRQ may only be imported through the ports of Walvis Bay in Namibia, and Durban and Richards Bay in South Africa.

Products imported under this TRQ and destined for final consumption in South Africa shall only be allowed to enter from 1 February to 31 October.

Products imported under this TRQ and destined for final consumption in Namibia shall only be allowed to enter from 1 March to 30 November.

	Reference						
<p>(b) [barley] the aggregate quantity of originating goods in staging category "E*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p><u>Quantity</u></p> <p>1 003 metric tons</p> <p>If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.</p> <p>(c) [cheese] the aggregate quantity of originating goods in staging category "F*" that shall be permitted to enter each calendar year into South Africa duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <table border="0"> <thead> <tr> <th><u>Year</u></th> <th><u>Quantity</u></th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>1 390 metric tons</td> </tr> <tr> <td>2020</td> <td>1 417 metric tons</td> </tr> </tbody> </table> <p>After 2020, the quantity shall increase by 27 metric tons per annum.</p> <p>If the date referred to in paragraph 1 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro-rata to the remaining number of days of that calendar year.</p> <p>(d) [pig fat] the aggregate quantity of originating goods in staging category "G*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p><u>Quantity</u></p> <p>20 metric tons</p> <p>If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.</p> <p>(e) [cereal based food preparations] the aggregate quantity of originating goods in staging category "H*" that shall be permitted to enter each calendar year at a customs duty of 25 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p><u>Quantity</u></p> <p>796 metric tons</p> <p>If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.</p> <p>This TRQ is only applicable to products imported in packaging of 5kg or more.</p> <p>Originating goods in staging category "H*" shall only be sold for use in a manufacturing process. The manufacturing enterprise shall be identified on the commercial documents by the consignee or the purchaser in a SACU Member State.</p> <p>(f) [pork] the aggregate quantity of originating goods in staging category "I*" that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p><u>Quantity</u></p> <p>150 metric tons</p> <p>This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:</p> <ol style="list-style-type: none"> <li>(i) on 1 November 2016, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;</li> <li>(ii) on 1 January 2017, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;</li> <li>(iii) on 1 January 2018, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate;</li> <li>(iv) on 1 January 2019, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;</li> <li>(v) on 1 January 2020, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and</li> <li>(vi) on 1 January 2021, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.</li> </ol>	<u>Year</u>	<u>Quantity</u>	2019	1 390 metric tons	2020	1 417 metric tons	
<u>Year</u>	<u>Quantity</u>						
2019	1 390 metric tons						
2020	1 417 metric tons						

	Reference
<p>If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.</p> <p>(g) [butter and other dairy fats] the aggregate quantity of originating goods in staging category "J*" that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p><u>Quantity</u></p> <p>94 metric tons</p> <p>This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:</p> <ul style="list-style-type: none"> <li>(i) on 1 November 2016, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;</li> <li>(ii) on 1 January 2017, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;</li> <li>(iii) on 1 January 2018, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate;</li> <li>(iv) on 1 January 2019, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;</li> <li>(v) on 1 January 2020, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and</li> <li>(vi) on 1 January 2021, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.</li> </ul> <p>If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.</p> <p>(h) [ice cream] the aggregate quantity of originating goods in staging category "K*" that shall be permitted to enter each calendar year at a customs duty of 50 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:</p> <p><u>Quantity</u></p> <p>24 metric tons</p> <p>If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year."</p> <p>3.4 Such lower rate of duty only applies in respect of the goods concerned if during the specified period –</p> <ul style="list-style-type: none"> <li>(a) the goods have been imported and entered for home consumption;</li> <li>(b) a tariff quota is available and is allocated at the time of entry for home consumption; and</li> <li>(c) where the goods are subject to a permit issued by the National Department of Agriculture, a valid permit is produced at the time of entry for home consumption.</li> </ul> <p>3.5 Any tariff quota is allocated for such goods on first-come-first-served basis at the time of presentation of a valid Bill of Entry for home consumption supported by –</p> <ul style="list-style-type: none"> <li>(a) all documents required to be produced in terms of section 39 including valid proof of origin documents contemplated in the Protocol;</li> <li>(b) an application for such quota; and</li> <li>(c) a valid permit from the National Department of Agriculture, if applicable.</li> </ul> <p>3.6 The procedures relating to the application for and allocation of tariff quotas are prescribed in the rules of section 49.</p> <p>3.7 Any balances of a tariff quota remaining at the end of any stated period is not carried over to the next period.</p> <p>3.8 When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the EU column shall be payable.</p>	
<p>4. (a) For the purposes of entry of any imported goods at the lower rate of duty specified in the EU/UK column the importer shall at the time of entry for home consumption of any consignment –</p> <ul style="list-style-type: none"> <li>(i) produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with provisions of Part E of the Schedule to the General Notes to Schedule No. 1;</li> <li>(ii) only be entitled to payment of such lower rate of duty in respect of goods subject to a TRQ, if such quota is allocated in accordance with the provisions of the rules for section 49 relating to tariff quotas.</li> </ul>	A1/1669

	Reference									
<p><b>O. Duties on goods to which the African Continental Free Trade Area relates</b></p> <p>1. In this Note and for the purposes of Schedule No. 1, the expression "AfCFTA", or "State Parties" shall refer to the following non-SADC Member States unless otherwise specified in the General Notes in Part 1 of Schedule No. 1:</p> <table border="1"> <thead> <tr> <th>Country</th> <th>Date of implementation</th> <th>Phase down period</th> </tr> </thead> <tbody> <tr> <td>Arab Republic of Egypt</td> <td>1 January 2021</td> <td>5 years</td> </tr> <tr> <td>Democratic Republic of Sao Tome and Principe</td> <td>1 January 2021</td> <td>5 years</td> </tr> </tbody> </table> <p>2. The expression "AfCFTA Agreement" or "Agreement" shall refer to the Agreement establishing the African Continental Free Trade Area and its Protocols, Annexes and Appendices which shall form an integral part thereof.</p> <p>3. This Agreement enters into force on 1 January 2021.</p> <p>4. Any rate of duty specified in the AfCFTA column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the General column applies to imported goods to which such heading or subheading relates if such goods originate in the AfCFTA States or a specified AfCFTA State and comply with the other requirements of the AfCFTA Agreement.</p> <p>5. For the purposes of entry of any imported goods at the lower rate of duty specified in the AfCFTA column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part F of the Schedule to the General Notes to Schedule No. 1.</p> <p>6. The duties specified in the column headed "AfCFTA rate" shall be suspended if the following conditions to the SACU offer are not met –</p> <ul style="list-style-type: none"> <li>(i) Reciprocity from partners on overall tariff coverage and phase-down periods;</li> <li>(ii) The five-year phase down period to Developing Countries is reciprocated;</li> <li>(iii) LDCs have a phase-down period not exceeding ten years;</li> <li>(iv) The phase down proposed by Customs Unions that include developing country members in their Membership, is reciprocated;</li> <li>(v) Where offers are not made effective on 1 January 2021, including by retrospective application, the opening of the SACU market will be aligned to the implementation date of the trading partner, subject to technical scrutiny of that offer.</li> </ul> <p>7. The suspension in terms of paragraph 6 will be the Minister of Trade, Industry and Competition submits written confirmation to the Minister of Finance that benefits of State Parties have been suspended.</p>	Country	Date of implementation	Phase down period	Arab Republic of Egypt	1 January 2021	5 years	Democratic Republic of Sao Tome and Principe	1 January 2021	5 years	<p>A1/1656 w.e.f. 1/1/21</p>
Country	Date of implementation	Phase down period								
Arab Republic of Egypt	1 January 2021	5 years								
Democratic Republic of Sao Tome and Principe	1 January 2021	5 years								
<p><b>P. Rates of duty specified in the six columns; General, EU/UK, EFTA, SADC, MERCOSUR and AfCFTA of Part 1 of Schedule No. 1</b></p> <p>(a) The general rate of duty specified in the General column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the EU/UK, EFTA, SADC, MERCOSUR, or AfCFTA column.</p> <p>(b) Where the rate of duty in the EU/UK, EFTA, SADC, MERCOSUR or AfCFTA column is the same as the rate in the General column no preferential rate of duty is in operation in respect of the said EU/UK, EFTA, SADC, MERCOSUR or AfCFTA column, as the case may be.</p>	<p>A1/1669</p>									
<p><b>Q.</b> Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018.</p>	<p>A1/1652 w.e.f. 1/1/21</p>									

	Reference
<p style="text-align: center;"><b>PART E</b></p> <p style="text-align: center;"><b>PROTOCOL 1</b></p> <p style="text-align: center;"><b>CONCERNING THE DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS' AND METHODS OF ADMINISTRATIVE COOPERATION</b></p> <p style="text-align: center;"><b>INDEX</b></p> <p><b>TITLE I: GENERAL PROVISIONS</b></p> <p><b>TITLE II: DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'</b></p> <p>ARTICLE</p> <ol style="list-style-type: none"> <li>1. Definitions</li> <li>2. General requirements</li> <li>3. Bilateral cumulation</li> <li>4. Diagonal cumulation</li> <li>4A. Cumulation with EU materials and processing</li> <li>5. Cumulation with respect to materials which are subject to MFN duty free treatment in the UK</li> <li>6. Cumulation with respect to materials originating in other countries benefiting from preferential duty-free quota-free access to the UK</li> <li>7. Wholly obtained products</li> <li>8. Sufficiently worked or processed products</li> <li>9. Insufficient working or processing operations</li> <li>10. Unit of qualification</li> <li>11. Accessories, spare parts and tools</li> <li>12. Sets</li> <li>13. Neutral elements</li> </ol> <p><b>TITLE III: TERRITORIAL REQUIREMENTS</b></p> <p>ARTICLES</p> <ol style="list-style-type: none"> <li>14. Principle of territoriality</li> <li>15. Non alteration</li> <li>16. Accounting segregation</li> <li>17. Shipment of sugar</li> <li>18. Exhibitions</li> </ol> <p><b>TITLE IV: PROOF OF ORIGIN</b></p> <p>ARTICLES</p> <ol style="list-style-type: none"> <li>19. General requirements</li> <li>20. Procedure for the issue of a movement certificate EUR.1</li> <li>21. Movement certificates EUR.1 issued retrospectively</li> <li>22. Issue of a duplicate movement certificate EUR.1</li> <li>23. Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously</li> <li>24. Conditions for making out an origin declaration</li> <li>25. Approved exporter</li> <li>26. Validity of proof of origin</li> </ol>	<p>A1/1653 w.e.f. 01/01/21</p>

	Reference
<p>27. Submission of proof of origin</p> <p>28. Importation by instalments</p> <p>29. Exemptions from proof of origin</p> <p>30. Information procedure for cumulation purposes</p> <p>31. Supporting documents</p> <p>32. Preservation of proof of origin and supporting documents</p> <p>33. Discrepancies and formal errors</p> <p>34. Amounts expressed in Euro</p> <p><b>TITLE V: ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION</b></p> <p>ARTICLES</p> <p>35. Administrative conditions for products to benefit from this Agreement</p> <p>36. Notification of customs authorities</p> <p>37. Mutual assistance</p> <p>38. Verification of proof of origin</p> <p>39. Verification of suppliers' declarations</p> <p>40. Dispute settlement</p> <p>41. Penalties</p> <p>42. Free zones</p> <p>43. Derogations</p> <p><b>TITLE VI: CEUTA AND MELILLA</b></p> <p>ARTICLE</p> <p>44. Special conditions</p> <p><b>TITLE VII: FINAL PROVISIONS</b></p> <p>ARTICLES</p> <p>45. Revision and application of rules of origin</p> <p>46. Annexes</p> <p>47. Implementation of the Protocol</p> <p>ANNEX I TO PROTOCOL 1: Introductory notes to the list in Annex II</p> <p>ANNEX II TO PROTOCOL 1: List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status</p> <p>ANNEX II(a) TO PROTOCOL 1: Derogations from the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status, according to Article 8(2) of this Protocol</p> <p>ANNEX III TO PROTOCOL 1: Form for movement certificate</p> <p>ANNEX IV TO PROTOCOL 1: Origin declaration</p> <p>ANNEX V A TO PROTOCOL 1: Supplier declaration for products having preferential origin status</p> <p>ANNEX V B TO PROTOCOL 1: Supplier declaration for products not having preferential origin status</p> <p>ANNEX VI TO PROTOCOL 1: Information Certificate</p>	

	Reference
ANNEX VII TO PROTOCOL 1: Form for application for a derogation	
ANNEX VIII TO PROTOCOL 1: Overseas countries and territories	
ANNEX IX TO PROTOCOL 1: Joint Declarations	
A. JOINT DECLARATION ON CAPACITY BUILDING FOR IMPLEMENTATION OF THE RULES OF ORIGIN OF THIS AGREEMENT	
B. JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA	
C. JOINT DECLARATION CONCERNING THE REPUBLIC OF SAN MARINO	
D. JOINT DECLARATION CONCERNING PROTOCOL 1 AND A FUTURE APPROACH TO RULES OF ORIGIN	

	Reference
<p style="text-align: center;"><b>TITLE I</b> <b>GENERAL PROVISIONS</b></p> <p style="text-align: center;"><b><u>ARTICLE 1</u></b> <b>Definitions</b></p> <p>For the purposes of this Protocol:</p> <p>(a) any reference to the male gender simultaneously means a reference to the female gender and vice versa;</p> <p>(b) 'manufacture' means any kind of working or processing including assembly or specific operations;</p> <p>(c) 'material' means any ingredient, raw material, component or part used in the manufacture of the product;</p> <p>(d) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;</p> <p>(e) 'goods' means both materials and products;</p> <p>(f) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of the WTO Agreement on Customs Valuation;</p> <p>(g) 'ex-works price' means the price paid for the product ex works to the manufacturer in the UK, a SACU Member State or Mozambique in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;</p> <p>(h) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the UK, the SACU Member States or Mozambique;</p> <p>(i) 'value of originating materials' means the value of such materials as defined in subparagraph (h) applied mutatis mutandis;</p> <p>(j) 'value added' for the purpose of Articles 4 and 4A of this Protocol, shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries or territories referred to in Articles 4, 4A, 5 and 6 of this Protocol with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK, a SACU Member State or Mozambique;</p> <p>(k) 'value added' for the purpose of Article 43 of this Protocol shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which are imported into the SACU Member State or Mozambique as the case may be applying for derogation or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK, in a SACU Member State or Mozambique;</p> <p>(l) 'chapters', 'headings' and 'sub-headings' mean the chapters, the four-digit headings and the six-digit sub-headings used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as 'the Harmonised System' or 'HS';</p> <p>(m) 'classified' refers to the classification of a product or material under a particular chapter, heading or sub-heading;</p> <p>(n) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;</p> <p>(o) 'territories' includes territorial waters;</p> <p>(p) 'UK OCTs' means the Overseas Countries and Territories as defined in paragraph 4 of Annex VIII;</p> <p>(q) 'other ACP EPA States' means all the African, Caribbean and Pacific States, with the exception of the SACU Member States and Mozambique, which have at least provisionally applied:</p> <p style="padding-left: 20px;">(i) an EPA with the EU before the EU-SADC EPA ceases to apply to the UK; or</p> <p style="padding-left: 20px;">(ii) a preferential trade agreement with the UK;</p> <p>(r) 'supplier's declaration' means a declaration made by a supplier concerning the status of products with regard to the rules of origin. It may be used by exporters as evidence, in particular in support of applications for the issue of movement certificates EUR.1 or as a basis for making out origin declarations;</p> <p>(s) 'this Agreement' means the Economic Partnership Agreement between the SACU Member States and Mozambique, of the one part, and the UK, of the other part; and</p> <p>(t) 'EU' means the European Union.</p>	



**TITLE II**  
**DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'**

**ARTICLE 2**  
**General requirements**

1. For the purpose of this Agreement, the following products shall be considered as originating in the UK:
  - (a) products wholly obtained in the UK within the meaning of Article 7 of this Protocol;
  - (b) products obtained in the UK incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the UK within the meaning of Article 8 of this Protocol.
2. For the purpose of this Agreement, the following products shall be considered as originating in a SACU Member State or Mozambique, as the case may be:
  - (a) products wholly obtained in that SACU Member State or Mozambique within the meaning of Article 7 of this Protocol;
  - (b) products obtained in a SACU Member State or Mozambique incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that SACU Member State or Mozambique respectively within the meaning of Article 8 of this Protocol.

**ARTICLE 3**  
**Bilateral cumulation**

1. This Article shall apply only in the case of cumulation between a SACU Member State or Mozambique and the UK.
2. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in the UK within the meaning of this Protocol shall be considered as materials originating in a SACU Member State or Mozambique when incorporated into a product obtained in that SACU Member State or Mozambique, respectively, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.
3. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SACU Member State or Mozambique within the meaning of this Protocol shall be considered as materials originating in the UK when incorporated into a product obtained in the UK, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SACU Member State or Mozambique, respectively.
4. Without prejudice to the provisions of Article 2(2) of this Protocol, working and processing carried out in the UK shall be considered as having been carried out in a SACU Member State or Mozambique, when the materials undergo in that SACU Member State or Mozambique subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.
5. Without prejudice to the provisions of Article 2(1) of this Protocol, working and processing carried out in a SACU Member State or Mozambique shall be considered as having been carried out in the UK, when the materials undergo there subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SACU Member State or Mozambique, respectively.

**ARTICLE 4**  
**Diagonal cumulation**

1. This Article shall not apply to cumulation laid down in Article 3 of this Protocol.
2. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in a SACU Member State, Mozambique, the UK, other ACP EPA States or in UK OCTs shall be considered as materials originating in the SACU Member State or Mozambique, respectively, where the materials are incorporated into a product obtained there, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.
3. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SACU Member State, Mozambique, other ACP EPA States, or in UK OCTs shall be considered as materials originating in the UK when incorporated into a product obtained there, provided that the working or processing carried out in the UK goes beyond the operations referred to in Article 9(1) of this Protocol.
4. For the purposes of paragraphs 2 and 3, the origin of the materials originating in the UK, a SACU Member State or Mozambique shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol. The origin of materials originating in other ACP EPA States or in the UK OCTs shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with these countries and territories and in accordance with Article 30 of this Protocol.

	Reference
<p>5. For cumulation provided in paragraphs 2 and 3, when the working or processing carried out in a SACU Member State, Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in a SACU Member State or Mozambique or in the UK only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories.</p> <p>6. Without prejudice to the provisions of Article 2(2) of this Protocol, working and processing carried out in a SACU Member State, Mozambique, the UK, other ACP EPA States or in UK OCTs shall be considered as having been carried out in the SACU Member State or Mozambique respectively where the materials undergo subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.</p> <p>7. Without prejudice to the provisions of Article 2(1) of this Protocol, working and processing carried out in a SACU Member State, Mozambique, other ACP EPA States or in UK OCTs shall be considered as having been carried out in the UK, when the materials undergo in the UK subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.</p> <p>8. For cumulation provided in paragraphs 6 and 7, when the working or processing carried out in a SACU Member State, Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in a SACU Member State, Mozambique or in the UK only when the value added there is greater than the value added in any one of the other countries or territories. The origin of the final product shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol.</p> <p>9. The cumulation provided for in paragraphs 2 and 6 may only be applied provided that:</p> <p>(a) the SACU Member State or Mozambique, as the case may be, other ACP EPA States and UK OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;</p> <p>(b) the SACU Secretariat and the Ministry of Industry and Trade of Mozambique have provided the UK with the details of the arrangements or agreements on administrative cooperation entered into with the other countries or territories referred to in this Article.</p> <p>10. The cumulation provided for in paragraph 3 and 7 may only be applied provided that:</p> <p>(a) the UK<sup>1</sup>, the other ACP EPA States and UK OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;</p> <p>(b) the UK has provided the SACU Member States and Mozambique, through the SACU Secretariat and the Ministry of Industry and Trade of Mozambique, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. 11. Once the requirements of paragraphs 9 and 10 have been fulfilled and the date for the simultaneous entry into force of cumulation provided for under this Article has been agreed upon between the UK and the SACU Member States and Mozambique, each Party shall fulfil its own publication and information requirements provided for in paragraph 14.</p> <p>11. Once the requirements of paragraphs 9 and 10 have been fulfilled and the date for the simultaneous entry into force of cumulation provided for under this Article has been agreed upon between the UK and the SACU Member States or Mozambique, each Party shall fulfil its own publication and information requirements provided for in paragraph 14.</p> <p>12. Notwithstanding paragraph 11, the date of the implementation of cumulation provided for under this Article with materials from a particular country or territory shall not be beyond a period of five (5) years starting from the date of the signature by the SACU Member States, Mozambique or the UK<sup>2</sup> of an agreement/arrangement on administrative cooperation with that particular country or territory provided for in paragraphs 9 and 10.</p> <p>13. After the period specified in paragraph 12, the SACU Member States or Mozambique, respectively, may start applying the cumulation foreseen in paragraphs 2 and 6 provided that the requirements of paragraph 9 have been fulfilled, while the UK may start applying the cumulation foreseen in paragraphs 3 and 7 provided that the requirements of paragraph 10 have been fulfilled.</p> <p>14. Each party shall make public the date of entry into force of cumulation with a particular country or territory according to its own internal procedures.</p> <p>15. The cumulation provided in paragraph 2 shall not apply to materials:</p> <p>(a) of Harmonised System Headings 1604 and 1605 originating in the Pacific States according to Article 6(6) of Protocol II of the Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, on the one part, and the Pacific States, on the other part.</p>	

1. The commitments to provide administrative cooperation between the UK and other ACP EPA States may be found within their respective protocols on rules of origin and administrative cooperation.
2. In instances where the EU signed an agreement/arrangement on administrative cooperation before the EU-SADC EPA ceased to apply to the UK and the UK had signed an agreement/arrangement on administrative cooperation to replace those agreements/arrangements at the entry into force of this Agreement, the 5 year period starts at the time of signature of the agreement/arrangement by the EU. The Parties agree to enter into consultations for an early implementation of the cumulation provisions where agreements/arrangements on administrative cooperation are signed after the EU-SADC EPA ceases to apply to the UK.

(b) of Harmonised System Headings 1604 and 1605 originating in the Pacific States according to any future provision of a preferential trade agreement between the UK and Pacific ACP States<sup>3</sup>.

(c) originating in South Africa and which cannot be imported directly into the UK duty-free quota-free.

16. The cumulation provided in paragraph 3 shall:

(a) Where the final product is exported to SACU, not apply to materials:

(i) originating in non-SACU SADC states, which do not enjoy duty-free quota-free access into SACU under the SADC Protocol on Trade; and

(ii) originating in UK OCTs or ACP EPA states, other than the non-SACU SADC states, which cannot be imported directly into SACU duty-free quota-free.

(b) Where the final product is exported to Mozambique, not apply to materials originating in UK OCTs or other ACP EPA states, which cannot be imported directly into Mozambique duty-free quota-free.

17. In respect of paragraphs 15(c), 16(a), 16(b), the UK, SACU and Mozambique, respectively, shall establish the list of materials concerned and shall ensure the lists are revised as necessary to ensure compliance with those paragraphs. SACU and Mozambique shall notify their respective lists and any subsequent versions thereof in track changes to the UK. The UK shall notify its respective list and any subsequent versions thereof in track changes to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique. After notification, as provided for in this paragraph, each party shall make public each of these lists according to their own internal procedures. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification. In cases where lists, or their subsequent versions, are notified after the date of entry into force of cumulation, exclusion from cumulation with the materials will become effective six (6) months after the receipt of the notification.

18. By way of derogation from paragraphs 15(c), 16(a), and 16(b), the UK, SACU and Mozambique may remove any material from their respective lists. Cumulation with the materials that were removed from the respective list will become effective upon notification and publication of the revised lists. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification.

#### **ARTICLE 4A**

#### **Cumulation with EU materials and processing**

1. The Article shall apply in the case of cumulation with the EU.

2. Without prejudice to the provisions of Article 2, materials originating in the EU shall be considered as materials originating in a SACU Member State or Mozambique, or the UK when incorporated into a product obtained in the SACU Member State, Mozambique or the UK respectively, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.

3. For the purposes of paragraph 2, the origin of the materials originating in the EU, shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol.

4. For cumulation provided in paragraph 2, when the working or processing carried out in the SACU Member State or in Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in the SACU Member State or in Mozambique or in the UK only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories.

5. Without prejudice to the provisions of Article 2, working or processing carried out in the EU shall be considered as having been carried out in a SACU Member State, Mozambique or the UK when the materials obtained undergo subsequent working or processing in the SACU Member State, Mozambique or the UK respectively, which goes beyond the operations referred to in Article 9(1) of this Protocol.

6. For cumulation provided in paragraph 5, when the working or processing carried out in the SACU Member State, Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in the SACU Member State, in Mozambique or in the UK only when the value added there is greater than the value added in any one of the other countries or territories.

3. the Cook Islands, Fiji, Kiribati, the Marshall Islands, the Federated States of Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, the Solomon Islands, Tonga, Tuvalu and Vanuatu.

	Reference
<p>7. Cumulation of EU materials and processing referred to in paragraph 2 to 6 of this Article shall apply under the following conditions:</p> <ul style="list-style-type: none"> <li>(i) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 is applicable between the countries involved in the acquisition of the originating status and the country of destination<sup>4</sup>;</li> <li>(ii) the origin of materials originating in the EU shall be determined according to rules of origin identical to those in Protocol I of this Agreement; and</li> <li>(iii) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.</li> </ul> <p style="text-align: center;"><b>ARTICLE 5</b></p> <p style="text-align: center;"><b>Cumulation with respect to materials which are subject to MFN duty free treatment in the UK</b></p> <p>1. Without prejudice to the provisions of Article 2(2) of this Protocol, non-originating materials which at importation into the UK are free of customs duties by means of application of conventional rates of the most-favoured nation tariff in accordance with the UK's tariff schedule shall be considered as materials originating in a SACU Member State or Mozambique when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol.</p> <p>2. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of paragraph 1 shall bear the following entry:</p> <p>'Application of Article 5(1) of Protocol 1 of the SACUM-UK EPA'</p> <p>3. The UK shall notify yearly to the Special Committee on Customs and Trade Facilitation referred to in Article 50 of this Agreement ('The Committee') the list of materials to which the provisions of this Article shall apply.</p> <p>4. The cumulation provided for in this Article shall not apply to materials:</p> <ul style="list-style-type: none"> <li>(a) which at importation into the UK are subject to anti-dumping or countervailing duties when originating from the country which is subject to these anti-dumping or countervailing duties<sup>5</sup>;</li> <li>(b) classified in subheadings of the Harmonised System which include, in the UK's tariff schedule, 8-digit tariff lines which are not free of customs duties by means of application of conventional rates of the UK's most-favoured nation tariff.</li> </ul> <p style="text-align: center;"><b>ARTICLE 6</b></p> <p style="text-align: center;"><b>Cumulation with respect to materials originating in other countries benefiting from preferential duty-free quota-free access to the UK</b></p> <p>1. Without prejudice to the provisions of Article 2(2) of this Protocol, materials shall be considered as materials originating in a SACU Member State or Mozambique when incorporated into a product obtained there, provided:</p> <ul style="list-style-type: none"> <li>(a) they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol; and</li> <li>(b) they meet the requirements of paragraph 1A.</li> </ul> <p>1A. Subject to paragraph 1B, the requirements to be satisfied for the purposes of paragraph 1 (b) are as follows:</p> <ul style="list-style-type: none"> <li>(a) the materials originate in countries or territories that benefit from duty free, quota free, import duty arrangements granted by the UK;</li> <li>(b) those import duty arrangements are granted under a UK generalised scheme of preferences for developing countries that is notified to the Trade and Development Committee ("the GSP"),</li> <li>(c) those import duty arrangements are not granted pursuant to an enhanced arrangement<sup>6</sup> under the GSP; and</li> </ul>	

4. The Parties acknowledge the aim of maintaining the existing rights and obligations between them, and that it is envisaged that the United Kingdom and the European Union will enter into a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994. In light of this, unless and until that agreement is applicable, cumulation (provided for in paragraphs 2 to 6 of this Article) with respect to the European Union may nonetheless continue to be simultaneously applied for an interim period of three years, provided that the United Kingdom and the European Union have arrangements on administrative cooperation which ensure correct implementation of this Article and that a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 is applicable between SACU, Mozambique and the European Union. No later than six months before the end of the interim period, the Parties shall consult as to whether the period should be extended. This provision may be modified, and the interim period extended, by decision of the Trade and Development Committee. Should such modification be required, the Parties shall aim to put in place arrangements that are no less beneficial in respect of trade between them.
5. For the purpose of the implementation of this specific exclusion, UK non-preferential rules of origin shall apply.
6. An enhanced arrangement is one provided for in GSP, where a country or territory is granted more preferential import duty arrangements, than it would otherwise receive under the scheme, provided it meets specified conditions relating to the ratification and implementation of certain international agreements.

	Reference
<p>(d) the materials were materials that were subject to cumulation under Article 6.1 of Protocol 1 to the EU-SADC EPA on the date that agreement ceased to be applicable to the UK.</p> <p>1B. The requirements in sub-paragraphs 1A (c) or (d) may be modified, from such date as UK may notify in writing to the Trade and Development Committee; as follows:</p> <p>(a) The UK may specify materials to which sub-paragraph 1A(c) does not apply, or may dis-apply that sub-paragraph in whole or in part;</p> <p>(b) The UK may specify products as exceptions to sub-paragraph 1A(d).</p> <p>1.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with those countries and territories and in accordance with Article 30 of this Protocol.</p> <p>1.2. The cumulation provided for in this paragraph shall not apply to:</p> <p>(a) materials which at importation to the UK are subject to anti-dumping or countervailing duties when originating in a country which is subject to these anti-dumping or countervailing duties<sup>7</sup>;</p> <p>(b) materials classified in subheadings of the Harmonised System which include, in the UK's tariff schedule 8-digit tariff lines which are not free of customs duties in the UK by means of application of the arrangements of paragraph 1;</p> <p>(c) tuna products classified under Harmonised System Chapters 3 and 16, except where those products originate in countries or territories that are granted preferential access under the GSP;</p> <p>(d) materials which are subject to a safeguard measure that varies suspends or withdraws the preferential arrangements under the GSP.</p> <p>2. At the request of a SACU Member State or Mozambique, materials originating in countries or territories which benefit from agreements or arrangements that provide for duty-free quota-free access to the market of the UK can be considered as materials originating in a SACU Member State or Mozambique. The request shall be submitted by the SACU Member State or Mozambique to the UK, which shall take a decision on the request in accordance with its internal procedures.</p> <p>It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol.</p> <p>2.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential agreements or arrangements with those countries and territories and in accordance with Article 30 of this Protocol.</p> <p>2.2. The cumulation provided for in this paragraph shall not apply to materials:</p> <p>(a) falling within Harmonised System Chapters 1 to 24 and the products listed in the Annex 1 - paragraph 1.(ii) of the Agreement on Agriculture belonging to the GATT 1994 unless these materials benefit from duty-free, quota-free access to the market of the UK under an agreement, other than an EPA, between an ACP State and the UK;</p> <p>(b) which at importation to the UK are subject to anti-dumping or countervailing duties when originating from the country which is subject to these anti-dumping or countervailing duties<sup>8</sup>;</p> <p>(c) classified in subheadings of the Harmonised System which include, in the UK's tariff schedule 8-digit tariff lines which are not free of customs duties by means of application of agreements or arrangements referred to in this paragraph.</p> <p>3. Notwithstanding paragraph 2.2(a), the Parties, in support of African integration, will consider the possibility whether a material, referred to in paragraph 2.2(a) and originating in a non-ACP party of the African continent, can be used for the purpose of cumulation provided for in paragraph 2.</p> <p>4. Paragraph 3 can only be effected upon agreement by the Parties, including on the applicable conditions. It shall apply to materials benefitting from duty-free quota-free access to the market of the UK and provided each Party applies a free trade agreement in line with the GATT 1994 with that non-ACP party.</p> <p>5. The UK shall notify yearly to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique the list of materials and countries to which paragraph 1 shall apply. SACU and Mozambique shall notify the UK on a yearly basis, the countries to which cumulation under paragraph 1 has been applied.</p> <p>6. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of:</p> <p>(a) paragraph 1 shall bear the following entry: 'Application of Article 6(1) of Protocol 1 to SACUM-UK EPA'.</p> <p>(b) paragraph 2 shall bear the following entry: 'Application of Article 6(2) of Protocol 1 to SACUM-UK EPA'.</p>	

7. For the purpose of the implementation of this specific exclusion, UK non-preferential rules of origin shall apply.

8. For the purpose of the implementation of this specific exclusion, UK non-preferential rules of origin shall apply.

	Reference
<p>7. The cumulation provided for in paragraphs 1, 2 and 3 may only be applied provided that:</p> <p>(a) all the countries involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other which ensures a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;</p> <p>(b) SACU and Mozambique will provide the UK, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The UK shall publish, according to their own procedures, the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article, which have fulfilled the necessary requirements.</p>	
<p><b>ARTICLE 7</b> <b>Wholly obtained products</b></p>	
<p>1. The following shall be considered as wholly obtained in the territory of a SACU Member State, Mozambique or the UK:</p> <p>(a) mineral products extracted from their soil or from their seabed;</p> <p>(b) fruit and vegetable products harvested there;</p> <p>(c) live animals born and raised there;</p> <p>(d) products from live animals raised there;</p> <p>(e) products from slaughtered animals born and raised there;</p> <p>(f) (i) products obtained by hunting or fishing conducted there;</p> <p>(ii) Products of aquaculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae or fry;</p> <p>(g) products of sea fishing and other products taken from the sea outside the territorial waters of the UK, SACU Member States or Mozambique by their vessels;</p> <p>(h) products made aboard their factory ships exclusively from products referred to in point (g);</p> <p>(i) used articles collected there, fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;</p> <p>(j) waste and scrap resulting from manufacturing operations conducted there;</p> <p>(k) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;</p> <p>(l) goods produced there exclusively from the products specified in (a) to (k).</p> <p>2. The terms 'their vessels' and 'their factory ships' in paragraph 1(g) and (h) of paragraph 1 shall apply only to vessels and factory ships:</p> <p>(a) which are registered in the UK, a SACU Member State or Mozambique;</p> <p>(b) which sail under the flag of the UK, a SACU Member State or Mozambique; and</p> <p>(c) which meet one of the following conditions:</p> <p>(i) they are at least 50 per cent owned by nationals of the UK, a SACU Member State or Mozambique; or</p> <p>(ii) they are owned by companies which have their head office and their main place of business in the UK, a SACU Member State or Mozambique; and which are at least 50 percent owned by the UK, a SACU Member State or Mozambique, or public entities or nationals of that state.</p> <p>3. (a) Notwithstanding the provisions of paragraph 2 the UK shall recognise, upon notification by Namibia, that vessels, bareboat chartered or leased by nationals of Namibia, other SACU Member States, Mozambique, or the UK, be treated as 'their vessels' to undertake fisheries activities in its Exclusive Economic Zone and the fish therein deemed to be originating provided that, for the purpose of this paragraph:</p> <p>(i) the bareboat chartered or leased vessel sails under the flag of Namibia, the UK SACU Member State or Mozambique for the duration of the charter or lease;</p> <p>(ii) quotas are based on the best scientific evidence available and advice by the Marine Resources Advisory Council;</p> <p>(iii) fishing right holders are Namibian Nationals or Namibia registered entities under Namibian beneficial control or Namibian registered joint ventures under Namibian beneficial control;</p> <p>(iv) a working system is in place of notifying the UK of all fishing vessels and reporting all catches under point (a) of paragraph 3;</p>	

- (v) reporting commitments to the relevant regional fisheries management organisations are implemented, in so far as it is required under the relevant instruments of these organisations;
  - (vi) all commercial fisheries are monitored by on-board fisheries observers;
  - (vii) catches are landed in Namibian ports or put under customs authorities' supervision for enumeration and certification;
  - (viii) catches are processed in on-land premises in Namibia or on-board of Namibian factory vessels as defined under paragraph 2 or on-board of a factory vessel referred to in paragraph 3(a) as far as the leased or chartered factory vessel concerned is the one that performs the related fishing activities and of which at least 50 per cent of the crew are nationals of Namibia;
  - (ix) Namibian waters remain under continuous surveillance against unauthorised fishing activities;
  - (x) movements of all fishing vessels are monitored through satellite technology (Vessel Monitoring System), and the geographical location of all catches is known;
  - (xi) Namibia's exports to the UK are in compliance with the UK legislation on illegal, unregulated and unreported fisheries.
- (b) In order to benefit from the provisions of paragraph 3(a), two (2) months before the start of the fishing season Namibia shall submit a report on the application of paragraph 3(a) and notify to the UK the vessels operating under paragraph 3 in that particular fishing season. If, two (2) months before the start of the fishing season, Namibia submits the complete report on the application of paragraph 3(a) and notifies the above mentioned vessels, the UK shall, before the start of the fishing season, make the details of the notified vessels and the date from which paragraph 3(a) shall be applicable to those vessels publically available.
- (c) The Committee shall be informed by Namibia of any change in its legislation concerning fishing activities and on whether the conditions for the application of paragraph 3(a) are met after the legislative changes.
- (d) Paragraph 3(a) shall not apply if the UK is not notified in accordance with paragraph 3(b) or if the Committee is not informed in accordance with paragraph 3(c).
- (e) In case the number of vessels operating under paragraph 3(a) is considered to be unusually high as compared to previous years' operations, the UK could raise this matter with the Committee to adopt appropriate measures to remedy the situation.
- (f) Any of the parties can refer matters concerning the application of paragraphs 3(a) to 3(e) the Joint Council if no satisfactory decision concerning the application of these provisions is adopted by the Committee. Once a matter concerning the application of paragraphs 3(a) to 3(e) is referred to the Joint Council, the Joint Council shall come to a decision within one hundred and eighty (180) days. If the Joint Council is unable to reach a decision within one hundred and eighty (180) days, the derogation provided for in paragraph 3 shall be suspended until an agreement is reached. A party may also decide to refer the matter to the dispute settlement mechanism of this Agreement, as provided for in Article PART III of this Agreement, if no satisfactory solution is found within the Joint Council.

## **ARTICLE 8**

### **Sufficiently worked or processed products**

1. For the purposes of Article 2 of this Protocol, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in Annex II are fulfilled.
2. Notwithstanding paragraph 1, the products which are listed in Annex II(a) can be considered to be sufficiently worked or processed, for the purposes of Article 2 of this Protocol, when the conditions set out in that Annex are fulfilled.
3. The conditions referred to in paragraphs 1 and 2 above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in either Annex II or Annex II(a), is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
4. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Annex II and Annex II(a) should not be used in the manufacture of a given product may nevertheless be used, provided that:
  - (a) their total value does not exceed 15 per cent of the ex-works price of the product;
  - (b) any of the percentages given in Annex II and Annex II(a) for the maximum value of non-originating materials are not exceeded through the application of this paragraph.
5. The provisions of paragraph 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.
6. Paragraphs 1 to 5 shall apply subject to the provisions of Article 9 of this Protocol.

**ARTICLE 9**  
**Insufficient working or processing**

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 8 of this Protocol are satisfied:
  - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
  - (b) breaking-up and assembly of packages;
  - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
  - (d) ironing or pressing of textiles;
  - (e) simple painting and polishing operations;
  - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
  - (g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;
  - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
  - (i) sharpening, simple grinding or simple cutting;
  - (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
  - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
  - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - (m) simple mixing of products, whether or not of different kinds, including simple addition of water or dilution;
  - (n) mixing of sugar with any material;
  - (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
  - (p) dehydration or denaturation of products;
  - (q) a combination of two or more operations specified in (a) to (p);
  - (r) slaughter of animals.
2. All operations carried out in the UK, a SACU Member State or Mozambique, respectively, on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

**ARTICLE 10**  
**Unit of qualification**

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

Accordingly, it follows that:

  - (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
  - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under General Rule 5 for the interpretation of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

**ARTICLE 11**  
**Accessories, spare parts and tools**

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.



**ARTICLE 12**

**Sets**

Sets, as defined in General Rule 3 for the interpretation of the Harmonised System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

**ARTICLE 13**

**Neutral elements**

In order to determine whether a product is originating, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

**TITLE III**

**TERRITORIAL REQUIREMENTS**

**ARTICLE 14**

**Principle of territoriality**

1. Except as provided for in Articles 3, 4, 4A, 5 and 6 of this Protocol and paragraph 3, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in a SACU Member State or Mozambique or in the UK.
2. Except as provided for in Articles 3, 4, 4A, 5 and 6 of this Protocol, where originating goods exported from a SACU Member State or Mozambique or from the UK to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the returning goods are the same goods as those exported; and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the UK, a SACU Member State or Mozambique on materials exported from the UK, from a SACU Member State or Mozambique, as the case may be, and subsequently re-imported there, provided that:
  - (a) the said materials are wholly obtained in the UK or in a SACU Member State or Mozambique, respectively, or have undergone working or processing beyond the operations referred to in Article 9 of this Protocol prior to being exported; and
  - (b) it can be demonstrated to the satisfaction of the customs authorities that:
    - (i) the re-imported goods have been obtained by working or processing the exported materials; and
    - (ii) the total added value acquired outside the UK, a SACU Member State or Mozambique, respectively, by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the UK, a SACU Member State or Mozambique, respectively. But where, in the list in Annex II or Annex II(a), a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the UK, a SACU Member State or Mozambique, respectively by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the UK, a SACU Member State or Mozambique, respectively, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or Annex II(a) or which can be considered sufficiently worked or processed only if the general tolerance laid down in Article 8(4) of this Protocol is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.

	Reference
<p>8. Any working or processing of the kind covered by the provisions of this Article and done outside the UK, a SACU Member State or Mozambique, respectively, shall be done under the outward processing arrangements, or similar arrangements.</p>	
<p style="text-align: center;"><b><u>ARTICLE 15</u></b> <b>Non alteration</b></p>	
<p>1. The products declared for home use in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.</p>	
<p>2. Storage of products or consignments may take place provided they remain under customs supervision in the country(ies) of transit.</p>	
<p>3. Without prejudice to the provisions of Title V, the splitting of consignments may take place where carried out by the exporter or under his responsibility, provided they remain under customs supervision in the country(ies) of splitting.</p>	
<p>4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.</p>	
<p style="text-align: center;"><b><u>ARTICLE 16</u></b> <b>Accounting segregation</b></p>	
<p>1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating fungible materials, the customs authorities may, at the written request of those concerned, authorise the so-called 'accounting segregation' method (hereinafter referred to as the 'method') to be used for managing such stocks.</p>	
<p>2. The method shall ensure that, at any time, the number of products obtained which could be considered as originating in a SACU Member State, Mozambique or in the UK is the same as that which would have been obtained had there been physical segregation of the stocks.</p>	
<p>3. The customs authorities may grant the authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.</p>	
<p>4. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.</p>	
<p>5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.</p>	
<p>6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.</p>	
<p>7. For the purposes of paragraph 1, fungible materials means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.</p>	
<p style="text-align: center;"><b><u>ARTICLE 17</u></b> <b>Shipment of sugar</b></p>	
<p>Shipment by sea between the territories of the Parties of raw sugar not containing added flavouring or colouring matter and destined for further refining, of subheadings 1701.12, 1701.13 and 1701.14 of the Harmonised System, of different origins, shall be allowed without keeping the sugar in separate stores. It shall be ensured that the amounts of such sugar which could be considered as originating is the same as the amounts that would have been declared for import by keeping the sugar in separate stores. The last port of loading should belong to the territory of an ACP EPA State.</p>	
<p style="text-align: center;"><b><u>ARTICLE 18</u></b> <b>Exhibitions</b></p>	
<p>1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 4 and 6 of this Protocol with which cumulation is applicable and sold after the exhibition for importation in the UK, a SACU Member State or Mozambique shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:</p>	
<p>(a) an exporter has consigned these products from a SACU Member State or Mozambique or from the UK to the country in which the exhibition is held and has exhibited them there;</p>	

- (b) the products have been sold or otherwise disposed of by that exporter to a person in a SACU Member State or Mozambique or in the UK;
  - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;and
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the products have been exhibited may be required.
  3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

**TITLE IV  
PROOF OF ORIGIN**

**ARTICLE 19  
General requirements**

1. Products originating in a SACU Member State or Mozambique shall, on importation into the UK and products originating in the UK shall, on importation into a SACU Member State or Mozambique, benefit from the provisions of this Agreement upon submission of either:
  - (a) in the cases specified in Article 24(1) of this Protocol, a declaration, subsequently referred to as the 'origin declaration', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified.  
  
The text of the origin declaration appears in Annex IV; or
  - (b) a movement certificate EUR 1, a specimen of which appears in Annex III.
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 29 of this Protocol, benefit from this Agreement without it being necessary to submit any of the documents referred to above.
3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to the SACU Member States, Mozambique and the UK.

**ARTICLE 20  
Procedure for the issue of a movement certificate EUR.1**

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of the UK, a SACU Member State or Mozambique if the products concerned can be considered as products originating in the UK, a SACU Member State, Mozambique, or in one of the other countries or territories referred to in Article 4 of this Protocol and fulfil the other requirements of this Protocol.
5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

**ARTICLE 21**

**Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 20(7) of this Protocol, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
  - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
  - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase in English:  
'ISSUED RETROSPECTIVELY'  
or in Portuguese:  
'EMITIDO RETROSPECTIVAMENTE'
5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the movement certificate EUR.1.

**ARTICLE 22**

**Issue of a duplicate movement certificate EUR.1**

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the following word in English:  
'DUPLICATE'  
or in Portuguese:  
'SEGUNDA VIA'
3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

**ARTICLE 23**

**Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously**

When originating products are placed under the control of a customs office in a SACU Member State or Mozambique or in the UK, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the SACU Member States or Mozambique or within the UK. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed and endorsed by the customs authority under whose control the products are placed.

**ARTICLE 24**

**Conditions for making out an origin declaration**

1. An origin declaration as referred to in Article 19(1)(a) of this Protocol may be made out by:
  - (a) an approved exporter within the meaning of Article 25 of this Protocol, or
  - (b) any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An origin declaration may be made out if the products concerned can be considered as products originating in the SACU Member States, Mozambique, or in the UK or in one of the other countries or territories referred to in Articles 4, 4A of this Protocol and fulfil the other requirements of this Protocol.
3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 25 of this Protocol shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two (2) years after the importation of the products to which it relates.

**ARTICLE 25**  
**Approved exporter**

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the trade cooperation provisions of this Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

**ARTICLE 26**  
**Validity of proof of origin**

1. A proof of origin shall be valid for ten (10) months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

**ARTICLE 27**  
**Submission of proof of origin**

Proof of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

**ARTICLE 28**  
**Importation by instalments**

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) for the interpretation of the Harmonised System falling within Sections XVI and XVII or heading 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

	Reference
<p style="text-align: center;"><b><u>ARTICLE 29</u></b></p> <p style="text-align: center;"><b>Exemptions from proof of origin</b></p> <ol style="list-style-type: none"> <li>1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.</li> <li>2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.</li> <li>3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.</li> </ol> <p style="text-align: center;"><b><u>ARTICLE 30</u></b></p> <p style="text-align: center;"><b>Information procedure for cumulation purposes</b></p> <ol style="list-style-type: none"> <li>1. When Articles 3(2), 3(3), 4(2), 4(3) and 4A(2) of this Protocol are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from a SACU Member State or Mozambique, from the UK, from the EU, from another ACP EPA State or from an UK OCTs shall be given by a movement certificate EUR.1, an origin declaration or the supplier's declaration, a specimen of which appears in Annex V A, given by the exporter in any of these countries or territories or in the UK from which the materials came. When Article 6(1) of this Protocol is applied, the evidence of originating status shall be given by Form A or a statement on origin.</li> <li>2. When Articles 3(4), 3(5), 4(6), 4(7) and 4A(5) of this Protocol are applied, the evidence of the working or processing carried out in a SACU Member State or Mozambique, in the UK, in the EU, in another ACP EPA State or in an UK OCTs shall be given by the supplier's declaration a specimen of which appears in Annex V B, given by the exporter in any of these countries or territories or in the UK from which the materials came. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.</li> <li>3. When a supplier regularly supplies a particular customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a single declaration, hereinafter referred to as 'a long-term supplier's declaration', provided that facts or circumstances on which it is granted remain unchanged, to cover subsequent shipments of those goods. A long-term supplier's declaration may be issued for a period of up to one year from the date of issue of the declaration.</li> <li>4. A long-term supplier's declaration may be issued with retroactive effect. In such cases, its validity may not exceed a period of one year from the date on which it came into effect. However, it is recognised that the customs authority would have the right to revoke a long term supplier's declaration, should the circumstances change, or when inaccurate or false information has been provided.</li> <li>5. The supplier shall inform the client immediately when the long-term supplier's declaration is no longer valid in relation to the goods supplied.</li> <li>6. The supplier's declaration may be made out on a pre-printed form.</li> <li>7. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the origin and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.</li> <li>8. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR.1.</li> <li>9. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.</li> <li>10. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol shall remain valid for a transitional period of twelve (12) months.</li> </ol>	

	Reference
<p style="text-align: center;"><b><u>ARTICLE 31</u></b></p> <p style="text-align: center;"><b>Supporting documents</b></p> <p>The documents referred to in Articles 20(3) and 24(3) of this Protocol used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Protocol and fulfil the other requirements of this Protocol may consist inter alia of the following:</p> <ul style="list-style-type: none"> <li>(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;</li> <li>(b) documents proving the originating status of materials used, issued or made out in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Protocol where these documents are used in accordance with national law;</li> <li>(c) documents proving the working or processing of materials in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Protocol, issued or made out in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Protocol where these documents are used in accordance with national law;</li> <li>(d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Article 5 of this Protocol and in accordance with this Protocol.</li> </ul> <p style="text-align: center;"><b><u>ARTICLE 32</u></b></p> <p style="text-align: center;"><b>Preservation of proof of origin and supporting documents</b></p> <ol style="list-style-type: none"> <li>1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three (3) years the documents referred to in Article 20(3) of this Protocol.</li> <li>2. The exporter making out an origin declaration shall keep for at least three (3) years a copy of this origin declaration as well as the documents referred to in Article 24(3) of this Protocol.</li> <li>3. The supplier making out a supplier's declaration shall keep for at least three (3) years copies of the declaration and of the invoice, delivery notes or other commercial documents to which this declaration is annexed as well as the documents referred to in Article 30(9) of this Protocol.</li> <li>4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three (3) years the application form referred to in Article 20(2) of this Protocol.</li> <li>5. The customs authorities of the importing country shall keep for at least three (3) years the movement certificates EUR.1 and the origin declarations submitted to them.</li> </ol> <p style="text-align: center;"><b><u>ARTICLE 33</u></b></p> <p style="text-align: center;"><b>Discrepancies and formal errors</b></p> <ol style="list-style-type: none"> <li>1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.</li> <li>2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.</li> </ol> <p style="text-align: center;"><b><u>ARTICLE 34</u></b></p> <p style="text-align: center;"><b>Amounts expressed in Euro</b></p> <ol style="list-style-type: none"> <li>1. For the application of the provisions of Article 24(1)(b) and Article 29(3) of this Protocol in cases where products are invoiced in a currency other than the euro, amounts in the national currencies of the SACU Member States or Mozambique or the UK equivalent to the amounts expressed in Euro shall be fixed annually by each of the countries concerned.</li> <li>2. A consignment shall benefit from the provisions of Article 24(1)(b) or Article 29(3) of this Protocol by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.</li> <li>3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in Euro as at the first working day of October. The amounts shall be communicated by the UK to the SACU Secretariat and Mozambique, and vice versa by 15 October and shall apply from 1 January the following year.</li> </ol>	

	Reference
<p>4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in Euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.</p> <p>5. The amounts expressed in Euro shall be reviewed by the Committee at the request of the UK, a SACU Member State or Mozambique. When carrying out this review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in Euro.</p> <p style="text-align: center;"><b>TITLE V</b> <b>ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION</b></p> <p style="text-align: center;"><b><u>ARTICLE 35</u></b> <b>Administrative conditions for products to benefit from this Agreement</b></p> <p>1. Products originating within the meaning of this Protocol in a SACU Member State, Mozambique or the UK shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.</p> <p>2. The SACU Member States, Mozambique and the UK shall undertake to put in place:</p> <p>(a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 3, 4 and 6 of this Protocol;</p> <p>(b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Protocol.</p> <p>They shall make the notifications referred to in Article 36 of this Protocol.</p> <p style="text-align: center;"><b><u>ARTICLE 36</u></b> <b>Notification of customs authorities</b></p> <p>1. The SACU Member States, Mozambique, and the UK, shall provide each other with the addresses of the customs authorities responsible for issuing and verifying movement certificates EUR.1 and origin declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates. Movement certificates EUR.1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the UK, the SACU Secretariat and the Ministry of Industry and Trade of Mozambique.</p> <p>2. The SACU Member States, Mozambique, and the UK shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.</p> <p>3. The authorities referred to in paragraph 1 shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.</p> <p style="text-align: center;"><b><u>ARTICLE 37</u></b> <b>Mutual assistance</b></p> <p>1. In order to ensure the proper application of this Protocol, the UK, the SACU Member States and Mozambique shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.</p> <p>2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various SACU Member States or Mozambique, in the UK and the other countries referred to in Articles 4, 4A and 6 of this Protocol concerned.</p> <p style="text-align: center;"><b><u>ARTICLE 38</u></b> <b>Verification of proof of origin</b></p> <p>1. Subsequent verifications of proof of origin shall be carried out based on risk analysis and at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.</p>	



2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the origin declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a SACU Member State, Mozambique, the UK or in one of the other countries referred to in Articles 4, 4A and 6 of this Protocol and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten (10) months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
7. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these verifications.

#### **ARTICLE 39**

#### **Verification of suppliers' declarations**

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.
2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI. Alternatively, the customs authorities to whom a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made. A copy of the information certificate shall be preserved by the office which has issued it for at least three (3) years.
3. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.
4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.
5. Any movement certificate EUR.1 or origin declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

#### **ARTICLE 40**

#### **Dispute settlement**

1. Where disputes arise in relation to the verification procedures of Articles 38 and 39 of this Protocol which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Committee.
2. In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

#### **ARTICLE 41**

#### **Penalties**

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

	Reference
<p style="text-align: center;"><b><u>ARTICLE 42</u></b> <b>Free zones</b></p> <p>1. The SACU Member States, Mozambique, and the UK shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.</p> <p>2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a SACU Member State, Mozambique or the UK are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.</p>	
<p style="text-align: center;"><b><u>ARTICLE 43</u></b> <b>Derogations</b></p> <p>1. Derogations from this Protocol may be adopted by the Committee, where the development of existing industries or the creation of new industries in the SACU Member States or Mozambique justifies them.</p> <p>1.1 The SACU Member State concerned or Mozambique shall, either before or when submitting the matter to the Committee, notify the UK of its request for a derogation together with the reasons for the request in accordance with paragraph 2.</p> <p>1.2 The UK shall respond positively to all the SACU Member States' and Mozambique's requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established UK industry.</p> <p>2. In order to facilitate the examination by the Committee of requests for derogation, the SACU Member State or States or Mozambique making the request shall, by means of the form given in Annex VII, furnish in support of its request the fullest possible information covering in particular the points listed below:</p> <p>(a) description of the finished product;</p> <p>(b) nature and quantity of materials originating in a third country;</p> <p>(c) nature and quantity of materials originating in the SACU Member States, Mozambique, or the countries or territories referred to in Articles 4, 4A and 6 of this Protocol or the materials which have been processed there;</p> <p>(d) manufacturing processes;</p> <p>(e) value added;</p> <p>(f) number of employees in the enterprise concerned;</p> <p>(g) anticipated volume of exports to the UK;</p> <p>(h) other possible sources of supply for raw materials;</p> <p>(i) reasons for the duration requested in the light of efforts made to find new sources of supply;</p> <p>(j) other observations.</p> <p>The same rules shall apply to any requests for extension. The Committee may modify the form.</p> <p>3. The examination of requests shall in particular take into account:</p> <p>(a) the level of development or the geographical situation of the SACU Member State or States or Mozambique concerned;</p> <p>(b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in a SACU Member State or States or Mozambique to continue its exports to the UK, with particular reference to cases where this could lead to cessation of its activities;</p> <p>(c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment program would enable these rules to be satisfied by stages.</p> <p>4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.</p> <p>5. In addition, when a request for derogation concerns a least-developed SACU Member State or Mozambique, its examination shall be carried out with a favourable bias having particular regard to:</p> <p>(a) the economic and social impact of the decision to be taken especially in respect of employment;</p> <p>(b) the need to apply the derogation for a period taking into account the particular situation of the SACU Member State concerned or Mozambique and its difficulties.</p>	

6. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition materials originating in LDCs or developing countries with which one or more SACU Member States or Mozambique have special relations, provided that satisfactory administrative cooperation can be established.
7. Without prejudice to paragraphs 1 to 6, the derogation shall be granted where the value added to the non-originating products used in the concerned SACU Member State or Mozambique is at least 45 per cent of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the UK
8. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than seventy five (75) working days after the request is received by the UK Co-chairman of the Committee. If the UK does not inform the SACU Member States or Mozambique of its position on the request within this period, the request shall be deemed to have been accepted.
9. (a) The derogation shall be valid for a period, generally of five (5) years, to be determined by the Committee.  
 (b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the SACU Member State concerned or Mozambique submit, three (3) months before the end of each period, proof that they are still unable to meet the conditions of this Protocol, which have been derogated from. If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 8. All necessary measures shall be taken to avoid interruptions in the application of the derogation.  
 (c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.
10. Notwithstanding paragraphs 1 to 9, an automatic derogation concerning prepared or preserved Albacore tuna (*Thunnus alalunga*) of HS Heading 1604, manufactured from non-originating Albacore tuna of HS Headings 0302 or 0303, shall be granted to Namibia from the date the Agreement takes effect between Namibia and the UK within an annual quota of 254 metric tons.
11. Notwithstanding paragraphs 1 to 9, an automatic derogation to in Article 7(2)(c) of this Protocol shall be granted to Mozambique. This derogation shall apply for a duration of five (5) years from the entry into force of this Agreement to shrimps, prawns and lobsters of HS Headings 0306 and 1605 caught in the Exclusive Economic Zone of Mozambique and landed and processed in Mozambique.

**TITLE VI  
CEUTA AND MELILLA**

**ARTICLE 44  
Special conditions**

The term 'EU' used in this Protocol does not cover Ceuta and Melilla. Products originating in Ceuta and Melilla are not considered to be products originating in the EU for the purposes of this Protocol.

**TITLE VII  
FINAL PROVISIONS**

**ARTICLE 45  
Revision and application of rules of origin**

1. In accordance with Article 101 of this Agreement, the Joint Council shall examine annually, or whenever the SACU Member State, Mozambique or the UK so request, the application of the provisions of this Protocol and their economic effects with a view to making any necessary amendments or adaptations.
2. The Joint Council shall take into account among other elements the effects on the rules of origin of technological developments.
3. The decisions taken shall be implemented as soon as possible.
4. In accordance with Article 50 of this Agreement, the Committee shall, inter alia, take decisions on derogations from this Protocol, under the conditions laid down in Article 43 of this Protocol.

	Reference
<p style="text-align: center;"><b><u>ARTICLE 46</u></b></p> <p style="text-align: center;"><b>Annexes</b></p> <p>The Annexes to this Protocol shall form an integral part thereof.</p> <p style="text-align: center;"><b><u>ARTICLE 47</u></b></p> <p style="text-align: center;"><b>Implementation of the Protocol</b></p> <p>The UK, SACU Member States and Mozambique shall each take the steps necessary to implement this Protocol.</p> <p style="text-align: center;"><b>ANNEX I</b></p> <p style="text-align: center;"><b>INTRODUCTORY NOTES TO THE LIST IN ANNEX II</b></p> <p><b>Note 1:</b></p> <p>The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 8 of the Protocol.</p> <p><b>Note 2:</b></p> <ol style="list-style-type: none"> <li>1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.</li> <li>2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.</li> <li>3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.</li> <li>4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.</li> </ol> <p><b>Note 3:</b></p> <ol style="list-style-type: none"> <li>1. The provisions of Article 8 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the UK, the SACU Member States or Mozambique, respectively.</li> </ol> <p>Example:</p> <p>An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No ex 7224.</p> <p>If this forging has been forged in the UK from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the UK. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.</p> <ol style="list-style-type: none"> <li>2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.</li> <li>3. Without prejudice to Note 3.2 where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.</li> <li>4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.</li> </ol>	

	Reference
<p>Example:</p> <p>The rule for fabrics of heading Nos 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.</p> <p>5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).</p> <p>Example:</p> <p>The rule for prepared foods of heading No 1904 which specifically excludes the use of non-originating cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.</p> <p>However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.</p> <p>Example:</p> <p>In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth — even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn — that is the fibre stage.</p> <p>6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.</p> <p><b>Note 4:</b></p> <ol style="list-style-type: none"> <li>1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.</li> <li>2. The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.</li> <li>3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.</li> <li>4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.</li> </ol> <p><b>Note 5:</b></p> <ol style="list-style-type: none"> <li>1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).</li> <li>2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.</li> </ol> <p>The following are the basic textile materials:</p> <ul style="list-style-type: none"> <li>– silk,</li> <li>– wool,</li> <li>– coarse animal hair,</li> <li>– fine animal hair,</li> <li>– horsehair,</li> <li>– cotton,</li> <li>– paper-making materials and paper,</li> <li>– flax,</li> <li>– true hemp,</li> <li>– jute and other textile bast fibres,</li> <li>– sisal and other textile fibres of the genus Agave,</li> <li>– coconut, abaca, ramie and other vegetable textile fibres,</li> </ul>	

	Reference
<ul style="list-style-type: none"> <li>- synthetic man-made filaments,</li> <li>- artificial man-made filaments,</li> <li>- current conducting filaments,</li> <li>- synthetic man-made staple fibres of polypropylene,</li> <li>- synthetic man-made staple fibres of polyester,</li> <li>- synthetic man-made staple fibres of polyamide,</li> <li>- synthetic man-made staple fibres of polyacrylonitrile,</li> <li>- synthetic man-made staple fibres of polyimide,</li> <li>- synthetic man-made staple fibres of polytetrafluoroethylene,</li> <li>- synthetic man-made staple fibres of polyphenylene sulphide,</li> <li>- synthetic man-made staple fibres of polyvinyl chloride,</li> <li>- other synthetic man-made staple fibres,</li> <li>- artificial man-made staple fibres of viscose,</li> <li>- other artificial man-made staple fibres,</li> <li>- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,</li> <li>- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,</li> <li>- products of heading No 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,</li> <li>- other products of heading No 5605.</li> </ul> <p>Example:</p> <p>A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.</p> <p>Example:</p> <p>A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.</p> <p>Example:</p> <p>Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.</p> <p>Example:</p> <p>If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.</p> <p>3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 per cent in respect of this yarn.</p> <p>4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film', this tolerance is 30 per cent in respect of this strip.</p> <p>Note 6:</p> <p>1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.</p> <p>Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.</p>	

	Reference
<p>2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.</p> <p>3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.</p> <p>For example (1), if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.</p> <p>4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.</p> <p>(1) This example is given for the purpose of explanation only. It is not legally binding.</p> <p><b>Note 7:</b></p> <p>1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:</p> <ul style="list-style-type: none"> <li>(a) vacuum distillation;</li> <li>(b) redistillation by a very thorough fractionation process;</li> <li>(c) cracking;</li> <li>(d) reforming;</li> <li>(e) extraction by means of selective solvents;</li> <li>(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;</li> <li>(g) polymerisation;</li> <li>(h) alkylation;</li> <li>(i) isomerisation.</li> </ul> <p>2. For the purposes of heading Nos 2710, 2711 and 2712, the 'specific processes' are the following:</p> <ul style="list-style-type: none"> <li>(a) vacuum distillation;</li> <li>(b) redistillation by a very thorough fractionation process;</li> <li>(c) cracking;</li> <li>(d) reforming;</li> <li>(e) extraction by means of selective solvents;</li> <li>(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;</li> <li>(g) polymerisation;</li> <li>(h) alkylation;</li> <li>(i) isomerisation;</li> <li>(j) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);</li> <li>(k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;</li> <li>(l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;</li> <li>(m) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;</li> <li>(n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush- discharge.</li> </ul> <p>For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.</p>	

			Reference
<p><b>ANNEX II</b></p> <p><b>LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS</b></p> <p>The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.</p>			
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	All the materials of Chapter 3 used must be wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0308	Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: — all the materials of Chapter 4 used must be wholly obtained; — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained		
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair		
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: — all the materials of Chapter 6 used must be wholly obtained; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained;		
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit and nuts used must be wholly obtained; — the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product		
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained		
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading		
0902	Tea, whether or not flavoured	Manufacture from materials of any heading		
ex 0910	Mixtures of spices	Manufacture from materials of any heading		
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained		
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained		
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708		
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained		
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product		
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:			

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
	– Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners		
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained		
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:			
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506		
	– Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207		
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503:			
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506		
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained		
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:			
	– Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504		
	– Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained		
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505		
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:			
	– Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506		
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained		
1507 to 1515	Vegetable oils and their fractions:			
	– Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product		
	– Solid fractions, except for that of jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	(4)	
	– Other	Manufacture in which all the vegetable materials used must be wholly obtained		
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: — all the materials of Chapter 2 used must be wholly obtained; — all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used		
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: — all the materials of Chapters 2 and 4 used must be wholly obtained; — all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used		
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1		
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product		
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:			
	– Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702		
	– Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
	– Other	Manufacture in which all the materials used must already be originating		
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>		
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:			
	– Malt extract	Manufacture from cereals of Chapter 10		
	– Other	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>		
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:			
	– Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained		
	– Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: <ul style="list-style-type: none"> <li>— all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>— all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>		
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108		
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> <li>— from materials not classified within heading No 1806;</li> <li>— in which all the cereals and flour (except durum wheat and its derivatives and Zea indurata maize) used must be wholly obtained;</li> <li>— in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	(4)	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11		
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained		
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product		
2006	Vegetables, fruit, nuts, fruit- peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
ex 2008	— Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product		
	— Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product		
	— Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — all the chicory used must be wholly obtained		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:			
	– Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used		
	– Mustard flour and meal and prepared mustard	Manufacture from materials of any heading		
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005		
2106	Food preparations not elsewhere specified or included	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — all the grapes or any material derived from grapes used must be wholly obtained		
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product; — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating		
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: — using materials not classified in headings 2207 or 2208, — in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume		
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: — from materials not classified within heading Nos 2207 or 2208, — in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume		
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained		
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained		
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % by weight of olive oil	Manufacture in which all the olives used must be wholly obtained		
2309	Preparations of a kind used in animal feeding	Manufacture in which: — all the cereals, sugar or molasses, meat or milk used must already be originating; — all the materials of Chapter 3 used must be wholly obtained		
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained		
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating		
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating		
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite		
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm		
ex 2516	Granite, porphyry, basalt, sand stone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm		
ex 2518	Calcined dolomite	Calcination of dolomite not calcined		
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used		
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate		
ex 2525	Mica powder	Grinding of mica or mica waste		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours		
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>9</sup>	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials		
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) <sup>10</sup>	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>11</sup>	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>12</sup>	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>13</sup>	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

9. For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

10. For the special conditions relating to 'specific processes' see Introductory Note 7.2.

11. For the special conditions relating to 'specific processes' see Introductory Note 7.2.

12. For the special conditions relating to 'specific processes' see Introductory Note 7.2.

13. For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>14</sup>		Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) <sup>15</sup>		Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 284210	Non-chemically defined aluminosilicates	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2852	– Mercury compounds of Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Mercury compounds of Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

14. For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

15. For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
	<ul style="list-style-type: none"> <li>– Mercury compounds of Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials</li> </ul>	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	<ul style="list-style-type: none"> <li>– Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</li> </ul>	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	<ul style="list-style-type: none"> <li>– Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included</li> </ul>	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>16</sup>		Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>17</sup>		Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	<ul style="list-style-type: none"> <li>– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> </ul>	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

16. For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

17. For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
	– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen heteroatom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:			
	– Other heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product		
ex3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:			
	– Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product		
	– Other:			

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or (4)	
	<ul style="list-style-type: none"> <li>- Human blood</li> <li>- Animal blood prepared for therapeutic or prophylactic uses</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>		
	<ul style="list-style-type: none"> <li>- Blood fractions other than anti-sera, haemoglobin, blood globulins and serum globulins</li> <li>- Haemoglobin, blood globulins and serum globulins</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>		
	<ul style="list-style-type: none"> <li>- Other carboximide — function compounds (including saccharin and its salts) and imine-function compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes</li> <li>- Heterocyclic compounds with nitrogen hetero- atom(s) only</li> <li>- Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> <li>- Other hormones, prostaglandins, hromboxanes and leukotrienes, natural or reproduced by synthesis, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
	– Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>18</sup>		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006):			
	– Obtained from amikacin of heading No 2941	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product		
	– Other	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 3006	Appliances identifiable for ostomy use made of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	Sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable:			
	Made of plastic (ex 3920 or ex 3921):			
	– Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product		
	– Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>19</sup>		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product;		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

18. In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

19. The following foils shall be considered as highly transparent: foils, the optical dimming of which — measured according to ASTM-D 1003-16 by Gardener Hazemeter (i.e. Hazefactor) — is less than 2 percent.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
		— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>20</sup>		
	– Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>21</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
	– Made of fabrics	Manufacture from yarn <sup>22</sup>		
300670	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 300692	Waste pharmaceuticals: Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:  — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate	Manufacture in which:  — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product;  — the value of all the materials used does not exceed 50 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

20. In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

21. In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

22. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>23</sup>	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205.  However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' <sup>24</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) <sup>25</sup>		Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
3404	Artificial waxes and prepared:			
	– With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product		
	– Other	Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading No 1516; — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; — materials of heading No 3404.		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

23. Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as Ingredients In the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

24. A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

25. For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
		However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product.		
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:			
	– Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture from materials of any heading, except those of heading No 1108		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:			
	– Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702.  However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 3801	– Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	– Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:			
	– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product		
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 3821	Prepared culture media for the maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:			
	– Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product		
	– Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No 3823		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
3824	<p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:</p> <p>– The following of this heading: Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol other than that of heading No 2905</p>			
	<p>Petroleum sulphonates, Excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p>			
	<p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p>			
ex 3825	<p>Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter:</p>			
	<p>– Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>		
	<p>– Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
	<ul style="list-style-type: none"> <li>- Syringes, needles, catheters, cannulae and the like</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	<ul style="list-style-type: none"> <li>- Clinical waste: surgical gloves, mittens and mitts</li> </ul>	Manufacture in which all the materials used are classified within a heading other than that of the product		
3826	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:			
	<ul style="list-style-type: none"> <li>- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;</li> <li>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product<sup>26</sup></li> </ul>		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>27</sup>		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3907	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product <sup>28</sup>		
	Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the tetrabromo-(bisphenolA)		
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product		
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:			
	<ul style="list-style-type: none"> <li>- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked</li> </ul>	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

26. In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

27. In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

28. In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
	– Other:			
	– Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product; — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>29</sup>		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>30</sup>		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product; — the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	– lonomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product		
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>31</sup>		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination rubber of sheets of natural		
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product		
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:			
	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres		
	Other	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012		

29. In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

30. In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

31. The following foils shall be considered as highly transparent: foils, the optical dimming of which — measured according to ASTM-D 1003-16 by Gardener Hazemeter (i.e. Hazefactor) — is less than 2 percent.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
ex 4017	Articles of hard rubber	Manufacture from hard rubber		
ex Chapter 41	Raw hides and skins (other than fur skins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on		
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather		Manufacture in which all the materials used are classified within a heading other than that of the product
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Retanning of tanned leather		Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107, 4112 or 4113, provided its value does not exceed 50 % of the ex-works price of the product		
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 43	Fur skins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4302	Tanned or dressed fur skins, assembled:			
	Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed fur skins		
	Other	Manufacture from non-assembled, tanned or dressed furskins		
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed fur skins of heading No 4302		
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down		
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing		
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing		
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: Sanded or finger-jointed	Sanding or finger-jointing		
	– Beadings and mouldings	Beading or moulding		
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size		
ex 4416	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces		
ex 4418	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used		
	Beadings and mouldings	Beading or moulding		
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409		
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
4503	Articles of natural cork	Manufacture from cork of heading No 4501		
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47		
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47		
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47		
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911		
4910	Calendars of any kind, printed, including calendar blocks:			
	Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	— Other	Manufacture from materials not classified in heading Nos 4909 or 4911		
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock), carded or combed	Carding or combing of silk waste		
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>32</sup> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — other natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5007	Woven fabrics of silk or of silk waste	Manufacture from yarn <sup>33</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, Permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from <sup>34</sup> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning,		

32. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

33. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

34. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
		— chemical materials or textile pulp, or		
		— paper-making materials		
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn <sup>35</sup>		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>36</sup>		
		— raw silk or silk waste carded or combed or otherwise prepared for spinning,		
		— natural fibres not carded or combed or otherwise prepared for spinning,		
		— chemical materials or textile pulp, or		
		— paper-making materials		
5208 to 5212	Woven fabrics of cotton	Manufacture from yarn <sup>37</sup>		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, Permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>38</sup>		
		— raw silk or silk waste carded or combed or otherwise prepared for spinning,		
		— natural fibres not carded or combed or otherwise prepared for spinning,		
		— chemical materials or textile pulp, or		
		— paper-making materials		

35. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

36. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

37. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

38. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn <sup>39</sup>		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, Permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from <sup>40</sup> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn <sup>41</sup>		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, Permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp		
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from <sup>42</sup> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn <sup>43</sup>		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

39. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

40. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

41. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

42. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

43. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from <sup>44</sup> : — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper making materials		
5602	Felt, whether or not impregnated, coated, covered or laminated:			
	— Needleloom felt	Manufacture from <sup>45</sup> : — natural fibres, — chemical materials or textile pulp		
	— Other	Manufacture from <sup>46</sup> — natural fibres, — man-made staple fibres, or — chemical materials or textile pulp		
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:			
	— Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered		
	— Other	Manufacture from <sup>47</sup> : — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials		
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from <sup>48</sup> : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials		
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from <sup>49</sup> : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials		
Chapter 57	Carpets and other textile floor coverings:			
	— Of needle loom felt	Manufacture from <sup>50</sup> : — natural fibres, or		

44. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

45. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

46. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

47. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

48. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

49. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

50. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
		— chemical materials or textile pulp. — However jute fabric may be used as backing		
	— Of other felt	Manufacture from <sup>51</sup> : — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
	Other	Manufacture from yarn <sup>52</sup> . However jute fabric may be used as backing		
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn <sup>53</sup>		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beau-vais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product		
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn		
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn		
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, Permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>54</sup>		

51. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

52. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

53. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

54. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, Permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of heading No 5902	Manufacture from yarn		
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, Permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:			
	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric		
	Other	Manufacture in which all the materials used are classified within a heading other than that of the product		
5909 to 5911	Textile articles of a kind suitable for industrial use:			
	– Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310		
	– Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911	Manufacture from yarn <sup>55</sup>		
	– Other	Manufacture from yarn <sup>56</sup>		
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn <sup>57</sup>		
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:			
	Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from fabric		

55. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

56. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

57. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or	
	– Other	Manufacture from yarn <sup>58</sup>		
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric		
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:			
	Embroidered	Manufacture from yarn <sup>59 60</sup>	Manufacture from Unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (5)	
	– Other	Manufacture from yarn <sup>61 62</sup>	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, Permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product	
ex 6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212			
	Embroidered	Manufacture from yarn <sup>63</sup>	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>64</sup>	
	– Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>65</sup>	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>66</sup>	
	– Interlinings for collars and cuffs, cut out	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:			

58. See Introductory Note 6.

59. See Introductory Note 6.

60. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

61. See Introductory Note 6.

62. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

63. See Introductory Note 6.

64. See Introductory Note 6.

65. See Introductory Note 6.

66. See Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
	Of felt, of nonwovens	Manufacture from <sup>67</sup> : — natural fibres, or — chemical materials or textile pulp		
	Other:			
	Embroidered	Manufacture from yarn <sup>68 69</sup>	Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	
	Other	Manufacture from yarn <sup>7071</sup>		
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn <sup>72</sup>		
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	Manufacture from fabric		
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25% of the ex-works price of the set		
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406		
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>73</sup>		
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

67. See Introductory Note 6.

68. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

69. For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

70. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

71. For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

72. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

73. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001		
7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:			
	– Glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards <sup>74</sup>	Manufacture from non-coated glass plate substrate of heading No 7006		
	– Other	Manufacture from materials of heading No 7001		
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001		
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001		
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001		
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product — or — Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product	

74. SEMII-Semiconductor Equipment and Materials Institute Incorporated.



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: uncoloured slivers, rovings, yarn or chopped strands, or glasswool		
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones		
7106, 7108 and 7110	Precious metals:			
	Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110  Or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals	
	Semi-manufactured or in powder form	Manufacture from unwrought precious metals		
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought		
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205		
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206 or 7207		
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207		
ex 7218	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205		
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading No 7218		
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218		
ex 7224	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206, 7207, 7218 or 7224		
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224		
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 7301	Sheet piling	Manufacture from materials of heading No 7206		
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading No 7206		
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224		
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product		
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used		
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product		
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product		
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product		
7403	Refined copper and copper alloys, unwrought:			

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
	– Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product		
	– Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper		
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product		
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7601	Unwrought aluminium	Manufacture in which: — all the materials used are classified within a heading other than that of the product; and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 77	Reserved for possible future use in HS			
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product;		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
		— the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7801	Unwrought lead: – Refined lead – Other	Manufacture from 'bullion' or 'work' lead Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used		
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used		
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used		
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product		
Chapter 81	Other base metals; cermets; articles thereof:			
	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product		
	– Other	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	(4)	
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set		
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used		
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used		
8215	Spoons, forks, ladles, skimmers, cake- servers, fish- knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used		
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product		
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product		
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the final product		
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8413	Rotary positive displacement pumps	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product; — the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:			
	— Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
		— where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product		
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex8443	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:			
	— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;		



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
		— where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used;		
		— where the thread tension, crochet and zigzag mechanisms used are already originating		
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	– Water-jet cutting machines;	Manufacture in which:		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	– Parts and accessories of water-jet cutting machines	— all the materials used are classified within a heading other than that of the product;		
		— the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
8482	Ball or roller bearings	Manufacture in which:		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
		— all the materials used are classified within a heading other than that of the product;		
		— the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8486	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	Marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	Moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	Lifting, handling, loading or unloading machinery	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 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; except for:	Manufacture in which — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528;	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
8519	Sound recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:			
	— Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	— Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
	— Matrices and masters for the production of discs, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
	<ul style="list-style-type: none"> <li>- Proximity cards and 'smart cards' with two or more electronic integrated circuits</li> </ul>	<p>Manufacture in which</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>		<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
	<ul style="list-style-type: none"> <li>- 'Smart cards' with one electronic integrated circuit</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul>		<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>		<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>		<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8527	Reception apparatus for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>		<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:			
	<ul style="list-style-type: none"> <li>- Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>		
	<ul style="list-style-type: none"> <li>- Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>		<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:			
	– Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	– Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
	– Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
8535	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 Volt	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8536	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 and other connectors, junction boxes), for a voltage not exceeding 1 000 Volt; connectors for optical fibres,			
	optical fibre bundles or cables:			
	– Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 Volt	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
	– Connectors for optical fibres, optical fibre bundles or cables			
	— Of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	— Of ceramics	Manufacture in which all the materials used are classified within a heading other than that of the product		
	— Of copper	Manufacture in which: — all the materials used are classified within a heading other than that of the product;		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
		— the value of all the materials used does not exceed 50 % of the ex-works price of the product		
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits: — Monolithic integrated circuits — Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this chapter — Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	(4)	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter:			
	– Electronic micro assemblies	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, in land waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:			
	With reciprocating internal combustion piston engine of a cylinder capacity:			
	Not exceeding 50 cc	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product	
	Exceeding 50 cc	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
	Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8715	Baby carriages and parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex Chapter 88	Aircraft, spacecraft and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8804	Parachutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	(4)	
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product; — the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs.	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product; — the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product; — the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro projection	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product; — the value of all the non-originating materials used does not exceed the value of the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9015	Surveying (including Photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:			
	– Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosoltherapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: — all the materials used are classified within a heading other than that of the product;		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
		— the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032.	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light(including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:			
	– Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	– Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9029	Revolution counters, Production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9105	Other clocks	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9109	Clock movements, complete and assembled	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9111	Watch cases and parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9113	Watch straps, watch bands and watch bracelets, and parts thereof:			
	— Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
(1)	(2)	(3)	or	(4)
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: — its value does not exceed 25% of the ex-works price of the product; — all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 9503	– Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used		
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status		Reference
		(3)	or (4)	
(1)	(2)	(3)	or (4)	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading		
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set		
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used		
9612	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	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product		
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks		
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product		

**ANNEX II (A)**

**DEROGATIONS FROM THE LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS, ACCORDING TO ARTICLE 8(2) OF THIS PROTOCOL**

The products mentioned in the list may not all be covered by the Agreement. It is therefore necessary to consult the other parts of this Agreement.

Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.

2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English:

'Derogation — Annex II(a) of Protocol 1: materials of HS heading No ..., originating from ... used.'

These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 20 of this Protocol, or shall be added to the origin declaration referred to in Article 24 of this Protocol.

3. The SACU Member States, Mozambique and the UK shall take the measures necessary on their part to implement this Annex.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 4	Dairy produce,-with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 4 used are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained.
ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons, – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 8 used are wholly obtained,
ex 1101 to ex 1104	Products of the milling industry, of cereals other than rice	Manufacture from cereals of Chapter 10, other than rice of heading 1006
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading except that of the product
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 60% of the ex-works price of the product
ex 1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: – other than mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified; – other than solid fractions	Manufacture from materials of any heading except that of the product
ex 1507 to ex 1515	Vegetable oils and their fractions: – Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any subheading except that of the product
	– other than olive oils under headings 1509 and 1510	Manufacture from materials of any heading except that of the product
ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared: – fats and oils and their fractions of hydrogenated castor oil, so called 'opal wax'	Manufacture from materials classified in a heading other than that of the product
ex Chapter 18	Cocoa and cocoa preparations, – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	Reference
ex 1901	<p>Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa in more than 5 % by weight calculated on a totally defatted basis, not elsewhere specified or included.</p> <ul style="list-style-type: none"> <li>- with a content of materials of Chapter 17 not more than 20 % by weight</li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p>	
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared</p>		
	<ul style="list-style-type: none"> <li>- containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>- containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which all the products of Chapter 11 used are originating</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the products of Chapter 11 used are originating,</li> <li>- all the materials of Chapters 2 and 3 used are wholly obtained</li> </ul>	
1903	<p>Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms:</p> <ul style="list-style-type: none"> <li>- with a content of materials of heading 1108.13 (potato starch) not more than 20 % by weight</li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p>	
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- with a content of materials of Chapter 17 not more than 20 % by weight</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except those of heading 1806,</li> <li>- in which all the products of Chapter 11 used are originating</li> </ul>	
1905	<p>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p>	<p>Manufacture in which all the products of Chapter 11 used are originating</p>	
ex Chapter 20	<p>Preparations of vegetables, fruit, nuts or other parts of plants:</p> <ul style="list-style-type: none"> <li>- from materials other than those of subheading 0711.51</li> <li>- from materials other than of headings 2002, 2003, 2008 and 2009</li> <li>- with a content of materials of Chapter 17 not more than 20 % by weight</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>	
ex Chapter 21	<p>Miscellaneous edible preparations:</p> <ul style="list-style-type: none"> <li>- with a content of materials of Chapters 4 and 17 not more than 20% by weight</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>	
ex Chapter 23	<p>Residues and waste from the food industries; prepared animal fodder:</p> <ul style="list-style-type: none"> <li>- with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % by weight</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>	



			Reference
<p><b>ANNEX III</b></p> <p><b>FORM FOR MOVEMENT CERTIFICATE</b></p> <p>1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.</p> <p>2. Each certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.</p> <p>3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.</p> <p style="text-align: center;"><b>MOVEMENT CERTIFICATE</b></p>			
1. <b>Exporter</b> ( <i>name, full address, country</i> )	<p><b>EUR.1      No A      000.000</b></p> <p>See notes overleaf before completing this form</p>		
	2. <b>Certificate used in preferential trade between</b>		
3. <b>Consignee</b> ( <i>name, full address, country</i> ) ( <i>Optional</i> )	<p><b>and</b></p> <p><i>(insert appropriate countries, groups of countries or territories)</i></p>		
	4. <b>Country, group of countries or territory in which the products are considered as originating</b>	5. <b>Country, group of countries or territory of destination</b>	
6. <b>Transport details</b> ( <i>Optional</i> )	7. <b>Remarks</b>		
8. <b>Item number; Marks and numbers; Number and kind of package</b> <sup>75</sup> ; <b>Description of goods</b>	9. <b>Gross mass (kg) or other measure</b> (litres, m <sup>3</sup> , etc.)	10. <b>Invoices</b> ( <i>Optional</i> )	

75. If goods are not packed, indicate number of articles or state "In bulk" as appropriate.

		Reference
<p><b>11. CUSTOMS ENDORSEMENT</b></p> <p>Declaration certified Export document<sup>76</sup> Form ..... No..... Customs office ..... Issuing country or territory ..... Date..... ..... (Signature)</p>	Stamp	<p><b>12. DECLARATION BY THE EXPORTER</b></p> <p>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.</p> <p><i>Place and date</i> .....</p> <p style="text-align: center;">(Signature)</p>
<p><b>13. Request for verification, to:</b></p>		<p><b>14. Result of verification</b></p> <p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>..... (Place and date)</p> <p>..... Stamp</p> <p>..... (Signature)</p>	<p>..... (Place and date)</p> <p>..... Stamp</p> <p>..... (Signature)</p> <p>(*) Insert X in the appropriate box.</p>	
<p><b>NOTES</b></p> <p>1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.</p> <p>2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.</p> <p>3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.</p>		

76. Complete only where the regulations of the exporting country or territory required.

			Reference
<b>APPLICATION FOR A MOVEMENT CERTIFICATE</b>			
1. <b>Exporter</b> ( <i>name, full address, country</i> )	<b>EUR.1 No A 000.000</b>		
	See notes overleaf before completing this form		
	2. <b>Application for a certificate to be used in preferential trade between</b>		
3. <b>Consignee</b> ( <i>name, full address, country</i> ) (Optional)	<b>and</b>		
	<i>(insert appropriate countries, groups of countries or territories)</i>		
	4. <b>Country, group of countries or territory in which the products are considered as originating</b>	5. <b>Country, group of countries or territory of destination</b>	
6. <b>Transport details</b> (Optional)	7. <b>Remarks</b>		
8. <b>Item number; Marks and numbers; Number and kind of packages<sup>77</sup>; Description of goods</b>	9. <b>Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	10. <b>Invoices</b> (Optional)	

77. If goods are not packed, indicate number of articles or state "In bulk" as appropriate.

Reference

**DECLARATION BY THE EXPORTER**

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....  
.....  
.....  
.....  
.....

SUBMIT the following supporting documents:

.....  
.....  
.....  
.....  
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....  
.....  
.....

.....  
(Place and date)

.....  
(Signature)

**ANNEX IV  
 ORIGIN DECLARATION**

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

English version

The exporter of the products covered by this document (customs authorisation No ... (1)) declares that, except where otherwise clearly indicated, these products are of ... (2) preferential origin.

Portuguese version

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento (autorização aduaneira no. ... (1)), declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ... (2).

..... (3) (Place and date)

..... (4) (Signature of the exporter;

in addition the name of the person signing the declaration has to be indicated in clear script)

**NOTES**

- (1) When the origin declaration is made out by an approved exporter within the meaning of Article 25 of this Protocol, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) See Article 24(5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

**ANNEX V A**

**SUPPLIER DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS**

I, the undersigned, declare that the goods listed on this invoice.....<sup>(1)</sup> were produced in .....<sup>(2)</sup> and satisfy the rules of origin governing preferential trade between the said country/territory of production and the UK.

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....<sup>(3)</sup> .....<sup>(4)</sup>

.....<sup>(5)</sup>

**Note**

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

- (1) If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: " .....listed on this invoice and marked .....were produced .....".  
 If a document other than an invoice or an annex to the invoice is used (see Article 32(3) of this Protocol), the name of the document concerned shall be mentioned instead of the word "invoice".
- (2) The UK, SACU Member State, Mozambique, the EU, Member State, UK OCT or other ACP EPA State. Where a SACU Member State or Mozambique, UK OCT or another ACP EPA State is given, a reference must also be made to the UK customs office holding any EUR.1 (s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.
- (3) Place and date.
- (4) Name and function in company.
- (5) Signature.

Reference

**ANNEX V B**

**SUPPLIER DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS**

I, the undersigned, declare that goods listed on this invoice .....<sup>(1)</sup> were produced in .....<sup>(2)</sup> and incorporate the following components or materials which do not have a SACU Member State or Mozambique, other ACP EPA State, UK OCT, UK or EU origin for preferential trade:

.....<sup>(3)</sup> .....<sup>(4)</sup> .....<sup>(5)</sup>

.....

.....<sup>(6)</sup>

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....<sup>(7)</sup> .....<sup>(8)</sup>

.....<sup>(9)</sup>

**NOTE**

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

<sup>(1)</sup> If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: " ..... listed on this invoice and marked ..... were produced .....".

If a document other than an invoice or an annex to the invoice is used (see Article 32(3) of this Protocol), the name of the document concerned shall be mentioned instead of the word "invoice".

<sup>(2)</sup> The UK, EU, Member State, SACU Member State, Mozambique, UK OCT or another ACP EPA State.

<sup>(3)</sup> Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

<sup>(4)</sup> Customs values to be given only if required.

<sup>(5)</sup> Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".

<sup>(6)</sup> "and have undergone the following processing in [UK] [the EU] [Member State] [SACU Member State] [Mozambique] [UK OCT] [other ACP EPA State] .....", to be added with a description of the processing carried out if this information is required.

<sup>(7)</sup> Place and date.

<sup>(8)</sup> Name and function in company.

<sup>(9)</sup> Signature.

**ANNEX VI  
 INFORMATION CERTIFICATE**

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.

2. The information certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m<sup>2</sup>.

3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

				<b>Reference</b>
1. Supplier <sup>(1)</sup>		<b>INFORMATION CERTIFICATE</b> to facilitate the issue of a <b>MOVEMENT CERTIFICATE</b> for preferential trade between  ... <b>and</b> ...		
2. Consignee <sup>(1)</sup>				
3. Processor <sup>(1)</sup>		4. State in which the working or processing has been carried out		
6. Customs office of importation <sup>(1)</sup>		5. For official use		
7. Import document <sup>(2)</sup>  Form : ..... No: ..... .....  Series: ..... Date : <input type="text"/> <input type="text"/> <input type="text"/>				
<b>GOODS SENT TO THE STATES OF DESTINATION</b>				
8. Marks, numbers, quantity and kind of package		9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	10. Quantity <sup>(1)</sup>	
			11. Value <sup>(4)</sup>	
<b>IMPORTED GOODS USED</b>				
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)		13. Country of origin	14. Quantity <sup>(3)</sup>	15. Value <sup>(2)(5)</sup>
16. Nature of the working or processing carried out				
17. Remarks				
18. <b>CUSTOMS ENDORSEMENT</b>  Declaration certified:  Document: .....  Form: ..... No: .....  Customs office : .....   Date: <input type="text"/> <input type="text"/> <input type="text"/>		19. <b>DECLARATION BY THE SUPPLIER</b>  I, the undersigned, declare that the information on this certificate is accurate.   ..... <input type="text"/> <input type="text"/> <input type="text"/> ..... (Place) ..... (Date)		

		Reference
<p>..... (Signature)</p>	<div style="border: 1px solid black; padding: 5px; width: 80px; margin: auto;">                     Official Stamp                 </div>	<p>..... (Signature)</p>
<p><sup>(1)(2)(3)(4)(5)</sup> See footnotes on verso.</p>		
<p style="text-align: center;"><b>REQUEST FOR VERIFICATION</b></p> <p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p> <p>.....</p> <p style="text-align: center;">(Place and date)</p> <div style="border: 1px solid black; width: 100px; height: 60px; margin: auto; display: flex; align-items: center; justify-content: center;">             Official Stamp         </div> <p>.....</p> <p style="text-align: center;">(Official's signature)</p>	<p style="text-align: center;"><b>RESULT OF VERIFICATION</b></p> <p>Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>(a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>(b) does not meet the requirements as to authenticity and accuracy (see notes appended)(*)</p> <p>.....</p> <p style="text-align: center;">(Place and date)</p> <div style="border: 1px solid black; width: 100px; height: 60px; margin: auto; display: flex; align-items: center; justify-content: center;">             Official Stamp         </div> <p>.....</p> <p style="text-align: center;">(Official's signature)</p> <p style="font-size: small;">(*) Delete where not applicable</p>	
<p><b>Notes</b></p> <p>(1) Name of individual or business and full address.</p> <p>(2) Optional information.</p> <p>(3) Kg, hl, m<sup>3</sup> or other measure.</p> <p>(4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.</p> <p>(5) The value must be indicated in accordance with the provisions on rules of origin.</p>		



		Reference
<b>ANNEX VII</b>		
<b>FORM FOR APPLICATION FOR A DEROGATION</b>		
1. Commercial description of the finished product	2. Anticipated annual quantity of exports to the UK (weight, No of pieces, meters or other unit)	
1.1 Customs classification (H.S. code)		
3. Commercial description of third country materials Customs classification (H.S. code)	4. Anticipated annual quantity of third country materials to be used	
5. Value of third country materials	6. Value of finished products	
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be fulfilled	
9. Commercial description of materials originating in States or territories referred to in Articles 4 and 6	10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 4, 4A and 6 to be used	
11. Value of materials of States or territories referred to in Articles 4, 4A and 6	12. Working or processing carried out in States or territories referred to in Articles 4, 4A and 6 on third country materials without obtaining origin	
13. Duration requested for derogation from ..... to.....		
14. Detailed description of working and processing in the SACU Member State(s) or Mozambique.	15. Capital structure of the firm(s) concerned	
	16. Amount of investments made/foreseen	
	17. Staff employed/expected	
18. Value added by the working and processing in the SACU Member State(s) or Mozambique: 18.1. Labour; 18.2. Overheads; 18.3. Others.	20. Possible developments to overcome the need for a derogation.	
19. Other possible sources of supply for materials.	21. Observations.	
<p><b>Notes</b></p> <p>1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention 'see annex' shall be entered in the box concerned.</p> <p>2. If possible, samples or other illustrative material (pictures, designs, catalogues etc) of the final product and of the materials should accompany the form.</p> <p>3. A form shall be completed for each product covered by the request.</p> <p>Boxes 3, 4, 5 and 7: "third country" means any country which is not referred to in Articles 3, 4, 4A and 6 of this Protocol.</p> <p>Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 3, 4, 4A and 6 of this Protocol without obtaining origin, before being further processed in the SACU Member State or Mozambique requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3, 4, 4A and 6 of this Protocol.</p> <p>Box 13: The dates to be indicated are the initial and final one for the period in which EUR. 1 certificates may be issued under the derogation.</p> <p>Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of the product.</p> <p>Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.</p> <p>Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.</p>		

	Reference
<b>ANNEX VIII OVERSEAS COUNTRIES AND TERRITORIES</b>	
<p>Within the meaning of this Protocol 'overseas countries and territories' shall mean the countries and territories listed below: (This list is without prejudice to the status of these countries and territories, or future changes in their status.)</p> <p>"EU OCTs" means the countries and territories listed in paragraphs 1 to 3 below. "UK OCTs" means the countries and territories listed in paragraph 4 below.</p> <ol style="list-style-type: none"><li>1. Overseas countries and territories that have special relations with the Kingdom of Denmark:<ul style="list-style-type: none"><li>— Greenland.</li></ul></li><li>2. Overseas countries and territories that have special relations with the French Republic:<ul style="list-style-type: none"><li>— New Caledonia and Dependencies,</li><li>— French Polynesia,</li><li>— French Southern and Antarctic Territories,</li><li>— Wallis and Futuna Islands,</li><li>— Saint Barthelemy,</li><li>— Saint Pierre and Miquelon.</li></ul></li><li>3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:<ul style="list-style-type: none"><li>— Aruba,</li><li>— Bonaire,</li><li>— Curaçao,</li><li>— Saba,</li><li>— Sint Eustatius,</li><li>— Sint Maarten.</li></ul></li><li>4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:<ul style="list-style-type: none"><li>— Anguilla,</li><li>— Bermuda</li><li>— Cayman Islands,</li><li>— Falkland Islands,</li><li>— South Georgia and South Sandwich Islands,</li><li>— Montserrat,</li><li>— Pitcairn,</li><li>— Saint Helena and its Dependencies,</li><li>— British Antarctic Territory,</li><li>— British Indian Ocean Territory,</li><li>— Turks and Caicos Islands,</li><li>— British Virgin Islands.</li></ul></li></ol>	

	Reference
<p style="text-align: center;"><b>ANNEX IX</b> <b>JOINT DECLARATIONS</b></p> <p><b>A. JOINT DECLARATION ON CAPACITY BUILDING FOR IMPLEMENTATION OF THE RULES OF ORIGIN OF THIS AGREEMENT</b></p> <p>1. In accordance with Article 113 of this Agreement, the UK may provide to the SACU Member States and Mozambique capacity building to help them prepare for the implementation of the rules of origin of this Agreement. The proposed activities may include seminars, project groups, experts' visits and training.</p> <p>2. As for GSP cumulation, after capacity building is provided as above, assessment and recommendations for implementation can be made. Furthermore, when in the UK's, SACU Member States' or Mozambique's view, implementation difficulties arise, evaluations of the operational capacity of SACU Member States or Mozambique to administer and control the functioning of the relevant provisions will take place jointly between the UK and SACU Member States or Mozambique experts. The outcome of such evaluations will be raised at the Committee with a view to adopting any appropriate measures to improve the situation where necessary and to fine-tuning the capacity-building efforts provided by the UK.</p> <p><b>B. JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA</b></p> <p>1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the UK, SACU Member States and Mozambique as originating in the EU within the meaning of this Agreement.</p> <p>2. Protocol 1 shall apply mutatis mutandis for the purpose of defining the originating status of the above-mentioned products.</p> <p><b>C. JOINT DECLARATION CONCERNING THE REPUBLIC OF SAN MARINO</b></p> <p>1. Products originating in the Republic of San Marino shall be accepted by the UK, SACU Member States and Mozambique as originating in the EU within the meaning of this Agreement.</p> <p>2. Protocol 1 shall apply mutatis mutandis for the purpose of defining the originating status of the above-mentioned products.</p> <p><b>D. JOINT DECLARATION CONCERNING PROTOCOL 1 AND A FUTURE APPROACH TO RULES OF ORIGIN</b></p> <p>In the event of an agreement between the United Kingdom and the European Union, the Parties approve taking the necessary steps, as a matter of urgency, to update Protocol 1 of the Agreement and, at that point, to consider any relevant developments. Any necessary steps will be taken in accordance with the procedures of the Joint Council contained in Protocol 1.</p>	

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**PART F**

**ANNEX 2  
RULES OF ORIGIN**

**PART I  
DEFINITIONS**

**Article 1  
Definitions**

For purposes of this Annex, the following definitions shall apply:

- (a) **“Certificate of Origin”** means the documentary proof of origin issued by a Designated Competent Authority, confirming that a particular Product complies with the origin criteria applying to preferential trade under the Annex Protocol on Trade in Goods and in accordance with paragraph 1(a) of Article 17 of this Annex;
- (b) **“Chapter”** means the two-digit Chapters code used in the nomenclature which makes up the Harmonised System;
- (c) **“CIF Value”** means the price paid by the importer that includes the costs, insurance and freight needed to transport goods to a port of destination;
- (d) **“Classified”** refers to the classification of a Product or Material under a particular Heading or Sub-heading of the Harmonised System;
- (e) **“Consignment”** means products which are either sent simultaneously from one Exporter to one consignee or covered by a single transport document covering their shipment from the Exporter to the consignee or, in the absence of such a document, by a single invoice;
- (f) **“Country of Origin”** means the State Party in which the Goods have been Produced or manufactured, according to the criteria laid down in this Annex;
- (g) **“Customs Authority”** means the administrative authority responsible for administering Customs Laws in a State Party;
- (h) **“Customs Value”** means the value as determined in accordance with the WTO Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on customs valuation);
- (i) **“Designated Competent Authority”** means a body or organisation designated by a State Party to issue Certificates of Origin;
- (j) **“Exporter”** means any natural or legal person who exports goods to the Territory of another State Party, who is able to prove the origin of the Goods, whether or not that person is the manufacturer and whether or not that person carries out the export formalities;
- (k) **“Ex-works Price”** means the price paid for the Product ex-works to the manufacturer in the States Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the Materials used minus any internal taxes paid which are, or may be, repaid when the Product obtained is exported;
- (l) **“Free Trade Area”** means the territories of the State Parties of the African Continental Free Trade Area;
- (m) **“Generally Accepted Accounting Principles (GAAPs)”** means a framework of accounting standards, rules and procedures defined by the accounting professional bodies and recognised by States Parties with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements. Generally Accepted Accounting Principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures<sup>1</sup>;
- (n) **“Goods”** means both Materials and Products;
- (o) **“Heading”** means the four-digit Headings used in the nomenclature which makes up the Harmonized System (Harmonised System);
- (p) **“Manufacture”** means any kind of working or processing including assembly or specific operations;
- (q) **“Material”** means any ingredient, raw material, component or part used in the Manufacture of a Product;
- (r) **“Origin Declaration”** means an appropriate statement as to the origin of the Goods made, in connection with their exportation by the manufacturer, Producer, supplier, Exporter or any other competent person on the commercial invoice or any other document relating to the Goods;
- (s) **“Producer”** includes a mining, manufacturing or agricultural enterprise or any other individual grower or craftsman who supplies Goods for export;
- (t) **“Product”** means the output of a manufacturing process, even if it is intended for later use in another manufacturing operation;

1. This is an outstanding provision

	Reference
<p>(u) <b>“Special Economic Arrangements/Zones”</b> means special regulatory provisions applicable in a geographical demarcation within a State Party’s Territory where the legal, regulatory and fiscal and Customs schemes, applicable to business differ, generally in a more liberal way, from those in application in the rest of that State Party’s Territory;</p> <p>(v) <b>“Sub-heading”</b> means the six-digit code used in the nomenclature which makes up the Harmonized System;</p> <p>(w) <b>“Territory”</b> means the State Party’s Territory including the territorial sea as defined under the UN Convention on the Law of the Sea 1982 (UNCLOS);</p> <p>(x) <b>“Value Added”</b> means the difference between the ex-works price of a finished Product and the Customs Value of the Material imported from outside the State Parties and used in the production<sup>2</sup>; and</p> <p>(y) <b>“Value of Materials”</b> means the Customs Value at the time of importation of the non-originating Materials used, or if this is not known and cannot be ascertained, the first ascertainable price paid for the Materials in any State Party.</p>	
<p><b>PART II</b> <b>PURPOSE, OBJECTIVES AND ORIGIN CONFERRING CRITERIA</b></p>	
<p><b><u>ARTICLE 2</u></b> <b>Purpose</b></p>	
<p>The purpose of this Annex is to implement provisions of the Protocol on Trade in Goods concerning Rules of Origin and to ensure that there are transparent, clear and predictable criteria for determining eligibility for preferential treatment in the AfCFTA.</p>	
<p><b><u>ARTICLE 3</u></b> <b>Objectives</b></p>	
<p>The objectives of this Annex are to:</p> <p>(a) deepen market integration at regional and continental levels;</p> <p>(b) boost intra-Africa trade;</p> <p>(c) promote regional and continental value chains; and</p> <p>(d) foster economic transformation of the continent through industrialisation.</p>	
<p><b><u>ARTICLE 4</u></b> <b>Origin Conferring Criteria</b></p>	
<p>A Product shall be considered as originating from a State Party if it has:</p> <p>(a) been wholly obtained in that State Party within the meaning of Article 5 of this Annex; or</p> <p>(b) undergone substantial transformation in that State Party within the meaning of Article 6 of this Annex.</p>	
<p><b><u>ARTICLE 5</u></b> <b>Wholly Obtained Products</b></p>	
<p>1. The following Products shall be considered as wholly obtained in a State Party when exported to another State Party:</p> <p>(a) mineral Products and other non-living natural resources extracted from the ground, sea bed, below sea bed and in the Territory of a State Party in accordance with the provisions of UNCLOS;</p> <p>(b) plants, including aquatic plants and plant Products, vegetables and fruits, grown or harvested therein;</p> <p>(c) live animals born and raised therein;</p> <p>(d) Products obtained from live animals raised therein;</p> <p>(e) Products from slaughtered animals born and raised therein;</p> <p>(f) Products obtained by hunting and fishing conducted therein;</p> <p>(g) Products of aquaculture including mariculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born and or raised therein from eggs, larvae, fry or fingerlings born or raised therein;</p>	

2. This definition is an outstanding provision

- (h) Products of sea fishing and other Products taken from the sea outside the Territory of a State Party by their Vessels;
- (i) Products made aboard their Factory Ships exclusively from Products referred to in subparagraph (h);
- (j) used articles fit only for the recovery of Materials, provided that such articles have been collected therein;
- (k) scrap and waste resulting from manufacturing operations therein;
- (l) Products extracted from marine soil or sub-soil outside their territorial waters provided that it has sole rights to work that soil or sub-soil;
- (m) Goods produced therein exclusively from the Products specified in subparagraphs (a) to (l); and
- (n) electric energy produced therein.

*New Proposal 1*

1. [The terms "their vessels" and "their factory ships" in paragraph 1 (h) and 1 (i) shall apply only to vessels, leased vessels, bare boat and factory ships which are registered in a State Party in accordance with the national laws of a State Party and carry the flag of the State Party and, in addition, meet one of the following conditions:

- (a) at least, 50 per centum of the officers of the vessel or factory ship are nationals of the State Party or State Parties; or
- (b) at least, 50 per centum of the crew of the vessel or factory ship are nationals of the State Party or State Parties; or
- (c) at least, [50 / 51 ] per centum of the equity holding in respect of the vessel or factory ship are held by nationals of the State Party or State Parties or institutions, agency, enterprise or corporation of the government of the State Party or State Parties]

*New Proposal 2*

1. [The terms "their vessels" and "their factory ships" in paragraph 1 (h) and 1 (i) shall apply only to vessels, leased vessels, bare boat and factory ships which are registered in a State Party in accordance with the national laws of a State Party and meet one of the following conditions:

- (a) the vessel sails under the flag of a State Party; or
- (b) at least, 50 per centum of the officers of the vessel or factory ship are nationals of the States Party or State Parties; or
- (c) at least, 50 per centum of the crew of the vessel or factory ship are nationals of the State Party or States Parties; or
- (d) at least, [50/51] per centum of the equity holding in respect of the vessel or factory ship are held by nationals of the State Party or State Parties or institutions, agency, enterprise or corporation of the government of the State Party or State Parties]

**ARTICLE 6**

**Sufficiently Worked or Processed Products**

1. For purposes of Article 4(b) of this Annex, Products which are not wholly obtained are considered to be sufficiently worked or processed when they fulfil one of the following criteria:

- (a) Value Added;
- (b) non-originating Material content;
- (c) change in tariff Heading; or
- (d) specific processes.

2. Notwithstanding paragraph 1 of this Article, Goods listed in Appendix IV shall qualify as originating Goods if they satisfy the specific rules set out therein.

**ARTICLE 7**

**Working or Processing not Conferring Origin**

1. The following operations are insufficient to confer origin on a Product, whether or not the requirements of Article 4 of this Annex are satisfied:

- (a) operations exclusively intended to preserve Products in good condition during storage and transportation;
- (b) breaking-up or assembly of packages;

	Reference
<p>(c) washing, cleaning or operations to remove dust, oxide, oil, paint or other coverings from a Product;</p> <p>(d) simple ironing or pressing operations;</p> <p>(e) simple painting or polishing operations;</p> <p>(f) husking, partial or total bleaching, polishing or glazing of cereals and rice;</p> <p>(g) operations to colour sugar or form sugar lumps, partial or total milling of crystal sugar;</p> <p>(h) peeling, stoning or shelling of vegetables of Chapter 7, fruits of Chapter 8, nuts of Heading 08.01 or 08.02 or groundnuts of Heading 12.02, fruits, nuts or vegetables;</p> <p>(i) sharpening, simple grinding or simple cutting;</p> <p>(j) simple sifting, screening, sorting, classifying, grading or matching;</p> <p>(k) simple packaging operations, such as placing in bottles, cans, flasks, bags, cases, boxes or fixing on cards or boards;</p> <p>(l) affixing or printing marks, labels, logos, and other like distinguishing signs on the Products or their packaging;</p> <p>(m) simple mixing of Materials, whether or not of different kinds; which does not include an operation that causes a chemical reaction;</p> <p>(n) simple assembling of parts of articles to constitute a complete article;</p> <p>(o) a combination of two or more operations specified in sub-paragraphs (a) to (n); and</p> <p>(p) slaughter of animals.</p> <p>2. Notwithstanding any provision of this Annex, agricultural Products whether or not processed in any way, obtained or partially obtained from Food Aid or monetisation or similar assistance measures, including arrangements based on non-commercial terms, shall not be considered as originating in a State Party.</p> <p>3. For purposes of paragraph 1 of this Article, an operation shall be considered simple when neither special skills, nor machines, apparatus nor tools especially produced or installed for those operations are required for their performance or when those skills, machines, apparatus or tools do not contribute to the Product's essential characteristics or properties.</p> <p style="text-align: center;"><b>ARTICLE 8</b></p> <p style="text-align: center;"><b>Cumulation of Origin within the AfCFTA</b></p> <p>1. For purposes of implementing this Article, all State Parties shall be considered as a single Territory.</p> <p>2. Raw Materials or semi-finished Goods originating in any of the State Parties and undergoing working or processing in another State Party, shall be deemed to have originated in the State Party where the final processing or manufacturing takes place.</p> <p>3. Working or processing carried out in any of the State Parties shall be considered as having been carried out in the State Parties when the Materials undergo further working or processing in a State Party.</p> <p>4. Notwithstanding paragraphs 1 and 2 of this Article, Products further manufactured in a State Party shall be considered as originating in a State Party where the last manufacturing process takes place provided that the last working or processing operations exceed those operations under Article 7 of this Annex</p> <p style="text-align: center;"><b>ARTICLE 9</b></p> <p style="text-align: center;"><b>Goods produced under Special Economic Arrangements / Zones</b></p> <p>1. Goods produced in Special Economic Arrangement / Zone shall be treated as originating Goods provided that they satisfy the rules in this Annex and in accordance with the provisions of Article 23.2 of the Protocol on Trade in Goods.</p> <p>2. State Parties shall take all necessary measures to ensure that Products which are traded under the cover of proof of origin, and which during their transportation use a Special Economic Arrangement / Zone situated in their Territory, shall remain under the control of the Customs Authority and are not substituted by other Goods.</p> <p>3. Notwithstanding paragraph 1 of this Article, where Products originating in a State Party which are imported into a Special Economic Arrangement / Zone under a proof of origin undergo processing or transformation, the competent Customs Authorities shall issue a new movement certificate at the request of the Exporter, if the processing or transformation carried out is in accordance with this Annex.<sup>4</sup></p>	

4. This Article is an outstanding provision



**ARTICLE 10**  
**Unit of Qualification**

1. The unit of qualification for the application of the provisions of this Annex shall be the particular Product, which is considered as a basic unit when determining classification.
2. For purposes of this Annex:
  - (a) the tariff classification of a particular Product or Material shall be determined according to the Harmonized System ;
  - (b) a Product composed of a group or assembly of articles or components is classified pursuant to the terms of the HS under a single Heading or Sub-heading, the whole shall constitute a unit of qualification; and
  - (c) where a shipment consists of a number of identical Products classified under the same Heading or Sub-heading of the Harmonised System, each Product shall be considered separately.

**ARTICLE 11**  
**Treatment of Packing**

1. Where for purposes of assessing customs duties, a State Party treats Goods separately from their packing, it may also, in respect of its imports consigned from another State Party, determine separately the origin of such packing.
2. Where paragraph 1 of this Article is not applicable, packing shall be considered as forming a whole with the Goods and no part of any packing required for their transportation or storage shall be considered as having been imported from outside the State Party when determining the origin of the Goods as a whole.
3. For purposes of paragraph 2 of this Article, packing with which Goods are ordinarily sold at retail shall not be regarded as packing required for the transportation or storage of Goods.
4. Containers, which are used purely for the transportation and temporary storage of Goods and are to be returned shall not be subject to customs duties and other charges of equivalent effect. Where containers are not to be returned, they shall be treated separately from the Goods contained in them and be subject to import duties and other charges of equivalent effect.

**ARTICLE 12**  
**Separation of Materials**

1. For Products or industries where it would be impracticable for the Producers to physically separate Materials of similar character but different origin used in the production of Goods, such separation may be replaced by an appropriate accounting system which ensures that no more Goods are deemed to originate in the State Party than would have been the case if the Producer had been able to physically separate the Materials.
2. Such accounting system shall conform to the conditions as may be agreed upon by the Sub-Committee on Rules of Origin, provided for under Article 38 of this Annex in order to ensure that adequate control measures shall be applied.

**ARTICLE 13**  
**Accessories, Spare Parts and Tools**

Accessories, spare parts and tools despatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

**ARTICLE 14**  
**Sets**

1. Sets as defined in General Rule 3 of the Harmonised System shall be regarded as originating when all component Products are originating.
2. Nevertheless, when a set is composed of originating and non-originating Products, the set as a whole shall be regarded as originating provided that the value of non-originating Products does not exceed 15% of the Ex-Works Price of the set.
3. The value of non-originating component Products shall be calculated in the same manner as the value of non-originating Materials.

	Reference
<p style="text-align: center;"><b><u>ARTICLE 15</u></b> <b>Neutral Elements</b></p> <p>For purposes of determining whether a Product is originating, it shall not be necessary to determine the origin of the following, which might be used in its production:</p> <ul style="list-style-type: none"><li>(a) energy and fuel;</li><li>(b) plant and equipment;</li><li>(c) machines and tools; and</li><li>(d) Materials which do not enter and which are not intended to enter into the final composition of the Product.</li></ul> <p style="text-align: center;"><b><u>ARTICLE 16</u></b> <b>Principle of Territoriality</b></p> <p>1. A Product that has undergone production that satisfies the requirements of Article 6 of this Annex shall be considered originating only if, subsequent to that production, the Product:</p> <ul style="list-style-type: none"><li>(a) does not undergo further production or any other operation outside the territories of the State Parties, other than unloading, reloading, or any other operation necessary to preserve it in good condition, or to transport the Product to the Territory of a State Party; and</li><li>(b) remains under customs control while outside the territories of the State Parties.</li></ul> <p>2. The storage of Products and shipments or the splitting of shipments that take place under the responsibility of the Exporter or of a subsequent holder of the Products while the Products remain under customs control in the country or countries of transit shall not affect the originating status of the product.</p> <p>3. If an originating Product exported from a State Party to a Third Party returns, it shall be considered as non-originating, unless it can be proven to the satisfaction of the Customs Authorities that the returning Product:</p> <ul style="list-style-type: none"><li>(a) is the same as that which was exported; and</li><li>(b) has not undergone any operation beyond that which was necessary to preserve it in good condition.</li></ul> <p style="text-align: center;"><b>PART III</b> <b>PROOF OF ORIGIN</b></p> <p style="text-align: center;"><b><u>ARTICLE 17</u></b> <b>General Requirements</b></p> <p>1. Products originating in a State Party shall, on importation into another State Party, benefit from the provisions of the Protocol on Trade in Goods upon submission of either:</p> <ul style="list-style-type: none"><li>(a) a Certificate of Origin, whether in hard or electronic copy in the form of Appendix I of this Annex. Issuance and acceptance of electronic Certificate of Origin shall be in accordance with each State Party's national legislation; or</li><li>(b) in the cases specified in Article 19 of this Annex, a declaration, subsequently referred to as the 'Origin Declaration', given by the Exporter on an invoice, a delivery note or any other commercial document which describes the Products concerned in sufficient detail to enable them to be identified.</li></ul> <ul style="list-style-type: none"><li>(a) The text of the Origin Declaration appears in Appendix II of this Annex.</li><li>(b) Notwithstanding the provisions of paragraph 1 of this Article, originating Products within the meaning of this Annex shall, in the cases specified in Article 28 of this Annex concerning exemption from proof of origin, benefit from the Protocol on Trade in Goods without the requirement to submit any proof of origin.</li><li>(c) A proof of origin shall be valid for twelve (12) months from the date of issue in the exporting State Party, and be submitted within the said period to the Customs Authorities of the importing State Party.</li><li>(d) Proofs of origin which are submitted to the Customs Authorities of the importing State Party after the final date for presentation specified in paragraph 4 of this Article may be accepted where the failure to submit these documents by the date set is due to exceptional circumstances duly justified.</li></ul>	

**ARTICLE 18**

**Submission of Proof of Origin**

Proof of origin shall be prepared and submitted to the Customs Authorities of the importing State Party in any of the AU official languages and in accordance with the procedures applicable in that State Party. The said authorities may require a translation of such proof of origin.

**ARTICLE 19**

**Origin Declarations**

1. An Origin Declaration referred to in paragraph 1(b) of Article 17 of this Annex may be made out by:
  - (a) an Approved Exporter within the meaning of Article 20 of this Annex; or
  - (b) any Exporter for any Consignment consisting of one or more packages containing originating Products whose total value does not exceed five thousand United States dollars(USD5,000).
2. An Origin Declaration may be made out if the Products concerned can be considered as Products originating in the State Party and fulfil the other requirements specified in this Annex.
3. The Exporter making out an Origin Declaration shall submit at any time, at the request of the Designated Competent Authority of the exporting State Party, all appropriate documents proving the originating status of the Products concerned as well as the fulfilment of the other requirements specified in this Annex.
4. An Origin Declaration shall be made out by the Exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document using one of the AU official languages and in accordance with the provisions of the national legislation of the exporting State Party. If the Origin Declaration is handwritten, it shall be written in ink in printed characters. Origin Declarations shall bear the original signature of the Exporter.
5. An Origin Declaration may be made out by the Exporter when the Products to which it relates are exported, or after exportation on condition that it is presented in the importing State Party no longer than twelve (12) months after the importation of the Products to which it relates as provided for under national legislation.

**ARTICLE 20**

**Approved Exporter**

1. The Designated Competent Authorities of the exporting State Party may authorise any Exporter, hereinafter referred to as "Approved Exporter", who frequently exports Products covered by this Annex and provides, to the satisfaction of the customs authorities, all the guarantees for verifying the originating status of Products as well as compliance with all other requirements specified in this Annex, to make out Origin Declarations regardless of the value of the Products concerned.
2. The Designated Competent Authority may grant the status of Approved Exporter subject to any conditions considered appropriate.
3. The Designated Competent Authority shall issue to the Approved Exporter an authorisation number, which must appear on the Origin Declaration.
4. The Designated Competent Authority shall monitor the use made of the authorisation by the Approved Exporter.
5. The Designated Competent Authority may withdraw the authorisation at any time. The Designated Competent Authority must do so when the Approved Exporter:
  - (a) no longer provides the guarantees referred to in paragraph 1 of this Article;
  - (b) no longer fulfils the conditions referred to in paragraph 2 of this Article; or
  - (c) otherwise makes improper use of the authorisation.

**ARTICLE 21**

**Issuance of Certificate of Origin**

1. A Certificate of Origin shall be issued by the Designated Competent Authority of the exporting State Party on application having been made in writing by the Exporter or, under the Exporter's responsibility, by the authorised representative.
2. For this purpose, the Exporter or the authorised representative shall fill out the Certificate of Origin as an application form, as set out in Appendix I of this Annex. The application form shall be completed in accordance with the provisions of this Annex. Where it is handwritten, it shall be completed in ink in printed characters. The description of the Products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

	Reference
<p>3. The Exporter applying for the issue of a Certificate of Origin shall submit at the request of the Designated Competent Authority of the exporting State Party where the Certificate of Origin is issued, all appropriate documents proving the originating status of the Products concerned as well as the fulfilment of the other requirements specified in this Annex.</p> <p>4. The Designated Competent Authority shall take any steps necessary to verify the originating status of the Products and the fulfilment of the other requirements specified in this Annex.</p> <p>5. For this purpose, the Customs Authority or Designated Competent Authority shall have the right to call for any evidence and to carry out any inspection of the Exporter's accounts or any other verification considered appropriate. The Customs Authority or Designated Competent Authority shall also ensure that the application form referred to in paragraph 1 of this Article is duly completed. In particular, the Customs Authority or Designated Competent Authority shall check whether the space reserved for the description of the Products has been completed in such a manner as to exclude all possibility of fraudulent additions.</p> <p>6. The date of issue of the Certificate of Origin shall be indicated in the relevant box of the Certificate.</p> <p>7. A Certificate of Origin shall be issued by the Designated Competent Authority and made available to the Exporter, to the best possible extent, before actual exportation has been effected.</p> <p style="text-align: center;"><b><u>ARTICLE 22</u></b> <b>Supporting Documents</b></p> <p>The documents, referred to in paragraph 3 of Article 21 of this Annex, to be submitted to the Designated Competent Authority of the exporting State Party may include documents relating to the following:</p> <ul style="list-style-type: none"><li>(a) production processes carried out on the originating Product or on Materials used in the production of that Product;</li><li>(b) purchase, cost, value of and payment for the Product;</li><li>(c) origin, purchase, cost, value of and payment for all Materials, including neutral elements, used in the production of the Product;</li><li>(d) shipment of the Product; and</li><li>(e) any other documents that the Designated Competent Authority may consider necessary.</li></ul> <p style="text-align: center;"><b><u>ARTICLE 23</u></b> <b>Certificate of Origin Issued Retrospectively</b></p> <p>1. Notwithstanding the provisions of paragraph 7 of Article 21 of this Annex, a Certificate of Origin may exceptionally be issued after exportation of the Products to which it relates if it:</p> <ul style="list-style-type: none"><li>(a) was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or</li><li>(b) is demonstrated to the satisfaction of the Designated Competent Authority that a Certificate of Origin was issued but was not accepted at importation for technical reasons.</li></ul> <p>2. For the implementation of paragraph 1 of this Article, the Exporter must indicate in the application the place and date of exportation of the products to which the Certificate of Origin relates and state the reasons for the request.</p> <p>3. The Designated Competent Authority may issue a Certificate of Origin retrospectively only after verifying that the information supplied in the Exporter's application is consistent with that in the corresponding file.</p> <p>4. A Certificate of Origin issued retrospectively must be endorsed with the following phrase: <b>"ISSUED RETROSPECTIVELY"</b></p> <p>5. The endorsement referred to in paragraph 4 of this Article shall be inserted in Box 3 of the Certificate of Origin.</p> <p style="text-align: center;"><b><u>ARTICLE 24</u></b> <b>Transitional Provision for Goods in Transit or Storage</b></p> <p>Goods which comply with the provisions of this Annex and which, on the date of entry into force of the Agreement, are either in transit or temporary storage under customs warehouses or free zones of one of the State Parties, may be eligible for the provisions of this Annex subject to submission, within six (6) months of the said date, to the Customs Authorities of the importing State Party, of a Certificate of Origin issued retrospectively by the Designated Competent Authority of the exporting State Party together with documents showing that the Goods have been transported directly in accordance with the provisions of Article 30 of this Annex.</p>	

**ARTICLE 25**

**Issuance of a Duplicate Certificate of Origin**

1. In the event of theft, loss or destruction of a Certificate of Origin, the Exporter may apply to the Designated Competent Authority which issued the Certificate of Origin for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the following word:  
  
"DUPLICATE"
3. The endorsement referred to in paragraph 2 of this Article shall be inserted in Box 3 of the duplicate Certificate of Origin.
4. The duplicate, which must bear the date of issue of the original Certificate of Origin, shall take effect as from that date.

**ARTICLE 26**

**Issuance of a Replacement Certificate of Origin**

When originating Goods are placed under the control of a Customs Authority in one of the State Parties it may be possible to replace the Certificate of Origin by one or several certificate of movement of Goods in order to allow for the said Goods or part thereof to be sent elsewhere in the other State Parties. A replacement Certificate of Origin shall consequently be delivered to the Customs Authority under whose control the Goods were placed.

**ARTICLE 27**

**Importation by Instalments**

Where, at the request of the importer and on the conditions laid down by the Customs Authorities or Designated Competent Authorities of the importing State Party, dismantled or non-assembled products within the meaning of General Interpretative Rules of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the Customs Authorities or Designated Competent Authority upon importation of the first instalment.

**ARTICLE 28**

**Exemption from Proof of Origin**

1. The following Goods shall be admitted as originating products without requiring submission of a proof of origin:
  - (a) originating products sent as small packages from private persons in a State Party to private persons in another State Party or forming part of traveller's personal luggage; and
  - (b) imports which are occasional and consist of originating products for the personal use of the recipient or travellers or their families shall not be considered as commercial imports by way of trade.
2. The total value of the products referred to in paragraph 1 of this Article, shall not exceed five hundred United States Dollars (USD500) in the case of small packages or one thousand two hundred Unites States Dollars (USD1,200) in the case of products forming part of traveller's personal luggage as the case may be.

**ARTICLE 29**

**Fairs or Exhibitions**

1. Originating products sent for a fair or exhibition in a State Party and sold, at the end of the fair or exhibition, for the purpose of importation into one of the State Parties shall, at the time of importation, benefit from the provisions of this Annex, provided that there is satisfactory proof to the Customs Authorities that:
  - (a) an Exporter has shipped the products from the State Party to another State Party of the fair or exhibition and has exhibited same therein;
  - (b) the products have been sold or otherwise disposed of by that Exporter to a person in the State Party;
  - (c) the products have been consigned during the fair or exhibition or immediately thereafter in the State Party in which they were sent for fairs and exhibitions; and
  - (d) that from the time they were shipped for fairs or exhibitions, the products were not used for purposes other than for display at that fair or exhibition.
2. Proof of origin must be issued or made out in accordance with the provisions of Part III of this Annex and submitted under normal conditions to the Customs Authorities of the importing State Party. The name and address of the fair or exhibition must be indicated. If necessary, additional documentary evidence of the conditions under which they had been exhibited may be required.

	Reference
<p>3. Paragraph 1 of this Article shall apply to all exhibitions, fairs or similar public events of a commercial, industrial, agricultural or handicraft nature, other than those organised for private purposes in commercial premises or shops, and for the purpose of selling foreign products, during which the products remain under customs control.</p>	
<p><b><u>ARTICLE 30</u></b> <b>Direct Transportation</b></p>	
<p>1. The preferential treatment provided for in this Annex applies only to products meeting the requirements specified in this Annex, which are transported directly between the territories of the State Parties or through those territories.</p> <p>2. Notwithstanding paragraph 1 of this Article, the transportation of products constituting a single consignment may take place through other State Parties' territories, where appropriate, with transshipment or temporary storage in those territories, provided that the products remain under the supervision of the Customs Authorities of the State Party of transit or storage and that they are not subject to other operations other than unloading or reloading or any other operation intended to ensure their preservation as such.</p> <p>3. Originating products may be transported by pipeline across territories other than those of the State Parties acting as exporting and importing State Parties.</p> <p>4. Proof that the conditions referred to in paragraph 1 of this Article have been fulfilled shall be by providing the Customs Authorities of the importing State Party with either:</p> <p>(a) a single transport document covering the passage through the State Party of transit; or</p> <p>(b) a certificate issued by the Customs Authorities of the State Party of transit, containing:</p> <p>(i) an accurate description of the products;</p> <p>(ii) date of unloading and reloading of the products, with, where applicable, the names of the ships or other means of transport used; and</p> <p>(iii) certifying the conditions under which the products remained in the transit State Party;</p> <p>(c) or, failing that, any other relevant document.</p>	
<p><b><u>ARTICLE 31</u></b> <b>Information and Procedure for Cumulation Purposes</b></p>	
<p>1. For purposes of paragraph 2 of Article 8 of this Annex, the proof of origin of the Materials coming from a State Party shall be given by a Certificate of Origin or an Origin Declaration in the form of Appendix I or II of this Annex.</p> <p>2. For purposes of paragraph 3 of Article 8 of this Annex, the evidence of the working or processing shall be given by the supplier or Producer's declaration, in the State Party in which the Materials are exported in the form set out in Appendix III of this Annex.</p> <p>3. A Certificate of Origin issued pursuant to Article 8 of this Annex shall be endorsed with the word: "<b>CUMULATION.</b>"</p> <p>4. The endorsement referred to in paragraph 3 of this Article shall be inserted in Box 3 of the Certificate of Origin.</p> <p>5. In addition to the supporting documents referred to in paragraph 2 of this Article, the bill of lading, together with the catch certificates shall accompany the Certificate of Origin.</p>	
<p><b><u>ARTICLE 32</u></b> <b>Preservation of Records</b></p>	
<p>1. An Exporter who has applied for the issuance of a Certificate of Origin shall keep a copy of the application, as well as the supporting documents referred to in Article 22 of this Annex, for at least five (5) years after the completion of the application.</p> <p>2. An importer that has been granted preferential tariff treatment shall keep documentation relating to the importation of the Product, including a copy of the Certificate of Origin, for at least five (5) years after the date on which preferential treatment was granted.</p> <p>3. A State Party may deny preferential tariff treatment to a Product that is the subject of an origin verification when the importer, Exporter, or Producer of the Product that is required to maintain records or documentation under this Article:</p> <p>(a) fails to maintain records or documentation relevant to determining the origin of the Product in accordance with the requirements of this Annex; or</p> <p>(b) denies access to those records or documentation.</p> <p>4. The Designated Competent Authority of the exporting State Party issuing a Certificate of Origin shall keep for at least five (5) years the copy of the issued Certificate.</p>	

5. The Designated Competent Authority of the importing State Party shall keep for at least five (5) years the Certificate of Origin submitted to them.

### **ARTICLE 33**

#### **Discrepancies and Formal Errors**

1. The discovery of slight discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the Customs Authorities or Designated Competent Authority for the purpose of carrying out the formalities for importing the products shall not, because of that fact, render the Certificate of Origin null and void if it is established that the Certificate of Origin corresponds to the products submitted.
2. Obvious formal errors such as typing errors on a Certificate of Origin shall not cause the Certificate of Origin to be rejected if the errors do not create doubts concerning the correctness of the statements made in the document.

### **PART IV**

#### **ADMINISTRATIVE COOPERATION**

### **ARTICLE 34**

#### **Notifications**

1. The State Parties shall cooperate in the uniform administration and interpretation of this Annex and, through their Designated Competent Authorities, assist each other in verifying the origin of the products on which a Certificate of Origin is based.
2. For purposes of facilitating the verification or assistance referred to in paragraph 1 of this Article, the Designated Competent Authorities of the State Parties shall, through the Secretariat, exchange their respective addresses and the specimen of the stamps and signatures used in their offices for the issuance of the Certificates of Origin.
3. For purposes of paragraph 1 of this Article, the Designated Competent Authority of the exporting State Party shall assume all expenses in carrying out the obligations provided thereof.
4. It is further understood that the Designated Competent Authority of the State Parties shall, from time to time, consider the overall operation and administration of the verification process, including forecasting of workload and setting priorities. If there is an unusual increase in the number of requests, the Designated Competent Authority of the State Parties shall establish priorities and take the necessary steps to manage the workload, taking into account operational requirements.
5. State Parties shall notify each other immediately, through the Secretariat, with respect to any changes in requirements stated in paragraph 2 of this Article.
6. State Parties shall notify each other immediately, through the Secretariat, of the Approved exporters as provided in Article 20 of this Annex.

### **ARTICLE 35**

#### **Mutual Assistance**

1. In order to ensure the proper application of this Annex, State Parties shall assist each other, through the Customs Authorities or Designated Competent Authorities, in checking the authenticity of the Certificate of Origin, the Origin Declaration or the supplier's declarations and the correctness of the information given in these documents.
2. State Parties' authorities shall, upon request, furnish the relevant information concerning the conditions under which the Product has been made, indicating especially the conditions in which the rules of origin were complied with in the requested State Parties.

### **ARTICLE 36**

#### **Verification of Proof of Origin**

1. Subsequent verifications of proof of origin shall be carried out at random or based on risk analysis or whenever the Customs Authorities of the importing State Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
2. For purposes of implementing the provisions of paragraph 1 of this Article, the Customs Authorities of the importing State Party shall return the Certificate of Origin and the invoices, if they have been submitted, or a copy of these documents, to the Customs Authorities of the exporting State Party giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the Customs Authorities of the exporting State Party and the results of such verification shall be communicated to the requesting authority or State Party as soon as possible and in any case no later than six (6) months. These results must indicate clearly whether the documents are authentic and whether the Products concerned can be considered as Products originating in a State Party. For this purpose, the Customs Authorities of the exporting State Party shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check the authorities may consider appropriate.
4. If the Customs Authorities of the importing State Party decide to suspend the granting of preferential treatment to the Products concerned while awaiting the results of the verification, release of the Products shall be offered to the importer subject to any precautionary measures considered necessary.
5. In the case of any reasonable doubt, or where there is no reply within six (6) months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting authority or State Party may, except in exceptional circumstances, refuse entitlement to the preferences.
6. Where the verification procedure or any other available information appears to indicate that the provisions of this Annex are being contravened, the exporting State Party on its own initiative or at the request of the importing State Party shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting State Party concerned may invite the participation of the importing State Party in these enquiries

#### **ARTICLE 37**

##### **Penalties**

State Parties shall, through national legislation, provide for penalties, where any person draws up, or causes to be drawn up, or uses, a document which contains information which the person knows to be false for the purpose of obtaining a preferential treatment for Products.

#### **ARTICLE 38**

##### **Sub-Committee on Rules of Origin**

1. The Committee on Trade in Goods shall, in accordance with Article 31 of the Protocol on Trade in Goods, establish a Sub-Committee on Rules of Origin.
2. The Sub-Committee shall be composed of duly designated representatives from State Parties and shall carry out the responsibilities assigned to it under this Annex or by the Committee on Trade in Goods.

#### **PART V**

##### **FINAL PROVISIONS**

#### **ARTICLE 39**

##### **Appendices**

The Appendices annexed to this Annex shall form an integral part hereof.

#### **ARTICLE 40**

##### **Dispute Settlement**

Any dispute between the State Parties arising out of or relating to the interpretation or application of any provision of this Annex and its Guidelines, shall be settled in accordance with the Protocol on Rules and Procedures on the Settlement of Disputes.

#### **ARTICLE 41**

##### **Review and Amendment**

This Annex shall be subject to review and amendments in accordance with Articles 28 and 29 of the Agreement.

#### **ARTICLE 42**

##### **Transitional Arrangements**

1. State Parties agree that the following issues are outstanding:
  - (a) Implementing decisions on the definitions of "Value Added" in Article 1 (x) and requirements for "their vessels" and "their factory ships" in Article 5 (2) and criteria and issues pertaining to Special Economic Arrangements / Zones In Article 9 in Annex 2 on Rules of Origin;



- (b) Drafting of additional definitions in Annex 2 on Rules of Origin;
  - (c) Drafting hybrid rules in Appendix IV to Annex 2 on the Rules of Origin;
  - (d) Drafting Regulations for Goods produced under Special Economic Arrangements / Zones;
  - (e) Drafting of additional provisions in Annex 2 on Rules of Origin on value tolerance, absorption principle and accounting segregation/GAAP; and
  - (f) Drafting AfCFTA Rules of Origin Manuals/Guidelines.
2. The outstanding provisions referred to in paragraph 1 of this Article shall, upon adoption by the Assembly, form an integral part of this Annex.
3. Pending the adoption of the outstanding provisions, State Parties agree that the Rules of Origin in existing trade regimes shall be applicable.

## APPENDIX I AfCFTA CERTIFICATE OF ORIGIN

(Article 19(1)(a))

### Notes for Completing the AfCFTA Certificate of Origin

The numbered boxes of the Certificate of Origin must be completed as follows:

#### **Box 1**

The Exporter must be a natural or legal person ordinarily resident in a State Party or a person whose place of business is in a State Party.

In addition, the Exporter's registration number should be inserted, where applicable.

#### **Box 2**

Insert the name and office address of the consignee in the State Party of destination.

#### **Box 3**

To be completed by the issuing authority inserting one or more of the following endorsements where necessary:

- (a) "Duplicate" (where application is made for a Duplicate AfCFTA Certificate of Origin)
- (b) "Issued Retrospectively" (where the Goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof)
- (c) "Replacement"(where application is made for a Replacement AfCFTA Certificate of Origin)
- (d) "Cumulation"

#### **Box 4**

Insert particulars of transport details for the vehicle, train, ship, aircraft or other vessel used in removing Goods from the last port in the exporting State Party.

#### **Box 5**

- (a) Enter identifying marks and numbers on the packages against each Good being exported.
- (b) If the packages are not marked, state "No Marks and Numbers" or "As Addressed".
- (c) For Goods in bulk that are not packed, insert "In Bulk".
- (d) The quantity stated must agree with the quantities on the invoice.
- (e) Where both originating and non-originating Goods are packed together, describe only the originating Goods and add at the end "Part Contents Only".

#### **Box 6**

Insert serial numbers of invoices, their dates, values and Incoterms, issued for the Goods.

#### **Box 7**

State the number of type of packaging containing the Goods.

Reference

**Box 8**

The Goods must be identified by giving a reasonably full commercial description in order for the appropriate HS Code to be determined.

**Box 9**

Insert the gross weight of the Goods that should correspond with the transporters' documents.

**Box 10**

State an additional statistical measure as may be applicable under the chosen HS Code

**Box 11**

Enter the six-digit HS Code in respect of each line of Goods described in Box 8.

**Box 12**

Insert the appropriate Origin Criteria Code applicable to the Goods being exported.

Origin Criteria Code	Origin Criteria Description
WP	Wholly produced (Article 5)
SV	Substantial transformation – Value Added Content (Article 6.1(a))
SM	Substantial transformation – Material Content (Article 6.1(b))
SX	Substantial transformation – Change of Tariff Heading (Article 6.1(c))
SP	Substantial transformation – Process Rule (Article 6.1(d))
SC	Substantial transformation – Cumulation; and state the States Parties with which Cumulation was used. (Article 8)

**Box 13**

(a) The Exporter, or the authorized representative, must complete all details required for a complete declaration of the correctness of the application for a Certificate of Origin.

(b) The signature must not be mechanically reproduced or made with a rubber stamp but can be electronically inserted or replaced with an electronic identifying code in accordance with the national laws of each State Party.

**Box 14**

This must be filled by the Designated Competent Authority in the State Party of export. An officer of the authority must print all the details required and date- stamp the Certificate of Origin in the space provided by imprinting thereon the special stamp issued for this purpose and has been circulated to the Customs Administrations in all State Parties except where the Certificate of Origin is being validated electronically.

**Box 15**

The Customs Officer at the port of clearance or exit must insert the export document number, date and office of clearance as provided.

**General**

(a) The AfCFTA Certificate of Origin shall be rendered invalid if:

- (i) (any entered particulars are incorrect and not in accordance with the provisions of this Annex;
- (ii) it contains any erasures or words written over one another;
- (iii) altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialled by the person who completed the certificate and endorsed by the officer who signs the certificate.

(b) Where applicable quote the Designated Competent Authority's file registration / reference number at the top of the Certificate of Origin.

(c) Draw a horizontal line under the only or final item in Boxes 5-12 and rule through the unused space with a Z-shaped line or otherwise cross it through.

(d) Where the space provided is inadequate please attach an additional page to provide the required details.

											Reference
<b>Form for a AfCFTA Certificate of Origin (Article 17(1)(a))</b>											
<b>AfCFTA Certificate of Origin</b>			<b>Competent Authority Ref</b>			<b>Country Code</b>			<b>Serial No.</b>		
1. Exporter (Name & Address)			2. Consignee (Name & Address)			3. For Official Use Only					
4. Particulars of Transport											
5. Marks & No.s			6. Invoice No. & Date	7. No. & Kind of Package	8. Description of Goods		9. Gross Weight	10. Suppl. Quantity	11. HS Code	12. Origin Criterion	
<b>13. Declaration By The Exporter or Authorized Representative</b> I, the undersigned, declare that the Goods described above meet the conditions required for the issue of this Certificate of Origin, and are originating in						14. Certification of Origin  Origin Stamp			15. For Customs purposes Export Document No.:		
(Country)						(Designated Authority)			Customs Office & Date		
Place and date:											
						(Full Names)			(Full Names)		
(Full Names and Designation)						(Signature)			(Signature)		
(Signature)											

	Reference				
<b>AfCFTA CERTIFICATE OF ORIGIN (PAGE 2 - BACK PART)</b>					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px; vertical-align: top;"> <b>A. REQUEST FOR VERIFICATION BY IMPORTING STATE PARTY</b>                       Verification of the authenticity and accuracy of this Certificate is requested for the following reasons:   <hr/>  <hr/>  <hr/>  <hr/>  <div style="text-align: center;">(Place and Date)</div> </td> <td style="width: 50%; padding: 5px; vertical-align: top;"> <b>B. RESULT OF VERIFICATION BY EXPORTING STATE PARTY</b>                       Verification carried out shows that this Certificate was issued by the Designated Competent Authority indicated and that the information contained therein:   <div style="text-align: center;">Is accurate</div>                       Does not meet the requirement as to the authenticity / accuracy in Box .....                      (the appropriate box number)                 </td> </tr> <tr> <td style="padding: 5px; text-align: center;">(Signature and Stamp)</td> <td style="padding: 5px; text-align: center;">(Signature and Stamp)</td> </tr> </table>	<b>A. REQUEST FOR VERIFICATION BY IMPORTING STATE PARTY</b>  Verification of the authenticity and accuracy of this Certificate is requested for the following reasons:  <hr/> <hr/> <hr/> <hr/> <div style="text-align: center;">(Place and Date)</div>	<b>B. RESULT OF VERIFICATION BY EXPORTING STATE PARTY</b>  Verification carried out shows that this Certificate was issued by the Designated Competent Authority indicated and that the information contained therein:  <div style="text-align: center;">Is accurate</div> Does not meet the requirement as to the authenticity / accuracy in Box ..... (the appropriate box number)	(Signature and Stamp)	(Signature and Stamp)	
<b>A. REQUEST FOR VERIFICATION BY IMPORTING STATE PARTY</b>  Verification of the authenticity and accuracy of this Certificate is requested for the following reasons:  <hr/> <hr/> <hr/> <hr/> <div style="text-align: center;">(Place and Date)</div>	<b>B. RESULT OF VERIFICATION BY EXPORTING STATE PARTY</b>  Verification carried out shows that this Certificate was issued by the Designated Competent Authority indicated and that the information contained therein:  <div style="text-align: center;">Is accurate</div> Does not meet the requirement as to the authenticity / accuracy in Box ..... (the appropriate box number)				
(Signature and Stamp)	(Signature and Stamp)				
<p><b>APPENDIX II</b></p> <p><b>AFRICAN CONTINENTAL FREE TRADE AREA ORIGIN DECLARATION</b></p> <p>(Article 19(1)(b))</p> <p><i>The text of the Origin Declaration must be made as given below:</i></p> <p>I / We, ....., being the Exporter of the (<i>Approved Exporter's Name and Registration Number</i>)</p> <p style="padding-left: 40px;">Goods covered by this document declare(s) that, the Goods are of</p> <p>.....origin</p> <p style="padding-left: 40px;">(<i>indicate the African Continental Free Trade Area State Party</i>)</p> <p>and the origin criterion applicable to these Goods</p> <p style="text-align: center;">is</p>					

	Reference
..... (insert wholly obtained or substantially transformed, as may be applicable.)	
Place and Date of Declaration	
Authorised Exporter's Signature	

**APPENDIX III**

**AFRICAN CONTINENTAL FREE TRADE AREA SUPPLIER OR PRODUCER'S DECLARATION**

(Article 31 (2))

**A. SUPPLIER OR PRODUCER'S DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS**

I, the undersigned, declare that the Goods listed on invoice  
 .....(1)  
 were produced in  
 .....  
 (2) and satisfy the rules of origin governing preferential trade between the African Continental Free Trade Area State Parties.  
 I undertake to make available to the Designated Competent Authority, if required, evidence in support of this declaration.  
 .....  
 (3)  
 .....  
 (4)  
 .....  
 (5)

**Note**

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration.  
 The footnotes do not have to be reproduced.

(1) - If only some of the Goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows:  
 " listed on this invoice and marked  
 ..... were produced in  
 ..... "  
 - If a document other than an invoice or an annex to the invoice is used, the name of the document concerned shall be mentioned instead of the word "invoice".

(2) African Continental Free Trade Area State Party.  
 (3) Place and Date.  
 (4) Name and Designation in the Company.  
 (5) Signature.

	Reference
<p><b>B. SUPPLIER OR PRODUCER'S DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL AFRICAN CONTINENTAL FREE TRADE AREA ORIGIN STATUS</b></p> <p>I, the undersigned, declare that the Goods listed on this invoice</p> <p>.....</p> <p>(1)</p> <p>were produced in</p> <p>.....</p> <p>(2) and incorporate the following components or Materials which do not have an African Continental Free Trade Area origin for preferential trade:</p> <p>.....</p> <p>(3)</p> <p>.....</p> <p>(4)</p> <p>.....</p> <p>(5)</p> <p>.....</p> <p>(6)</p> <p>I undertake to make available to the Designated Competent Authority, if required, evidence in support of this declaration.</p> <p>.....</p> <p>(7)</p> <p>.....</p> <p>(8)</p> <p>.....</p> <p>(9)</p> <p>.....</p> <p style="text-align: center;"><b>Note</b></p> <p>The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration.</p> <p>The footnotes do not have to be reproduced.</p>	

**AFRICAN CONTINENTAL FREE TRADE AREA: APPENDIX IV TO ANNEX 2 ON RULES OF ORIGIN**

<p>(1) If only some of the Goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows:"</p> <p>listed on this invoice and marked ..... were produced in</p> <p>.....</p> <p>"If a document other than an invoice or an annex to the invoice is used, the name of the document concerned shall be mentioned instead of the word"invoice".</p> <p>(2) African Continental Free Trade Area State Party.</p> <p>(3) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the Goods concerned to be determined.</p> <p>(4) Customs values to be given only if required.</p> <p>(5) Country of Origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".</p>	
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	Reference
<p>(6) "and have undergone the following processing in African Continental Free Trade Area State Party ..... , to be added with a description of the processing carried out if this information is required.</p> <p>(7) Place and Date</p> <p>(8) Name and Designation in the Company</p> <p>(9) Signature</p>	

	Reference
<p><b>AFRICAN CONTINENTAL FREE TRADE AREA: APPENDIX IV TO ANNEX 2 ON RULES OF ORIGIN</b></p> <p><b>INTRODUCTORY NOTES TO THIS APPENDIX REGARDING WORKING AND PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS</b></p> <p><b><u>GENERAL</u></b></p> <p><b>Note 1</b></p> <p>1.1 The rules set out in Column 3 of this Appendix are the minimum conditions required for the concerned Products to be considered as sufficiently worked or processed within the meaning of paragraph 2 of Article 6 of Annex 2 on Rules of Origin.</p> <p>1.2 All examples given in these Introductory Notes are for the purpose of explanation only. They are not legally binding to State Parties.</p> <p><b>Note 2</b></p> <p>2.1: The first two columns in the Appendix describe the Product obtained. The first column gives the Chapter, Heading or Sub-heading as it is used in the Harmonized System (HS). The second column gives the description of Goods as it is used in the HS for that Chapter, Heading or Sub-heading. For each entry in the first two columns a rule is specified in Column 3. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in Column 3 apply only to the part of that Chapter, Heading or Sub-as described in Column 2.</p> <p>2.2: Where a Chapter or several Headings are grouped together in Column 1 and the description of Products in Column 2 is therefore given in general terms, the adjacent rules in Column 3 apply to all Products which, under the HS are classified in the Headings of the Chapter or in any of the Headings or Sub-headings grouped together in Column 1.</p> <p>2.3: Where there are different rules in Column 3 applying to different within a Heading or Sub-Heading, each indent contains the description of that part of the Heading or Sub-heading covered by the adjacent rules in Column 3.</p> <p>2.4: Where a Chapter, Heading or Sub-heading, in Column 1, or any text of this Appendix, is in square brackets that is an indication that the rule for that Chapter, Heading or Sub-heading in Column 3, or that text, is yet to be agreed by the AfCFTA Negotiating Institutions.</p> <p>2.5: Where a Chapter, Heading or Sub-heading, in Column 1 has an asterisk, the value of non-originating materials will be automatically reduced from 60% to 55% threshold at the end of a five (5) year period starting 1 January 2021.</p> <p><b>Note 3</b></p> <p>3.1: The provisions of Article 4(b) of Annex 2 on Rules of Origin concerning Products having acquired originating status which are used in the manufacture of other Products apply regardless of whether this status has been acquired inside the factory where these Products are used or in a factory in another State Party.</p> <p><b>Example 1:</b> An engine of Heading 84.07, for which the rule may state that the value of non-originating Materials which may be incorporated may not exceed a certain percentage of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of Heading ex 72.24.</p> <p>If this forging has been undertaken in a State Party from a non-originating ingot, it has already acquired originating status by virtue of the rule applicable to Products of HS Chapter 72 in this Appendix. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in another State Party. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating Materials used.</p> <p>3.2: The rule in Column 3 represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status. Conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.</p> <p>3.3: When a rule in Column 3 specifies that a Product may be manufactured from more than one material, this means that any one or more Materials may be used. It does not require that all the Materials listed must be used.</p> <p><b>Example 2:</b> The rule for fabrics of Headings 52.08 to 52.12 provides that natural fibres may be used and that chemical Materials, among other Materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.</p> <p>3.4: Where a rule in Column 3 specifies that a Product must be manufactured from a particular Material, the condition obviously does not prevent the use of other Materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).</p> <p><b>Example 3:</b> In the case of an article of apparel of ex Chapter 62 made from non-woven Materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth, even if non-woven cloths cannot normally be made from yarn. In such cases, the starting Material would normally be at the stage before yarn, that is, the fibre stage.</p>	



**“SPECIFIC PROCESSES”**

**Note 4**

4.1: For the purposes of Headings 27.07 and 27.13 the following are the “specific processes”:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation; and
- (i) isomerisation.

4.2: For the purposes of Headings 27.10, 27.11 and 27.12, the following are the ‘specific processes’:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils falling within Heading ex 27.10 only, desulphurisation with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the Products processed (ASTM D 1266-59 T method);
- (k) in respect of Products falling within Heading 27.10 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils falling within Heading ex 27.10 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of Heading ex 27.10 (e.g. hydro-finishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils falling within Heading ex 27.10 only, atmospheric distillation, on condition that less than 30 per cent of these Products distils, by volume, including losses, at 300 °C by the ASTM D 86 method; and
- (n) in respect of heavy oils other than gas oils and fuel oils falling within Heading ex 27.10 only, treatment by means of a high-frequency electrical brush- discharge.

4.3: For the purposes of Heading 27.07 and 27.13 simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing Products with different sulphur contents, any combination of these operations or like operations do not confer origin.

**TEXTILES**

**Note 5**

5.1: The term “natural fibres” is used in this Appendix to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.

	Reference
<p>5.2: The term “natural fibres” includes horsehair of Heading 05.03, silk of Headings 50.02 and 50.03 as well as the wool fibres, fine or coarse animal hair of Headings 51.01 to 51.05, the cotton fibres of Headings 52.01 to 52.03 and the other vegetable fibres of Headings 53.01 to 53.05.</p> <p>5.3: The terms “textile pulp”, “chemical Materials” and “paper-making Materials” are used in this Appendix to describe the Materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.</p> <p>5.4: The term “man-made staple fibres” is used in this Appendix to refer to synthetic or artificial filament tow, staple fibres or waste, of Headings 55.01 to 55.07.</p> <p><b>Note 6</b></p> <p>6.1: The rules set out in Column 3 shall not be applied to any basic textile Materials, used in the manufacture of this Product, which, taken together, represent [X] per cent or less of the total weight of all the basic textile Materials used. (See also Notes 6.3 and 6.4 below).</p> <p>6.2: However, the tolerance mentioned in Note 6.1 may only be applied to mixed Products which have been made from two or more basic textile Materials.</p> <p>The following are the basic textile Materials:</p> <ul style="list-style-type: none"> <li>- silk,</li> <li>- wool,</li> <li>- coarse animal hair,</li> <li>- fine animal hair,</li> <li>- horsehair,</li> <li>- cotton,</li> <li>- paper-making Materials and paper,</li> <li>- flax,</li> <li>- true hemp,</li> <li>- jute and other textile bast fibres,</li> <li>- sisal and other textile fibres of the genus Agave,</li> <li>- coconut, abaca, ramie and other vegetable textile fibres,</li> <li>- synthetic man-made filaments, artificial man-made filaments,</li> <li>- synthetic man-made staple fibres of polypropylene,</li> <li>- synthetic man-made staple fibres of polyester,</li> <li>- synthetic man-made staple fibres of polyamide,</li> <li>- synthetic man-made staple fibres of polyacrylonitrile,</li> <li>- synthetic man-made staple fibres of polyimide,</li> <li>- synthetic man-made staple fibres of polytetrafluoroethylene,</li> <li>- synthetic man-made staple fibres of polyphenylene sulphide,</li> <li>- synthetic man-made staple fibres of polyvinyl chloride,</li> <li>- other synthetic man-made staple fibres,</li> <li>- artificial man-made staple fibres of viscose,</li> <li>- other artificial man-made staple fibres,</li> <li>- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,</li> <li>- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,</li> <li>- Products of Heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,</li> </ul>	

	Reference
<p>- other Products of Heading 56.05.</p> <p><b>Example 4:</b> A yarn of Heading 52.05 made from cotton fibres of Heading 52.03 and synthetic staple fibres of Heading 55.06 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which may require manufacture from chemical Materials or textile pulp) may be used up to a weight of [X] per cent of the yarn.</p> <p><b>Example 5:</b> A woollen fabric of Heading 51.12 made from woollen yarn of Heading 51.07 and synthetic yarn of staple fibres of Heading 55.09 is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which may require manufacture from chemical Materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or other otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed [X] per cent of the weight of the fabric.</p> <p><b>Example 6:</b> Tufted textile fabric of Heading 58.02 made from cotton yarn of Heading 52.05 and cotton fabric of Heading 52.10 is only a mixed Product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarn used are themselves mixtures.</p> <p><b>Example 7:</b> Where the tufted fabric concerned has been made from cotton yarn of Heading 52.05 and synthetic fabric of Heading 54.07, then, obviously, the yarns used are two separate basic textile Materials and the tufted textile fabric is accordingly a mixed Product.</p> <p>6.3: In case of Products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is [X] per cent in respect of this yarn.</p> <p>6.4: In the case of Products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film", this tolerance is [X] per cent in respect of this strip.</p> <p><b>Note 7</b></p> <p>7.1: Textile Materials, with the exception of linings and interlinings, which do not satisfy the rule set out in Column 3 for the made-up Product concerned may be used provided that they are classified in a Heading other than that of the Product and that their value does not exceed [X] per cent of the ex-works price of the Product.</p> <p>7.2: Without prejudice to Note 6.3, Materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile Products, whether or not they contain textiles.</p> <p><b>Example 8:</b> Where a rule in the Appendix provides that for particular textile items yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.</p> <p>7.3: Where a percentage rule applies, the value of Materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating Materials incorporated.</p> <p><b><u>CHEMICAL PROCESSING RULES TO CONFER ORIGINATING STATUS</u></b></p> <p><b>Note 8</b></p> <p><b>Notes to Section VI of the Harmonized System</b></p> <p><b>Products of the Chemical or Allied Industries (Chapters 28 to 38)</b></p> <p>8.1: Rules 1 through 7 of this Section confer origin to goods of any Chapter, Heading or Sub-heading in this Section, except as otherwise specified in those rules.</p> <p>8.2: Notwithstanding Note 8.1, goods shall be originating if they meet the applicable change in tariff classification or the percentage value content of non-originating material specified in Column 3 of the Appendix.</p> <p><b>Rule 1: Chemical Reaction Origin</b></p> <p>8.3: Goods of Chapters 28 through 38, which are subject to a chemical reaction, shall be treated as originating if the chemical reaction occurred in the territory of one or more of the State Parties.</p> <p>8.4: For purposes of this section, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.</p> <p>8.5: The following are not considered to be chemical reactions for the purposes of determining whether a Product is an originating good:</p> <ul style="list-style-type: none"> <li>(a) dissolution in water or in other solvents;</li> <li>(b) the elimination of solvents including solvent water; or</li> <li>(c) the addition or elimination of water of crystallization.</li> </ul>	

	Reference
<p><b>Rule 2: Purification Origin</b></p> <p>8.6: Goods of Chapters 28 through 38 that are subject to purification shall be treated as originating provided that one of the following occurs in the territory of one or more of the State Parties:</p> <ul style="list-style-type: none"> <li>(a) Purification of goods resulting in the elimination of [X] percent of the content of existing impurities; or</li> <li>(b) The reduction or elimination of impurities resulting in goods suitable for one or more of the following applications: <ul style="list-style-type: none"> <li>(i) Pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;</li> <li>(ii) Chemical Products and reagents for analytical, diagnostic or laboratory uses;</li> <li>(iii) Elements and components for use in micro-elements;</li> <li>(iv) Specialised optical uses;</li> <li>(v) Non toxic uses for health and safety;</li> <li>(vi) Biotechnical use;</li> <li>(vii) Carriers used in a separation process; or</li> <li>(viii) Nuclear grade uses.</li> </ul> </li> </ul>	
<p><b>Rule 3: Mixtures and Blends</b></p> <p>8.7: Goods of Chapters 30, 31, 33 through 38, except for Heading 38.08, shall be treated as originating if the deliberate and proportionally controlled mixing or blending (including dispersing) of Materials to conform to predetermined specifications which results in the production of goods having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input Materials, occurs in the territory of one or more of the State Parties.</p>	
<p><b>Rule 4: Change in Particle Size</b></p> <p>8.8: Goods of Chapters 30, 31 and 33, shall be treated as originating if the following occurs in the territory of one or more of the State Parties:</p> <p>the deliberate and controlled modification in particle size of goods, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in goods having a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input Materials is considered to be origin conferring.</p>	
<p><b>Rule 5: Standards Materials</b></p> <p>8.9: Goods of Chapters 28 through 38, shall be treated as originating if the production of these Materials occurs in the territory of one or more of the State Parties.</p> <p>8.10: For the purposes of this Note "standards Materials" (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses and having precise degrees of purity or proportions, which are certified by the manufacturer.</p>	
<p><b>Rule 6: Isomer Separation</b></p> <p>8.11: Goods of Chapters 28 through 38, shall be treated as originating if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or more of the State Parties.</p>	
<p><b>Rule 7: Separation Prohibition</b></p> <p>8.12: Goods that undergo a change from one classification to another in the territory of one or more of the State Parties as a result of the separation of one or more Materials from a man-made mixture shall not be treated as originating unless the isolated material underwent a chemical reaction in the territory of one or more of the State Parties.</p>	
<p><b>CHAPTER 87</b></p> <p><b>Note 9</b></p> <p>9.1 In the case of road tractors for semi-trailers of a vehicle mass not exceeding 1600 kg (Subheading ex-8701.20); Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass not exceeding 2000 kg (Subheadings ex 8702.10 and ex 8702.90); 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 (Heading 87.03); Other motor vehicles for the transport of goods of a vehicle mass not exceeding 2000 kg or a G.V.M. not exceeding 3500 kg or of a mass not exceeding 1600 kg or a G.V.M. not exceeding 3500 kg per chassis fitted with a cab (Subheadings ex 8704.21, ex 8704.31 and ex 8704.90); Bodies (including cabs), for the motor vehicles of Heading 87.01 to 87.05:</p> <p><b>Manufacture or assembly</b> of the vehicle or body entails that the floor panels, body sides and roof panels must be attached to each other and the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle.</p>	

	Reference
<p>9.2 In the case of road tractors for semi-trailers of a vehicle mass exceeding 1600 kg (Subheading ex 8701.20); Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass exceeding 2000 kg (Subheadings ex 8702.10 and ex 8702.90); Other motor vehicles for the transport of goods of a vehicle mass exceeding 2000 kg or a G.V.M. exceeding 3500 kg or of a mass exceeding 1600 kg or a G.V.M. exceeding 3500 kg per chassis fitted with a cab (Subheadings ex 8704.21, ex 8704.22, ex 8704.23, ex 8704.31, ex 8704.32 and ex 8704.90):</p> <p><b>Manufacture or assembly</b> of the vehicle entails that the cab or body must be attached to the chassis frame and the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle.</p> <p>9.3 In the case of chassis fitted with engines, for the motor vehicles of Headings 87.01 to 87.05 (Heading 87.06); the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame.</p>	

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status	Reference
(1)	(2)	(3)	(4)
Chapter 1	Live animals	All animals of this Chapter must be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all Materials of Chapters 1 and 2 used must be wholly obtained	
[Chapter 3]	Fish and crustaceans, molluscs and other aquatic invertebrates	<i>Yet to be agreed</i>	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible Products of animal origin, not elsewhere specified or included	Manufacture in which all Materials of this Chapter used must be wholly obtained	
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	Manufacture in which Materials used must be wholly obtained	
[04.03]	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	<i>Yet to be agreed</i>	
[04.06]	Cheese and curd	<i>Yet to be agreed</i>	
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all Materials of this Chapter used must be wholly obtained	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all Materials of this Chapter used must be wholly obtained	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all Materials of this Chapter used must be wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	Manufacture in which all Materials of this Chapter used must be wholly obtained	
Ex-Chapter 9	Coffee, tea, maté and spices	Manufacture in which all Materials of this Chapter used must be wholly obtained	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	Manufacture in which Materials used must be wholly obtained	
0910.91	Mixtures referred to in Note 1(b) to this Chapter	Manufacture in which Materials used must be wholly obtained	
0910.99	Other	Manufacture in which Materials used must be wholly obtained	
Chapter 10	Cereals	Manufacture in which all Materials of this Chapter used must be wholly obtained	
Ex-Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all Materials of Chapters 7, 8 and 10 used must be wholly obtained	
[11.01]	Wheat or meslin flour	<i>Yet to be agreed</i>	
1103.11	Cereal groats and meal of wheat	Manufacture from Materials of any Heading other than that of the Product	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled) (excluding rice of Heading 10.06); germ of cereals, whole, rolled, flaked or ground	Manufacture in which all Materials used must be wholly obtained	

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture in which all Materials used must be wholly obtained		
11.06	Flour, meal and powder of the dried leguminous vegetables of Heading 07.13, of sago or of roots or tubers of Heading 07.14 or of the products of Chapter 8	Manufacture in which all Materials used must be wholly obtained		
11.07	Malt, whether or not roasted	Manufacture in which all Materials used must be wholly obtained		
1108.11	Wheat starch	Manufacture from Materials of any Heading other than that of the Product		
11.09	Wheat gluten, whether or not dried	Manufacture from Materials of any Heading other than that of the Product		
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all Materials of this Chapter used must be wholly obtained		
Ex-Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture in which all Materials used must be wholly obtained		
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable Products	Manufacture from Materials of any Heading other than that of the Product		
Chapter 14	Vegetable plaiting Materials; vegetable products not elsewhere specified or included	Manufacture in which all Materials of this Chapter used must be wholly obtained		
Ex-Chapter 15	Animal or vegetable fats and oils and their cleavage Products; prepared edible fats; animal or vegetable waxes	Manufacture in which all Materials of this Chapter used must be wholly obtained		
[15.04]	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	<i>Yet to be agreed</i>		
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	Manufacture from Materials of any Heading other than that of the Product		
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from Materials of any Heading other than that of the Product		
[15.07]	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	<i>Yet to be agreed</i>		
[15.11]	Palm oil and its fractions, whether or not refined, but not chemically modified	<i>Yet to be agreed</i>		
[Ex-15.12]	Sunflower-seed or safflower oil and fractions thereof, whether or not refined, but not chemically modified	<i>Yet to be agreed</i>		
[15.14]	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	<i>Yet to be agreed</i>		
[15.16]	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	<i>Yet to be agreed</i>		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter (excluding edible fats or oils or their fractions of Heading 15.16)	Manufacture from Materials of any Heading other than that of the Product		
[15.18]	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified (excluding those of Heading 15.16); inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	<i>Yet to be agreed</i>		
15.20	Glycerol, crude; glycerol waters and lyes	Manufacture from Materials of any Heading other than that of the Product		
[15.21]	Vegetable waxes (excluding triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	<i>Yet to be agreed</i>		
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all Materials of Chapters 1,2 and 3 used must be wholly obtained		
[16.04]	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	<i>Yet to be agreed</i>		
[16.05]	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	<i>Yet to be agreed</i>		
Chapter 17	Sugars and sugar confectionery	Manufacture in which all Materials of this Chapter used must be wholly obtained		
[17.01]	Cane or beet sugar and chemically pure sucrose, in solid form	<i>Yet to be agreed</i>		
[17.02]	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	<i>Yet to be agreed</i>		
[17.04]	Sugar confectionery (including white chocolate), not containing cocoa	<i>Yet to be agreed</i>		
Chapter 18	Cocoa and cocoa preparations	Manufacture in which all Materials of Chapters 17 and 18 used must be wholly obtained		
Ex-Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks products	Manufacture from Materials of any Heading other than that of the Product provided that the wheat Products of Chapter 11 used must be originating		



HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Manufacture from Materials of any Heading other than that of the Product		
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from material of any Heading except that of the Product		
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture in which all the vegetables, fruit, nuts or other parts of plants used must be wholly obtained		
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the vegetables, fruit, nuts or other parts of plants used must be wholly obtained		
[2009.81]	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	<i>Yet to be agreed</i>		
[2009.89]	Other	<i>Yet to be agreed</i>		
[2009.90]	Mixtures of juices	<i>Yet to be agreed</i>		
Ex-Chapter 21	Miscellaneous edible preparations	Manufacture from Materials of any Heading other than that of the Product  or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product		
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these Products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which Materials of Chapter 9 used must be wholly obtained		
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of Heading 30.02); prepared baking powders	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product		
21.05	Ice cream and other edible ice, whether or not containing cocoa	Manufacture in which Materials of Chapters 2, 4, 7, 8, 17 and 18 used must be originating		
Ex-Chapter 22	Beverages, spirits and vinegar	Manufacture from Materials of any Heading other than that of the Product		
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the Materials must be wholly obtained		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status	Reference
(1)	(2)	(3)	(4)
Ex-22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and (excluding fruit or vegetable juices of Heading 20.09)	Manufacture from Materials of any Heading other than that of the Product in which Materials of Chapters 4, 17, 18 and Heading 22.01 used must be originating	
2202.91	Non-alcoholic beer	Manufacture from Materials of any Heading other than that of the Product	
22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of Heading 20.09)	Manufacture from Materials of any Heading except that of the Product and in which any grapes and other Materials derived from grapes used must be wholly obtained	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture from Materials of any Heading except that of the Product and in which any grapes and other Materials derived from grapes used must be wholly obtained	
Ex-22.06	Palm wine	Manufacture in which all the Materials must be wholly obtained	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. Or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture from Materials of any Heading except that of the Product in which any grapes or material derived from grapes and Materials of Chapter 17 used must be wholly obtained	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages	Manufacture from Materials of any Heading except that of the Product in which any grapes or any material derived from grapes and Materials of Chapter 17 used must be wholly obtained	
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	Manufacture from Materials of any Heading except that of the Product and in which any grapes or Materials obtained from grapes must be wholly obtained	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from Materials of any Heading but Materials of Chapters 2, 3, 4, 10, 11, 12 and 17 used must be originating	
[23.01]	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	<i>Yet to be agreed</i>	
[23.09]	Preparations of a kind used in animal feeding	<i>Yet to be agreed</i>	
Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture in which all Materials of this Chapter used must be wholly obtained	
[24.02]	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	<i>Yet to be agreed</i>	
[24.03]	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	<i>Yet to be agreed</i>	
Chapter 25	Salt; sulphur; earths and stone; plastering Materials, lime and cement	Manufacture in which all Materials of this Chapter used must be wholly obtained	
Chapter 26	Ores, slag and ash	Manufacture in which all the Materials must be wholly obtained	

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
Ex-Chapter 27	Mineral fuels, mineral oils and Products of their distillation; bituminous substances; mineral waxes	Manufacture from Materials of any Heading, except that of the Product or Manufacture in which the value of all the Materials used does not exceed 40 % of the ex-works price of the Product		
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product		
27.07	Oils and other products of the distillation of high temperature coal tar; similar Products in which the mass of the aromatic constituents exceeds that of the non-aromatic constituents	Manufacture from Materials of any Heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Manufacture in which all the Materials must be wholly obtained		
27.10	Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	Operations of refining and / or one or more specific process(es) or Manufacture from Materials of any Heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 50 % of the ex-works price of the Product		
Ex-27.11	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) or Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 50 % of the ex-works price of the Product		
2711.11	Natural gas	Manufacture in which all Materials used are wholly obtained		
2711.21				
27.12	Petroleum jelly; paraffin wax; microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) or Manufacture from Materials of any Heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 50 % of the ex-works price of the Product		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status	Reference
(1)	(2)	(3)	(4)
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) or Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 50 % of the ex-works price of the Product	
27.16	Electrical energy	Manufacture in which all Materials of this Chapter used must be wholly obtained	
Ex-Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix.	
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
Chapter 29	Organic chemicals	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix	
Chapter 30	Pharmaceutical Products	Manufacture from Materials of any Heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix	
Chapter 31	Fertilizers	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix	

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix		
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from Materials of any Heading other that of the Product or Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix		
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture from Materials of any Heading other that of the Product or Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix		
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix		
Chapter 36	Explosives; pyrotechnic Products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix		
Chapter 37	Photographic or cinematographic goods	Manufacture from Materials of any heading, except that of the Product or		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status	Reference
(1)	(2)	(3)	(4)
		Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix	
Chapter 38	Miscellaneous chemical Products	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix	
Ex-Chapter 39	Plastics and articles thereof	Manufacture from Materials of any Heading, except that of the Product. or Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
39.15	Waste, parings and scrap, of plastics	Manufacture in which all Materials of this Chapter used must be wholly obtained	
Ex-Chapter 40	Rubber and articles thereof	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	Manufacture in which all the Materials used must be wholly obtained	
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	Retreading of used tyres	
Ex-Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture in which all Materials of this Chapter used must be wholly obtained	
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	Manufacture in which Materials of Headings 41.01 to 41.03 used are wholly obtained	
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	Manufacture in which Materials of Headings 41.01 to 41.03 used are wholly obtained	
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	Manufacture in which Materials of Headings 41.01 to 41.03 used are wholly obtained	

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
41.07 to 41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split (excluding leather of Heading 41.14)	Manufacture in which Materials of Headings 41.01 to 41.06 used are wholly obtained		
41.14	Chamois (including combination chamois) leather; patent leather and laminated leather; metallised leather	Manufacture from Materials of any Heading other than that of the Product		
[Chapter 42]	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	<i>Yet to be agreed</i>		
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture from Materials of any heading, except that of the Product  or  Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product		
Ex-Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from Materials of any heading, except that of the Product		
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	Materials of this Chapter used must be wholly obtained		
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Materials of this Chapter used must be wholly obtained		
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Materials of this Chapter used must be wholly obtained		
4404.20	Non-coniferous	Materials of this Heading used must be wholly obtained		
44.05	Wood wool; wood flour	Materials of this Chapter used must be wholly obtained		
4406.12 4406.92	Non-coniferous	Materials of this Heading used must be wholly obtained		
4407.21	Tropical woods	Materials of this Heading used must be wholly obtained		
4407.22 4407.25 4407.26 4407.27 4407.29				
4408.31	Dark red meranti, light red meranti and meranti bakau	Materials of this Heading used must be wholly obtained		
4408.39	Other	Materials of this Heading used must be wholly obtained		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status	Reference
(1)	(2)	(3)	(4)
4409.22	Of tropical wood	Materials of this Heading used must be wholly obtained	
4412.31	With at least one outer ply of tropical wood	Manufacture in which Materials of tropical woods of this Chapter used must be wholly obtained	
Chapter 45	Cork and articles of cork	Manufacture from Materials of any Heading other than that of the Product  or  Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
Chapter 46	Manufactures of straw, of esparto or of other plaiting Materials; basketware and wickerwork	Manufacture from Materials of any Heading other than that of the Product provided that Materials of Chapter 14 are wholly obtained	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from Materials of any Heading other than that of the Product  or  Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from Materials of any Heading other than that of the Product  or  Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from Materials of any Heading other than that of the Product	
Ex-Chapter 50	Silk	Manufacture from Materials of any Heading other than that of the Product.	
50.01	Silk-worm cocoons suitable for reeling	Manufacture from Materials of any Heading except that of the Product  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the Product	
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	Manufacture from Materials of any Heading except that of the Product  or  Carding or combing of silk waste	
50.04	Silk yarn (excluding yarn spun from silk waste) not put up for retail sale	Manufacture from Materials of any Heading except that of the Product  or	



HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
		Manufacture from raw silk or silk waste, other natural fibers or chemical Materials of textile pulp		
50.05	Yarn spun from silk waste, not put up for retail sale	Manufacture from Materials of any Heading except that of the Product or Manufacture from raw silk or silk waste, other natural fibers or chemical Materials of textile pulp		
50.07	Woven fabrics of silk or of silk waste	Manufacture from Materials of any Heading except that of the Product		
Ex-Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	Manufacture from Materials of any Heading other than that of the Product		
[51.11]	Woven fabrics of carded wool or of carded fine animal hair	<i>Yet to be agreed</i>		
[51.12]	Woven fabrics of combed wool or of combed fine animal hair	<i>Yet to be agreed</i>		
[51.13]	Woven fabrics of coarse animal hair or of horsehair	<i>Yet to be agreed</i>		
Ex-Chapter 52	Cotton	Manufacture in which all Materials used must be wholly obtained		
[52.04]	Cotton sewing thread, whether or not put up for retail sale	<i>Yet to be agreed</i>		
[52.05]	Cotton yarn (excluding sewing thread), containing 85 per cent or more by mass of cotton, not put up for retail sale	<i>Yet to be agreed</i>		
[52.06]	Cotton yarn (excluding sewing thread), containing less than 85 per cent by mass of cotton, not put up for retail sale	<i>Yet to be agreed</i>		
[52.07]	Cotton yarn (excluding sewing thread) put up for retail sale	<i>Yet to be agreed</i>		
[52.08]	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m <sup>2</sup>	<i>Yet to be agreed</i>		
[52.09]	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m <sup>2</sup>	<i>Yet to be agreed</i>		
[52.10]	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m <sup>2</sup>	<i>Yet to be agreed</i>		
[52.11]	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m <sup>2</sup>	<i>Yet to be agreed</i>		
[52.12]	Other woven fabrics of cotton	<i>Yet to be agreed</i>		
Ex-Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	Manufacture from Materials of any Heading other than that of the Product		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status	Reference
(1)	(2)	(3)	(4)
53.06	Flax yarn	Manufacture from Materials classified in a Heading other than that of the Product or Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning	
53.07	Yarn of jute or of other textile bast fibres of heading 53.03	Manufacture from Materials classified in a Heading other than that of the Product or Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning	
53.08	Yarn of other vegetable textile fibres; paper yarn	Manufacture from Materials classified in a Heading other than that of the Product or Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning	
[53.09]	Woven fabrics of flax	<i>Yet to be agreed</i>	
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03	Manufacture from Materials classified in a Heading other than that of the Product or Manufacture from: - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical Materials or textile pulp; or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the Product	
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	Manufacture from Materials classified in a Heading other than that of the Product or	

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
		<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>- natural fibres;</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning;</li> <li>- chemical Materials or textile pulp; or</li> <li>- paper</li> </ul> <p>Or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the Product</p>		
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	Manufacture from Materials of any Heading other than that of the Product		
[54.07]	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from Materials of Heading 54.04	<i>Yet to be agreed</i>		
[54.08]	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05	<i>Yet to be agreed</i>		
Chapter 55	Man-made staple fibres	Manufacture from Materials of any Heading other than that of the Product		
[55.12]	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres	<i>Yet to be agreed</i>		
[55.13]	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m <sup>2</sup>	<i>Yet to be agreed</i>		
[55.14]	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m <sup>2</sup>	<i>Yet to be agreed</i>		
[55.15]	Other woven fabrics of synthetic staple fibres	<i>Yet to be agreed</i>		
[55.16]	Woven fabrics of artificial staple fibres	<i>Yet to be agreed</i>		
Ex-Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	Manufacture from Materials of any Heading other than that of the Product.		
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	<p>Manufacture from Materials of any Heading other than that of the Product</p> <p>or</p> <p>Manufacture in which the value of all the Materials used does not exceed 50 % of the ex-works price of the Product</p>		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
Chapter 57	Carpets and other textile floor coverings	Manufacture from Materials of any Heading other than that of the Product.  Or  Manufacture from:  - yarn;  - synthetic or artificial filament yarn;  - natural fibres; or  - man-made staple fibres not carded or combed or otherwise processed for spinning		
Ex-Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture from Materials of any Heading other than that of the Product  or  Manufacture from natural fibers; man-made staple fibers not carded or combed or otherwise prepared for spinning; chemical Materials or textile pulp or paper  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the Product		
[58.01]	Woven pile fabrics and chenille fabrics (excluding fabrics of Heading 58.02 or 58.06)	<i>Yet to be agreed</i>		
[58.02]	Terry towelling and similar woven terry fabrics (excluding narrow fabrics of Heading 58.06); tufted textile fabrics (excluding Products of Heading 57.03)	<i>Yet to be agreed</i>		
[58.03]	Gauze (excluding narrow fabrics of Heading 58.06)	<i>Yet to be agreed</i>		
[58.04]	Tulles and other net fabrics (excluding woven, knitted or crocheted fabrics); lace in the piece, in strips or in motifs (excluding fabrics of Heading 60.02 to 60.06)	<i>Yet to be agreed</i>		
58.05	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from Materials of any Heading other than that of the Product		
[58.06]	Narrow woven fabrics (excluding goods of Heading 58.07); narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	<i>Yet to be agreed</i>		
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery (excluding knitted or crocheted); tassels, pompons and similar articles	Manufacture from Materials of any Heading other than that of the Product		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
58.09	Woven fabrics of metal thread and woven fabrics of metallised yarn of Heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	Manufacture from Materials of any Heading other than that of the Product.		
[58.10]	Embroidery in the piece, in strips or in motifs	<i>Yet to be agreed</i>		
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Manufacture from Materials of any Heading other than that of the Product		
[Chapter 60]	Knitted or crocheted fabrics	<i>Yet to be agreed</i>		
[Chapter 61]	Articles of apparel and clothing accessories, knitted or crocheted	<i>Yet to be agreed</i>		
[Chapter 62]	Articles of apparel and clothing accessories, not knitted or crocheted	<i>Yet to be agreed</i>		
Ex-CHAPTER 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	Manufacture from Materials of any Heading other than that of the Product		
[63.01]	Blankets and travelling rugs:	<i>Yet to be agreed</i>		
	- Of felt, or non-wovens	<i>Yet to be agreed</i>		
	- Other: embroidered	<i>Yet to be agreed</i>		
	- Other	<i>Yet to be agreed</i>		
[63.02]	Bed linen, table linen, toilet linen and kitchen linen:	<i>Yet to be agreed</i>		
	- Of felt, or non-wovens	<i>Yet to be agreed</i>		
	- Other: embroidered	<i>Yet to be agreed</i>		
	- Other	<i>Yet to be agreed</i>		
[63.03]	Curtains (including drapes) and interior blinds; curtain or bed valances:	<i>Yet to be agreed</i>		
	- Of felt, of non-wovens	<i>Yet to be agreed</i>		
	- Other: embroidered	<i>Yet to be agreed</i>		
	- Other	<i>Yet to be agreed</i>		
[63.04]	Other furnishing articles (excluding those of Heading 94.04):	<i>Yet to be agreed</i>		
	- Of felt, of non-wovens	<i>Yet to be agreed</i>		
	- Other: embroidered	<i>Yet to be agreed</i>		
	- Other	<i>Yet to be agreed</i>		
[63.05]	Sacks and bags, of a kind used for the packing of goods	<i>Yet to be agreed</i>		
[63.06]	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	<i>Yet to be agreed</i>		
	- Of felt, of non-wovens	<i>Yet to be agreed</i>		
	- Other	<i>Yet to be agreed</i>		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
63.07	Other made up articles, including dress patterns	Manufacture in which the value of all the Materials used does not exceed 50 % of the ex-works price of the Product		
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set		
[63.09]	Worn clothing and other worn articles	<i>Yet to be agreed</i>		
[63.10]	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile Materials	<i>Yet to be agreed</i>		
ex-CHAPTER 64	Footwear, gaiters and the like; parts of such articles	Manufacture from Materials of any Heading other than that of the Product and in which uppers of Heading 64.06 must be originating		
Ex-64.06	Parts of footwear (including uppers whether or not attached to soles (excluding outer soles)); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from Materials of any Heading other than that of the Product		
6406.10	Uppers and parts thereof, other than stiffeners	Manufacture from Materials of any Heading other than that of the Product and in which Materials of Chapter 41 used must be originating		
Chapter 65	Headgear and parts thereof	Manufacture from Materials of any Heading other than that of the Product		
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	Manufacture from Materials of any Heading other than that of the Product		
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from Materials of any Heading other than that of the Product		
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar Materials	Manufacture from Materials of any Heading other than that of the Product		
68.01	Setts, curbstones and flagstones, of natural stone (except slate)	Manufacture in which all Materials used must be wholly obtained		
68.02	Worked monumental or building stone (excluding slate) and articles thereof (excluding goods of Heading 68.01); mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)	Manufacture in which all Materials used must be wholly obtained		
68.03	Worked slate	Manufacture in with all Materials used must be wholly obtained		
68.09	Articles of plaster or of compositions based on plaster	Manufacture from Materials of any sub-heading other than that of the Product		
6810.91	Prefabricated structural components for building or civil engineering	Manufacture from Materials of any sub-heading other than that of the Product		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
6810.99	Other	Manufacture from Materials of any sub-heading other than that of the Product		
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other Materials	Manufacture from Materials of any heading, except that of the Product or Manufacture from worked mica (including agglomerated or reconstituted mica)		
Chapter 69	Ceramic Products	Manufacture from Materials of any Heading other than that of the Product		
Chapter 70	Glass and glassware	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product		
Ex-70.06	Glass plate substrate coated with dielectric thin film, semi-conductor grade in accordance with SEMMI standards	Manufacture from non-coated glass plate substrate of Heading 70.06		
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewelry; coin	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product		
7101.10	Natural pearls	Manufacture in which Materials of this Chapter used must be wholly obtained		
7101.21	Unworked cultured pearls	Manufacture in which Materials of this Chapter used must be wholly obtained		
7101.22	Worked cultured pearls	Manufacture from unworked, precious or semi-precious stones		
71.02	Diamonds, whether or not worked, but not mounted or set	Manufacture from unworked, precious or semi-precious stones		
Ex-71.03	Precious stones (excluding diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (excluding diamonds) and semi-precious stones, temporarily strung for convenience of transport	Manufacture from unworked, precious or semi-precious stones		
Ex-7103.10	Tanzanite	Manufacture in which all Materials used must be wholly obtained		
Ex-7103.99				
7106.10	- Powder	Manufacture in which all Materials of this Chapter used must be wholly obtained		
7106.91	- Unwrought	Manufacture in which all Materials of this Chapter used must be wholly obtained		
71.07	Base metals clad with silver, not further worked than semi-manufactured	Manufacture from metals clad with silver unwrought		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status	Reference
(1)	(2)	(3)	(4)
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	Manufacture in which all Materials used must be wholly obtained	
7108.13	Plated, semi-manufactured (other than plated) or in powder form	Manufacture from metals clad with precious metals, unwrought	
71.09	Base metals or silver, clad with gold, not further worked than semi-manufactured	Manufacture from metals clad with gold, unwrought	
7110.11	Platinum - Unwrought or in powder form	Manufacture in which all Materials used must be wholly obtained	
7110.21	Palladium - Unwrought or in powder form	Manufacture in which all Materials used must be wholly obtained	
7110.31	Rhodium - Unwrought or in powder form	Manufacture in which all Materials used must be wholly obtained	
7110.41	Iridium, osmium and ruthenium - Unwrought or in powder form	Manufacture in which all Materials used must be wholly obtained	
71.11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	Manufacture from metals clad with gold, unwrought	
Chapter 72	Iron and steel	Manufacture from Materials of any Heading other than that of the Product	
Chapter 73	Articles of iron or steel	Manufacture from Materials of any Heading other than that of the Product	
Chapter 74	Copper and articles thereof	Manufacture from Materials of any Heading other than that of the Product  or  Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product	
Ex-Chapter 75	Nickel and articles thereof	Manufacture from Materials of any Heading other than that of the Product  or  Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product	
75.02	Unwrought nickel	Manufacture in which all Materials used must be wholly obtained	
Ex-Chapter 76	Aluminum and articles thereof	Manufacture from Materials of any Heading other than that of the Product.	
Ex 76.01	Aluminium alloys	Manufacture from Materials of any Heading except that of the Product  or  Manufacture by thermo or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
Ex-Chapter 78	Lead and articles thereof	Manufacture from Materials of any Heading other than that of the Product	



HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
Ex 7801.99	Lead alloys	Manufacture from Materials of any Heading other than that of the Product or Manufacture from unwrought lead, not alloyed		
Ex-Chapter 79	Zinc and articles thereof	Manufacture from Materials of any Heading other than that of the Product		
79.03	Zinc dust, powders and flakes	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product		
Ex-Chapter 80	Tin and articles thereof	Manufacture from Materials of any Heading other than that of the Product		
8001.20	Tin alloys	Manufacture from Materials of any Heading other than that of the Product or Manufacture from unwrought tin, not alloyed		
Ex-80.03	Tin wire	Manufacture from Materials of any Heading other than that of the Product or Manufacture from bars, rods and profiles of tin		
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from Materials of any Heading other than that of the Product		
Ex-Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture from Materials of any Heading other than that of the Product		
82.11	Knives with cutting blades, serrated or not (including pruning knives), (excluding knives of Heading 82.08), and blades therefor	Manufacture from Materials of any Heading, except that of the Product. However, knife blades of base metal may be used		
8212.10	Razors	Manufacture from Materials of any Sub-heading, except that of the Product		
8212.20	Safety razor blades, including razor blade blanks in strips	Manufacture from Materials of any Heading		
82.13	Scissors, tailors' shears and similar shears, and blades therefor	Manufacture from Materials of any Heading		
Chapter 83	Miscellaneous articles of base metal	Manufacture from Materials of any Heading, except that of the Product		
Ex-Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status	Reference
(1)	(2)	(3)	(4)
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
84.02	Steam or other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
84.03	Central heating boilers (excluding those of Heading 84.02)	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
84.04	Auxiliary plant for use with boilers of Heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
84.06	Steam turbines and other vapour turbines	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
84.07	Spark-ignition reciprocating or rotary internal combustion piston engine	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
84.09	Parts suitable for use solely or principally with the engines of Heading 84.07 or 84.08	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
84.11	Turbo-jets, turbo-propellers and other gas turbines	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
84.12	Other engines and motors	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-works price of the Product	
84.14*	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-work price of the Product	
84.15*	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-work price of the Product	

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-work price of the Product		
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-work price of the Product		
84.18*	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps (excluding air conditioning machines of Heading 84.15)	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-work price of the Product		
Ex-84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of Heading 85.14), for the treatment of Materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling (excluding machinery or plant of a kind used for domestic purposes); instantaneous or storage water heaters, non-electric	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
8419.11*	Instantaneous gas water heaters	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-work price of the Product		
84.20	Calendering or other rolling machines (excluding those for metals or glass), and cylinders therefor	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
Ex-84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
8421.21*	Machinery and apparatus for filtering or purifying water	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-work price of the Product		
84.22*	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-work price of the Product		
84.23	Massmeters (excluding balances of a sensitivity of 5 cg or better), including masspiece-operated counting or checking machines; mass pieces of all kinds	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce (excluding machinery of Heading 84.37)	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
84.49	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
84.50*	Household or laundry-type washing machines, including machines which both wash and dry	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-work price of the Product		
84.51*	Machinery (excluding machines of Heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Manufacture in which the value of all the Materials used does not exceed 60 % of the ex-work price of the Product		
84.52	Sewing machines (excluding book-sewing machines of Heading 84.40); furniture, bases and covers specially designed for sewing machines; sewing machine needles	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather (excluding sewing machines)	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
84.55	Metal-rolling mills and rolls therefor	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
84.58	Lathes (including turning centres) for removing metal	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal (excluding lathes (including turning centres) of Heading 84.58)	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing Products (excluding gear cutting, gear grinding or gear finishing machines of Heading 84.61)	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.63	Other machine-tools for working metal or cermets, without removing materia	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral Materials or for cold-working glass	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard Materials	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening die-heads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting (excluding those of Heading 85.15); gas-operated surface tempering machines and appliances	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering Materials or other mineral Products in powder or paste form; machines for forming foundry moulds of sand	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (excluding ingot moulds), metal carbides, glass, mineral Materials, rubber or plastics	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.82	Ball or roller bearings	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9(C) to this Chapter; parts and accessories	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
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	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product		
85.06	Primary cells and primary batteries	Manufacture from Materials of any heading, except that of the Product  or  Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos) (excluding lighting equipment of Heading 85.12)	Manufacture from Materials of any heading, except that of the Product  or  Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of Materials by induction or dielectric loss	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
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	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors (excluding those of Heading 85.45)	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of Heading 84.43, 85.25, 85.27 or 85.28)	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.19	Sound recording or sound reproducing apparatus	Manufacture from Materials of any heading, except that of the Product		
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the Production of discs (excluding Products of Chapter 37)	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		



HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.29	Parts suitable for use solely or principally with the apparatus of Headings 85.25 to 85.28	Manufacture from Materials of any Heading other that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
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)	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
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)	Manufacture from Materials of any Heading other that of the Product or Manufacture in which the value of Materials used does not exceed 60% of the ex-works price of the Product		
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set)	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.33	Electrical resistors (including rheostats and potentiometers) (excluding heating resistors)	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(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)	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.38	Parts suitable for use solely or principally with the apparatus of Heading 85.35, 85.36 or 85.37	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
8540.11	Colour	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
8540.12	Monochrome	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.41	Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of the Materials does not exceed 60% of the ex-works price of the Product		
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
85.46	Electrical insulators of any material	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status		Reference
(1)	(2)	(3)	(4)	
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly (excluding insulators of Heading 85.46); electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product		
8548.10	Waste and scrap of primary cells, primary batteries and accumulators; spent primary cells, spent primary batteries and spent electric accumulators	Materials of this Sub-heading must be wholly obtained		
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product		
[Ex-Chapter 87]	Vehicles (excluding railway or tramway rolling- stock), and parts and accessories thereof	<i>Yet to be agreed</i>		
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product		
87.15	Baby carriages and parts thereof	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product		
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product		
Chapter 89	Ships, boats and floating structures	Manufacture from Materials of any Heading other than that of the Product. or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product		
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product		
Chapter 91	Clocks and watches and parts thereof	Manufacture from Materials of any Heading other than that of the Product or		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing, carried out on non-originating Materials, which confers originating status	Reference
(1)	(2)	(3)	(4)
		Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product	
94.03	Other furniture and parts thereof:	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product	
Ex-Chapter 96	Miscellaneous manufactured articles	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product	
Ex-9601.10	Worked ivory and articles of ivory	Manufacture in which all Materials of Headings 05.07 and 05.08 used must be wholly obtained	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 40% of the ex-works price of the Product	

**CHAPTER 10  
CEREALS**

Reference

**Chapter Notes:**

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

**Sub Heading Note:**

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

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty							
				General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA		
<b>10.01</b>		<b>WHEAT AND MESLIN:</b>  • <i>Refer to Prohibited Goods Index</i>									A1/1/1655 w.e.f. 1/1/21
<b>1001.1</b>		<b>- Durum wheat:</b>									
1001.11	3	-- Seed .....	kg	free	free	free	free	free	free	free	
1001.19	4	-- Other .....	kg	free	free	free	free	free	free	free	
<b>1001.9</b>		<b>- Other:</b>									
1001.91	3	-- Seed .....	kg	19,17c/kg	19,17c/kg	19,17c/kg	free	19,17c/kg	19,17c/kg	19,17c/kg	A1/1/1667
1001.99	0	-- Other .....	kg	19,17c/kg	19,17c/kg	19,17c/kg	free	19,17c/kg	19,17c/kg	19,17c/kg	A1/1/1667
<b>10.02</b>		<b>RYE:</b>  • <i>Refer to Prohibited Goods Index</i>									
1002.10	0	- Seed .....	kg	free	free	free	free	free	free	free	
1002.90	7	- Other .....	kg	free	free	free	free	free	free	free	
<b>10.03</b>		<b>BARLEY:</b>  • <i>Refer to Prohibited Goods Index</i>									
1003.10	4	- Seed .....	kg	free	free	free	free	free	free	free	
1003.90	0	- Other .....	kg	free	free	free	free	free	free	free	
<b>10.04</b>		<b>OATS:</b>  • <i>Refer to Prohibited Goods Index</i>									
1004.10	8	- Seed .....	kg	free	free	free	free	free	free	free	
1004.90	4	- Other .....	kg	free	free	free	free	free	free	free	
<b>10.05</b>		<b>MAIZE (CORN):</b>  • <i>Refer to Prohibited Goods Index</i>									
1005.10	1	- Seed .....	kg	free	free	free	free	free	free	free	
<b>1005.90</b>		<b>- Other:</b>									
1005.90.10	5	-- Dried kernels or grains fit for human consumption, not further prepared or processed and not packaged as seeds (excluding pop corn ( <i>Zea mays everta</i> )) .....	kg	free	free	free	free	free	free	free	
1005.90.90	3	-- Other .....	kg	free	free	free	free	free	free	free	
<b>10.06</b>		<b>RICE:</b>  • <i>Refer to Prohibited Goods Index</i>									
1006.10	5	- Rice in the husk (paddy or rough) .....	kg	free	free	free	free	free	free	free	
1006.20	4	- Husked (brown) rice .....	kg	free	free	free	free	free	free	free	
1006.30	4	- Semi-milled or wholly milled rice, whether or not polished or glazed .....	kg	free	free	free	free	free	free	free	
1006.40	9	- Broken rice .....	kg	free	free	free	free	free	free	free	
<b>10.07</b>		<b>GRAIN SORGHUM:</b>  • <i>Refer to Prohibited Goods Index</i>									
1007.10	9	- Seed .....	kg	3%	free	3%	free	3%	2,4%		

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA	
1007.90	5	- Other.....	kg	3%	free	3%	free	3%	2,4%	A1/1/1655 w.e.f. 1/1/21
<b>10.08</b>		<b>BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS:</b> • <i>Refer to Prohibited Goods Index</i>								
1008.10	2	- Buckwheat.....	kg	free	free	free	free	free	free	
<b>1008.2</b>		<b>- Millet:</b>								
1008.21	3	-- Seed.....	kg	free	free	free	free	free	free	
1008.29	4	-- Other .....	kg	free	free	free	free	free	free	
1008.30	1	- Canary seeds.....	kg	free	free	free	free	free	free	
1008.40	6	- Fonio (Digitaria spp.).....	kg	5%	free	5%	free	5%	4%	
1008.50	0	- Quinoa (Chenopodium quinoa).....	kg	5%	free	5%	free	5%	4%	
1008.60	5	- Triticale .....	kg	5%	free	5%	free	5%	4%	
1008.90	9	- Other cereals.....	kg	5%	free	5%	free	free	4%	

Reference

**CHAPTER 11**

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

**Chapter Notes:**

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

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by mass, than that shown against the cereal concerned. Otherwise they fall in heading 11.03 or 11.04.

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

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

**Additional Notes:**

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

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

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty						
				General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA	
<b>1101.00</b>		<b>WHEAT OR MESLIN FLOUR:</b>								
		• Refer to Prohibited Goods Index								
1101.00.10	1	- Brown wheaten meal produced by the milling of whole grains (the bran, germ and endosperm) (excluding separated wheat bran, separated wheat germ or separated wheat semolina or endosperm) .....	kg	28,76c/kg	28,76c/kg	28,76c/kg	free	28,76c/kg	28,76c/kg	A1/1/1667
1101.00.20	9	- Cake wheat flour as defined in Additional Note 1(a) to Chapter 11.....	kg	28,76c/kg	28,76c/kg	28,76c/kg	free	28,76c/kg	28,76c/kg	A1/1/1667
1101.00.30	6	- White bread wheat flour as defined in Additional Note 1(a) to Chapter 11.....	kg	28,76c/kg	28,76c/kg	28,76c/kg	free	28,76c/kg	28,76c/kg	A1/1/1667

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

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA	
1101.00.90	5	- Other.....	kg	28,76c/kg	28,76c/kg	28,76c/kg	free	28,76c/kg	28,76c/kg	A1/1/1667
<b>11.02</b>		<b>CEREAL FLOURS (EXCLUDING THAT OF WHEAT OR MESLIN):</b> • Refer to Prohibited Goods Index								A1/1/1655 w.e.f. 1/1/21
1102.20	7	- Maize (corn) flour.....	kg	free	free	free	free	free	free	
<b>1102.90</b>		<b>- Other:</b>								
1102.90.15	7	-- Oats flour.....	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg	2,2c/kg	
1102.90.30	0	-- Sorghum flour.....	kg	3%	free	3%	free	3%	2,4%	
1102.90.40	8	-- Rice flour.....	kg	20%	free	20%	free	20%	16%	
1102.90.50	5	-- Rye flour.....	kg	1,1c/kg	free	1,1c/kg	free	1,1c/kg	0,88c/kg	
1102.90.90	4	-- Other.....	kg	0,65c/kg	free	0,65c/kg	free	free	0,52c/kg	
<b>11.03</b>		<b>CEREAL GROATS, MEAL AND PELLETS:</b>								
<b>1103.1</b>		<b>- Groats and meal:</b>								
1103.11	2	-- Of wheat.....	kg	20%	20%	20%	free	20%	20%	
<b>1103.13</b>		<b>-- Of maize (corn):</b>								
1103.13.10	2	--- Maize meal not further processed other than by the addition of minerals and vitamins not exceeding 1 per cent by mass of the final product, solely for the purpose of increasing the nutritional value.....	kg	5%	5%	5%	free	5%	5%	
1103.13.90	0	--- Other.....	kg	5%	5%	5%	free	5%	4%	
<b>1103.19</b>		<b>-- Of other cereals:</b>								
1103.19.10	0	--- Of oats.....	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg	2,2c/kg	
1103.19.20	8	--- Of rice.....	kg	20%	free	20%	free	20%	16%	
1103.19.90	9	--- Other.....	kg	0,65c/kg	free	0,65c/kg	free	0,65c/kg	0,52c/kg	
<b>1103.20</b>		<b>- Pellets:</b>								
1103.20.10	8	-- Of wheat.....	kg	20%	20%	20%	free	20%	20%	
1103.20.20	5	-- Of oats, in immediate packings of a content exceeding 10 kg.....	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg	2,2c/kg	
1103.20.90	6	-- Other.....	kg	free	free	free	free	free	free	
<b>11.04</b>		<b>CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED) (EXCLUDING RICE OF HEADING 10.06); GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND:</b> • Refer to Prohibited Goods Index								
<b>1104.1</b>		<b>- Rolled or flaked grains:</b>								
<b>1104.12</b>		<b>-- Of oats:</b>								
1104.12.10	4	--- In immediate packings of content not exceeding 25 kg.....	kg	free	free	free	free	free	free	
1104.12.90	8	--- Other.....	kg	free	free	free	free	free	free	
<b>1104.19</b>		<b>-- Of other cereals:</b>								
1104.19.10	4	--- Of barley.....	kg	free	free	free	free	free	free	
1104.19.90	2	--- Other.....	kg	20%	free	20%	free	20%	20%	
<b>1104.2</b>		<b>- Other worked grains (for example, hulled, pearled, sliced or kibbled):</b>								
1104.22	7	-- Of oats.....	kg	free	free	free	free	free	free	
<b>1104.23</b>		<b>-- Of maize (corn):</b>								
1104.23.10	0	--- Chopped dried kernels, not further prepared or processed.....	kg	5%	5%	5%	free	5%	4%	
1104.23.90	9	--- Other.....	kg	5%	5%	5%	free	5%	4%	
<b>1104.29</b>		<b>-- Of other cereals:</b>								
1104.29.10	9	--- Of barley.....	kg	free	free	free	free	free	free	
1104.29.90	7	--- Other.....	kg	20%	free	20%	free	20%	16%	
1104.30	9	- Germ of cereals, whole, rolled, flaked or ground.....	kg	free	free	free	free	free	free	
<b>11.05</b>		<b>FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES:</b> • Refer to Prohibited Goods Index								
1105.10	3	- Flour, meal and powder.....	kg	20%	free	20%	free	20%	20%	
<b>1105.20</b>		<b>- Flakes, granules and pellets:</b>								
1105.20.10	5	-- Pellets made from pieces of potatoes.....	kg	20%	free	20%	free	15%	16%	
1105.20.90	3	-- Other.....	kg	20%	free	20%	free	20%	16%	





Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA	
1702.90		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 per cent by mass of fructose:								A1/1/1655 w.e.f. 1/1/21
1702.90.1		-- Cane or beet sugar syrup:								
1702.90.11	5	--- Blended with other sugars, containing in the dry state 50 percent or more by mass of cane or beet sugar .....	kg	free	free	free	free	free	free	
1702.90.12	3	--- Not blended with other sugars .....	kg	free	free	free	free	free	free	
1702.90.90	5	-- Other .....	kg	free	free	free	free	free	free	
17.03		<b>MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR:</b> <ul style="list-style-type: none"> <li>Refer to Import certificate issued by Directorate: Plant Health</li> <li>Refer to Permit from the Dept. Agriculture, Marketing Administration</li> </ul>								
1703.10	7	- Cane molasses .....	kg	free	free	free	free	free	free	
1703.90	3	- Other .....	kg	free	free	free	free	free	free	
17.04		<b>SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA:</b> <ul style="list-style-type: none"> <li>Refer to Import certificate issued by Directorate: Plant Health</li> <li>Refer to Permit from Directorate: APIS (Dept. Agriculture)</li> </ul>								
1704.10	0	- Chewing gum, whether or not sugar-coated .....	kg	25%	25%	25%	free	25%	25%	
1704.90	7	- Other .....	kg	37%	25%	37%	free	37%	37%	

## CHAPTER 30

### PHARMACEUTICAL PRODUCTS

#### Chapter Notes:

1. This Chapter does not cover the following:
  - (a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (excluding nutritional preparations for intravenous administration) (Section IV);
  - (b) preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
  - (c) plasters specially calcined or finely ground for use in dentistry (heading 25.20);
  - (d) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
  - (e) preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
  - (f) soap or other products of heading 34.01 containing added medicaments;
  - (g) preparations with a basis of plaster for use in dentistry (heading 34.07); or
  - (h) blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).
3. For the purposes of headings 30.03 and 30.04 and of Note 4(d) to this Chapter, the following are to be treated:
  - (a) as unmixed products:
    - (1) unmixed products dissolved in water;
    - (2) all goods of Chapter 28 or 29; and
    - (3) simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
  - (b) as products which have been mixed:
    - (1) colloidal solutions and suspensions (excluding colloidal sulphur);
    - (2) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
    - (3) salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule:
  - (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
  - (b) sterile laminaria and sterile laminaria tents;
  - (c) sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
  - (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
  - (e) blood-grouping reagents;
  - (f) dental cements and other dental fillings; bone reconstruction cements;
  - (g) first-aid boxes and kits;
  - (h) chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
  - (i) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as coupling agent between the body and medical instruments;
  - (j) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
  - (k) appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

#### Subheading Notes:

1. For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated:
  - (a) As unmixed products, pure products, whether or not containing impurities;
  - (b) As products which have been mixed:
    - (1) The products mentioned in (a) above dissolved in water or in other solvents;
    - (2) The products mentioned in (a) and (b)(1) above with an added stabiliser necessary for their preservation or transport; and
    - (3) The products mentioned in (a), (b)(1) and (b)(2) above with any other additive.
2. Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; arteminol (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

#### Additional Note:

1. For the purposes of headings 3003.10; 3003.20 and 3004.20:
  - (a) Medicaments for veterinarian use shall comply with section 16 of the Fertilizer, Farm Feeds, Agricultural Remedies and Stock Remedies Act No. 36 of 1947.













Reference

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

Chapter Notes:

1. This Chapter does not cover the following:
  - (a) Photographic negatives or positives on transparent bases (Chapter 37);
  - (b) maps, plans or globes, in relief, whether or not printed (heading 90.23);
  - (c) playing cards or other goods of Chapter 95; or
  - (d) original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers the following:
  - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - (b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
6. For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Additional Note:

1. Tariff subheadings 4907.00.16 and 4907.00.18 applies to the foreign currency banknotes mentioned therein, exported from the Republic.

A1/1/1665

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty						
				General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA	
<b>49.01</b>		<b>PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS:</b>  • Refer to Prohibited Goods Index								
4901.10	8	- In single sheets whether or not folded .....	kg	free	free	free	free	free	free	
<b>4901.9</b>		<b>- Other:</b>								
4901.91	0	-- Dictionaries and encyclopaedias, and serial instalments thereof .....	kg	free	free	free	free	free	free	
4901.99	1	-- Other .....	kg	free	free	free	free	free	free	
<b>49.02</b>		<b>NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL:</b>  • Refer to Prohibited Goods Index								
4902.10	1	- Appearing at least four times a week .....	kg	free	free	free	free	free	free	
4902.90	8	- Other .....	kg	free	free	free	free	free	free	
<b>4903.00</b>	0	<b>CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS .....</b>	kg	free	free	free	free	free	free	
<b>4904.00</b>	4	<b>MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED .....</b>	kg	free	free	free	free	free	free	
<b>49.05</b>		<b>MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED:</b>								
4905.10	2	- Globes .....	kg	free	free	free	free	free	free	
<b>4905.9</b>		<b>- Other:</b>								
4905.91	5	-- In book form .....	kg	free	free	free	free	free	free	
4905.99	6	-- Other .....	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/UK	EFTA	SADC	MERCOSUR	AfCFTA	
4906.00	1	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING .....	kg	free	free	free	free	free	free	A1/1/1655 w.e.f. 1/1/21
		• Refer to Prohibited Goods Index								
		• Refer to Detain for SA Reserve Bank								
		• Refer to Prohibited Goods Index								
4907.00		UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE:								
4907.00.1		- Banknotes:								A1/1/1665
4907.00.11	0	-- National currency, in circulation, repatriated from abroad .....	kg	free	free	free	free	free	free	A1/1/1665
4907.00.12	9	-- National currency, not in circulation, printed abroad .....	kg	free	free	free	free	free	free	A1/1/1665
4907.00.14	5	-- Foreign currency, in circulation, imported.	kg	free	free	free	free	free	free	A1/1/1665
4907.00.16	1	-- Foreign currency, printed locally, not in circulation, as provided for in Additional Note 1 to Chapter 49 .....	kg	free	free	free	free	free	free	A1/1/1665
4907.00.18	8	-- Foreign currency, in circulation, as provided for in Additional Note 1 to Chapter 49 .....	kg	free	free	free	free	free	free	A1/1/1665
4907.00.19	6	-- Other .....	kg	free	free	free	free	free	free	A1/1/1665
4907.00.30	7	- Travellers cheques and bills of exchange, denominated in a foreign currency .....	kg	free	free	free	free	free	free	
4907.00.40	4	- Postage stamps .....	kg	free	free	free	free	free	free	A1/1/1665
4907.00.50	1	- Revenue stamps .....	kg	free	free	free	free	free	free	A1/1/1665
4907.00.90	0	- Other .....	kg	15%	free	free	free	15%	12%	
49.08		<b>TRANSFERS (DECALCOMANIAS):</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index								
4908.10		- Transfers (decalcomanias), vitrifiable:								
4908.10.10	0	-- In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more .....	kg	5%	free	free	free	5%	4%	
4908.10.90	9	-- Other .....	kg	15%	free	free	free	15%	12%	
4908.90		- Other:								
4908.90.10	7	-- In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more .....	kg	5%	free	free	free	5%	4%	
4908.90.90	5	-- Other .....	kg	15%	free	free	free	15%	12%	
4909.00	2	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS .....	kg	15%	free	free	free	15%	12%	
4910.00	2	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS .....	kg	15%	free	free	free	15%	12%	

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty						Reference
				General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA	
4911		<b>OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS:</b> <i>• Refer to Permit from Directorate: APIS (Dept. Agriculture)</i>								A1/1/1655 w.e.f. 1/1/21
<b>4911.10</b>		<b>- Trade advertising material, commercial catalogues and the like:</b>								
4911.10.10	8	-- Catalogues, price lists and trade publications of firms or persons having no established place of business in the Republic or no representative holding stocks in the Republic .....	kg	free	free	free	free	free	free	
4911.10.20	5	-- Publications and other advertising matter, relating to fairs, exhibitions and tourism in foreign countries .....	kg	free	free	free	free	free	free	
4911.10.30	2	-- Cut samples of cloth, leather, linoleum, wallpaper, carpets or plastic, in book form; colour cards, for paints or similar surfacing preparations, whether or not in book form .....	kg	free	free	free	free	free	free	
4911.10.90	6	-- Other .....	kg	15%	free	free	free	15%	12%	
<b>4911.9</b>		<b>- Other:</b>								
4911.91	3	-- Pictures, designs and photographs.....	kg	free	free	free	free	free	free	
<b>4911.99</b>		<b>-- Other:</b>								
4911.99.10	1	--- Mottoes and texts, of religious subjects.....	kg	free	free	free	free	free	free	
4911.99.90	9	--- Other.....	kg	15%	free	free	free	15%	12%	

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes:

1. This Section does not cover the following:
  - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
  - (b) human hair or articles of human hair (heading 05.01, 67.03 or 67.04), excluding straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
  - (c) cotton linters and other vegetable materials of Chapter 14;
  - (d) asbestos of heading 25.24 or articles of asbestos and other products of heading 68.12 or 68.13;
  - (e) articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
  - (f) sensitised textiles of headings 37.01 to 37.04;
  - (g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware and wickerwork of such monofilament or strip (Chapter 46);
  - (h) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with plastics, and articles thereof, of Chapter 39;
  - (i) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with rubber, and articles thereof, of Chapter 40;
  - (k) hides and skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
  - (l) articles of textile materials of heading 42.01 or 42.02;
  - (m) products and articles of Chapter 48 (for example, cellulose wadding);
  - (n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
  - (o) hair-nets and other headgear or parts thereof of Chapter 65;
  - (p) goods of Chapter 67;
  - (q) abrasive-coated textile material (heading 68.05) and also carbon fibres and articles of carbon fibres of heading 68.15;
  - (r) glass fibres or articles of glass fibres (excluding embroidery with glass thread on a visible ground of fabric) (Chapter 70);
  - (s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
  - (t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
  - (u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
  - (v) articles of Chapter 97.
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by mass over any other single textile material. When no one textile material predominates by mass, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
 

(B) For the purposes of the above rule:

  - (a) gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the mass of which is to be taken as the aggregate of the masses of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - (b) the choice of appropriate heading shall be effected by determining FIRST the Chapter and THEN the applicable heading within that Chapter, disregarding any materials not classified in that Chapter.
  - (c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
  - (d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
  - (a) Of silk or waste silk, measuring more than 20 000 dtex;
  - (b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 dtex;
  - (c) of true hemp or flax:(i) polished or glazed, measuring 1 429 dtex or more; or
  - (d) of coir, consisting of three or more plies;
  - (e) of other vegetable fibres, measuring more than 20 000 dtex; or
  - (f) reinforced with metal thread.

(B) Exceptions:

  - (a) Yarn of wool or other animal hair and paper yarn (excluding yarn reinforced with metal thread);
  - (b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - (c) silk worm gut of heading 50.06, and monofilaments of Chapter 54;
  - (d) metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
  - (e) chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
  - (a) on cards, reels, tubes or similar supports, of a mass (including support) not exceeding:(i) 85 g in the case of silk, waste silk or man-made filament yarn; or(ii) 125 g in the cases;
  - (b) In balls, hanks or skeins of a mass not exceeding:
    - (i) 85 g in the case of man-made filament yarn of less than 3 000 dtex, silk or silk waste;
    - (ii) 125 g in the case of all other yarns of less than 2 000 dtex; or
    - (iii) 500 g in other cases;

CHAPTER 65										Reference
HEADGEAR AND PARTS THEREOF										
Chapter Notes:										
1. This Chapter does not cover the following:										
(a) Worn headgear of heading 63.09;										
(b) Asbestos headgear (heading 68.12); or										
(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.										
2. Heading 65.02 does not cover hat-shapes made by sewing, (excluding those obtained simply by sewing strips in spirals).										
Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						
				General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA	
6501.00	2	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT .....	kg	5%	free	free	free	5%	4%	A1/1/1655 w.e.f. 1/1/21
6502.00	6	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED .....	kg	5%	free	free	free	5%	4%	
6504.00	3	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED .....	kg	30%	free	free	free	30%	24%	
6505.00		HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED:								
6505.00.10	4	- Hair-nets .....	kg	30%	free	free	free	30%	24%	
6505.00.90	2	- Other .....	kg	30%	free	free	free	30%	24%	
65.06		OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED:  • Refer to Letter of Authority (LOA) from NRCS  • Refer to Prohibited Goods Index								
6506.10		- Safety headgear:								
6506.10.10	2	-- Firemen's helmets; headgear identifiable for use by miners and other industrial workers .....	u	free	free	free	free	free	free	
6506.10.20	9	-- Other helmets for motorcyclist or other motorsports (including motorboat activities) .....	u	free	free	free	free	free	free	A1/1/1666
6506.10.90	0	-- Other .....	u	25%	free	free	free	25%	20%	
6506.9		- Other:								
6506.91		-- Of rubber or of plastics:								
6506.91.10	5	--- Rubber bathing caps .....	kg	15%	free	free	free	15%	12%	
6506.91.90	3	--- Other .....	kg	25%	free	free	free	25%	20%	
6506.99	9	-- Of other materials .....	kg	25%	free	free	free	25%	20%	
6507.00	4	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR .....	kg	15%	free	free	free	15%	12%	

Reference

**CHAPTER 66**

**UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF**

**Chapter Notes:**

1. This Chapter does not cover the following:
  - (a) Measure walking-sticks or the like (heading 90.17);
  - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
  - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						
				General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA	
<b>66.01</b>		<b>UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS):</b> <i>• Refer to Prohibited Goods Index</i>								A1/1/1655 w.e.f. 1/1/21
6601.10	9	- Garden or similar umbrellas .....	u	30%	free	free	free	30%	24%	
<b>6601.9</b>		<b>- Other:</b>								
6601.91	1	- - Having a telescopic shaft .....	u	30%	free	free	free	30%	24%	
6601.99	2	- - Other.....	u	30%	free	free	free	30%	24%	
<b>6602.00</b>	8	<b>WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE ..</b> <i>• Refer to Prohibited Goods Index</i>	u	25%	free	free	free	25%	25%	
<b>66.03</b>		<b>PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02:</b> <i>• Refer to Prohibited Goods Index</i>								
6603.20	0	- Umbrella frames, including frames mounted on shafts (sticks).....	kg	20%	free	free	free	20%	16%	
6603.90	2	- Other.....	kg	20%	free	free	free	20%	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. (a) 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).
 (b) Original equipment components for specified motor vehicles as defined in rebate item 317.03 or 317.04 destined for assembly outside the borders of the Republic, must be in the form of kits that have untrimmed painted bodies with no parts assembled to the body.
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 or 317.04 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.

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Heading / Sub-heading	CD	Article Description	Statistical Unit	Rates of Duty						
				General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA	
<b>9801.00</b>		<b>ORIGINAL EQUIPMENT COMPONENTS:</b>								
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%	

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

PART 2				Reference
SECTION A				
SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND				
Section Notes:				
1. Any rate of specific excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.				A1/2A/154
2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.				A1/2A/154
3. If duty should become payable on any beer which is in a process of manufacture, such duty shall be calculated according to the registered strength and quantity of the final product.				A1/2A/154
4. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific excise duty on imported goods of the same class or kind.				A1/12A/154
Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	
<b>104.00</b>		<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>		Tax Prop 2021
<b>104.01</b>	<b>19.01</b>	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:</b>		
	.10 1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19 .....	34,7c/kg	
<b>104.10</b>	<b>22.03</b>	<b>Beer made from malt:</b>		
	.10 2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22 .....	7,82c/li	
	.20 2203.00.90	Other .....	R115.08/li aa	
<b>104.15</b>	<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):</b>		
	.01 2204.10	Sparkling wine.....	R15.51/li	
		<b>2204.21 In containers holding 2 li or less:</b>		
		<b>2204.21.4 Unfortified wine:</b>		
	.03 2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	R4.74/li	
	.04 2204.21.42	Other .....	R230.18/li aa	
		<b>2204.21.5 Fortified wine:</b>		
	.05 2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	R7.92/li	
	.06 2204.21.52	Other .....	R230.18/li aa	
<b>104.15</b>	<b>2204.22</b>	<b>In containers holding more than 2 li but not more than 10 li:</b>		
		<b>2204.22.4 Unfortified wine:</b>		
	.13 2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	R4.74/li	
	.15 2204.22.42	Other .....	R230.18/li aa	
		<b>2204.22.5 Fortified wine:</b>		
	.17 2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	R7.92/li	
	.19 2204.22.52	Other .....	R230.18/li aa	

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise		
<b>104.15 (Cont.)</b>	<b>2204.29</b>	<b>Other:</b>			Tax Prop 2021
	<b>2204.29.4</b>	<b>Unfortified wine:</b>			
.21	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.....	R4.74/li		
.23	2204.29.42	Other .....	R230.18/li aa		
	<b>2204.29.5</b>	<b>Fortified wine:</b>			
.25	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R7.92/li		
.27	2204.29.52	Other .....	R230.18/li aa		
<b>104.16</b>	<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>			
	<b>2205.10</b>	<b>In containers holding 2 li or less:</b>			
.01	2205.10.10	Sparkling .....	R15.51/li		
	<b>2205.10.2</b>	<b>Unfortified:</b>			
.03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.....	R4.74/li		
.04	2205.10.22	Other .....	R230.18/li aa		
	<b>2205.10.3</b>	<b>Fortified:</b>			
.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R7.92/li		
.06	2205.10.32	Other .....	R230.18/li aa		
	<b>2205.90</b>	<b>Other:</b>			
	<b>2205.90.2</b>	<b>Unfortified:</b>			
.09	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.....	R4.74/li		
.10	2205.90.22	Other .....	R230.18/li aa		
	<b>2205.90.3</b>	<b>Fortified:</b>			
.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R7.92/li		
.12	2205.90.32	Other .....	R230.18/li aa		
<b>104.17</b>	<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:</b>			
.03	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages .....	R15.51/li		
.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22.....	7,82c/li		
.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume.....	R115.08/li aa		
.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	R115.08/li aa		
.11	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	R115.08/li aa		
.15	2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.....	R115.08/li aa		
.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.....	R115.08/li aa		
.17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	R92.07/li aa		
.21	2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	R92.07/li aa		
.22	2206.00.85	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.....	R115.08/li aa		
.25	2206.00.87	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	R92.07/li aa		

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
104.17 (Cont.)	22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		Tax Prop 2021
.90	2206.00.90	Other .....	R230.18/li aa	
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:		
.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher.....	R230.18/li aa	
.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength.....	R230.18/li aa	
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:		
	2208.20	Spirits obtained by distilling grape wine or grape marc:		
	2208.20.1	In containers holding 2 li or less:		
.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22.....	R207.17/li aa	
.02	2208.20.19	Other .....	R230.18/li aa	
	2208.20.9	Other:		
.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22.....	R207.17/li aa	
.04	2208.20.99	Other .....	R230.18/li aa	
	2208.30	Whiskies:		
.05	2208.30.10	In containers holding 2 li or less.....	R230.18/li aa	
.07	2208.30.90	Other .....	R230.18/li aa	
	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:		
.09	2208.40.10	In containers holding 2 li or less.....	R230.18/li aa	
.11	2208.40.90	Other .....	R230.18/li aa	
	2208.50	Gin and Geneva:		
.13	2208.50.10	In containers holding 2 li or less.....	R230.18/li aa	
.15	2208.50.90	Other .....	R230.18/li aa	
	2208.60	Vodka:		
.17	2208.60.10	In containers holding 2 li or less.....	R230.18/li aa	
.19	2208.60.90	Other .....	R230.18/li aa	
	2208.70	Liqueurs and cordials:		
	2208.70.2	In containers holding 2 li or less:		
.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent by vol. ....	R92.07/li aa	
.22	2208.70.22	Other .....	R230.18/li aa	
	2208.70.9	Other:		
.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. ....	R92.07/li aa	
.24	2208.70.92	Other .....	R230.18/li aa	
	2208.90	Other:		
	2208.90.2	In containers holding 2 li or less:		
.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. ....	R92.07/li aa	
.26	2208.90.22	Other .....	R230.18/li aa	
	2208.90.9	Other:		
.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. ....	R92.07/li aa	
.28	2208.90.92	Other .....	R230.18/li aa	
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
	2402.10	Cigars, cheroots and cigarillos containing tobacco:		
.01	2402.10.10	Imported from Switzerland .....	R4 528.85/kg net	
.03	2402.10.90	Other .....	R4 528.85/kg net	
	2402.20	Cigarettes containing tobacco:		
.05	2402.20.10	Imported from Switzerland .....	R9.39/10 cigarettes	
.07	2402.20.90	Other .....	R9.39/10 cigarettes	

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise		
<b>104.30 (Cont.)</b>	<b>2402.90.1</b>	<b>Cigars, cheroots and cigarillos of tobacco substitutes:</b>			Tax Prop 2021
.09	2402.90.12	Imported from Switzerland .....	R4 528.85/kg net		
.11	2402.90.14	Other .....	R4 528.85/kg net		
	<b>2402.90.2</b>	<b>Cigarettes of tobacco substitutes:</b>			
.13	2402.90.22	Imported from Switzerland .....	R9.39/10 cigarettes		
.15	2402.90.24	Other .....	R9.39/10 cigarettes		
<b>104.35</b>	<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:</b>			
	<b>2403.1</b>	<b>Smoking tobacco, whether or not containing tobacco substitutes in any proportions:</b>			
.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24 .....	R250.22/kg net		
	<b>2403.19</b>	<b>Other:</b>			
.02	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5 kg .....	R250.22/kg net		
.03	2403.19.20	Other pipe tobacco .....	R250.22/kg net		
.05	2403.19.30	Cigarette tobacco .....	R422.34/kg		
	<b>2403.91</b>	<b>Other:</b>			
	<b>2403.91.1</b>	<b>Imported from Switzerland:</b>			
.06	2403.91.11	Products intended for inhalation without combustion, put up for retail sale in the form of sticks .....	R7.05/10 sticks		
.08	2403.91.13	Other .....	R880.88/kg		
	<b>2403.91.9</b>	<b>Other:</b>			
.10	2403.91.91	Products intended for inhalation without combustion, put up for retail sale in the form of sticks .....	R7.05/10 sticks		
.12	2403.91.93	Other .....	R880.88/kg		
	<b>2403.99</b>	<b>Other:</b>			
.14	2403.99.05	Products intended for inhalation without combustion, put up for retail sale in the form of sticks .....	R7.05/10 sticks		
.15	2403.99.30	Other cigarette tobacco substitutes .....	R422.34/kg		
.17	2403.99.40	Other pipe tobacco substitutes .....	R250.22/kg net		
.19	2403.99.90	Other .....	R880.88/kg		
<b>105.00</b>		<b>MINERAL PRODUCTS</b>			A1/2A/154
<b>105.10</b>	27.10	<b>PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY MASS 70 PER CENT OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS:</b>			A1/2A/154
	2710.12	<b>Light oils and preparations:</b>			A1/2B/154
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27 .....	3,909c/li		A1/2A/154
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 .....	free		A1/2A/154
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked ..	free		A1/2A/154
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked .....	3,817c/li		A1/2A/154
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 .....	3,817c/li		A1/2A/154
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked .....	free		A1/2A/154
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked .....	3,817c/li		A1/2A/154

Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	Reference
<b>153.11 (cont.)</b>				A1/3E/2 w.e.f. 1/2/17
	<b>8711.20</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm<sup>3</sup> but not exceeding 250 cm<sup>3</sup>:</b>		
.05	8711.20.10	With an engine of a cylinder capacity of less than 200 cm <sup>3</sup> .....	R2.30/kg net	
.07	8711.20.90	Other .....	R2.30/kg net	
.09	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup> .....	R2.30/kg net	
.11	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm <sup>3</sup> but not exceeding 800 cm <sup>3</sup> .....	R2.30/kg net	
.13	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm <sup>3</sup> .....	R2.30/kg net	
.14	8711.60	With electric motor for propulsion .....	R2.30/kg net	
	<b>8711.90</b>	<b>Other:</b>		
.15	8711.90.10	Side-cars .....	R2.30/kg net	
.17	8711.90.20	Other, of a cylinder capacity of 200 cm <sup>3</sup> or more but not exceeding 800 cm <sup>3</sup> ..	R2.30/kg net	
.19	8711.90.30	Other, of a cylinder capacity exceeding 800 cm <sup>3</sup> .....	R2.30/kg net	
.21	8711.90.90	Other .....	R2.30/kg net	
<b>153.12</b>	<b>8712.00</b>	<b>Bicycles and other cycles (including delivery tri-cycles), not motorised:</b>		
.10	8712.00.10	Bicycles .....	R2.30/kg net	
.90	8712.00.90	Other .....	R2.30/kg net	
<b>153.13</b>	<b>8714.10</b>	<b>Of motorcycles (including mopeds):</b>		A1/3E/4
.10	8714.10.10	Rims fitted with tyres .....	R2.30/kg net	A1/3E/4
	<b>8714.92</b>	<b>Wheel rims and spokes:</b>		A1/3E/4
.15	8714.92.10	Rims fitted with tyres .....	R2.30/kg net	A1/3E/4
<b>153.16</b>	<b>87.16</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:</b>		
.10	8716.10	Trailers and semi-trailers of the caravan type, for housing or camping .....	R2.30/kg net	
.20	8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes .....	R2.30/kg net	
	<b>8716.3</b>	<b>Other trailers and semi-trailers for the transport of goods:</b>		
.31	8716.31	Tanker trailers and tanker semi-trailers .....	R2.30/kg net	
.39	8716.39	Other .....	R2.30/kg net	
.40	8716.40	Other trailers and semi-trailers .....	R2.30/kg net	
.50	8716.90.20	Road wheels fitted with tyres; wheel rims fitted with tyres .....	R2.30/kg net	
154.00	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft .....	R2.30/kg net	
<b>154.02</b>	<b>8802.1</b>	<b>Helicopters:</b>		
.11	8802.11	Of an unladen mass not exceeding 2 000 kg .....	R2.30/kg net	
.13	8802.12	Of an unladen mass exceeding 2 000 kg .....	R2.30/kg net	
.15	8802.20	Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg ..	R2.30/kg net	
.17	8802.30	Aeroplanes and other aircraft, of an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg .....	R2.30/kg net	
.19	8802.40	Aeroplanes and other aircraft, of an unladen mass exceeding 15 000 kg ..	R2.30/kg net	
.21	8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles .....	R2.30/kg net	
<b>154.03</b>	<b>88.03</b>	<b>Parts of goods of heading 88.01 or 88.02:</b>		
.11	8803.20	Under-carriages and parts thereof .....	R2.30/kg net	
<b>155.00</b>	<b>9801.00</b>	<b>Original equipment components:</b>		
.05	9801.00.05	Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55 .....	R2.30/kg net	

SECTION F ENVIRONMENTAL LEVY ON CARBON EMISSIONS				Reference
<p><b>Notes:</b></p> <ol style="list-style-type: none"> <li>1. The rate of environmental levy specified in this Section shall:                             <ol style="list-style-type: none"> <li>(a) be calculated as prescribed in section 5 of the Carbon Tax Act, 2019; and</li> <li>(b) apply to carbon emissions resulting from activities conducted in the Republic.</li> </ol> </li> <li>2. Any environmental levy payable in terms of this Section in respect of carbon emissions specified therein shall be additional to any customs and excise duty payable in terms of Part 1 or 2 of Schedule No. 1 or any Section in this Part.</li> <li>3. The amount of environmental levy payable on carbon emissions in terms of this Section shall be calculated as prescribed in section 6 of the Carbon Tax Act, 2019.</li> <li>4. "Carbon emissions" where used in this Part means carbon emissions as defined in Additional Note 11 to Chapter 99 of Part 1 of Schedule No. 1.</li> </ol>				A1/3F/1 w.e.f. 1/6/19
Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	A1/3F/3 w.e.f. 1/1/21
157.00	9903.00	<b>Carbon emissions, resulting from:</b>		
.01	9903.00.10	Fuel combustion .....	R134.00/t CO <sub>2</sub> e emissions	
.03	9903.00.30	Fugitive .....	R134.00/t CO <sub>2</sub> e emissions	
.05	9903.00.50	Industrial processes .....	R134.00/t CO <sub>2</sub> e emissions	



**PART 5**

**SECTION A  
FUEL LEVY**

**Notes:**

1. Any rate of fuel levy specified in Part 5A in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any fuel levy payable in terms of Part 5A in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of Part 5A in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5A in such warehouse shall render such goods liable to payment of any fuel levy due in accordance with the provisions of this Act.
6. Any fuel levy payable in terms of Part 5A consists of the general fuel levy and the carbon fuel levy.
7. (a) For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the –
  - (i) general fuel levy at a rate of 370 cents per litre; and
  - (ii) carbon fuel levy at a rate of 7 cents per litre.
- (b) For the purposes of items 195.10.15; 195.10.17; 195.10.21 and 195.20.03 the rate of fuel levy shall be the sum of the –
  - (i) general fuel levy at a rate of 355 cents per litre; and
  - (ii) carbon fuel levy at a rate of 8 cents per litre.
- (c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the –
  - (i) general fuel levy at a rate of 177.5 cents per litre; and
  - (ii) carbon fuel levy at a rate of nil cents per litre.

A1/5/37

A1/5/37

A1/5A/165  
w.e.f.  
05/06/19

A1/5A/167  
w.e.f.  
01/04/20

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	Reference
<b>195.00</b>		<b>FUELS</b>		A1/5A/153
<b>195.10</b>	27.10	<b>Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b>		A1/5A/153
		• Refer to <i>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes</i>		
	2710.12	<b>Light oils and preparations:</b>		A1/5A/153
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27 .....	393c/li	A1/5A/168 w.e.f. 07/04/21
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 .....	free	A1/5A/153
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked .....	free	A1/5A/153
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked .....	379c/li	A1/5A/168 w.e.f. 07/04/21
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 .....	379c/li	A1/5A/168 w.e.f. 07/04/21
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked .....	free	A1/5A/153
.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked .....	379c/li	A1/5A/168 w.e.f. 07/04/21

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	Reference
195.20	3826.00	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b>		A1/5A/153
		<ul style="list-style-type: none"> <li>• <i>Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes</i></li> </ul>		
.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38 .....	185c/li	A1/5A/168 w.e.f. 07/04/21
.03	3826.00.90	Other biodiesel.....	379c/li	A1/5A/168 w.e.f. 07/04/21

SECTION B ROAD ACCIDENT FUND LEVY				Reference
<b>Notes:</b>				
<ol style="list-style-type: none"> <li>1. Any rate of Road Accident Fuel levy specified in Part 5B in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.</li> <li>2. Any Road Accident Fuel levy payable in terms of Part 5B in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.</li> <li>3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.</li> <li>4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any Road Accident Fuel levy item of Part 5B in which such goods are specified, the goods so specified in such Road Accident Fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.</li> <li>5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5B in such warehouse shall render such goods liable to payment of any Road Accident Fuel levy due in accordance with the provisions of this Act.</li> </ol>				
Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy	
<b>197.00</b>		<b>FUELS</b>		A1/5B/154
<b>197.10</b>	27.10	<b>Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b>		A1/5B/154
	2710.12	<b>Light oils and preparations:</b>		A1/5B/154
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27.....	218c/li	A1/5B/169 w.e.f. 07/04/21
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27.....	free	A1/5B/154
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked.....	free	A1/5B/154
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked.....	218c/li	A1/5B/169 w.e.f. 07/04/21
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27.....	218c/li	A1/5B/169 w.e.f. 07/04/21
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked.....	free	A1/5A/153
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked.....	218c/li	A1/5B/169 w.e.f. 07/04/21
<b>197.20</b>	3826.00	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b>		A1/5B/154
.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38.....	218c/li	A1/5B/169 w.e.f. 07/04/21
.03	3826.00.90	Other biodiesel.....	218c/li	A1/5B/169 w.e.f. 07/04/21

**PART 6**

**EXPORT DUTY**

**Notes:**

- Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any export duty item of this Part in which such goods are specified, the goods so specified in such export duty item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.

**EXPORT DUTY ON SCRAP METAL**

**Notes:**

- The rate of export duty is payable on goods specified in this Section whether imported into or manufactured in the Republic.
- The rate of export duty specified in each column under "Rate of export duty" shall apply when goods are exported to the territory specified in the header of the column, provided that the imposition of the export duty is consistent with the provisions of any applicable agreement.
- When the metals specified in this Section are exported in a consignment containing a mixture of different scrap metals the highest rate of export duty shall be used to determine the duty on such a consignment.

Export Tax Item no.	Heading / Sub-heading	Article Description	Statistical Unit	Rates of Export Duty					
				General	EU/UK	EFTA	SADC	MERCOSUR	AfCFTA
<b>193.00</b>		<b>EXPORT DUTY ON SCRAP METAL</b>							
<b>193.00</b>	<b>72.04</b>	<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel:</b>							
.01	7204.10	- Waste and scrap of cast iron .....	t	20%	10%	free	free	20%	20%
<b>193.02</b>	<b>7204.2</b>	<b>Waste and scrap of alloy steel:</b>							
.01	7204.21	- Of stainless steel.....	t	15%	10%	free	free	15%	15%
.03	7204.29	- Other .....	t	20%	10%	free	free	20%	20%
.05	7204.30	- Waste and scrap of tinned iron or steel .....	t	20%	10%	free	free	20%	20%
<b>193.03</b>	<b>7204.4</b>	<b>Other waste and scrap:</b>							
.01	7204.41	- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles .....	t	20%	10%	free	free	20%	20%
.03	7204.49	- Other .....	t	20%	10%	free	free	20%	20%
.05	7204.50	- Remelting scrap ingots .....	t	20%	free	free	free	20%	20%
<b>193.04</b>	<b>7404.00</b>	<b>Copper waste and scrap .....</b>	t	10%	10%	free	free	10%	10%
<b>193.05</b>	<b>7602.00</b>	<b>Aluminium waste and scrap .....</b>	t	15%	10%	free	free	15%	15%

A1/6/2  
w.e.f.  
01/08/21

Subheading	Description of Goods	Provisional Payment	Imported from or originating in
<b>IMPOSITION OF PROVISIONAL PAYMENT (PP/156)</b>			
<b>Under section 57A of the Customs and Excise Act, 1964, a provisional payment in relation to anti-dumping duty is imposed up to and including 16 September 2021, to the extent and on the goods set out in the Schedule hereto.</b>			
1902.11	Containing eggs	43,27%	Egypt
1902.11	Containing eggs, produced by Dobeles Dzirnāvnieks	4%	Latvia
1902.11	Containing eggs, (excluding that produced by Dobeles Dzirnāvnieks)	4%	Latvia
1902.11	Containing eggs, produced by Amber Pasta	12%	Lithuania
1902.11	Containing eggs, (excluding that produced by Amber Pasta)	12%	Lithuania
1902.11	Containing eggs	367,25%	Turkey
1902.19	Other	43,27%	Egypt
1902.19	Other, produced by Dobeles Dzirnāvnieks	4%	Latvia
1902.19	Other, (excluding that produced by Dobeles Dzirnāvnieks)	4%	Latvia
1902.19	Other, produced by Amber Pasta	12%	Lithuania
1902.19	Other, (excluding that produced by Amber Pasta)	12%	Lithuania
1902.19	Other	367,25%	Turkey



Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
<b>304.07</b>				<b>Industry: Food preparation</b>		
	0403.90	01.06	62	Buttermilk powder, for the manufacture of ice cream of heading No. 21.05.....	Full duty	A3/376
	0404.10	01.06	60	Demineralised whey powder, for the manufacture of prepared infants food .....	Full duty	A3/651
	11.08	01.04	44	Starches (excluding maize (corn) and manioc (cassava) starch).....	Full duty	A3/1/688
	15.15	01.04	42	Evening primrose oil, for the manufacture of food supplements in capsules.....	Full duty	A3/1/688
	2002.90	01.05	63	Tomato paste in containers holding 200 li or more used in the manufacture of food preparations classifiable in Chapters 16 to 21 in such quantities, at such times and subject to such conditions as the International Trade Administration Commission of South Africa may allow by specific permit.....	Full duty	A3/1/681
	28.35	01.04	42	Calcium hydrogen orthophosphate ("dicalcium phosphate"), for the manufacture of infants' food, dietetic food and food supplements of heading No. 21.06.....	Full duty	A3/453
<b>304.08</b>				<b>Industry: Beverages, spirits and vinegar</b>		A3/449
	2009.81.10	01.08	87	Cranberry juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 45, for use in the manufacture of mixtures of fruit juices of tariff subheading 2009.90.10 .....	Full Duty	A3/1/700
	2009.89	01.06	68	Black currant juice and raspberry juice, for the manufacture of non-alcoholic beverages of heading 22.02.....	Full duty	A3/676
	2918.12	01.06	62	Tartaric acid, for the manufacture of wine of headings No. 22.04 and 22.05 .....	Full duty	A3/449
	3923.50	01.06	60	Stoppers of plastics, used in the bottling of wine .....	Full duty	A3/487
<b>304.09</b>				<b>Industry: Tobacco</b>		
	24.01	01.04	42	Unmanufactured air-cured tobacco, for the manufacture of pipe tobacco and snuff.....	Full duty less 15%	A3/138
<b>305.00</b>				<b>MINERAL PRODUCTS</b>		
<b>305.01</b>				<b>Industry: Mining</b>		
	3823.1	01.05	57	Industrial monocarboxylic acids, for use in the flotation process.....	Full duty	A3/323
<b>305.02</b>				<b>Industry: Mineral fuels, mineral oils and products of their distillation, and bituminous substances and mineral waxes</b>		
	2710.12	01.06	60	Fully refined preparations (commonly known as reformat) produced by a catalytic reforming process, classifiable under subheading 2710.12.90, for the manufacture of petrol of subheading 2710.12.02 .....	Full duty less 0,091c/li	A3/676
	38.24	01.04	42	Chemical reagents, for the manufacture of bituminous emulsions .....	Full duty	A3/323
		02.04	47	Clay gelling agents, for the manufacture of lubricants.....	Full duty	A3/323
<b>306.00</b>				<b>PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES</b>		
<b>306.01</b>				<b>Industry: Chemicals and chemical compounds</b>		
	13.02	01.04	42	Poppy extract, for the manufacture of codeine, morphine and derivatives thereof.....	Full duty	A3/1/688
		02.04	47	Datura extract, for the manufacture of scopolamine.....	Full duty	A3/1/688
	1515.30	01.06	66	Castor oil and its fractions, for the manufacture of chloroxylenol .....	Full duty	A3/550
	27.10	01.04	41	Mineral oil, for the manufacture of chemical compounds, including reactor and tangential oil for the manufacture of carbon black (excluding mineral oil for use as solvents) .....	Full duty	A3/1/688
	2815.11	01.06	63	Solid sodium hydroxide (caustic soda), with a particle size not exceeding 1 mm, for the manufacture of dithiocarbonates (xanthates) of subheading 2930.90.30 .....	Full duty	A3/648
		02.06	68	Solid sodium hydroxide (caustic soda) for use in the manufacture of sodium metasilicates classifiable in tariff subheading 2839.11, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit .....	Full duty	A3/1/694
	2815.12	01.06	61	Sodium hydroxide (caustic soda), in aqueous solution (soda lye or liquid soda), for use in the manufacture of sodium hypochlorite solutions, classifiable in tariff subheading 2828.90, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by a specific permit .....	Full duty	A3/1/708
	29.21	15.04	41	n-Alkyl dimethylamine with a carbon chain length of C[12] to C[16], for the manufacture of quaternary ammonium salts and hydroxides .....	Full duty	A3/1/688
	2921.19	02.06	66	Tertiary butylamine, for the manufacture of anti-oxidants and accelerators.....	Full duty	A3/285
	3823.70	01.06	63	Mixed aliphatic alcohols, for the manufacture of phthalic acid esters.....	Full duty	A3/323

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
306.01	3823.70	02.06	68	<b>Industrial fatty alcohols, for the manufacture of amine-function compounds</b> .....	Full duty	A3/323 w.e.f 22.03.96
<b>306.02</b>				<b>Industry: Pharmaceutical Products</b>		
	1515.30	01.06	68	Castor oil and its fractions, in immediate packings of a content of 200 kg or more, for packing in containers of a content not exceeding 100 ml, put up as a laxative of tariff heading 30.04.....	Full duty	A3/550
	28.00	01.02	21	Inorganic chemicals, for use as active ingredients in the preparation of stock remedies.....	Full duty	A3/268
	28.35	01.04	48	Calcium hydrogen orthophosphate ("dicalcium phosphate"), for use as an excipient in the manufacture of medicaments in tablet form.....	Full duty	A3/453
	29.00	01.02	25	Organic chemicals (excluding piperazine citrate, piperazine hexahydrate, piperazine adipate and furazolidone), for use as active ingredients in the preparation of stock remedies.....	Full duty	A3/268
	2918.12	01.06	66	Tartaric acid.....	Full duty	A3/418
	2918.14	01.06	62	Citric acid.....	Full duty	A3/418
	39.20	01.04	48	Polyester film, for packing surgical sutures.....	Free duty	A3/1/688
		02.04	42	Polyvinyl film, for the manufacture of surgical dressings, medicated plasters and surgical sutures.....	Free duty	A3/1/688
		03.04	47	Film of ethylene polymers or copolymers, for packing surgical sutures.....	Full duty	A3/1/688
		04.04	41	Plates, sheets, film, foil and strip, of polymers of propylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of a thickness of 0.2 mm or more but not exceeding 3 mm, for the manufacture of ostomy pouches of subheading 3006.91.....	Full duty	A3/1/688
	4016.99	01.06	61	Plungers of vulcanised rubber (excluding hard rubber), for the packing of anaesthetics.....	Full duty	A3/1/688
	42.06	01.04	44	Non-sterile surgical catgut strands made of goldbeaters skin or sheep gut, for the manufacture of surgical sutures.....	Full duty	A3/1/688
	5208.1	01.05	52	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m <sup>2</sup> , unbleached, in a plain weave, for the manufacture of wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale, for medical, surgical, dental or veterinary purposes, of heading No. 30.05.....	Full duty	A3/429
	5208.21	01.06	63	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 100 g/m <sup>2</sup> , bleached, in a plain weave, for the manufacture of wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale, for medical, surgical, dental or veterinary purposes, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market.....	Full duty	A3/1/729
	5208.32	01.06	69	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, dyed, in a plain weave, of a mass exceeding 100 g/m <sup>2</sup> but not exceeding 130 g/m <sup>2</sup> , for the manufacture of adhesive dressings of subheading 3005.10.....	Full duty	A3/556
	5208.42	01.06	66	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of yarns of different colours, in a plain weave, of a mass exceeding 100 g/m <sup>2</sup> but not exceeding 130 g/m <sup>2</sup> , for the manufacture of adhesive dressings of subheading 3005.10.....	Full duty	A3/556
	5210.11	01.06	65	Woven crêpe fabrics of cotton, containing less than 85 per cent by mass of cotton and mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m <sup>2</sup> , for the manufacture of adhesive bandages.....	Full duty	A3/292
	5210.31	01.06	64	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, dyed, in a plain weave, of a mass exceeding 130 g/m <sup>2</sup> but not exceeding 200 g/m <sup>2</sup> , for the manufacture of adhesive dressings of subheading 3005.10.....	Full duty	A3/556
	5210.41	01.06	61	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of yarns of different colours, in a plain weave, of a mass exceeding 130 g/m <sup>2</sup> but not exceeding 200 g/m <sup>2</sup> , for the manufacture of adhesive dressings of subheading 3005.10.....	Full duty	A3/556
	5514.11	01.06	66	Woven crêpe fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres and mixed mainly or solely with cotton, of a mass exceeding 170 g/m <sup>2</sup> , for the manufacture of adhesive bandages.....	Full duty	A3/292
	5516.21	01.06	66	Woven crêpe fabrics of artificial staple fibres, containing less than 85 per cent by mass of artificial staple fibres and mixed mainly or solely with man-made filaments, for the manufacture of adhesive bandages.....	Full duty	A3/292



Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
308.02 (Cont.)	5407.42	01.06	61	Woven fabrics, containing 85 per cent or more by mass of filaments of nylon or other polyamides, dyed, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.....	Full duty	A3/223
	59.03	01.04	48	Textile fabrics impregnated, coated, covered or laminated with plastics, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.....	Full duty	A3/223
	7117.19	01.06	66	Imitation jewellery, of base metal, whether or not plated with precious metal, for the manufacture of handbags.....	Full duty	A3/223
	7315.89	01.06	61	Chain, of iron or steel, for the manufacture of handbags.....	Full duty	A3/223
	73.17	01.04	41	Nickel studs, nails with heads of nickel and saddle nails, of iron or steel.....	Full duty	A3/223
	82.03	01.04	40	Hand tools, for leather workers.....	Full duty	A3/223
	82.05	01.04	43	Hand tools, for leather workers.....	Full duty	A3/223
	83.01	01.04	41	Locks and parts thereof, of base metal, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.....	Full duty	A3/223
	8301.50	01.06	69	Frames with clasps, incorporating locks, of base metal, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.....	Full duty	A3/223
	8302.49	01.06	61	Base metal mountings, fittings and similar articles.....	Full duty	A3/223
	8308.10	01.06	64	Hooks, eyes and eyelets, of base metal.....	Full duty	A3/223
	8308.20	01.06	61	Tubular rivets, of base metal.....	Full duty	A3/223
	8308.90	01.06	62	Clasps and frames with clasps, of base metal.....	Full duty	A3/223
		02.06	67	Buckles and buckle-clasps, for the manufacture of saddlery and harness.....	Full duty	A3/223
	9607.1	01.05	56	Slide fasteners, for the manufacture of handbags.....	Full duty	A3/223
	9607.20	01.06	69	Slide fastener chains or stringers, for the manufacture of handbags.....	Full duty	A3/223

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
310.00				<b>PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF</b>		
310.01	2815.12	03.06	63	<p><b>Industry: Pulp, Paper and Paperboard</b></p> <p>Sodium hydroxide (caustic soda), in aqueous solution, in such quantities and at such times as the International Trade Administration Commission of South Africa may allow by specific permit, for the manufacture of:</p> <p>(a) Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets, of any size, (excluding paper of heading 48.01 or 48.03) not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 percent by mass of the total fibre content consists of such fibres;</p> <p>(b) Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets; and</p> <p>(c) Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular, (including square) sheets, of any size, used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10 percent by mass of the total fibre content consists of such fibres. ....</p>	Full duty	A3/610 w.e.f. 10/08/2001
		04.06	68	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-bleached or bleached coniferous wood pulp classifiable in tariff subheading 4703.21, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit .....	Full duty	A3/669
		05.06	62	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-bleached or bleached non-coniferous wood pulp classifiable in tariff subheading 4703.29, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit .....	Full duty	A3/669
		06.06	67	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of unbleached kraftliner paper, classifiable in tariff subheading 4804.11, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit .....	Full duty	A3/669
		07.06	61	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of other kraftliner paper classifiable in tariff subheading 4804.19, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit .....	Full duty	A3/669
		08.06	66	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of newsprints, in rolls or sheets, classifiable in tariff subheading 4801.00, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit .....	Full duty	A3/669
		09.06	60	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-chemical fluting paper, in rolls or sheets, classifiable in tariff subheading 4805.11, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit ...	Full duty	A3/1/732
	3920.10	01.06	67	Polymers of ethylene, in the form of fibrous sheets, having a specific gravity of 0,94 or more, for the manufacture of paper and paperboard of a mass exceeding 250 g/m <sup>2</sup> , of chapter 48 .....	Full duty	A3/343 w.e.f 01.01.94
310.02	38.24	01.04	42	<p><b>Industry: Impregnated, coated or laminated paper and paperboard</b></p> <p>Chloroparaffins, for the manufacture of self-copy paper.....</p>	Full duty	A1/1/1327

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
<b>311.23</b>				<b>Industry: Waterproof Clothing</b>		
	59.06	01.04	40	Rubberised textile fabrics.....	Full duty	A3/1/688
<b>311.25</b>				<b>Industry: Foundation Garments and Elasticised Apparel; Belts Whether or not Elasticised</b>		A3/61
	54.07	01.04	42	Woven unprinted fabrics of textured man-made filament yarns, for the manufacture of foundation garments .....	Full duty	A3/1/688
		02.04	47	Woven unprinted fabrics of synthetic filament yarn (excluding fabrics woven from textured yarns and woven fabrics containing polyurethane elastomers) of a value for duty purposes per kg exceeding 198c, for the manufacture of foundation garments .....	Full duty less 11%	A3/1/688
		03.04	41	Woven unprinted fabrics of man-made filament yarn, containing polyurethane elastomer yarns, for the manufacture of foundation garments .....	Full duty	A3/1/688
	58.11	02.04	48	Knitted or crocheted fabrics, interlined with cellular rubber .....	Full duty	A3/1/688
		03.04	42	Knitted fabrics, interlined with neoprene rubber, for the manufacture of limb and body supports.....	Full duty	A3/1/688
	59.06	01.04	44	Knitted or crocheted fabrics, elastic or rubberised, for the manufacture of foundation garments .....	Full duty	A3/1/688
		02.04	49	Knitted or crocheted fabrics, interlined with cellular rubber .....	Full duty	A3/1/688
		03.04	43	Knitted fabrics, interlined with neoprene rubber, for the manufacture of limb and body supports.....	Full duty	A3/1/688
	60.02	01.04	49	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics).	Full duty	A3/511 w.e.f. 1/1/02
		02.04	43	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01), for the manufacture of foundation garments.....	Full duty	A3/557
	60.03	01.04	45	Knitted fabrics of textured yarns of a width not exceeding 30 cm (excluding those of heading 60.01 and fabrics containing polyurethane elastomeric yarn).	Full duty	A3/557
		02.04	44	Knitted fabrics of a width not exceeding 30 cm, containing polyurethane elastomeric yarn (excluding those of heading 60.01 and plain knitted fabrics) ..	Full duty	A3/557
	60.04	01.04	41	Knitted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of polyurethane elastomeric yarn (excluding those of heading 60.01 and plain knitted fabrics) .....	Full duty	A3/557
		02.04	46	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01), for the manufacture of foundation garments.....	Full duty	A3/557
	60.05	01.04	48	Warp knit fabrics of textured yarn (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04 and fabrics containing polyurethane elastomeric yarn).....	Full duty	A3/557
		02.04	42	Warp knit fabrics of textured yarn (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04 and plain knitted fabrics).....	Full duty	A3/557
	60.06	01.04	44	Other knitted fabrics of textured yarn (excluding fabrics containing polyurethane elastomeric yarn).....	Full duty	A3/557
		02.04	49	Other knitted fabrics containing polyurethane elastomeric yarn (excluding plain knitted fabrics) .....	Full duty	A3/557
	73.20	01.04	49	Corset busks and similar supports, of steel .....	Full duty	A3/1/688
	73.26	01.04	47	Spiralled busk wire of steel, not cut to size, for the manufacture of corset busks and similar supports.....	Full duty	A3/1/688
<b>311.27</b>				<b>Industry: Tarpaulins, Sails, Awnings, Sunblinds, Tents and Camping Goods</b>		
	54.07	02.04	40	Woven fabrics of man-made filament yarn, for the manufacture of sails for sailing vessels .....	Full duty	A3/1/688
	83.02	01.04	49	D-rings.....	Full duty	A3/1/688
	83.08	01.04	47	Brass eyelets, hooks and eyes .....	Full duty	A3/1/688
<b>311.40</b>				<b>Industry: Clothing (General)</b>		
	00.00	01.04	04	Textile yarns and textile fabrics, classifiable in Section XI of Part 1 to Schedule No. 1 and approved by the International Trade Administration Commission (ITAC) through a Notice in the Government Gazette as qualifying yarns and fabrics that may be imported under this rebate item for the manufacture of apparel and clothing accessories classifiable in Chapters 61 and 62, in such quantities, at such times and subject to such conditions as ITAC may allow by specific permit, provided that – (i) ITAC or equivalent authority in SACU member states, is satisfied that the apparel and clothing accessories manufactured in terms of this item are supplied to and sold by retailers in the country in which the rebate permit will be issued;		

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
311.40 (Cont.)				(ii) as evidenced in support of (i) above, the application for a permit must be supported by an order/orders from retailers in the country where the application is made; and (iii) the yarns and fabrics are not specifically covered by another rebate provision in Schedule No. 3 for the same industry and purpose. ....	Full duty	A3/1/730
	39.26	01.04	45	Buckles, slides and bust cups, of plastics.....	Full duty	A3/1/688
	54.07	01.04	45	Woven unprinted fabrics, consisting wholly of yarn of polyamide filaments, exceeding 75 dtex but not exceeding 250 dtex, in a plain weave and of a mass per m <sup>2</sup> not exceeding 160 g, for use as outercloth in the manufacture of skirts with elasticised waists, trouser type leggings with side access slits and elasticised waists, jackets commonly known as windbreakers, raincoats (including reversible raincoats) and lifejackets .....	Full duty	A3/1/688
	5513.21	01.06	66	Woven fabrics of polyester staple fibres, containing 60 per cent or more by mass of such fibres but not exceeding 70 percent, mixed mainly or solely with cotton, containing yarns with a dtex of 115 but not exceeding 145, of a mass exceeding 100 g/m <sup>2</sup> but not exceeding 119 g/m <sup>2</sup> , dyed, plain weave, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of shirts classifiable in tariff headings 62.05 and 62.06 .....	Full duty	A3/1/717

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.03 (Cont.)	98.01	05.04	41	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).....	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/709
		06.04	46	Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).....	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/723
		07.04	40	Original equipment components for the manufacture of chassis fitted with engines of heading 87.06 for dumpers designed for off-highway use with a G.V.M. exceeding 50 tons classifiable in tariff subheading 8704.10 .....	Full duty less the duty payable on the value calculated in terms of Note 8.1	A3/1/723
317.04						A3/1/733 w.e.f. 1/7/21
				<b>INDUSTRY: SPECIFIED MOTOR VEHICLES (PHASE II)</b>		
				<b>Notes:</b>		
				This item and the Notes thereto provide for the implementation of the Automotive Production and Development Programme Phase II (APDP Phase II) introduced by the International Trade Administration Commission of South Africa (ITAC).		
				1. Acronyms and definitions		
				For the purpose of this item, the following acronyms and definitions will have the meaning assigned to them in this note:		
				1.1 Acronyms		
				APDP - Automotive Production and Development Programme		
				CSP - Company Specific Percentage		
				ITAC - The International Trade Administration Commission of South Africa		
				OEM - Light motor vehicle manufacturer registered in terms of Note 1 to Chapter 98 of Schedule No.1 to the Customs Act		
				PRC - Production Rebate Certificate		
				PRCC - Production Rebate Credit Certificate		
				SACU - Southern African Customs Union		
				SARS - South African Revenue Service		
				VAA - Volume Assembly Allowance		
				VALA - Volume Assembly Localisation Allowance		
				VAT - Value-Added-Tax		
				1.2 Definitions		
				<b>“automotive tooling”</b> means -		
				(a) dies for drawing or extruding metal, of subheading 8207.20;		
				(b) tools for pressing, stamping or punching, of subheading 8207.30;		
				(c) work holders of subheading 8466.20;		
				(d) assembly jigs and assembly lines, of subheading 8479.89; and		
				(e) injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles, heavy vehicles as defined in Note 1 to rebate item 317.07 and automotive components for such motor vehicles.		
				<b>“Form C2”</b> means a Form C2 as defined in the ITAC Regulations.		

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.04 (Cont.)				<p>“<b>imported component and imported raw materials value</b>” means the value for customs duty purposes of any imported original equipment components and raw materials imported by the registrant or imported by or received from any person in SACU and used in the manufacture or assembly of original equipment components or specified motor vehicles.</p> <p>“<b>guidelines</b>” means the guidelines issued by ITAC.</p> <p>“<b>original equipment components</b>” means components classifiable in Chapter 98 of Schedule No. 1.</p> <p>“<b>raw materials</b>” means materials not cut to size or shape and not made up suitable for use.</p> <p>“<b>registrant</b>” means a person registered under this item.</p> <p>“<b>regulation</b>” means regulations made in terms of section 59 of the International Trade Administration Act, No. 71 of 2002.</p> <p>“<b>specified motor vehicles</b>” means -</p> <ul style="list-style-type: none"> <li>(a) road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg;</li> <li>(b) 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 those of subheading 8702.10.10);</li> <li>(c) motor cars (including station wagons) of heading 8703;</li> <li>(d) motor vehicles for the transport of goods of heading 87.04 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 of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and</li> <li>(e) chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).</li> </ul> <p>“<b>the Act</b>” means “this Act” as defined in section 1 of the Customs and Excise Act, No. 91 of 1964.</p> <p>“<b>VALA</b>” means the following percentages of the value for VALA purposes</p> <p>From 2026 will be set at 35% of local content for OEM volumes above 10 000 units annually over four rolling quarters.</p> <p>Transition set at -</p> <ul style="list-style-type: none"> <li>(a) 40 per cent in 2021;</li> <li>(b) 39 per cent in 2022;</li> <li>(c) 38 per cent in 2023;</li> <li>(d) 37 per cent in 2024;</li> <li>(e) 36 per cent in 2025; and</li> <li>(f) 35 per cent in 2026.</li> </ul> <p>“<b>value for VALA purposes</b>” means the value, determined on the basis prescribed in Note 7.1, of all specified motor vehicles produced in terms of this item during four rolling quarters and ready for sale.</p> <p>2. Registration</p> <p>2.1 Applicants under this rebate item shall submit a letter of approval from ITAC confirming qualification for participation together with the application.</p> <p>3. Submission of accounts</p> <p>3.1 Registrants under this rebate item shall submit accounts in the following manner:</p> <ul style="list-style-type: none"> <li>(a) A quarterly account (DA 199) to the SARS customs office in which area of control the premises is registered and bring any customs duty and additional VAT to account at that office within 30 days from the closing date of the accounting period, but not later than the penultimate official working day following the period of three months during which the closing date of the account occurs.</li> <li>(b) For the purposes of this item the accounting periods shall be for four periods of three months each commencing on 1 January each year.</li> <li>(c) The registrant shall not be entitled to the deferment of additional VAT, other than the 30 days provided for in (a) above.</li> </ul>		A3/1/733 w.e.f. 1/7/21

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.04 (Cont.)				<p>3.2 When the registrant becomes aware of an error in the account submitted, the registrant must amend the account as soon as reasonably possible by -</p> <ul style="list-style-type: none"> <li>(a) completing a form (DA 199A) for the quarter affected by the amendment;</li> <li>(b) adjusting all forms affected by the amendment;</li> <li>(c) submitting form (DA 199A), adjusted forms and payment of any customs duty and additional VAT together with an explanation of the reasons for the amendment to the SARS customs office referred to in Note 3.1(a).</li> </ul> <p>4. Original equipment components imported by the registrant</p> <p>4.1 The registrant shall clear all original equipment components for the manufacture of specified motor vehicles, under Chapter 98 of Schedule No. 1.</p> <p>4.2 All such original equipment components shall -</p> <ul style="list-style-type: none"> <li>(a) on importation be cleared under procedure code "Placement of goods under the 'Processing for Home Use' procedure"; or</li> <li>(b) if cleared on importation for storage and stored in a licensed customs and excise storage warehouse, be cleared before removal for use under procedure code "Processing for Home Use" of goods, previously placed under "Warehousing" procedure; and</li> <li>(c) when cleared as contemplated in paragraphs (a) or (b), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies.</li> </ul> <p>4.3 The value for customs duty purposes of all original equipment components shall be included in the quarter during which such components were cleared under the procedure code 'Processing for Home Use'.</p> <p>5. Original equipment components supplied to the registrant</p> <p>5.1 A registrant must ensure and produce proof if required that the Form C2 completed by the supplier of original equipment components correctly declares the imported component value.</p> <ul style="list-style-type: none"> <li>(a) The imported component value on the Form C2 completed by a SACU supplier and received by the registrant during a quarter shall be recorded in the ensuing quarter irrespective of whether it has been used in production as yet or paid for; and</li> <li>(b) The imported component value on the Form C2 shall be deducted by the registrant in the quarter when the original equipment components are - <ul style="list-style-type: none"> <li>(i) incorporated into original equipment components and exported;</li> <li>(ii) used in the manufacture of specified motor vehicles and exported;</li> <li>(iii) transferred to parts and accessories; or</li> <li>(iv) destroyed under customs supervision.</li> </ul> </li> </ul> <p>5.2 (a) Registrants shall be liable for any customs duty and additional VAT underpaid resulting from the under declaration of the imported component value on Form C2.</p> <ul style="list-style-type: none"> <li>(b) If ITAC reports any amendments to Form C2, the quarterly account to which it relates must be amended as may be necessary to give effect to the amendment reported, including payment of any customs duty and additional VAT due.</li> <li>(c) If Form C2 is not obtained or duly completed, the price at which the original equipment components were purchased by the registrant shall be deemed to be the imported component value in respect of the original equipment components.</li> <li>(d) Any incorrect information supplied on Form C2 can render the whole document null and void and may result in the purchase price of all items in such document being regarded as imported component value.</li> </ul> <p>6. Determination of value for duty and additional VAT</p> <p>6.1 Determination of the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant:</p> <ul style="list-style-type: none"> <li>(a) The value for customs duty purposes of original equipment components cleared under Chapter 98 during a quarter, less the value for customs duty purposes of the original equipment components - <ul style="list-style-type: none"> <li>(i) in unopened containers or unit load devices, provided that the value for customs duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter;</li> </ul> </li> </ul>		A3/1/733 w.e.f. 1/7/21

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.04 (Cont.)				<p>(ii) used in the manufacture of original equipment components and supplied to other registrants in terms of this rebate item;</p> <p>(iii) used in the manufacture of specified motor vehicles and exported;</p> <p>(iv) used in the manufacture of original equipment components and exported;</p> <p>(v) returned to the overseas suppliers;</p> <p>(vi) transferred to the parts and accessories division;</p> <p>(vii) destroyed under customs supervision.</p> <p>(b) If the deductions specified in subparagraphs (i) to (vii) exceed the value for customs duty purposes of imported original equipment components the value must be reduced to nil.</p> <p>(c) For the purposes of Notes 6.1(a)(iii) and (iv) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to -</p> <p>(i) the ensuing quarter; and</p> <p>(ii) such further quarters as the Commissioner may allow in exceptional circumstances.</p> <p>6.2 Determination of the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant:</p> <p>(a) The imported component value of original equipment components received from any person in SACU during the previous quarter less the imported component value of original equipment components -</p> <p>(i) used in the manufacture of original equipment components and exported during the current quarter;</p> <p>(ii) used in the manufacture of specified motor vehicles and exported during the current quarter;</p> <p>(iii) transferred to the parts and accessories division during the current quarter; and</p> <p>(iv) destroyed under customs supervision during the current quarter.</p> <p>(b) If the deductions specified in subparagraphs (i) to (iv) exceed the imported component value of original equipment components received the value must be reduced to nil.</p> <p>(c) For the purposes of Notes 6.2(a)(i) and (ii) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to -</p> <p>(i) the ensuing quarter; and</p> <p>(ii) such further quarters as the Commissioner may allow in exceptional circumstances.</p> <p>7. Deductions</p> <p>7.1 The value for VALA purposes for any quarter shall be -</p> <p>(a) in the case of specified motor vehicles manufactured for the SACU market, the recommended retail list price (including options), (exclusive of VAT, excise duty in terms of Section B of Part 2 of Schedule No. 1 and environmental levy in terms of Sections D and E in Part 3 of Schedule No. 1) applicable to such motor vehicle(s) at the time of production thereof and ready for sale; or</p> <p>(b) in the case of specified motor vehicles exported outside the SACU, the "price free on board" as contemplated in section 72 of the Act;</p> <p>(c) less in respect of each of paragraphs (a) and (b), a CSP(s) on a quarterly basis.</p> <p>(d) less all imported contents.</p> <p>7.2 A registrant shall not receive or be entitled to utilise VALA for the quarter for which the account is submitted, unless a CSP has been determined by ITAC.</p> <p>7.3 The VALA of specified motor vehicles shall be declared -</p> <p>(a) when designated for export, but not exported at the end of a quarter, as the recommended retail list price on form DA 199.04A for that quarter; and</p> <p>(b) when exported -</p> <p>(i) as the "price free on board value" in the quarterly account during which the export took place on form DA199.04B; and</p> <p>(ii) the recommended retail list price mentioned in (a) on form DA199.02.</p>		A3/1/733 w.e.f. 1/7/21



Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.04 (Cont.)				<p>7.4 ITAC will inform the Commissioner of any amendments to a CSP as a result of which the quarterly accounts must be amended.</p> <p>7.5 The Commissioner may, in the case of any model for which a recommended retail list price contemplated in paragraph 7.1 is not available, determine a value in terms of section 69(3) of the Act.</p> <p>7.6 The VALA in any quarter shall firstly be utilized, if applicable, to reduce the value as calculated in terms of Notes 6.1 and 6.2.</p> <p>7.7 "Excess VALA" shall be calculated as follows:</p> <ul style="list-style-type: none"> <li>(a) the balance of any excess VALA brought forward from the previous quarter;</li> <li>(b) less any excess VALA utilised under rebate item 460.17 for this quarter;</li> <li>(c) plus the VALA for this quarter;</li> <li>(d) less the VALA utilised to offset the duty liability calculated in terms of Note 8.1(d) for this quarter.</li> </ul> <p>7.8 Any excess VALA may be utilised to reduce the value for customs duty purposes of specified motor vehicles imported under rebate item 460.17 in the next quarter, provided that -</p> <ul style="list-style-type: none"> <li>(a) prior written approval for the utilisation of such excess VALA shall be obtained from the Commissioner;</li> <li>(b) the value of the excess VALA shall be reduced by 20 per cent if used on imported fully built-up motor vehicles; and</li> <li>(c) the remaining balance of any excess VALA shall be the opening balance in the next quarter.</li> </ul> <p>7.9 The VALA or any excess VALA is not tradable or transferable.</p> <p>7.10 A PRC may only be used -</p> <ul style="list-style-type: none"> <li>(a) by the registrant or other importers in whose name the certificate is issued to apply for rebate in terms of section 75 or a refund provided for in section 76 of the Act.</li> </ul> <p>7.11 The person in whose name a PRC is issued shall be liable for any discrepancies in the application for the PRC for whatever reason, which may result in the issue of an incorrect certificate and shall remain liable for the customs duty as if no rebate had been allowed.</p> <p>8. Extent of rebate</p> <p>8.1 The calculation of the value to determine the extent of rebate shall be -</p> <ul style="list-style-type: none"> <li>(a) the value for customs duty purposes of imported original equipment components calculated in terms of Note 6.1;</li> <li>(b) plus the imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2;</li> <li>(c) plus the VALA calculated in terms of Note 7.3(b) (Form DA 199.02);</li> <li>(d) less the VALA utilised in terms of Note 7.1 for this quarter; and if any liability remains.</li> </ul> <p>8.2 The extent of rebate provided for in this rebate item shall not exceed the customs duty payable on the entry of imported goods under Chapter 98 of Schedule No. 1.</p> <p>8.3 If any liability remains after the calculation in terms of Note 8.1, the customs duty and additional VAT must be brought to account.</p> <p>9. Compliance</p> <p>9.1 The registrant or component supplier must, as applicable, comply with-</p> <ul style="list-style-type: none"> <li>(a) this rebate item, rebate items 317.06 and 317.07 of Schedule No. 3, rebate item 460.17 of Schedule No. 4 and refund items 536.00, 537.00 and 538.00 of Schedule No. 5 and the Notes thereto;</li> <li>(b) section 75 and any other provisions of the Act;</li> <li>(c) the regulations;</li> <li>(d) the guidelines; and</li> <li>(e) any directives issued by the Commissioner and ITAC.</li> </ul> <p>10. Transitional Notes</p> <p>10.1 The value for customs duty purposes of any imported original equipment components in unopened containers and unit load devices carried over from the APDP Phase I second quarter shall be declared in the third quarter of the 2021 APDP Phase II account as an opening balance on form DA 199.10.</p>		A3/1/733 w.e.f. 1/7/21

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference	
317.04 (Cont.)				10.2 The registrant's calculation of the foreign currency usage of original equipment components and foreign currency usage in terms of the 2021 APDP Phase II of vehicles and form C1 shall be available for inspection by the Commissioner.		A3/1/733 w.e.f. 1/7/21	
				10.3 In instances where components cannot be linked to a form C1 by means of a unique identification number or mark, the principle of "first-in-first-out" will apply in determining the foreign currency usage in terms of 2021 APDP Phase II per quarter.			
				10.4 Any excess VAA carried over from quarter 2 of APDP Account may be used to reduce the value for customs duty purposes of original equipment components imported and imported component value of original equipment components received from any person in SACU as an opening balance in quarter 3 of the APDP Phase 2 account on form DA199.03.			
				10.5 Any excess VAA carried forward from the quarter 2 of APDP accounts used for the importation of vehicles in terms of rebate item 460.17 shall be deducted on form DA 199.03 in quarter 3 of APDP Phase 2 account.			
				10.6 PRCC may be used on form DA199.06 B to reduce the value for customs duty purposes of original equipment components imported and imported component value of original equipment components received from any person in SACU calculated in terms of Notes 6.1 and 6.2 respectively, after any excess VAA and VALA have been used.			
				10.7 ITAC may published additional transitional Notes through a Notice in the Government Gazette.			
				317.04			98.01
02.04	44	Original equipment components, for the manufacture of 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 those of subheading 8702.10.10).....					
03.04	49	Original equipment components, for the manufacture of motor cars (including station wagons) of heading 87.03.....					
04.04	43	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or a mass not exceeding 1 600 kg or of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).....					
05.04	48	Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).....					

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.05	00.00	01.00	05	<b>Industry: Tractors (Excluding Road Tractors)</b> Goods of any description (excluding tractors).....	Full duty	A3/139 A3/139
317.06	00.00	01.00	07	<b>Industry: Motor Vehicle Parts and Accessories</b> Parts, for the manufacture of automatic or semi-automatic gear-boxes (complete with fluid couplings, gear selectors, retarders and control systems) and manual gear-boxes .....	Full duty	A3/471 w.e.f. 01.07.00
		02.00	01	Parts and accessories (excluding single row radial ball bearings and single row tapered roller bearings, with an outside diameter of 31 mm or more but not exceeding 90 mm), for the manufacture of driving axles .....	Full duty	A3/471 w.e.f. 01.07.00
		03.00	06	Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a specified motor vehicle manufacturer registered under rebate item 317.03 imported by component manufacturers approved by the International Trade Administration Commission..... Provided that - (i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers; (ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and (iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.	Full duty	A3/1/690 A3/1/690 A3/1/690
		05.00	05	Goods of any description for use in the manufacture of leather covers, trimmings or the like, whether or not combined with backing material, for supply either as made up covers, individual panels or in the form of kits designed for the interior fitment of motor vehicles, provided that the leather is supplied cut to size and shape.....	Full duty	A3/662
		06.00	07	Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a heavy vehicle manufacturer registered under rebate item 317.07, imported by component manufacturers approved by the International Trade Administration Commission. .... Provided that - (i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers; (ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and (iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer. NOTE: 1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 for APDP I and item 317.04 for APDP II has the meaning so assigned.	Full duty	A3/1/733 w.e.f. 1/7/21
		07.00	04	Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a specified motor vehicle manufacturer registered under rebate item 317.04 imported by component manufacturers approved by the International Trade Administration Commission.....	Full duty	A3/1/733 w.e.f. 1/7/21

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.06 (Cont.)				<p>Provided that -</p> <p>(i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers;</p> <p>(ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and</p> <p>(iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.</p> <p>NOTE: 1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.</p>		A3/1/733 w.e.f. 1/7/21
	39.01	01.04	46	Polymers of ethylene of a relative density of 0,94 or more, in primary forms, for the manufacture of fuel tanks. ....	Full duty	A3/495
	3920.30	01.06	61	Plates, sheets, film, foil and strip, of acrylonitrile-butadiene-styrene copolymers (ABS), non-cellular and not reinforced, laminated, supported or similarly combined with other materials .....	Full duty	A3/1/688
	3920.4	01.05	53	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular, combined with plates, sheets, film, foil and strip, of acrylonitrile butadiene styrene, for the manufacture of dashboards for motor vehicles of subheading 8708.29 .....	Full duty	A3/676
	39.21	02.04	48	Plates, sheets, film, foil and strip, of acrylonitrile-butadiene-styrene copolymers (ABS) .....	Full duty	A3/265
	3921.13	02.06	62	Plates, sheets, film, foil and strip, cellular, of polyurethane, for the manufactured of sun visors.....	Full duty	A3/265
	3926.90	01.06	63	Articles of plastics, for the manufacture of brake boosters of a kind used in motor vehicles .....	Full duty	A3/205
		02.06	68	Articles of plastic, for the manufacture of instrument clusters of a kind used in motor vehicles.....	Full duty	A3/271
	4011.10	01.06	69	New pneumatic tyres, of rubber, for the manufacture of motor vehicles of a vehicle mass not exceeding 600 kg.....	Full duty	A3/504
	4016.93	01.06	63	Gaskets, washers and other seals of vulcanised rubber, for the manufacture of brake boosters of a kind used in motor vehicles.....	Full duty	A3/205
	4016.99	01.06	62	Articles of vulcanised rubber, for the manufacture of brake boosters of a kind used in motor vehicles .....	Full duty	A3/205
	4911.99	01.06	63	Identification plates, being printed matter, for the manufacture of brake boosters of a kind used in motor vehicles.....	Full duty	A3/205
	40.16	01.04	42	Rubber cone seals, for the manufacture of shock absorbers .....	Full duty	A3/1/688
	73.04	01.04	44	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts .....	Full duty	A3/1/688
		02.04	49	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies ...	Full duty	A3/1/688
	73.05	01.04	40	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts .....	Full duty	A3/1/688
		02.04	45	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies ...	Full duty	A3/1/688
	73.06	01.04	47	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts .....	Full duty	A3/1/688
		02.04	41	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies ...	Full duty	A3/1/688
	73.18	02.04	49	Eye-bolts, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm.....	Full duty	A3/1/688
	7318.16	01.06	61	Nuts, for the manufacture of brake boosters of a kind used in motor vehicles...	Full duty	A3/205
		02.06	66	Nuts, with a thread diameter not exceeding 6,5 mm, for the manufacture of instrument clusters of a kind used in motor vehicles .....	Full duty	A3/271
	7318.21	01.06	68	Spring washers, for the manufacture of instrument clusters of a kind used in motor vehicles .....	Full duty	A3/271
	73.20	01.04	48	Valve springs, of iron or steel, for the manufacture of shock absorbers.....	Full duty	A3/1/688
	8308.20	01.06	68	Blind rivets, for the manufacture of instrument clusters of a kind used in motor vehicles .....	Full duty	A3/271
	8536.69	01.06	69	Electrical circuit items, for the manufacture of instrument clusters of a kind used in motor vehicles .....	Full duty	A3/271

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference	
<b>317.06 (Cont.)</b>	8536.90	01.06	67	Electrical circuit items, for the manufacture of instrument clusters of a kind used in motor vehicles .....	Full duty	A3/271	
	8544.30	01.06	65	Wiring sets, for the manufacture of instrument clusters of a kind used in motor vehicles .....	Full duty	A3/271	
	8544.49	01.06	66	Electrical insulated wire, for the manufacture of instrument clusters of a kind used in motor vehicles .....	Full duty	A3/271	
	87.08	01.04	47	Ball pins and sockets, for steering joints.....	Full duty	A3/1/688	
			41	Bodies, for clutch slave cylinder assemblies.....	Full duty	A3/1/688	
		03.04	46	Pressure plates, release levers, release lever plates, release lever pins, struts, clutch release bearing assemblies and diaphragm springs, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm .....	Full duty	A3/1/688	
			46	Front-axle assemblies, complete or incomplete (whether or not finished), completely unassembled (except that differential and differential carrier assemblies may be assembled), for the manufacture or completion thereof .....	Full duty	A3/1/688	
			40	Hubs, retainer plates, main plates and metal segments, for the manufacture of clutch driven plates with an outside diameter exceeding 300 mm.....	Full duty	A3/1/688	
		05.04	45	Piston rings of sintered iron, valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0,635 mm and piston sleeves, for shock absorbers.....	Full duty	A3/1/688	
			06.04	42	Wheel cylinder assemblies, wheel cylinder connections, tube assemblies, brake shoe holding-down pins, adjusters, including tappets, master cylinder pistons, bodies and reservoirs (including combinations thereof), for hydraulic brake equipment .....	Full duty	A3/1/688
				44	Stub axle yokes for independent suspension driving axle shaft sub-assemblies of the type used with cross journal universal joints, complete or incomplete (whether or not finished), for the manufacture or completion of such axle shaft sub-assemblies .....	Full duty	A3/1/688
			08.04	49	Bodies, pistons and anchor plates (whether or not finished), for the manufacture of disc brakes.....	Full duty	A3/1/688
			09.04	43	Housings, heat control bezels and outlet deflectors, of plastics, for the manufacture of heating equipment .....	Full duty	A3/1/688
	87.08	11.04	40	Steering mechanisms of the rack and pinion type (excluding steering wheels), complete or incomplete, finished or unfinished, completely unassembled, for the manufacture or completion thereof .....	Full duty	A3/1/688	
			45	Prepared steel tubes fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts .....	Full duty	A3/1/688	
		13.04	43	Cross journals for universal joints with an overall length across the journals, including bearing cups, exceeding 95 mm, and parts thereof, together with flange yoke, tube yoke, midship, yoke shaft, muff, slip stub shaft, sleeve yoke and companion flange, unassembled, for the manufacture of transmission (propeller) shafts .....	Full duty	A3/1/688	
			44	Driving axle shaft sub-assemblies of the constant velocity universal joint type, complete or incomplete (whether or not finished), completely unassembled (except that the universal joints and stub axle may be assembled with the ball bearing in position), for the manufacture or completion thereof .....	Full duty	A3/1/688	
		15.04	49	Centre carrying bearings mounted in bracket housings, for the manufacture or completion of split type transmission (propeller) shafts .....	Full duty	A3/1/688	
		16.04	43	Ball type constant velocity universal joints, complete or incomplete, splined shafts and rubber dust covers, for the manufacture of transmission (propeller) shafts.....	Full duty	A3/1/688	
			42	Steering wheel components (excluding spokes, outer rings and metal cores), for the manufacture of steering wheels.....	Full duty	A3/1/688	
	19.04	47	Covers, of iron or steel, of a thickness of 4.5 mm or more, and diaphragm springs, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter not exceeding 300 mm .....	Full duty	A3/1/688		
		8708.30	01.06	63	Backing plates, for the manufacture of assembled brake pads for disc brakes..	Full duty	A1/1/1327
	8708.30	02.06	64	Parts and accessories, for the manufacture of brake boosters of a kind used in motor vehicles.....	Full duty	A1/1/1327	
			8708.40	01.06	67	Gearboxes, for the manufacture of motor vehicles of a vehicle mass not exceeding 600 kg.....	Full duty
	<b>317.07</b>				<b>Industry: Heavy Vehicles</b>		A3/1/709
					<b>Notes:</b>		
					1. "Heavy Vehicles" means:		A3/1/690
			(a) road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg;		A3/1/690		

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
317.07 (Cont.)	98.01	05.04	49	(b) 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 those of subheading 8702.10.10);		A3/1/690
				(c) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks); and		A3/1/723
				(d) chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).		A3/1/723
				2. (a) For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.		A3/1/690
				(b) To qualify for any rebate in terms of this item all components imported for the manufacture of the motor vehicles specified in Note 1 to this item shall be entered under Chapter 98 of Schedule No. 1.		
		06.04	43	Pneumatic tyres, whether or not fitted to wheel rims .....	Full duty less 15%	A3/573
				Other original equipment components .....	Full duty	A3/481

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference	
320.01	5407.61	01.06	60	Woven fabrics, containing 85 per cent or more by mass of non-textured polyester filaments, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01 .....	Full duty	A3/1/699	
	58.01	01.04	44	Woven pile fabrics (excluding fabrics of heading 58.02 or 58.06 of Schedule No. 1), for the manufacture of motor vehicle seat covers and motor vehicle headrest covers .....	Full duty	A3/1/688	
	5903.20.90	02.08	88	Other textile fabrics commonly known as imitation leather, laminated with polyurethane, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01 .....	Full duty	A3/1/712	
	5907.00.90	02.08	89	Textile fabrics commonly known as imitation leather backed with bonded leather, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01 .....	Full duty	A3/1/712	
	6005.3	01.05	50	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of heading 60.01 to 60.04), of synthetic fibres, dyed or printed, laminated with another fabric that is either knitted or woven, of a mass exceeding 410 g/m <sup>2</sup> but not exceeding 450 g/m <sup>2</sup> and having a width exceeding 120 cm but not exceeding 150 cm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01 .....	Full duty	A3/1/731	
	73.04	01.04	40	Tubing of iron or steel .....	Full duty	A3/1/688	
	73.05	01.04	40	Tubing of iron or steel .....	Full duty	A3/1/688	
	73.06	01.04	43	Tubing of iron or steel .....	Full duty	A3/1/688	
	73.18	01.04	40	Eyebolts and eyescrews of iron or steel .....	Full duty	A3/1/688	
	73.26	02.04	45	Nuts and clinch nuts, of iron or steel, for the manufacture of motor vehicle seats .....	Full duty	A3/1/688	
	83.01	01.04	42	Support wires, of iron or steel, covered with paper, for the manufacture of motor vehicle seats .....	Full duty	A3/1/688	
	8301.30	01.04	44	Cylinder locks (excluding disc tumbler cylinder locks) and keys therefor .....	Full duty	A3/1/688	
	8301.30	01.06	67	Locks and keys of base metal, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10 .....	Full duty	A3/1/724	
	83.02	01.04	40	Escutcheons, ferrules, handles, hooks and sockets, clothing hooks, mirror clips, stays, towel rails and brackets therefor; metal parts of blind rollers .....	Full duty	A3/1/688	
	8302.10	02.04	45	Bedstead knobs and rosettes and other metal fittings (excluding castors), for bedsteads or mattress supports .....	Full duty	A3/1/688	
	8302.42.90	01.06	69	Hinges of base metal, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10 .....	Full duty	A3/1/724	
	94.01	01.08	84	Base metal mountings, fittings and similar articles suitable for furniture, other, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10 .....	Full duty	A3/1/724	
	94.01	01.04	40	Actions, including revolving chair screws, for the manufacture of chairs and other seats .....	Full duty	A3/1/688	
	9401.90	02.04	45	Plywood seats and backrests for the manufacture of chairs .....	Full duty	A3/1/688	
	94.03	01.06	67	Parts, for the manufacture of motor vehicle seats .....	Full duty	A3/287	
	94.03	01.04	43	Table extension screws .....	Full duty	A3/1/688	
	320.02	<b>Industry: Mattresses and Similar Padded, Stuffed or Fitted Furnishings</b>					
		52.08	01.04	49	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m <sup>2</sup> but not exceeding 200 g/m <sup>2</sup> in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff heading 94.04 .....	Full duty	A3/676
5208.23		01.06	69	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m <sup>2</sup> but not exceeding 200 g/m <sup>2</sup> , bleached, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm <sup>2</sup> or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff subheadings 9404.30 and 9404.90 ....	Full duty	A3/676	
5208.33		01.06	66	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m <sup>2</sup> but not exceeding 200 g/m <sup>2</sup> , dyed, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm <sup>2</sup> or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff headings 9404.30 and 9404.90 .....	Full duty	A3/676	
52.09		01.04	45	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m <sup>2</sup> , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04 .....	Full duty	A3/676	

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
320.02 (Cont.)	52.10	01.04	42	Woven fabrics of cotton, containing less than 85 per cent of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m <sup>2</sup> , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04 .....	Full duty	A3/676
	54.07	01.04	44	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04, in rolls of a width of 160 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04 .....	Full duty	A3/676
	55.13	01.04	42	Woven fabrics of synthetic fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m <sup>2</sup> , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04 .....	Full duty	A3/676
	55.14	01.04	49	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m <sup>2</sup> , dyed or printed, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04 .....	Full duty	A3/687
	83.08	01.04	40	Eyelets and rings and other metal fittings, for innerspring mattresses .....	Full duty	A3/1/688
320.03				<b>Industry: Brooms, Brushes and Paint Rollers</b>		A3/199
	39.16	01.04	42	Monofilament of which any cross-sectional dimension exceeds 1 mm, of plastics, for the manufacture of brooms and brushes .....	Full duty	A3/199
	54.04	01.04	42	Synthetic monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, for the manufacture of brooms and brushes .....	Full duty less 6%	A1/1/1327
320.04	5801.10	01.06	66	Woven pile fabrics and chenille fabrics, of wool or fine animal hair, for the manufacture of rollers for paint rollers .....	Full duty less 11%	A3/482
				<b>Industry: Articles and Equipment for General Physical Exercise, Gymnastics, Athletics, Other Sports or Outdoor Games:</b>		A3/248
	39.19	01.04	43	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, for the manufacture of rugby, soccer and similar balls .....	Full duty	A3/248
	40.07	01.04	46	Vulcanised rubber thread, for the manufacture of golf balls .....	Full duty	A3/248
	41.00	01.02	24	Leather, for the manufacture of balls and boxing gloves .....	Full duty	A3/248
	5404.1	01.05	57	Synthetic monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm (excluding elastomeric filament), for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20 .....	Full duty	A3/1/682
	5404.90	01.06	60	Strip and the like of synthetic textile materials of an apparent width not exceeding 5 mm for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20 .....	Full duty	A3/1/682
	5407.20	01.06	69	Woven fabrics obtained from strip and the like, of a width exceeding 350 cm, for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20 .....	Full duty	A3/1/682
	5512.19	01.06	61	Woven fabrics containing 85 per cent or more by mass of polyester staple fibres (excluding unbleached or bleached fabric), of a width exceeding 350 cm, for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20 .....	Full duty	A3/1/682
	320.05				<b>Industry: Toys</b>	
39.04		01.04	49	Vinyl chloride compounds, for the manufacture of dolls or slush moulded toys....	Full duty less 6%	A3/1/688
54.02		01.04	43	Yarn of man-made filaments, for the manufacture of dolls .....	Full duty	A3/1/688
320.06	60.01	01.04	45	Pile fabrics, including "long pile" fabrics and terry fabrics, Knitted or crocheted ..	Full duty	A3/353
				<b>Industry: SWIMMING POOLS AND PADDLING POOLS</b>		A3/633
320.07	3920.43	01.06	69	Plates, sheets, film, foil and strip, of polymers of vinyl chloride (PVC), containing by mass not less than 6 percent of plasticisers, of a thickness of 0,25 mm or more but not exceeding 0,6 mm, for the manufacture of collapsible swimming pools and paddling pools .....	Full duty	A3/633
				<b>Industry: Slide Fasteners</b>		
	54.04	01.04	41	Synthetic monofilament of 67 dtex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1 mm .....	Full duty less 6%	A1/1/1327
	54.05	01.04	46	Artificial monofilament of 67 dtex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1 mm .....	Full duty less 12%	A3/498
	74.09	01.04	47	Copper strip, of a thickness exceeding 0,15 mm and a width not exceeding 30,5 mm .....	Full duty	A3/132



Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
405.05	00.00	01.00	09	<b>Goods for religious instruction or purposes:</b> 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				<b>GOODS USED BY THE NATIONAL SEA RESCUE INSTITUTE OF SOUTH AFRICA, THE SOUTH AFRICAN LIFESAVING SOCIETY AND SA LIFESAVING</b>		A4/1/354
	00.00	01.00	06	Goods of any description, for use by the National Sea Rescue Institute of South-Africa, the South-African Lifesaving Society and Lifesaving South Africa .....	Full duty	A4/343
406.00				<b>Goods for heads of state, diplomatic and other foreign representatives</b> <b>Notes:</b> 1. The provisions of this rebate item (excluding items 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 Department of International Relations and Co-operation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001. 2. For the purposes of rebate items 406.03 and 406.04, "an organisation or institution" means 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. 3. The provisions of this rebate item 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. 4. A motor vehicle cleared under rebate of duty in terms of rebate items 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. 5. The rebate of duty (excluding rebate item 406.04, 406.06 and 406.07) on alcohol and tobacco products imported or obtained at a licensed special shop for diplomats is subject to approval of an application, made by persons contemplated in rebate items 406.02, 406.03 and 406.05, on a six (6) monthly basis (1 January to 30 June and 1 July to 31 December) to the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, authorising the quantities referred to in the items hereto or such lesser or greater quantities as may be determined by the Department of International Relations and Co-operation. 6. The six-month allowance is not transferable to the following six-month period and unused allowances lapse at the end of the six-month period. 7. The onward supply of goods obtained in terms of this rebate item for reward or financial gain is prohibited.		A4/1/376 w.e.f. 01/08/21

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference		
406.02	00.00	01.00	00	<b>GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO DIPLOMATIC MISSIONS</b>		A4/1/376 w.e.f. 01/08/21		
					Goods (excluding alcohol and tobacco products) 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 provided the said goods are imported or obtained at a licensed special shop for diplomats in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority .....	Full duty	A4/1/376 w.e.f. 01/08/21	
				02.00	05	Alcohol and tobacco products per Mission (Office) for official use: Cigars: 200 Units Spirits/Liquor: 72 Litres Wine: 360 Litres Beer: 1200 (340 ml) Units	Full duty	A4/1/376 w.e.f. 01/08/21
						Alcohol and tobacco products per Head of Diplomatic Mission: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 (750ml) bottles Beer: 1 200 (340 ml) units	Full duty	A4/1/376 w.e.f. 01/08/21
406.03	00.00	01.00	02	<b>GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM 406.05)</b>		A4/1/376 w.e.f. 01/08/21		
					Goods (excluding alcohol and tobacco products) 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 provided the said goods are imported or obtained at a licensed special shop for diplomats in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority .....	Full duty	A4/1/376 w.e.f. 01/08/21	
				02.00	07	Alcohol and tobacco products per Mission (Office) for Official use: Cigars: 200 units Spirits/Liquor: 72 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty	A4/1/376 w.e.f. 01/08/21
						Alcohol and tobacco products per Head of Mission of Agencies of the United Nations or International Organisations: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty	A4/1/376 w.e.f. 01/08/21
04.00	06	Alcohol and tobacco products per qualifying staff member of the international organisation: Cigarettes: 11 000 cigarette sticks Rolling tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) litres Beer: 600 (340 ml) units	Full duty	A4/1/376 w.e.f. 01/08/21				
406.04	00.00	01.00	04	<b>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</b>		A4/1/370		
					Goods imported for the official use by an organisation or institution in terms of an agreement as provided for in Note 3 .....	Full duty		

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
406.05				<b>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 PROVIDED THE SAID GOODS ARE IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS IN ACCORDANCE WITH AN APPROVAL OF THE DIRECTOR-GENERAL: DEPARTMENT OF INTERNATIONAL RELATIONS AND CO-OPERATION OR AN OFFICIAL ACTING UNDER HIS OR HER AUTHORITY</b>		A4/1/376 w.e.f. 01/08/21
	00.00	01.00	06	Goods (excluding alcohol and tobacco products) 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 .....	Full duty	A4/1/376 w.e.f. 01/08/21
	00.00	02.00	00	Alcohol and tobacco products per Consular Mission (Office) for Official use: Cigars: 200 units Spirits/Liquor: 72 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty	A4/1/376 w.e.f. 01/08/21
	00.00	03.00	05	Alcohol and tobacco products per Head of Consular Mission: Cigarettes: 11 000 cigarette sticks Rolling tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty	A4/1/376 w.e.f. 01/08/21
	00.00	04.00	09	Alcohol and tobacco products per Qualifying Consular staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	Full duty	A4/1/376 w.e.f. 01/08/21
406.06			<b>STATIONERY, UNIFORMS AND APPOINTMENTS FOR HONORARY CONSULAR OFFICERS</b>		A4/1/354	
	00.00	01.00	08	Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer.....	Full duty	A4/82
406.07				<b>GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS</b>		A4/1/376 w.e.f. 01/08/21
	00.00	01.00	09	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 in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority.....	Full duty	A4/1/376 w.e.f. 01/08/21
	00.00	02.00	04	Once-off allowance for alcohol and tobacco products within the first Six Months per Qualifying Administrative/Technical staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	Full duty	A4/1/376 w.e.f. 01/08/21
407.00				<b>GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE NOTES</b>		A4/1/354
				<b>Notes:</b> 1. For the purposes of items 407.01 and 407.02: (a) the person contemplated in those items means a "traveller" as defined in rule 15.01; and (b) in addition to the Notes to item 407.00, such traveller must comply with the requirements of section 15, the rules for that section, any form for declaring goods and the directives issued by the Commissioner relating to such goods available on the SARS website or at the branch office for the place where a traveller enters or leaves the Republic.		A4/354



Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference			
407.00 (Cont.)				9. If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Commissioner may refuse to grant any rebate of duty provided for in rebate item 407.02.		A4/354			
				10. For the purposes of rebate item 407.04/87.00/01.00 the vehicle in question shall not be deemed to be personally owned and used personally by the importer, unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was delivered by him to the shipper or the agent for the purpose of shipment or dispatch. Where a vehicle is imported on its own wheels the date of shipment or dispatch shall be the date the vehicle leaves the country where it was so owned and used en route to the Republic.		A4/354			
				11. For the purposes of rebate item 407.04, the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in the Republic, not be deemed to have imported the vehicle for his personal or own use, and the duty as determined by the Commissioner shall be payable from the date of such absence.		A4/388			
				12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years.		A4/354			
				13. Any entry under rebate item 407.04 shall be supported by a duly completed form DA 304 A.		A4/354			
				14. Any entry under rebate item 407.06 shall be supported by a duly completed forms DA 304 and P1.160.		A4/354			
				<b>407.01</b>			<b>PERSONAL EFFECTS, SPORTING AND RECREATIONAL EQUIPMENT, NEW OR USED</b>		
					00.00	01.00	06 Imported either as accompanied or unaccompanied passengers' baggage by non-residents of the Republic for their own use during their stay in the Republic .....	Full duty	A4/1/354
						02.00	00 Exported by residents of the Republic for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents.....	Full duty	A4/1/354
				<b>407.02</b>			<b>GOODS IMPORTED AS ACCOMPANIED PASSENGERS' BAGGAGE, INCLUDING GOODS OBTAINED AT A LICENSED INBOUND DUTY AND TAX FREE SHOP EITHER BY NON-RESIDENTS OR RESIDENTS OF THE REPUBLIC AND CLEARED AT THE PLACE WHERE SUCH PERSONS DISEMBARK OR ENTER THE REPUBLIC</b>		
					00.00	01.00	08 New or used goods, of a total value not exceeding R5 000 per person .....	Full duty	A4/338
						02.00	02 Additional goods, new or used, of a total value not exceeding R20 000 per person .....	Full duty less 20%	A4/338
					22.00	01.02	21 Wine not exceeding 2 litres per person.....	Full duty	A4/1/354
						02.02	26 Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person .....	Full duty	A4/1/354
	24.02	01.04	42 Cigarettes not exceeding 200 and cigars not exceeding 20 per person.....	Full duty	A4/1/354				
	24.03	01.04	49 250 g cigarette or pipe tobacco per person .....	Full duty	A4/1/354				
	33.03	01.04	48 Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person .....	Full duty	A4/1/354				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
407.04	87.00	01.02	20	<p><b>One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes his or her residence to the Republic and - .....</b></p> <p><b>Notes:</b></p> <p>(i) provided the vehicle so imported is the personal property of the importer and has personally been used by him or her -                      (a) for a period of not less than 12 months prior to his or her departure to the Republic; or                      (b) for a period of less than 12 months prior to his or her departure to the Republic; or                      (ii) in the case of approved intended residents arriving from an African country, is owned and used for such shorter period as the Commissioner may in exceptional circumstances decide; and                      (iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry</p>	<p>(a) In respect of a motor vehicle described in paragraph (i)(a): Full duty; or (b) In respect of a motor vehicle described in paragraph (i)(b): Full duty less the duty calculated PRO RATA on a daily basis according to the number of days less than 12 months; or (c) In respect of a motor vehicle described in paragraph (ii): Full duty</p>	<p>A4/1/354</p> <p>A4/1/354</p>
407.06	00.00	01.00	05	<p><b>HOUSEHOLD EFFECTS AND OTHER ARTICLES FOR OWN USE</b></p> <p>Household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, alcoholic beverages and tobacco goods, the <i>bona fide</i> property of a natural person (including a returning resident of the Republic after an absence of 6 months or more) and members of his or her family, imported for own use on change of his or her residence to the Republic: Provided these goods are not disposed of within a period of 6 months from the date of entry .....</p>	<p>Full duty</p>	<p>A4/1/354</p> <p>A4/188 w.e.f. 01.01.96</p>
408.00				<p><b>OTHER PERSONAL REBATES OF DUTY</b></p>		
408.01	00.00	01.00	03	<p><b>CUPS, MEDALS AND OTHER THROPHIES</b></p> <p>Cups, medals and other trophies, awarded abroad to any person, and imported by him or on his behalf, and such articles imported for presentation: .</p> <p>(i) As prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition or competition in any educational institution;</p> <p>(ii) As prizes for target shooting by air, military, naval or police forces; or</p> <p>(iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorius public services.</p>	<p>Full duty</p>	<p>A4/1/354</p> <p>A4/73 A4/73</p> <p>A4/73</p> <p>A4/73</p>

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.15 (cont.)	7208.5	16.05	56	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 380 HBW or more but not exceeding 460 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/389
	7208.5	17.05	50	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 469 HBW or more but not exceeding 540 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/389
	7208.25	01.06	64	Flat-rolled products of iron or non-alloy steel, in coils, not further worked than hot rolled, pickled, of a thickness of 4,75 mm or more and a width exceeding 1 925 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/387
	7208.25	02.06	69	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, other, in coils, not further worked than hot-rolled, pickled, of a thickness of 4,75 mm or more, for use in the automotive 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 products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/392
	7208.26	01.06	62	Flat-rolled products of iron or non-alloy steel, in coils, not further worked than hot rolled, pickled, of a thickness of 3 mm or more, but less than 4,75 mm and a width exceeding 1 925 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/387
	7208.36	01.06	66	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, of a thickness of 10 mm or more but not exceeding 12 mm, with a yield strength of 355 MPa or more but not exceeding 500 MPa and having an impact strength of 14 Joules or more but not exceeding 300 Joules at -20°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/389
	7208.37	01.06	68	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, of a thickness of 5 mm or more but not exceeding 10 mm, with a yield strength of 355 MPa or more but not exceeding 500 MPa and having an impact strength of 14 Joules or more but not exceeding 300 Joules at -20°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/389
	7208.39	01.06	64	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness of less than 3 mm, for use in the automotive 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 products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/392
	7208.51	01.06	63	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 10 mm or more but not exceeding 100 mm, with a yield strength of 315 MPa or more but not exceeding 460 MPa and a tensile strength of 490 MPa or more but not exceeding 650 MPa, having an impact strength of 27 Joules or more but not exceeding 40 Joules at +20°C or less but not less than -20°C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/390
	7208.51	02.06	68	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness exceeding 100 mm, in such quantities and such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/393
	7208.51	03.06	62	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness exceeding 60 mm but not exceeding 100 mm, in such quantities and such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/393

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.15 (cont.)	7209.16	01.06	61	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm, for use in the automotive 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 products are not available in the SACU market.....	Full duty	A4/2/392
	7209.17	01.06	66	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than cold-rolled (cold-reduced), of a thickness of 0,5 mm or more but not exceeding 1 mm, for use in the automotive 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 products are not available in the SACU market.....	Full duty	A4/2/392
	7210.11	01.06	68	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, of a thickness of 0,5 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market.....	Full duty	A4/2/375
	7210.12.10	01.08	89	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, other, of a thickness less than 0,3 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market.....	Full duty	A4/2/375
	7210.12.90	02.08	88	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, other, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market.....	Full duty	A4/2/375
	7210.49	01.06	65	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, otherwise plated or coated with zinc, other, for use in the automotive 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 products are not available in the SACU market.....	Full duty	A4/2/392
	7210.61	01.06	64	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with aluminium-zinc alloys, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market.....	Full duty	A4/1/374
	7210.70	01.06	63	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market.....	Full duty	A4/1/374
	7212.10	01.06	62	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, plated or coated with tin, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available the SACU market ..	Full duty	A4/2/375
	7216.32	01.06	69	I sections of iron or non-alloy steel not further worked than hot-rolled, hot-drawn or extruded, of a height of 530 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty	A4/2/386
	7216.33	01.06	67	H sections of iron or non-alloy steel not further worked than hot-rolled, hot-drawn or extruded, of a height and width of 300 mm x 300 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty	A4/2/386
	72.17	01.04	46	Wire of non-alloy steel, clad with aluminium, for use in the further processing of optical fibre cable, classifiable in tariff subheading 8544.70, by reinforcing the optical fibre cable with one or more layer of stranded wire, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty	A4/2/397
	7225.30	01.06	60	Flat-rolled products of other alloy steel, of a width of 600 mm or more, other, not further worked than hot-rolled, in coils, for use in the automotive 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 products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/392



Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.15 (cont.)	7225.40	01.06	68	Flat-rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 3 mm or more but not exceeding 8 mm, (excluding those with a Brinell hardness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full safeguard duty	A4/2/378
	7225.40	02.06	62	Flat-rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of less than 3 mm or more than 8 mm, (excluding those with a Brinell hardness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full safeguard duty	A4/2/378
	7225.40	03.06	67	Flat rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 2 mm or more but not exceeding 10 mm with a Brinell hardness of 425 HBW or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full safeguard duty	A4/2/378
	7225.40	04.06	61	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 2 mm or more but not exceeding 160 mm, with a yield strength of 550 MPa or more but not exceeding 960 MPa and having an impact strength of 27 Joules or more but not exceeding 69 Joules at -20°C or less but not less than -60°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/384
	7225.40	05.06	66	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 400 HBW or more but not exceeding 700 HBW and having an impact strength of 15 Joules or more but not exceeding 95 Joules at -40°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/384
	7225.40	06.06	60	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 40 mm or more but not exceeding 160 mm, with a Brinell hardness of 350 HBW and having an impact strength of 95 Joules at -40°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/384
	7225.40	07.06	65	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 5 mm or more but not exceeding 50 mm, with a Brinell hardness of 350 HBW and having an impact strength of 60 Joules at -40°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/384
	7225.40	08.06	63	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 2 mm or more but not exceeding 100 mm, with a nickel content of 1.8 per cent by mass or more but not exceeding 3 per cent, a molybdenum content of 0.7 per cent by mass or more but not exceeding 0.8 per cent and a chrome content of 1 per cent by mass or more but not exceeding 2 per cent, with a Brinell hardness of 260 HBW or more but not exceeding 640 HBW, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/384
	7225.40	09.06	64	Flat-rolled products of other alloy, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, with a thickness of 2 mm or more but not exceeding 20 mm, with a copper content of 0.25 per cent by mass or more but not exceeding 0.4 per cent and a chromium content of 1 per cent by mass or more but not exceeding 2 per cent, with a yield strength of 550 MPa or more but not exceeding 960 MPa, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/384

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.15 (cont.)	7225.40	10.06	67	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a yield strength of 670 MPa or more but not exceeding 1 200 MPa and having an impact strength of 27 Joules or more at -40 °C or less but not less than -60 °C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/388
	7225.40	11.06	61	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 7 mm or more but not exceeding 30 mm, with a yield strength of 460 MPa and having an impact strength of 7 Joules at -40 °C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market ...	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/388
	7225.40	12.06	66	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a yield strength of 460 MPa and having an impact strength of 27 Joules or more but not exceeding 45 Joules at -20° C but not less than -40°C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/388
	7225.40	13.06	60	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 150 mm, with a Brinell hardness of 310 HBW or more but not exceeding 450 HBW and having an impact strength of 30 Joules at -40 °C in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/388
	7225.40	14.06	65	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a Brinell hardness of 420 HBW or more but not exceeding 620 HBW and having an impact strength of 25 Joules or more at -40° C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/388
	7225.40	15.06	64	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a yield strength of 460 MPa or more but not exceeding 960 MPa and having an impact strength of 27 Joules or more but not exceeding 300 Joules at -20°C or less but not less than -60°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/389
	7225.40	16.06	64	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 380 HBW or more but not exceeding 460 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/389
	7225.40	17.06	69	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 469 HBW or more but not exceeding 540 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/389
	7225.40	18.06	63	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 300 mm, with a yield strength of 200 MPa or more but not exceeding 500 MPa and having an impact strength of 27 Joules or more but not exceeding 350 Joules at -20°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/389

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.15 (cont.)	7225.40	19.06	68	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 10 mm or more but not exceeding 100 mm, with a yield strength of 315 MPa or more but not exceeding 460 MPa and a tensile strength of 490 MPa or more but not exceeding 650 MPa, having an impact strength of 27 Joules or more but not exceeding 40 Joules at +20°C or less but not less than -20°C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/390
	7225.50	01.06	65	Flat-rolled products of other alloy steel, of a width of 600 mm or more, other, not further worked than cold-rolled (cold-reduced), for use in the automotive 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 products are not available in the SACU market .....	Full duty	A4/2/392
	7225.99	01.06	68	Flat-rolled products of other steel, of a width of 600 mm or more, other, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/382
	7225.99	02.06	62	Other flat-rolled products of other alloy steel, of a width of 600 mm or more, other, with a yield strength of 700 MPa or more but not exceeding 960 MPa, with a tensile strength of 750 MPa or more but not exceeding 1150 MPa and having an impact strength of 30 Joules at -40 °C or less, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/388
	7225.99	03.06	67	Flat-rolled products of other alloy steel, of a width of 600 mm or more, other, for use in the automotive 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 products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/392
	7226.99	01.06	64	Flat-rolled products of other alloy steel, of a width of less than 600 mm, other, for use in the automotive 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 products are not available in the SACU market .....	Full duty in Schedule No. 1 and Schedule No. 2	A4/2/392
	7228.70	01.06	69	I sections, of other alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height of 530 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit .....	Full duty	A4/2/380
	7228.70	02.06	63	H sections, of other alloy steel, not further worked than hot rolled, hot-drawn or extruded of a height and width of 300 mm x 300 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit .....	Full duty	A4/2/380
	7306.30	01.06	61	Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission has been satisfied that the tubes, pipes and hollow profiles will be used in the manufacture of brake line and fuel line assemblies and the National Regulator for Compulsory Specifications has certified that such tubes, pipes and hollow profiles comply with the specifications for brake and fuel lines used in motor vehicles .....	Full duty	A4/2/355
	7312.10	01.06	66	Stranded wire, ropes and cables of iron or steel, not electrically insulated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the products are not available in the SACU market .....	Full duty	A4/2/383
	7312.90	01.06	64	Plaited bands, slings and the like, of iron or steel, not electrically insulated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the products are not available in the SACU market .....	Full duty	A4/2/383
	73.18	01.04	46	Screws, bolts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles of stainless steel, 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 goods are not available in the SACU region .....	Full duty	A4/2/379

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.15 (cont.)	7604.29.15	01.08	82	Bars and rods, of aluminium-copper-magnesium-zinc alloys, of a maximum cross-sectional dimension of 25 mm or more but not exceeding 52 mm and of a length not exceeding 3 221 mm, having a copper content of 1,2 per cent or more but not exceeding 2 per cent by mass, a magnesium content of 2,1 per cent or more but not exceeding 2,9 per cent by mass and a zinc content of 5,1 per cent but not exceeding 6,1 per cent by mass, with a yield strength of 460 MPa or more but not exceeding 480 MPa, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the bars and rods are not available in the SACU market .....	Full duty	A4/2/395
	7604.29.65	01.08	81	Profiles, of aluminium-copper-magnesium-zinc alloys, of a maximum cross-sectional dimension of 60 mm or more but not exceeding 85 mm, having a copper content of 1,2 per cent or more but not exceeding 2 per cent by mass, a magnesium content of 2,1 per cent or more but not exceeding 2,9 per cent by mass and a zinc content of 5,1 per cent but not exceeding 6,1 per cent by mass, with a yield strength of 460 MPa or more but not exceeding 480 MPa, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the bars and rods are not available in the SACU market .....	Full duty	A4/2/395
	76.06	01.04	47	Aluminium plates, sheets and strip of a thickness not exceeding 10 mm, coiled, covered on one or both sides with paint or enamel, in such quantities and at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit .....	Full duty	A4/2/76 w.e.f. 1/6/03
	7606.11	01.06	66	Aluminium plates, sheets or strips, of a thickness exceeding 0,2 mm, rectangular (including square), not alloyed, with a width not exceeding 200 mm or those with a width exceeding 1 700 mm, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market .....	Full duty	A4/2/374 w.e.f. 31/12/20
	7606.12.07	01.08	84	Aluminium plates, sheets or strips, of a thickness exceeding 0,25 mm but not exceeding 0,5 mm or with a thickness exceeding 1,2 mm, rectangular (including square), alloyed, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market .....	Full duty	A4/2/374 w.e.f. 31/12/20
	7606.12.17	01.08	86	Aluminium plates, sheets or strips, of a thickness exceeding 0,2 mm, rectangular (including square), alloyed, not coated or covered with paint, enamel or plastic [excluding non-slip flooring with patterns in relief (tread plate) those which are perforated and those containing by mass more than 0,5% of copper, 6% of magnesium or 4% of silicon], at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market .....	Full duty	A4/2/374 w.e.f. 31/12/20
	7606.12.90	01.08	81	Aluminium plates, sheets or strips, rectangular (including square), alloyed, those with a thickness greater than 60 mm, those with a width exceeding 2000 mm, those that are surface treated with titanium and/or zirconium, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market .....	Full duty	A4/2/374 w.e.f. 31/12/20
	7606.9	01.05	50	Other, of aluminium, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market ..	Full duty	A4/2/374 w.e.f. 31/12/20
	7607.11	01.06	62	Aluminium foil, not backed, of a thickness not exceeding 0,2 mm, of a width not exceeding 200 mm or of a width exceeding 1 550 mm, rolled but not further worked, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market ..	Full duty	A4/2/374 w.e.f. 31/12/20
	7607.19	01.06	68	Other aluminium foil (whether or not printed), not backed, of a thickness not exceeding 0,2 mm, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market ..	Full duty	A4/2/374 w.e.f. 31/12/20
	7607.20	01.06	61	Aluminium foil, backed (whether or not printed), of a thickness (excluding the backing) not exceeding 0,2 mm, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market .....	Full duty	A4/2/374 w.e.f. 31/12/20
	9406.90.10	01.08	87	Greenhouses of iron or non-alloy steel, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the steel and other materials are not available in the SACU market .....	Full duty	A4/2/377

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference			
460.16	8462.10	01.04	41	<b>MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT AND PARTS THEREOF</b>		A4/2/355			
				Segmental ball plug valves, positioner and actuator contained in a single housing, for use in the paper and pulp industry .....	Full duty	A4/281			
				8462.10	01.06	67	Hydraulic presses of a drawing capacity of 18 000kN or more and of a table size of 4 500 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the International Trade Administration Commission, is satisfied that such presses will be used solely or principally in the manufacture of sideframe panels for motor vehicles .....	Full duty	A4/276 w.e.f. 01/06/03
							<b>Parts, certified by the supplier to have been manufactured for use solely or principally in radiotelephonic transmission and reception apparatus for operation in the frequency ranges 1,6 to 26 megahertz and 118 to 136,975 megahertz .....</b>	Full duty	A4/169
				85.00	01.02	21	Parts of radar apparatus and radio navigational aid apparatus, used for nautical and aeronautical purposes .....	Full duty	A4/188
				8523.52.10	01.08	87	Digital "smart cards" (excluding proximity cards or tags), in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the "smart cards" are not available in the SACU area .....	Full duty	A4/2/391
				85.28	01.04	42	Surveillance systems, incorporating a thermal imaging camera, monitor, power supply unit, control console and telemetry transmitter and receiver .....	Full duty	A4/126
				85.36	01.04	44	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage not exceeding 1 kV, of flameproof, waterproof or watertight types: Provided that a certificate of the South African Bureau of Standards is presented at the time of entry that the apparatus is flameproof, waterproof or watertight .....	Full duty less 5%	A4/142
				8544.70	01.06	68	Optical fibre cable, for further processing by reinforcing the fibre optical cable with one or more layer of wire, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market .....	Full duty	A4/2/397
				460.17				<b>VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT</b>	
<b>Notes:</b>									
1. (a) For the purposes of rebate items 460.17/00.00/03.00, 460.17/8701.20/02.06, 460.17/87.02/02.04, 460.17/87.03/03.04, 460.17/87.04/02.04 and 460.17/87.06/02.04 unless the context indicates otherwise, any expression to which a meaning has been assigned in item has 317.03 has the meaning so assigned.									
(b) For the purposes of these rebate items the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows:									
(i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess volume assembly allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.03) and less the value of a production rebate credit certificate.									
(ii) For the purposes of paragraph (i) above the value of the excess volume assembly allowance and the value of a production rebate credit certificate shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the production rebate credit certificate was issued in respect of specified motor vehicles produced fitted with engines and gearboxes.									
2. (a) For the purposes of rebate items 460.17/00.00/04.00, 460.17/8701.20/03.06, 460.17/87.02/03.04, 460.17/87.03/05.04, 460.17/87.04/03.04 and 460.17/87.06/03.04 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.									
(b) For the purposes of these rebate items the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable on a value determined as follows:									
(i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess Volume Assembly Localisation Allowance (VALA) as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.04).									

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.17 (cont.)	00.00	03.00	01	<p>(ii) For the purposes of paragraph (i) above the value of the excess VALA shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles.</p> <p>(c) After reducing the value for customs duty purposes by utilizing the VALA calculated in terms of 2(b)(i) the customs duty may be reduced to the extent of the amount reflected on the Production Rebate Certificate.</p> <p>3. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.</p> <p>Automotive components for specified motor vehicles, as defined in rebate item 317.03 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8536.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20 .....</p>	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC	A4/2/362
		04.00	06	<p>Automotive components for specified motor vehicles, as defined in rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20 .....</p>	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 reduced to the extent of the amount reflected on the PRC	A4/2/377 w.e.f. 1/7/21

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.17 (Cont.)	87.00	04.02	24	Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the International Trade Administration Commission after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit ..... Provided that: (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and (b) if such a motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty	A4/2/381
	8701.20	02.06	68	Road tractors for semi-trailers.....	Not exceeding the duties calculated in terms of the Notes to this rebate item	A4/2/362
	8701.20	03.06	62	Road tractors for semi-trailers.....	Not exceeding the duties calculated in terms of the Notes to this rebate item	A4/2/377 w.e.f. 1/7/21
	87.02	02.04	49	Motor vehicles for the transport of ten or more persons .....	Not exceeding the duties calculated in terms of the Notes to this rebate item	A4/2/362
	87.02	03.04	43	Motor vehicles for the transport of ten or more persons .....	Not exceeding the duties calculated in terms of the Notes to this rebate item	A4/2/377 w.e.f. 1/7/21
	87.03	02.04	45	Motor cars and other motor vehicles principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the International Trade Administration Commission, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit..... Provided that: (a) the adaptation of the motor vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 3 years of the issue of the previous permit to such disabled person; (c) permits may, however, be issued with a shorter period provided proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and (d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry in terms of this item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty	A4/2/381
	87.03	03.04	44	Motor cars (including station wagons) of heading 87.03.....	Not exceeding the duties calculated in terms of the Notes to this rebate item	A4/2/362

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Reference
460.17 (Cont.)	87.03	04.04	44	Motor cars and other motor vehicles principally designed for the transport of persons (excluding commercial vehicles or buses) including station wagons and racing cars, classifiable in tariff subheading 87.03, which were manufactured 40 years or more prior to the date of importation and/or such motor cars of any age which are determined to be international collectors' vehicles by the International Trade Administration Commission (ITAC) and subject to the issuing of an ITAC import permit (subject to import control conditions) authorising the importation of the particular vehicle, under such conditions as ITAC may allow by specific rebate permit.....	Full duty in Part 1 of Schedule No. 1	A4/2/376
	87.03	05.04	49	Motor cars (including station wagons) of heading 87.03 .....	Not exceeding the duties calculated in terms of the Notes to this rebate item	A4/2/377 w.e.f. 1/7/21
	87.04	02.04	41	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10) .....	Not exceeding the duties calculated in terms of the Notes to this rebate item	A4/2/362
	87.04	03.04	46	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10) .....	Not exceeding the duties calculated in terms of the Notes to this rebate item	A4/2/377 w.e.f. 1/7/21
	87.06	02.04	44	Chassis fitted with engines of heading 87.06 (excluding those for motor vehicles of subheading 8704.10) .....	Not exceeding the duties calculated in terms of the Notes to this rebate item	A4/2/362
	87.06	03.04	49	Chassis fitted with engines of heading 87.06 (excluding those for motor vehicles of subheading 8704.10) .....	Not exceeding the duties calculated in terms of the Notes to this rebate item	A4/2/377 w.e.f. 1/7/21
	460.18			<b>OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF</b>		A4/2/397
	9001.10	01.06	65	Optical fibres, not individually sheathed, for use in the manufacture of optical fibre cables, classifiable in tariff subheading 8544.70, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market.....	Full duty	A4/2/397
	9018.31	01.06	67	Disposable hypodermic syringes of plastics, fitted with needles that, after use, are permanently retracted into the barrel of the syringe, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit: Provided that it was proven to the Commission that there are no manufacturers of such or similar safety syringes in the SACU area .....	Full duty	A4/306
460.23				<b>GOODS IMPORTED OR CLEARED FROM A CUSTOMS AND EXCISE WAREHOUSE FOR THE EXPLORATION FOR PETROLEUM OR PRODUCTION OF PETROLEUM AS CERTIFIED BY THE DIRECTOR-GENERAL: MINERAL RESOURCES</b>  Goods imported or cleared from a customs and excise warehouse by a person who –  (i) is certified by the Director-General: Mineral Resources or the Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), to be a person who, in the Republic –  (1) explores for petroleum in terms of an exploration right issued in terms of section 80 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);  (2) produces petroleum in terms of a production right issued in terms of section 84 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002); or  (3) is a contractor of any person referred to in paragraph (1) or (2); or		A4/2/369



Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund	Reference
534.00	00.00	01.00	06	<b>GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS</b>	Not exceeding the duty payable per quarter for excise duty purposes	A5/29
				Goods on which the duty provided for in Section B of Part 2 of Schedule No. 1 has been paid and which have been incorporated, in unused condition, in any excisable goods manufactured in any special customs and excise warehouse.		A5/29
536.00	00.00	01.00	00	<b>MOTOR VEHICLE PARTS AND ACCESSORIES</b>	Full duty	A5/40
				Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of specified motor vehicles as defined in rebate item 317.04 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided: .....		A5/3/113 w.e.f. 1/7/21
		02.00	0	Goods of any description (excluding chassis fitted with engines), in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner 6 months after the date of issue of the permit that such motor vehicles comply with the description of subheading 8702.10.10 in Schedule No. Full duty in Part 1 of Schedule No.1.....	Full duty in Part 1 of Schedule No. 1	A5/69 w.e.f. 1/6/03
536.00	00.00	03.00	02	Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of specified motor vehicles as defined in rebate item 317.03 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided: .....	Full duty	A5/3/107
				(i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied;		
				(ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced;		
				(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and		
				(iv) the imported component value has been declared on a Form C1 and it can be produced on request.....		
				Notes:		
				1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.		

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund	Reference
536.00 (Cont.)	00.00	04.00		<p>Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of heavy vehicles as defined in rebate item 317.07 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:</p> <ul style="list-style-type: none"> <li>(i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied;</li> <li>(ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced;</li> <li>(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and</li> <li>(iv) the imported component value has been declared on a Form C1 for APDP I and Form C2 for APDP II and it can be produced on request.</li> </ul> <p>Note:</p> <ol style="list-style-type: none"> <li>1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.03 for APDP I and item 317.04 for APDP II has the meaning so assigned.</li> </ol>		A5/3/113 w.e.f. 1/7/21

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund	Reference
537.00				<b>MOTOR VEHICLES</b>		A5/3/113 w.e.f. 1/7/21
537.03				<b>MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP I</b>		A5/3/113 w.e.f. 1/7/21
				<b>Notes:</b>		
				1. (a) For the purposes of item 537.03 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.		
				(b) For the purposes of refund items 537.03 the value of a PRCC shall be reduced by 20 per cent if used to claim a refund of duty on imported specified motor vehicles, as defined in rebate item 317.03. No adjustment shall, however, be made if the PRCC is in respect of specified motor vehicles produced fitted with engines and gearboxes.		
	8701.20	01.06	64	Road tractors of semi-trailers.....	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item	A5/3/362
	87.02	01.04	45	Motor vehicles for the transport of ten or more persons, including the driver....	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item	A5/3/362
	87.03	01.04	41	Motor cars (including station wagons) of heading 87.03 .....	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item	A5/3/362
	87.04	01.04	48	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10) .....	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item	A5/3/362



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

Reference

**PART 5**

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

**Part Notes:**

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

A5/2  
w.e.f.  
01/04/18

A5/91  
w.e.f.  
01/09/10  
A5/5/114

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

Reference

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

**Notes:**

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

A5/6/1  
w.e.f.  
1/4/18  
  
A5/6/115

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

Reference

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(CONTINUED ON PAGE 879)



	Reference
<p><b>SCHEDULE NO. 6</b></p> <p><b>REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND HEALTH PROMOTION LEVY</b></p>	
<p><b>Notes:</b></p>	
<p>1. For the purposes of implementation of the amendments to this Schedule on 1 January 2011 any permit issued or other form of permission or any approval granted by the Commissioner under or for the purposes of any item of this Schedule as it existed before 1 January 2011, shall terminate on 31 December 2010: Provided that anything so done by the Commissioner under such item which is capable of being done under any item contained in this Schedule, as amended, shall be deemed to have been done under the latter item.</p>	A6/18
<p>2. Any person who receives any goods under rebate or refund of duty of any item of this Schedule must register as contemplated in rule 59A, except:</p> <p>(a) licensed warehouses for manufacturing purposes;</p> <p>(b) recipients of fully denatured spirits as defined in Note 4 of Section D in Part 1 of this Schedule;</p> <p>(c) recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 620.03, 621.02, 622.05, 622.07, 623.01, 623.02, 623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule.</p>	A6/33
<p>3. Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018.</p>	A6/1
<p><b>PART 1</b></p> <p><b>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES</b></p>	
<p><b>Part Notes:</b></p>	
<p>1. The excisable goods specified in this Part may, subject to the provisions of section 75 and the rules thereto, be entered under rebate of the excise duty specified in Section A of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in this Part, or a refund of the duty paid thereon under any item in Section A of Part 2 of Schedule No. 1, to the extent stated in this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.</p>	A6/18
<p>2. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall <i>mutatis mutandis</i> apply to this Part.</p>	A6/18
<p>3. The expression "full duty" shall, for the purposes of this Part, relate to a rebate or refund, to the extent stated, of the excise duty specified in Section A of Part 2 of Schedule No. 1 and payable or paid in respect of any goods including any suspended duty in operation in respect of such goods.</p>	A6/18
<p>4. Any refund of duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods.</p>	A6/18
<p>5. No refund of duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item or prior to use for a purpose or compliance with a condition so specified.</p>	A6/18
<p>6. Wherever the tariff item under which any goods are classified in Section A of Part 2 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed to include only such goods classifiable under such item.</p>	A6/18
<p>7. Except where the Commissioner authorises on good cause shown, payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to —</p> <p>(a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption;</p> <p>(b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or</p> <p>(c) a user as contemplated in Part 3 of this Schedule.</p>	A6/18

SECTION A							Reference
REBATES AND REFUNDS OF SPECIFIC DUTIES ON PREPARED FOODSTUFFS							
Section Notes:							
1. Item 618.01 applies to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.							A6/1A/10 w.e.f. 01/08/21
2. Item 618.02 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).							A6/18
Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	
618.01	104.01.10	01.01	72	Traditional African beer powder as defined in Additional Note 1 to Chapter 19.....	Full duty		A6/18
618.02	104.01.10	01.01	74	Traditional African beer powder as defined in Additional Note 1 to Chapter 19.....	Full duty		A6/18
618.03	104.01.10	01.01	76	Traditional African beer powder as defined in Additional Note 1 to Chapter 19, for use in the manufacture of Traditional African beer Specified in item 104.10.10 or 104.17.05 in Section A of Part 2 of Schedule No. 1 .....	Full duty		A6/18

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 diplomatic and other foreign representatives mentioned in rebate items 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 7 of rebate item 406.00.
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).
3. For the purpose of item 619.03, the following:
  - (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:
  - (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.

A6/1B/11  
w.e.f.  
01/08/21

A6/18

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A6/1B/8

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	<b>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).....</b>	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	<b>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 .....</b>		Full duty	A6/18
619.04	104.10.20	01.01	74	<b>Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15..</b>	Full duty		A6/18
619.05	104.10.20	01.01	71	<b>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.....</b>	Full duty		A6/18
619.06	104.10.20	01.01	73	<b>Beer made from malt, other, used in the manufacture of spirits, of item 104.20 .....</b>	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><b>SECTION C</b> <b>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</b></p>	
<p><b>Section Notes:</b></p>	
<p>1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03, or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to item 406.00.</p>	A6/1C/12 w.e.f. 01/08/21
<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"> <li>(ii) may only receive the wine from a licensed manufacturer of unfortified wine; and</li> <li>(iii) must keep record of at least the following -                             <ul style="list-style-type: none"> <li>(A) each manufacturing operation or process on a form DA 133 and this record must be made available to the Controller on demand;</li> <li>(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.</li> <li>(C) invoices/delivery notes of wine received;</li> <li>(D) quantities received; and</li> <li>(E) the date of receipt.</li> </ul> </li> <li>(b) Licensed manufacturers who supplied unfortified wine to users registered in terms of this item shall -                             <ul style="list-style-type: none"> <li>(i) remove the wine to registrants on the prescribed form DA 32;</li> <li>(ii) account for the wine on the monthly account; and</li> <li>(iii) keep record of the removals of the wine.</li> </ul> </li> </ul> <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 special 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"> <li>(a) The removal to the approved premises takes place within a period of 12 months prescribed in Note 6(a)(i);</li> <li>(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;</li> <li>(c) the destruction shall otherwise remain subject to the provisions of item 620.24, the Notes thereto, the Act and its rules;</li> <li>(d) the destruction is done under customs supervision if required by the Commissioner; and</li> <li>(e) any other requirement as the Commissioner may specify in writing is complied with.</li> </ul>	A6/1C/12 w.e.f. 01/08/21

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.01	104.15			<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)</b>		A6/19
	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	A6/1C/39
	104.15.04	03.01	71	In containers holding 2li or less: Unfortified wine: Other.....	Full duty	A6/19
	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	A6/30
	104.15.06	05.01	74	Fortified wine: Other.....	Full duty	A6/19
	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	A6/1C/44
	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			<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>		A6/19
	104.16.01	01.01	79	Sparkling .....	Full duty	A6/24
	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	A6/1C/39
	104.16.04	03.01	70	Unfortified: Other.....	Full duty	A6/19
	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	A6/30
	104.16.06	05.01	73	Fortified: Other .....	Full duty	A6/19
	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	A6/1C/39
	104.16.10	07.01	73	Other: Unfortified: Other.....	Full duty	A6/19
	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	
	104.16.12	09.01	72	Other	Full duty	
620.03	104.17			<b>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</b>		A6/19
	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

	Reference
<p><b>SECTION D</b></p> <p><b>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES</b></p>	
<p><b>Section Notes:</b></p>	
<p>1. Item 621.02 applies to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.</p>	<p>A6/1D/13 w.e.f. 01/08/21</p>
<p>2. Items 621.03 and 621.04 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).</p>	<p>A6/19</p>
<p>3. For the purposes of items 621.11, 621.12, 621.13, 621.14 and 621.15 –</p> <p>(a) the strength of spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume;</p> <p>(b) no spirits removed to a special customs and excise manufacturing warehouse (SVM) for fortification purposes may be kept unused in such warehouse for a period longer than 90 days without the permission, in writing, of the Controller;</p> <p>(c) a manufacturer shall give the Controller notice of any intended fortification of fermented beverages and, except with the permission of the Controller, no fortification shall take place without the supervision of an officer;</p> <p>(d) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner;</p> <p>(e) in respect of wine spirits entered for use in the preservation of unfortified wine, in terms of the provisions of rebate item 621.12 the provisions of Note 5 to Section C of this Schedule shall <i>mutatis mutandis</i> apply; and</p> <p>(f) in respect of spirits entered for use in the preservation of other unfortified fermented beverages, in terms of the provisions of rebate item 621.14 the provisions of Note 5 to Section C of this Schedule shall <i>mutatis mutandis</i> apply.</p>	<p>A6/19</p>
<p>4. For the purposes of item 621.08 –</p> <p>(a) the premises of manufacturers and suppliers of ethyl alcohol for industrial use or for the manufacture of other non-liquor products shall be licensed as a customs and excise warehouse as provided for in section 19;</p> <p>(b) recipients and users of ethyl alcohol for industrial use or for the manufacture of other non-liquor products must register (including their premises), except in the case of fully denatured spirits as defined in paragraph (c) to this Note;</p> <p>(c) the definition of fully denatured spirits is: ethyl alcohol rendered unfit for human consumption as liquor by the addition of a denaturant. Such denaturant must –</p> <p>(i) form an azeotrope bond with the ethyl alcohol; or</p> <p>(ii) have a boiling point not deviating more than 5°C from that of the ethyl alcohol contained in the mixture; and</p> <p>(iii) cannot be separated from the ethyl alcohol by simple distillation or any other simple process;</p> <p>(d) the disposal and use of the ethyl alcohol by licensees and registrants under the provisions of this item is subject to the approval by the Commissioner.</p>	<p>A6/18</p>
<p>4A. For the purposes of item 621.08, the following special conditions shall apply to recipients and users of partially denatured or undenatured ethyl alcohol for the manufacture of disinfectant classifiable in heading 38.08 of Part 1 of Schedule No. 1 for the duration of the national state of disaster declared in terms of section 27(1) of the National Disaster Management Act, 2002 (Act No. 57 of 2002), by Government Notice No. 313 of 15 March 2020 –</p> <p>Notwithstanding the provisions of the Notes to this Schedule, the Act and its rules –</p> <p>(a) Manufacturers of disinfectant classifiable in heading 38.08 must apply for temporary registration in the form of a letter on the official business letterhead to one of the following email addresses: Bmvubu@sars.gov.za, NMotete@sars.gov.za or avandermescht@sars.gov.za;</p> <p>(b) The application for temporary registration must include at least the following information –</p> <p>(i) trade name,</p> <p>(ii) physical address,</p> <p>(iii) description, tariff heading of the goods to be manufactured,</p> <p>(iv) specific rebate item applicable to the ethyl alcohol, and</p> <p>(v) details of the licensed supplier/s.</p> <p>(c) The temporary registration may be approved and the Excise client code number be issued once the responsible Excise Officer is satisfied that the applicant is a bona fide manufacturer of disinfectant entitled to receive ethyl alcohol under the provisions of this Note;</p> <p>(d) Any inspection, screening and vetting process not performed prior to the temporary registration may be conducted at any time after the application for temporary registration has been approved;</p> <p>(e) If it is found at any time after the temporary registration has been approved that the registrant is not compliant with the provisions of the Act, its rules and Schedules excluding provisions related to the procedure for submitting applications for registration, or that the registrant is not using the ethyl alcohol in a manner prescribed by this Note, the registration will be cancelled with immediate effect;</p>	<p>A6/1D/06</p>

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



Reference

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

**Section Notes:**

1. Items 622.05 and 622.07 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.
2. Items 622.10 and 622.12 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).
3. Item 622.15 applies to the excisable goods specified therein for use in the manufacture of cigarettes and cigars in a customs and excise manufacturing warehouse.
4. For the purpose of items 622.21 and 622.22 the following:
  - (a) (i) Tobacco products and tobacco substitute products which are off-specification or has undergone post-manufacturing deterioration or has become contaminated may only be reprocessed or destroyed in a customs and excise manufacturing warehouse where the excise duty is not less than R25 000 on any quantity found to be off-specification or that has undergone post-manufacturing deterioration or which has become contaminated within a period of twelve months after removal from such warehouse and such goods are returned to such warehouse within such period.
  - (ii) (aa) The provisions of this item shall apply in respect of tobacco products or tobacco substitute products -
    - (A) in the case of cigarettes, if the cigarettes are returned in the originally sealed outer containers containing at least 9 000 cigarettes;
    - (B) in the case of other tobacco products or tobacco substitute products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.
 (bb) Any such application shall be supported by a credit note in respect of the products concerned.
  - (b) (i) If the Commissioner approves the application, any tobacco products or tobacco substitute products returned in terms of this item shall be -
    - (aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
    - (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or
    - (cc) destroyed under supervision of an officer.
 (ii) The licensee of a customs and excise manufacturing warehouse to which such products are returned for reprocessing or destruction must keep a record which includes at least the following -
    - (aa) a detailed description of the goods received including the applicable tariff item;
    - (bb) the quantity received;
    - (cc) the date of receipt;
    - (dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;
    - (ee) the delivery note under cover of which such product were returned.
  - (c) For the purpose of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 4(b)(i)(aa).
  - (d) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77 any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.

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

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

	Reference
<p><b>SECTION F</b></p> <p><b>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS</b></p>	
<p><b>Section Notes:</b></p>	
<p>1. Items 623.01 and 623.02 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.</p>	<p>A6/1F/15 w.e.f. 01/08/21</p>
<p>2. Item 623.03 applies to the excisable goods specified therein, supplied for use by the consular employees mentioned in rebate item 406.07 of Schedule No. 4, subject to the requirements of that rebate item and the notes applicable thereto.</p>	<p>A6/18</p>
<p>3. Item 623.05 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply of stores for foreign-going ships or aircraft).</p>	<p>A6/18</p>
<p>4. Item 623.06 applies to the excisable goods specified therein, supplied as stores for any fishing vessel not recognised as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).</p>	<p>A6/18</p>
<p>5. Items 623.07, 623.08 and 623.14 apply to the excisable goods specified therein, for use in the manufacture of goods in a customs and excise manufacturing warehouse.</p>	<p>A6/1F/01</p>
<p>6. Items 623.09, 623.10, 623.11, 623.12 and 623.13 apply to the excisable goods specified therein, for use for industrial or commercial purposes, provided:</p>	<p>A6/18</p>
<p>(a) A rebate user shall keep record of each manufacturing or other process on a form approved by the Commissioner and such record shall be made available to the Controller on demand.</p>	
<p>(b) The rebate user shall keep stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of goods manufactured by him or her and removed from stock.</p>	
<p>(c) The rebate user shall keep numbered invoices and delivery notes in respect of all disposals of goods.</p>	
<p>7. For the purposes of rebate item 623.19, the following:</p>	<p>A6/18</p>
<p>(a) Definitions and application of the provisions:</p>	
<p>(i) The refund provided for in this item is subject to the provisions of section 75(11A).</p>	
<p>(ii) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates -  “BLNS countries” or “any other country in the common customs area” means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;  “refund” as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for section 19A;  “set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p>	
<p>(b) Limitations:</p>	
<p>For the purposes of any refund in terms of this item, goods which are off specification or have become contaminated may only be returned to a customs and excise manufacturing warehouse for reprocessing or destruction where the excise duty together with the fuel levy and Road Accident Fund levy amounts to not less than R25 000 on any quantity found to be off specification or which have become contaminated on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.</p>	
<p>(c) Procedures and set-off against monthly petroleum excise accounts:</p>	
<p>(i) The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off specification or contaminated.</p>	
<p>(ii) If the Commissioner approves the application, any goods returned shall be:</p>	
<p>(aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and</p>	
<p>(bb)(A) transferred to and mixed with stocks of materials for reprocessing under supervision of an officer; or</p>	
<p>(B) destroyed under supervision of an officer.</p>	
<p>(iii) The licensee of the customs and excise manufacturing warehouse to which such goods are returned for reprocessing or destruction must keep a record which includes at least the following:</p>	
<p>(aa) a detailed description of the goods received including the applicable tariff item;</p>	
<p>(bb) the quantity received;</p>	
<p>(cc) the date of receipt;</p>	
<p>(dd) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.</p>	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference	
623.02	105.10.03	01.01	72	<b>Petroleum oils and biodiesel for use by diplomatic and other foreign representatives</b>		As determined and approved by the Director-General: Department of International Relations and Co-operation	A6/18	
				Petrol, as defined in Additional Note 1(b) to Chapter 27 .....			A6/24	
	105.10.17	02.01	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27			As determined and approved by the Director-General: Department of International Relations and Co-operation	A6/24
				Other biodiesel .....			As determined and approved by the Director-General: International Relations and Cooperation	A6/24
623.03	105.10.03	01.01	74	<b>Petroleum oils and biodiesel for the purpose specified in Note 2 to this Section</b>		As determined and approved by the Director-General: Department of International Relations and Co-operation	A6/18	
				Petrol, as defined in Additional Note 1(b) to Chapter 27 .....			A6/24	
				Distillate fuel, as defined in Additional Note 1(g) to Chapter 27			As determined and approved by the Director-General: Department of International Relations and Co-operation	A6/24
	108.20.40	03.01	70	Biodiesel as defined in Additional Note 1(a) to Chapter 38 .....		As determined and approved by the Director-General: International Relations and Cooperation	A6/24	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
623.03	108.20.50	04.01	73	Other biodiesel.....		As determined and approved by the Director-General: International Relations and Cooperation	A6/24
<b>623.05</b>				<b>Petroleum oils and biodiesel for export as specified in Note 3 to this Section</b>			A6/18
	105.10.03	01.01	78	Petrol, as defined in Additional Note 1(b) to Chapter 27 .....	Full duty		A6/18
	105.10.15	02.01	77	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked .....	Full duty		A6/18
	105.10.17	03.01	78	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 .....	Full duty		A6/18
	105.10.21	04.01	72	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked.....	Full duty		A6/18
	108.20.40	05.01	73	Biodiesel as defined in Additional Note 1(a) to Chapter 38 .....	Full duty		A6/24
	108.20.50	06.01	76	Other biodiesel.....	Full duty		A6/24
<b>623.06</b>				<b>Distillate fuel and biodiesel for the purpose specified in Note 4 to this Section</b>			A6/18
	105.10.17	01.01	77	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 .....	Full duty		A6/18
	108.20.40	02.01	71	Biodiesel as defined in Additional Note 1(a) to Chapter 38 .....	Full duty		A6/24
	108.20.50	03.01	74	Other biodiesel.....	Full duty		A6/24
<b>623.07</b>	105.10.03	01.01	74	<b>Petrol obtained from mixing of spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in heading 29.05 of Schedule No. 1 with petrol, in a warehouse approved for this purpose by the Commissioner: .....</b>		1,209c/li spirits in the mixture	A6/18
<b>623.08</b>	105.10.03	01.01	76	<b>Petrol obtained from the mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading 29.05 of Schedule No. 1) with petrol, in a warehouse approved for this purpose by the Commissioner:.....</b>		1,409c/li spirits in the mixture	A6/18
<b>623.09</b>				<b>Distillate fuels and biodiesel used in the manufacture of lubrication grease</b>			A6/18
	105.10.17	01.01	70	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 .....	Full duty		A6/18
	108.20.40	02.01	77	Biodiesel as defined in Additional Note 1(a) to Chapter 38 .....	Full duty		A6/24
	108.20.50	03.01	77	Other biodiesel.....	Full duty		A6/24
<b>623.10</b>				<b>Distillate fuel and biodiesel used in the manufacture of disinfectants, insecticides, fungicides, weed killers, anti-sprouting products, rat poisons and similar products (including fly papers)</b>			A6/18
	105.10.17	01.01	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 .....	Full duty		A6/18
	108.20.40	02.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38 .....	Full duty		A6/24
	108.20.50	03.01	71	Other biodiesel.....	Full duty		A6/24
<b>623.11</b>				<b>Distillate fuel and biodiesel used as raw material (reactor and tangential oil) in the manufacture of oil-furnace carbon black</b>			A6/18
	105.10.17	01.01	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 .....	Full duty		A6/18
	108.20.40	02.01	70	Biodiesel as defined in Additional Note 1(a) to Chapter 38 .....	Full duty		A6/24
	108.20.50	03.01	73	Other biodiesel.....	Full duty		A6/24

	Reference
<p><b>PART 2</b></p> <p><b>REBATES AND REFUNDS OF AD VALOREM EXCISE DUTIES</b></p>	
<p><b>Part Notes:</b></p>	
<p>1. The excisable goods specified in this Part may, subject to the provisions of section 75 and the rules thereto, be entered under rebate of the excise duty specified in Section B of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in this Part, or a refund of the excise duty paid on such goods under any item in Section B of Part 2 of Schedule No. 1, to the extent stated in this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.</p>	A6/18
<p>2. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall <i>mutatis mutandis</i> apply to this Part.</p>	A6/18
<p>3. Any particulars in this Part in respect of any goods relate to the excise duty specified in Section B of Part 2 of Schedule No. 1 and paid or payable in respect of such goods.</p>	A6/18
<p>4. Any refund of excise duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods on entry for home consumption thereof.</p>	A6/18
<p>5. No refund of excise duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.</p>	A6/18
<p>6. Wherever the tariff item or tariff heading under which any goods are classified in Section B of Part 2 or Part 1 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall not include goods which are not classified under the said tariff item or tariff heading.</p>	A6/18
<p>7. A refund of excise duty under this Part shall be paid only to the manufacturer or the person who paid the duty on entry for home consumption of the goods in question, unless the Commissioner on good cause shown, authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case.</p>	A6/18
<p>8. For the purposes of rebate item 631.00 the provisions of Notes 1 to 7 to rebate item 406.00 of Schedule No. 4 shall <i>mutatis mutandis</i> apply to this rebate item.</p>	A6/2/5 w.e.f. 01/08/21
<p>9. The provisions of item 632.02 shall not apply in respect of goods provided for in item 632.03 when intended for the purposes specified therein.</p>	A6/18
<p>10. The provisions of Note 2 to rebate item 412.00 shall <i>mutatis mutandis</i> apply to any goods abandoned or destroyed in terms of rebate item 634.01</p>	A6/18
<p>11. No licensee shall be entitled to a rebate of duty under rebate item 634.03 unless such loss to which an application for rebate is proved and in addition to evidence relating to the provisions specified in paragraphs (i) to (iii) of the item further evidence is submitted with such application that -</p> <p>(a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond are in a good condition;</p> <p>(b) any loss in transit by road was immediately reported to the nearest Controller and the South African Police Service or a traffic officer and that steps to repair the containers in question or to prevent further loss were taken immediately;</p> <p>(c) any loss in transit by rail was immediately reported to the nearest Controller and the South African Police Service; and</p> <p>(d) any loss in a licensed warehouse was immediately reported to the Controller and, if the Controller is not available, such loss was reported without delay to the South African Police Services and the steps to prevent further loss were immediately taken.</p>	A6/18
<p>12. (a) For the purposes of item 635.00 a duty and tax free shop means a duty and tax free shop as contemplated in the rules for section 21; and</p> <p>(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.</p>	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
630.10	000.00.00	01.00	04	<p><b>Excisable goods approved by the Commissioner supplied to schools for primary and secondary education or to colleges for the training of teachers, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him, provided that: .....</b></p> <ul style="list-style-type: none"> <li>(a) such goods are purchased by such schools, or colleges for their own use, and</li> <li>(b) any claim for a rebate of excise duty in terms of this item is supported by:                             <ul style="list-style-type: none"> <li>(i) a sworn affidavit by the head of the school or college that the goods were purchased from funds collected by the school or college, and</li> <li>(ii) a certified copy or photostatic copy of the order for the goods concerned</li> </ul> </li> </ul>	Full duty		A6/18



Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
631.00	000.00.00	01.00	09	Excisable goods for use by the diplomatic and other foreign representatives .....	Full duty		A6/2/5 w.e.f. 01/08/21
632.00				Excisable goods for use in the manufacture of other excisable goods			A6/18
632.01	000.00.00	01.00	08	Excisable goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse .....	Full duty		A6/18

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
				<b>- Blank -</b>			

	Reference
<b>PART 3</b>	
<b>REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY</b>	
<b>Part Notes:</b>	
1. Any particulars in this Part in respect of any goods relate to the fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively.	A6/109 w.e.f. 01/04/06
2. A rebate and refund of fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively in respect of any goods specified in this Schedule shall, subject to the provisions of section 75, be allowed to the extent stated in this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.	A6/109 w.e.f. 01/04/06
3. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall <i>mutatis mutandis</i> apply to this Part.	A6/109 w.e.f. 01/04/06
4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy and Road Accident Fund levy item under which any goods are classified in Part 5A and Part 5B of Schedule No. 1 respectively, is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said heading or subheading or fuel levy item and Road Accident Fund levy item.	A6/109 w.e.f. 01/04/06
5. Except where the Commissioner authorizes on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to – (a) the manufacturer of the goods or the person who paid the duty thereon on entry of home consumption; (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or (c) a user as contemplated in this Part.	A6/27 w.e.f. 01/01/12
6. For the purposes of item 670.04 read with the provisions of section 75(1A) and (4A): (a) Definitions For the purposes of these Notes, except if the context otherwise indicates –	A6/109 w.e.f. 01/04/06
(i) “distillate fuel” means – (aa)(A) distillate fuel, and (B) biodiesel as contemplated in Section 37B(2)(a)(ii), in respect of which a fuel levy and Road Accident Fund levy is prescribed in Part 5A and Part 5B of Schedule No. 1 respectively, and which has been duly entered for home consumption or which is deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and (bb)excludes the following: (A) “smokeless diesel”, a mixture of kerosene and a lubricity agent, normally used in underground mines; (B) any mixture of distillate fuel with kerosene or any other substance except biodiesel; (C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or on which the levies are not paid as contemplated in subparagraphs (a)(i)(aa) and (a)(i)(bb), respectively.	A6/109 w.e.f. 01/04/06
(ii) “dry” or “contracted or hired on a dry basis” means that any vehicle, vessel, machine or any other equipment whatsoever using distillate fuel is hired or a person using such vehicle, vessel, machine or other equipment is contracted by a user for the purpose of performing any qualifying activity and the user supplies the distillate fuel from eligible purchases;	A6/109 w.e.f. 01/04/06
(iii) “eligible purchases” means purchases of distillate fuel by a user for use and used as fuel as contemplated in paragraph (b);	A6/109 w.e.f. 01/04/06
(iv) “hire” includes lease or charter;	A6/109 w.e.f. 01/04/06
(v) “non-eligible purchases” means purchases of distillate fuel by a user not for use and not used as prescribed in these Notes as fuel for own primary production in farming, forestry or mining on land or in offshore mining, any vessel contemplated in paragraphs (b)(ii) and (b)(iii) to this Note, in any locomotive contemplated in paragraph (b)(iv) to this Note or for electricity generation contemplated in paragraph (b)(v) to this Note and includes such fuel used in transport for reward or if resold;	A6/110 w.e.f. 01/10/07
(vi) “section”, unless otherwise specified, refers to the relevant section of this Act;	A6/109 w.e.f. 01/04/06
(vii) “user”, as defined in section 75 (1C)(b)(i) means, according to the context and subject to any notes to item 670.04, a person registered for value-added tax purposes under the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), and for diesel refund purposes as contemplated in section 75 (1A) and (4A);	A6/109 w.e.f. 01/04/06
(viii) “vessel” means, subject to these Notes, any ship or boat;	A6/109 w.e.f. 01/04/06

	Reference
(ix) "wet" or "contracted or hired on a wet basis" means distillate fuel is supplied with the vehicle, vessel, machine or other equipment contracted or hired as contemplated in the definition of "dry".	A6/109 w.e.f. 01/04/06
(x) "electricity generation plants" means the electricity generation plants known as – (aa) Ankerlig Power Station situated in Atlantis; (bb) Gourikwa Power Station situated at Mossel Bay; (cc) Dedisa Power Station situated in Port Elizabeth; and (dd) Avon Power Station situated at Shakaskraal, utilizing Open Cycle Gas Turbine (OCGT) units.	A6/3/43 w.e.f. 01/04/15
(xi) "logbooks" means systematic written tabulated statements with columns in which are regularly entered periodic (hourly, daily, weekly or monthly) records of all activities and occurrences that impact on the validity of refund claims. Logbooks should indicate a full audit trail of distillate fuel for which refunds are claimed, from purchase to use thereof. Storage logbooks should reflect details of distillate fuel purchases, source thereof, how dispersed/disposed and purpose of disposal. Logbooks on distillate fuel use should contain details on source of fuel, date, place and purpose of utilisation, equipment fuelled, eligible or non-eligible operations performed and records of fuel consumed by any such machine, vehicle, device, or system. Logbook entries must be substantiated by the required source documentation and appropriate additional information that include manufacture specification of equipment, particulars of operator, intensity of use (e.g. distance, duration, route, speed, rate) and other incidents, facts and observations relevant to the measurement of eligible diesel use. Example(s) of minimum logbook record requirements are available on SARS website at <a href="http://www.sars.gov.za">www.sars.gov.za</a> .	A6/3/39 w.e.f. 01/04/13
(xii) fuel levy is limited to the general fuel levy contemplated in Notes 6 and 7 of Part 5A of Schedule No. 1 at the rate specified in Note 8(b)(i) for distillate fuel and Note 8(c)(i) for biodiesel respectively of the said Part 5A.	A6/3/53 w.e.f. 20/01/21
(b) The extent of refund for eligible purchases –	
<b>ON LAND</b>	
(i) Farming, forestry or mining on land is, 148,0 cents per litre fuel levy on 80 per cent of eligible purchases, <b>plus</b> 218 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 366,0 cents per litre on 80 per cent of the <b>total eligible</b> purchases. Mode of calculation of refund is as follows:	
(aa) For 1 000 litres eligible purchases – 1 000 × 80 per cent equals 800 litres on which a refund of 366,0 cents per litre may be claimed;	
(bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward – 1 000 litres less 300 litres equals 700 litres eligible purchases × 80 per cent equals 560 litres on which a refund of 366,0 cents per litre may be claimed;	
<b>OFFSHORE</b>	
(ii) Offshore vessels, including: (aa) commercial fishing vessels; (bb) coasting vessels; (cc) offshore mining; (dd) vessels owned by the National Sea Rescue Institute; (ee) vessels conducting research in support of the marine industry; (ff) coastal patrol vessels; or (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 370 cents per litre fuel levy, <b>plus</b> 218 cents per litre Road Accident Fund levy equalling 588 cents per litre.	
<b>HARBOUR VESSELS</b>	
(iii) Harbour vessels, including: (aa) harbour vessels operated by Portnet; (bb) vessels used by in-port bunker barge operators, 218 cents per litre Road Accident Fund levy.	
<b>RAIL</b>	
(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 218 cents per litre Road Accident Fund levy.	
<b>ELECTRICITY GENERATION PLANTS</b>	
(v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 185 cents per litre fuel levy, <b>plus</b> 218 cents per litre Road Accident Fund levy equalling 403 cents per litre.	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	Reference
670.01	000.00	01.00	09	Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those rebate items and of the Notes applicable thereto .....		As determined and approved by the Director-General: Department of International Relations and Co-operation	A6/3/54 w.e.f. 01/08/21
670.02	000.00	01.01	08	Distillate fuels and biodiesel used in the manufacture of the goods specified in rebate items 623.09, 623.10, 623.11, 623.12 and 623.13.....		17,466c/li	A6/27 w.e.f. 1/1/2011
670.03	000.00	01.00	02	Distillate fuels used in the manufacture of intermediate fuel oils in accordance with the provision of rebate item 623.14 .....		Full fuel levy and Road Accident Fund levy	A6/3/46 with retro-spective effect from 30/09/15
670.04	000.00	01.00	04	Distillate fuel purchased for use and used for the purposes specified in, and subject to compliance with Note 6 .....		As provided in Note 6 hereto	A6/109 w.e.f. 01/04/06
670.06	000.00	01.00	08	Fuel levy and Road Accident Fund levy goods exported (including supply as stores for foreign-going ships but excluding fishing vessels provided for in item 670.08).....	Full fuel levy and Road Accident Fund levy subject to Note 13		A6/109 w.e.f. 01/04/06
670.08	000.00	01.00	01	Distillate fuel and biodiesel supplied as stores for any fishing vessel not recognized as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951):.....	Full fuel levy and Road Accident Fund levy subject to Note 13		A6/109 w.e.f. 01/04/06
670.10	000.00	01.00	05	Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are in any customs and excise warehouse: .....	Full fuel levy and Road Accident Fund levy subject to Note 13		A6/3/51
				Provided that – (a) no compensation in respect of the excise duty, fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (b) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (c) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.			
670.11	105.10.03	01.00	71	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item .....	Full fuel levy and Road Accident Fund Levy		A6/22

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

<b>SCHEDULE NO. 8 LICENCES</b>				Reference
Item	Licence	Licence Fee	Period of Validity	
<b>801.00</b>	<b>Notes:</b>			
<b>801.10</b>	<b>CUSTOMS AND EXCISE STORAGE WAREHOUSE:</b> For the storage of goods specified in environmental levy item 147.01 .....	free	From the effective date until 31 December of the year in which it was issued	A8/8
<b>801.20</b>	For other purposes .....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
<b>805.00</b>	<b>CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE:</b>			
<b>805.05</b>	Approved for the incidental manufacture of excisable goods as a by-product in the manufacture of other goods or for the reprocessing, for use by the reprocessor, of excisable goods after use thereof by him or for such other purpose as the Commissioner regards as incidental manufacturing .....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
<b>805.10</b>	Approved for other purposes .....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
<b>805.15</b>	For the manufacture of goods specified in environmental levy item 147.01 .....	free	From the effective date until 31 December of the year in which it was issued	A8/8
<b>805.20</b>	For the generation of electricity specified in environmental levy item 148.01 .....	free	From the effective date until 31 December of the year in which it was issued	A8/8
<b>805.25</b>	For the manufacture of goods specified in Section E to Part 3 of Schedule No. 1 .....	free	From the effective date until 31 December of the year in which it was issued	A8/9 w.e.f. 1/2/17
<b>805.26</b>	For the generation of carbon emissions specified in Section F to Part 3 of Schedule No. 1 .....	free	From the effective date until 31 December 2021, thereafter 31 December of the following year	A8/12 w.e.f. 1/6/19
<b>805.30</b>	For the manufacture of goods specified in Section A to Part 7 of Schedule No. 1 .....	free	From the effective date until 31 December of the year in which it was issued	
<b>810.00</b>	<b>SPECIAL CUSTOMS AND EXCISE WAREHOUSE:</b>			
<b>810.05</b>	Approved for the manufacture of wine by a wine-grower or a wine-growers' co-operative agricultural society .....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
<b>810.10</b>	Approved for the manufacture of wine by a person who holds a licence under any law to deal in wine in wholesale quantities .....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
<b>810.20</b>	<b>APPROVED FOR OTHER PURPOSES:</b>			
<b>810.20.05</b>	For storage purposes .....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
<b>810.20.10</b>	For manufacturing purposes .....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8

Item	Licence	Licence Fee	Period of Validity	Reference
810.20.20	For <i>ad valorem</i> excise duty purposes .....	free	Indefinite, subject to the conditions the Commissioner may impose	A8/8
815.00	<b>Distillation of spirits by an agricultural distiller</b> .....	free	1 January to 31 December	A8/8
820.00	<b>STILLS:</b>			
820.05	To own, possess or keep an imported or locally manufactured still .....	free	Three years subject to conditions or such lesser period as the Commissioner may impose in each case	A8/10
820.10	To manufacture or import for sale or to repair for reward .....	free	Three years subject to conditions or such lesser period as the Commissioner may impose in each case	A8/10
825.00	<b>WRECK:</b>			
825.05	To search or the search for .....	free	1 January to 31 December	A8/8
830.00	<b>CONTAINER DEPOT:</b>			
830.05	For such period as the Commissioner may determine, not exceeding six months, in a year .....	free	Six months, subject to the conditions the Commissioner may impose	A8/8
830.10	For such period as the Commissioner may determine, exceeding 6 months but not exceeding one year ending on 31 December .....	free	1 January to 31 December, subject to the said conditions	A8/8
830.15	For an indefinite period, as the Commissioner may determine .....	free	Indefinite, subject to the said conditions	A8/8
835.00	<b>CLEARING AGENT</b> .....	free	1 January to 31 December	A8/8
840.00	<b>REMOVER OF GOODS IN BOND:</b>			
840.01	Licence issued before 1 January 2003 .....	free	From the date of issue to 31 December 2003	A8/8
840.02	Licence issued from 1 January 2003 .....	free	From the effective date until 31 December of the year in which it was issued	A8/8
845.00	<b>LICENCED DISTRIBUTOR OF FUEL</b>	free	From the effective date until 31 December of the year in which it was issued	A8/8
850.00	<b>DEGROUPING DEPOT</b>	free	From the effective date until 31 December of the year in which it was issued	A8/8
860.00	<b>INDUSTRIAL DEVELOPMENT ZONES: CCA ENTERPRISES BEING:</b>			A8/8
860.05	Storage warehouse .....	free	1 January to 31 December	A8/8
860.10	Manufacturing warehouse .....	free	1 January to 31 December	A8/8