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Correlation Table of the tariff structure as contained in the 1964 Act

| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 1 | Schedule No. 1 | Customs Tariff | |
| 2 | General Notes | General Notes | |
| 3 | A. GENERAL RULES FOR THE INTERPRETATION OF THIS SCHEDULE Notes 1 - 6 | A. GENERAL RULES OF INTERPRETATION Notes 1 - 6 | No change to Rules of Interpretation |
| 4 | | B.1 DEFINITIONS B 1 Definitions 1. In the Customs Tariff - (a) “applicable customs legislation” refers to the CCA or the CDA as may be applicable in the context; and (b) “applicable form”, in relation to information to be submitted manually on a form for purposes of an item or other provision of the Customs Tariff, means the form prescribed on the SARS Website for the submission of information for that item or other provision. 2. If information may or must be submitted in terms of the Customs Tariff manually on a form, the completed form must be submitted to the Customs Office indicated on the SARS | New definitions |

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| | | Website for the submission of that form. | |
| 5 | G. ABBREVIATIONS AND SYMBOLS Nos. 1 - 53 | B.2 ABBREVIATIONS AND SYMBOLS USED IN THE CUSTOMS TARIFF Nos. 1 - 56 | Ex General Note G New abbreviations: CCA CDA EDA |
| 6 | B. DUTY ASSESSMENT | C. DUTY ASSESMENT | General Notes to the Customs or Excise Tariff |
| 7 | General Note B 1. The expression "free" when used in the Rate of Duty column in Part 1 shall be regarded as a rate duty | General Note C 1. The expression "free" when used in the Rate of Duty column in the Customs Tariff shall be regarded as a rate duty | Amend in Part 1 to in the Customs Tariff |
| 8 | General Note B 2. Any amount of duty payable shall be calculated to the nearest cent. For the purposes of this paragraph one half cent shall be regarded as a whole cent | General Note C 2. Any amount of duty payable shall be calculated to the nearest 10 cent. | Amended from one cent to 10 cent Deletion of "For the purposes of this paragraph one half cent shall be regarded as a whole cent" since calculated to the nearest 10 cent. |
| 9 | General Note B 3 | General Note C 3 | No change |
| 10 | General Note B 4. A rate of duty applicable under any heading or tariff item to any unit of mass, measure, quantity or any other characteristic shall, | General Note C 4. A rate of duty applicable under any heading or tariff item to any unit of mass, measure, quantity or any other characteristic shall, unless | Amended to remove Part 1 of |

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| | unless otherwise provided for in such heading or tariff item, apply proportionately to any part of such unit except in the case of a unit of quantity described in the statistical column in Part 1 of Schedule No. 1 as "u" (number of units). | otherwise provided for in such heading or tariff item, apply proportionately to any part of such unit except in the case of a unit of quantity described in the statistical column in Schedule No. 1 as "u" (number of units). | |
| 11 | General Note B 5. Any duties on imported goods specified in Part 2, 3 and 5 of this Schedule are additional to any duties specified in Part 1 of the said Schedule in respect of such goods | See Note 1 of Schedule No. 1 | See Note 1 to Schedule No. 1 of the Customs Tariff Note amended to refer to Parts in Excise Tariff and Schedule No. 2 of the Customs Tariff |
| 12 | C. VALUE FOR DUTY PURPOSES The expression "value for duty purposes" has the meaning assigned thereto in section 65. | None | General Note C is deleted as the definition for Customs Value appears in the Customs Bills - The CDA uses the phrase "customs value of the goods" and is regulated in Chapter 7 of the CDA. |
| 13 | D. MASS FOR DUTY PURPOSES | General Note D | |
| 14 | General Note D1 | General Note D1 | No change |
| 15 | General Note D 2. (a) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquid | General Note D 2. (a) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquid and similar | General Note D. 2(a) Amended to remove "Part 1 of" |

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| | and similar bulk forms packed in bags, drums or similar containers, with a net mass per container exceeding 5 kg, but excluding goods provided for otherwise in any tariff heading in Part 1 of Schedule No. 1, shall be deemed not to include the mass of such bags, drums or similar containers | bulk forms packed in bags, drums or similar containers, with a net mass per container exceeding 5 kg, but excluding goods provided for otherwise in any tariff heading in Schedule No. 1 , shall be deemed not to include the mass of such bags, drums or similar containers | |
| 16 | General Note D. 2(b) | General Note D. 2(b) | No change |
| 17 | General Note D.3 | General Note D.3 | No change |
| 18 | General Note D4 | General Note D4 | No change |
| 19 | General Note D 5. The legal mass or the net mass of any goods shall be determined by actual mass measurement or by deducting, in the discretion of the importer , from the gross mass or the legal mass, as the case may be, either the actual deductible tare ascertained by mass measurement or an average deductible tare determined by the Commissioner in respect of such goods. | General Note D 5. The legal mass or the net mass of any goods shall be determined by actual mass measurement or by deducting, in the discretion of the importer, from the gross mass or the legal mass, as the case may be, either the actual deductible tare ascertained by mass measurement or an average deductible tare determined by the customs authority in respect of such goods. | General Note D is amended to change Commissioner to customs authority |

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| 20 | <p>E. SEA PRODUCE TAKEN BY A SHIP RECOGNIZED AS A SHIP OF SOUTH AFRICAN NATIONALITY</p> <p>Fish, crustaceans, molluscs, birds and any other marine or other animals of any nature and parts of and products derived or manufactured from such fish, crustaceans, molluscs, birds or animals taken from the sea or taken from any island forming part of the Republic by any ship recognized as a ship of South African nationality in terms of the Ship Registration Act 58 of 1998, shall be exempt from duty and from such requirements of this Act as the Commissioner may decide in each case, when landed in the Republic direct from such ship or when landed from any other ship so recognized subject to the prior permission of the Commissioner for transshipment having been obtained and subject to such conditions as he may impose in each case</p> | None | Note deleted : Provided for in rules in terms of section 91(1)(k) of the Control Bill read with Rule 4.6 (g) |
| 21 | <p>F. TIME OF IMPORTATION OF CERTAIN GOODS</p> <p>For the purposes of this Act, any ship (excluding a flying boat) built outside the Republic and brought to any place in the Republic under its own power or in any manner except as cargo in any other ship or</p> | None | General Note F is deleted as arrival of goods are covered by clause 90(1)(g) |

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| | <p>vehicle, shall be deemed to have been imported into the Republic at the time when such ship acquired recognition as a ship of South African nationality in terms of the Ship Registration Act 58 of 1998, or if it acquired such recognition before arrival at any place in the Republic, at the time when such ship first came within the control area of the port authority at the first port of call in the Republic: Provided that this note shall not be construed to apply to any ship so recognized as a ship of South African nationality on the ninth day of December, 1966, for as long as such recognition continues</p> | | |
| 22 | G. ABBREVIATIONS AND SYMBOLS | B.2 ABBREVIATIONS AND SYMBOLS USED IN THE CUSTOMS TARIFF | Ex General Note G |
| 23 | 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. | See Schedule No. 5 Note 5 | Ordinary levy is in Schedule No. 5 and General Note H moved to Note 5 to Schedule No. 5 |

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| 24 | IJ. GOODS IMPORTED FROM THE EU | General Note E - GOODS IMPORTED FROM THE EU | No changes |
| | 1. (a) In this Note the expressions "Agreement", "EU" and "Protocol" relates to 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. | 1. (a) In this Note the expressions "Agreement", "EU" and "Protocol" relates to 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. | Agreements will be published on the SARS website and the protocol will no longer form part of the General Notes to the Customs Tariff |
| 25 | 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 column of Part 1 of Schedule No. 1; and | 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 column in Schedule No. 1; and | Amend Note 3(a)(i) to remove "of Part 1" replace "of" with "in" before Schedule No. 1 |
| 26 | Other Notes to General Note IJ | Remains unchanged | No changes to the rest of the Notes to General Note E Ex General note IJ |
| 27 | K. DUTIES ON GOODS TO WHICH THE PROTOCOL ON TRADE OF THE SADC RELATES | General Note F - DUTIES ON GOODS TO WHICH THE PROTOCOL ON TRADE OF THE SADC RELATES | |

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| 28 | 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 No. 1. | 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. | Agreements will be published on the SARS website and the protocol will no longer form part of the General Notes to the Customs Tariff |
| 29 | 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 EU or SADC column. | 2.(a) The general rate of duty specified in the general column in respect of any heading or subheading in 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 or SADC column. | Amend Note 2(a) to remove "Part 1" |
| 30 | 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 headings or subheading relates if such goods originate in a Member State of the SADC and comply with any other conditions specified in Annex | 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 headings or subheading relates if such goods originate in a Member State of the SADC and comply with any other conditions specified in Annex I and Protocol 1 concerning the definition of the | Agreements will be published on the SARS website and the protocol will no longer form part of the General Notes to the Customs Tariff |

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| | I and the Notes to Part B of the Schedule to the General Notes to Schedule No. 1. | concept of "originating products" and methods of administrative co-operation of the Economic Partnership Agreement between the SADC EPA states, of the one part, and the European Union and its member states, of the other part | |
| 31 | (b) Wherever in column (3) of Appendix I 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. | (b) Wherever in column (3) of Appendix I 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 in Schedule No. 1 and the general rate specified in the said Schedule shall apply to such goods. | Amend Note 3(b) to remove "of Part 1" replace "of" with "in" before Schedule No. 1 |
| 32 | (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 No. 1 and the certificate or 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). | None | Note deleted: No equivalent in CDA/CCA. Section 49 (9) options are within the discretion of the customs authority (to release goods under preferential rate with security or allow warehousing pending production of relevant certificate) and potentially that's the reason why it was not taken up in the new legislation. Chapter 4 read with Chapter 7 and Chapter 31 of the CCA The CCA read with its rules provides for the clearance of goods into a |

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| | | | licensed warehouse or release against security if all clearance requirements such as availability or permit or certificate for rules of origin cannot be provided. |
| 33 | 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 consignment 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 I contained in Part B of the Schedule to the General Notes to Schedule No. 1. | 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 consignment produce, together with any documents required to be produced in terms of section 176 read with section 179 of the CCA 39, a valid proof of origin and proof that the goods have been consigned directly in accordance with the provisions of Annex I. | Changes to Note 4 to refer to the relevant section in CCA |
| 34 | 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 Gazette. | 5. Item 460.04 of Schedule No. 3 Part 6 which provides for relief 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 Gazette. | Amend Note 5 to change the reference of Schedule No. 4 to Schedule No. 3 Part 6; and to amend “a rebate” to “relief” |

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| 35 | Other Notes to General Note K | Remains unchanged | Other Notes to General Note K remains unchanged |
| 36 | L. DUTIES ON GOODS TO WHICH THE FREE TRADE AGREEMENT BETWEEN EFTA STATES AND THE SACU STATES RELATES. | General Note G - DUTIES ON GOODS TO WHICH THE FREE TRADE AGREEMENT BETWEEN EFTA STATES AND THE SACU STATES RELATES | |
| 37 | 1. In this Note and for the purposes of Schedule No.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 No. 1. | 1. In this Note and for the purposes of Schedule No.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 Schedule No. 1. | Amend Note 1 to remove "Part 1 of" before Schedule No. 1 |
| 38 | 3. Any rate of duty specified in the EFTA 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 EFTA States and comply with the other requirements of the EFTA Agreement. | 3. Any rate of duty specified in the EFTA column in respect of any heading or subheading in 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 EFTA States and comply with the other requirements of the EFTA Agreement. | Amend Note 3 to remove "of Part 1 " and replace "of" with "in" Schedule No. 1 |

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| 39 | <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> <p>Table to Note 5(a) Last column: Tariff quota rate under Part 1 of Schedule No. 1</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 in Schedule No. 1 on compliance with the provisions of this Note-</p> <p>Table to Note 5(a) Last column: Tariff quota rate in Schedule No. 1</p> | <p>Amend Note 5(a) to remove “of Part 1” and replace “of” with “in” Schedule No. 1</p> <p>The last column in the table to Note 5(a) is amended to remove “Part 1 of” and replace “under” with “in” before Schedule No. 1</p> |
| 40 | <p>(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 No. 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.</p> | <p>(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 in Schedule No. 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.</p> | <p>Amend Note 5(b) to remove “of Part 1” and replace “of” with “in” Schedule No. 1</p> |

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| 41 | (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. | (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 176 read with 179 to the CCA. | Changes to Note 5(c) to refer to the relevant section in CCA |
| 42 | 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. | 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 176 read with Section 179 of the CCA a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of ANNEX V referred to in paragraph 1 of article 7 of the free trade agreement between the EFTA states and the SACU states concerning the definition of the concept of "originating products" and methods of administrative co-operation | Changes to Note 6 to refer to the relevant section in CCA Agreements will be published on the SARS website and the protocol will no longer form part of the General Notes to the Customs Tariff |
| 43 | 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 | General Note H - 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 | |

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| 44 | 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. | 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 Schedule No. 1. | Amend Note 1 to remove "Part 1 of" before Schedule No. 1 |
| 45 | 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 and comply with the other requirements of the MERCOSUR Agreement | 3. Any rate of duty specified in the MERCOSUR column in respect of any heading or subheading in 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 and comply with the other requirements of the MERCOSUR Agreement | Amend Note 3 to remove "Part 1" and replace "of" with "in" before Schedule No. 1 |
| 46 | Note (2) to 4.(a)(i): Last column of the table- Tariff quota rate under Part 1 of Schedule No. 1 | Note (2) to 4.(a)(i): Last column of the table- Tariff quota rate in Schedule No. 1 | Amend Note (2) to 4.(a)(i), last column of the table to remove "Part 1 of" and replace "under" with "in" |
| 47 | 4.(c)(iii). a valid MERCOSUR certificate issued by MERCOSUR is presented with a valid bill of entry for home consumption supported | 4.(c)(iii). a valid MERCOSUR certificate issued by MERCOSUR is presented with a valid bill of entry for home consumption supported by all | Changes to Note 6 to refer to the relevant section in CCA |

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| | by all documents required to be produced in terms of section 39. | documents required to be produced in terms of Section 176 read with Section 179 of the CCA | |
| 48 | 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. | 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 176 read with Section 179 of the CCA a valid proof of origin and proof of compliance with the provisions of ANNEX III referred to in chapter iii of article 10 of the preferential trade agreement between MERCOSUR and the SACU states concerning the definition of the concept of "originating products" and methods of administrative co-operation. | Changes to Note 6 to refer to the relevant section in CCA Agreements will be published on the SARS website and the protocol will no longer form part of the General Notes to the Customs Tariff |
| 49 | N. RATES OF DUTY SPECIFIED IN THE FIVE COLUMNS, GENERAL, EU, EFTA AND SADC OF PART 1 OF SCHEDULE NO. 1. | Note 2 - Rates of duty specified in the five rate of duty columns in this Schedule: | General Note N move to Schedule No. 1 Amend Note 2 to remove "of Part 1" and replace "of" with "in" before Schedule No. 1 |
| 50 | (a) The general rate of duty specified in the General column in respect of any heading | (a) The general rate of duty specified in the General column in respect of any heading or | Amend Note 2(a) to remove "Part 1 of" before Schedule No. 1 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | 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, EFTA, SADC or MERCOSUR column. | subheading in 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, EFTA, SADC or MERCOSUR column; and | Replace full stop with “; and” Delete , GENERAL, EU, EFTA AND SADC” and insert “this” before Schedule and delete “No. 1” after Schedule |
| 51 | (b) Where the rate of duty in the EU, EFTA, SADC or MERCOSUR 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, EFTA, SADC or MERCOSUR column, as the case may be. | (b) Where the rate of duty in the EU, EFTA, SADC or MERCOSUR 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, EFTA, SADC or MERCOSUR column, as the case may be. | No change |
| 52 | | General Note IJ – MISCELLANEOUS PROVISIONS | |
| 53 | | 1. Wherever the tariff heading or subheading under which any goods are classified in Schedule No. 1 is quoted in any item in other Schedules of the Customs Tariff in which such goods are specified, the goods so specified in such item shall be deemed not to include goods which are not classified under the said tariff heading or subheading. | Ex – Schedule No. 2 Part 1, Note 4. Ex – Schedule No. 2 Part 2, Note 4. Ex – Schedule No. 2 Part 3, Note 4 Ex – Schedule No. 3, Note 5(a) Ex – Schedule No. 4, Note 3(b) Ex – Schedule No. 5, Note 6 |
| 54 | | 2. For the purposes of the Customs Tariff- | New wording |
| 55 | | 2.(a) any reference to a tariff heading comprising two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of | Ex – Schedule No. 3, Note 5.(b) Ex – Schedule No. 4, Note 3.(b) |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-----------|--|--|--|
| | | this Note be construed as referring to all the tariff headings in Schedule No. 1 the first two digits of which correspond to the two digits referred to in the other Schedules. | |
| 56 | | 2.(b) Unless the context of any item or its Notes otherwise indicates, a reference to tariff heading 00.00 in the Schedules of the Customs Tariff, shall for the purposes of this Note be construed as referring to all the tariff headings in Schedule No. 1. | Ex – Schedule No. 3, Note 5.(c) Ex – Schedule No. 4, Note 3.(b) Ex – Schedule No. 5 Part 5, Note 2.(b) Ex – Schedule No. 5 Part 6, Note 2.(b) |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 57 | Part A: PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE CO-OPERATION OF THE AGREEMENT ON TRADE, DEVELOPMENT AND CO-OPERATION BETWEEN THE EUROPEAN COMMUNITY AND ITS MEMBER STATES AND THE REPUBLIC OF SOUTH AFRICA | | Agreements will be published on the SARS website and the protocol will no longer form part of the General Notes to the Customs Tariff. |
| 58 | PART B: ANNEX 1 CONCERNING THE RULES OF ORIGIN FOR PRODUCTS TO BE TRADED BETWEEN THE MEMBER STATES OF THE SOUTHERN AFRICAN DEVELOPMENT COMMUNITY AND ANNEX VII CONCERNING TRADE IN SUGAR IN THE SOUTHERN AFRICAN DEVELOPMENT COMMUNITY OF THE PROTOCOL ON TRADE OF THE TREATY OF THE SOUTHERN AFRICAN DEVELOPMENT | | Agreements will be published on the SARS website and the protocol will no longer form part of the General Notes to the Customs Tariff |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-----------|---|---|---|
| | COMMUNITY. | | |
| 59 | PART C:ANNEX V REFERRED TO IN PARAGRAPH 1 OF ARTICLE 7 OF THE FREE TRADE AGREEMENT BETWEEN THE EFTA STATES AND THE SACU STATES CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE CO-OPERATION | | Agreements will be published on the SARS website and the protocol will no longer form part of the General Notes to the Customs Tariff |
| 60 | PART 1: ORDINARY CUSTOMS DUTY | SCHEDULE NO. 1 ORDINARY IMPORT DUTY | The title is amended to replace "customs" with "import" |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-----------|--|---|---|
| 61 | No Notes | Notes: 1. Any duties or levies on imported goods specified in Part 2, 3, 5 and 7 of Schedule No. 1 of the Excise Tariff or Schedule No. 2 of the Customs Tariff, are additional to any duties specified in this Schedule in respect of such goods. | Note 1 to Schedule No.1 is ex General Note B. 5.to Schedule No. 1 Part 7 – Health Promotion Levy also be included. |
| 62 | | 2. Rates of duty specified in the five rate of duty columns in this Schedule: (a) The general rate of duty specified in the general column in respect of any heading or subheading in 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, EFTA, SADC or MERCOSUR column; and (b) Where the rate of duty in the EU, EFTA, SADC or MERCOSUR 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, EFTA, SADC or MERCOSUR column, as the case may be. | Ex General Note N to Schedule No. 1 |
| 63 | Followed by Section I - XXII, including Chapters 1 – 99 in terms of the HS 2017 | Followed by Section I - XXII, including Chapters 1 – 99 in terms of the HS 2017 | Only subheadings that are changed are listed |
| 64 | 8702.10.81 Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding | 8702.10.81 Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem excise duty purposes not exceeding R130 000; or vehicles for | Subheading 8702.10.81 is amended to remove “customs” and insert “excise” in relation to the value |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | R130 000; or vehicles for the transport of 14 persons or more, including the driver | the transport of 14 persons or more, including the driver | |
| 65 | 8702.10.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.10.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.10.87 is amended to remove “for ad valorem customs duty purposes” |
| 66 | 8702.20.81 Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.20.81 Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.20.81 is amended to remove “customs” and insert “excise” in relation to the value |
| 67 | 8702.20.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the drive | 8702.20.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the drive | 8702.20.87 is amended to remove “for ad valorem customs duty purposes” |
| 68 | 8702.30.81 Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.30.81 Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.30.81 is amended to remove “customs” and insert “excise” in relation to the value |
| 69 | 8702.30.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty | 8702.30.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem excise duty purposes of less than R130 000; or vehicles for the | 8702.30.87 is amended to remove “for ad valorem customs duty purposes” |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-----------|--|--|--|
| | purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver | transport of 14 persons or more, including the driver | |
| 70 | 8708.40.81 Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8708.40.81 Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.40.81 is amended to remove “customs” and insert “excise” in relation to the value |
| 71 | 8702.40.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.40.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.40.87 is amended to remove “for ad valorem customs duty purposes” |
| 72 | 8702.90.81 Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.90.81 Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.90.81 is amended to remove “for ad valorem customs duty purposes” |
| 73 | 8702.90.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.90.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver | 8702.90.87 is amended to remove “for ad valorem customs duty purposes” |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-----------|---|---|-----------------------------------|
| 74 | All other tariff descriptions and Note | Remains unchanged | No other changes in Schedule No.1 |
| 75 | Part 2A: SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND | None | See Excise Tariff |
| 76 | SECTION B: AD VALOREM EXCISE DUTIES ON LOCALLY MANUFACTURED GOODS OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND | None | See Excise Tariff |
| 77 | PART 3: ENVIRONMENTAL LEVY | None | See Excise Tariff |
| 78 | SECTION A: ENVIRONMENTAL LEVY ON PLASTIC BAGS | None | See Excise Tariff |
| 79 | SECTION B: ENVIRONMENTAL LEVY ON ELECTRICITY GENERATED IN THE REPUBLIC | None | See Excise Tariff |
| 80 | SECTION C: ENVIRONMENTAL LEVY ON ELECTRIC FILAMENT LAMPS | None | See Excise Tariff |
| 81 | SECTION D: ENVIRONMENTAL LEVY ON CARBON DIOXIDE (CO²) EMISSIONS OF MOTOR VEHICLES | None | See Excise Tariff |
| 82 | PART 5A: FUEL LEVY | None | See Excise Tariff |
| 83 | PART 5B: ROAD ACCIDENT FUND LEVY | None | See Excise Tariff |
| 84 | PART 7: HEALTH PROMOTION LEVY | None | See Excise Tariff |
| 85 | SECTION A LEVY ON SUGARY BEVERAGES | None | See Excise Tariff |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-----------|---|--|--|
| 86 | Part 8: ORDINARY LEVY | SCHEDULE NO. 5 ORDINARY LEVY | Part 8 to Schedule No. 1 is Schedule No. 5 of the Customs Tariff |
| 87 | Notes: 1. Subject to the provisions of any item in Schedule No. 4 or 6 , the rate of ordinary levy specified in any item in this Part in respect of any goods (excluding goods provided for in Note 4), shall apply to any such goods which are manufactured in or imported into the common customs area and entered for home consumption by any body, authority, institution or person specified in such ordinary levy item. | Notes: 1. Subject to the provisions of any item in Schedule No. 3 , the rate of ordinary levy specified in any item in this Part in respect of any goods (excluding goods provided for in Note 4), shall apply to any such goods which are manufactured in or imported into the common customs area and entered for home use by any body, authority, institution or person specified in such ordinary levy item. | Note 1 is amended to indicate the relevant relief Schedule in terms of the Customs and Excise Tariffs respectively. “home consumption” is amended to “home use” |
| 88 | 2. The value for ordinary levy purposes shall be the value for customs duty purposes as defined in section 65(1) or the value for excise duty purposes as defined in section 69 . | 2. The value for ordinary levy purposes shall be the value for import duty purposes in accordance with Part 3 of Chapter 7 of the CDA or the value for excise duty purposes as defined in section 69 of the EDA. | Note 2 is amended to refer to the CDA and EDA respectively and to “import duty” instead of “customs duty” |
| 89 | 3. No entry in respect of goods subject to the ordinary levy shall be valid unless the subheading under which such goods are classified in Part 1 is declared on such entry . | 3. No clearance of goods subject to the ordinary levy shall be valid unless the subheading under which such goods are classified in Schedule No. 1 is declared stated on such clearance . | Note 3 is amended to change “entry” to “clearance” and “Part 1” to “Schedule No. 1”; and “declared” amended to “stated” |
| 90 | 4. Any rate of ordinary levy specified in this Part in respect of any imported goods for use by any person, government, | 4. Any rate of ordinary levy specified in this Schedule in respect of any imported goods for use by any person, government, department, | Note 4 is amended to change “Part” to “Schedule” |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | department, administration or body referred to in this Part shall not apply to any such goods which are entered in such quantities, at such times and subject to such conditions as the appropriate authorities in the Republic of Botswana, the Kingdom of Swaziland and the Republic of Namibia may allow by specific permit for use in those countries. | administration or body referred to in this Schedule shall not apply to any such goods which are entered in such quantities, at such times and subject to such conditions as the appropriate authorities in the Republic of Botswana, the Kingdom of Swaziland and the Republic of Namibia may allow by specific permit for use in those countries. | |
| 91 | See General Note H | 5. Notwithstanding anything to the contrary contained in the Customs Tariff, any duty specified in Schedule No. 1 and 2 shall not apply to any goods subject to the ordinary levy specified in Schedule No. 5. Any goods to which the levy specified in Schedule No. 5 is applicable shall be cleared in terms thereof and in accordance with the CCA and CDA. | Note 5 to Schedule No. 5 is ex General Note H. Note 5 is amended as highlighted in yellow |
| 92 | SCHEDULE NO. 2: ANTI-DUMPING COUNTERVAILING AND SAFEGAURD DUTIES ON IMPORTED GOODS | SCHEDULE NO. 2: ANTI-DUMPING COUNTERVAILING AND SAFEGAURD DUTIES ON IMPORTED GOODS | No change |
| 93 | Ex Note 1 to Part 1, Part 2 and Part 3 | 1. The goods specified in Column headed "Tariff Heading, Code and Description" of this Schedule shall, in addition to any other duties payable thereon upon clearance for home use or other customs procedure, entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate anti-dumping duty, | Note 1 in Part 1, Part 2 and Part 3 is delete and inserted as Note 1 to Schedule No. 2 Reference to "Part "is replaced with "Schedule" Changed "home consumption" to "home use" and "entry" to |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-----------|--|--|---|
| | | countervailing duty or safeguard duty or measure provided for in respect of such goods in this Schedule at the time of such entry or such other time as so provided, if those goods are imported from a supplier or originate in a territory mentioned in Column headed "Imported from or Originating in" of this Schedule . | "clearance" |
| 94 | Ex Note 2 to Part 1, Part 2 and Part 3 | 2. An anti-dumping duty, countervailing duty or safeguard duty or measure imposed in terms of the provisions of this Schedule, in respect of any goods, shall also apply to such goods entered in terms of the provisions of any item specified in Schedule No. 3 unless a relief item in Schedule No. 3 otherwise provides in respect of such goods | Note 2 to Part 1, Part 2 and Part 3 is deleted and inserted as Note 2 to Schedule No. 2 Note 2 is amended to include a reference to relief goods being dutiable in terms of Schedule No. 2 unless a relief item provides otherwise The "rebate item" column is removed accordingly. |
| 95 | Ex Note 3 to Part 1, Part 2 and Part 3 | 3. Unless the context otherwise indicates, Note A in the General Notes to Schedule No. 1 and Note 5 to Schedule No. 5 the Section and Chapter Notes in the said Schedule shall <i>mutatis mutandis</i> apply for this Part to this Schedule. | Note 3 in Part 1, Part 2 and Part 3 is delete and inserted as Note 3 to Schedule No. 2 Reference to "Part "is replaced with "Schedule" |
| 96 | Ex Note 4 to Part 1, Part 2 and Part 3 | 4. Whenever the tariff heading or subheading under which any goods are classified in Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so | Note 4 in Part 1, Part 2 and Part 3 is delete and inserted as Note 4 to Schedule No. 2 Reference to "Part "is replaced with |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading. | “Schedule” “Part 1” before Schedule No. 1 is removed |
| 97 | Part 1: Anti-dumping duties | Part 1: Anti-dumping duties on Imported goods | |
| 98 | Notes: | | |
| 99 | 1.The goods specified in Column headed "Tariff Heading, Code and Description" of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate countervailing duty provided for in respect of such goods in this Part at the time of such entry or such other time as so provided, if those goods are imported from a supplier or originate in a territory mentioned in Column headed "Imported from or Originating in" of this Part. | None | See Note 1 to Schedule No. 2 |
| 100 | 2. Anti-dumping duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in the Column headed "Rebate Items" of this Part. | None | See Note 2 to Schedule No. 2 |
| 101 | 3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the | None | See Note 3 to Schedule No. 2 |

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|------------|---|---|------------------------------|
| | Section and Chapter Notes in the said Schedule shall MUTATIS MUTANDIS apply for this Part. | | |
| 102 | 4. Whenever the tariff heading or subheading under which any goods are classified in 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 be deemed not to include goods which are not classified under the said tariff heading or subheading. | None | See Note 4 to Schedule No. 2 |
| 103 | PART 2: COUNTERVAILING DUTIES | PART 2: COUNTERVAILING DUTIES ON IMPORTED GOODS | No change |
| 104 | Notes: | | |
| 105 | 1. The goods specified in Column headed "Tariff Heading, Code and Description" of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate countervailing duty provided for in respect of such goods in this Part at the time of such entry or such other time as so provided, if those goods are imported from a supplier or originate in a territory mentioned in Column headed "Imported from or Originating in" of | None | See Note 1 to Schedule No. 2 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|------------------------------|
| | this Part. | | |
| 106 | 2. Anti-dumping duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in the Column headed "Rebate Items" of this Part. | None | See Note 2 to Schedule No. 2 |
| 107 | 3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the Section and Chapter Notes in the said Schedule shall MUTATIS MUTANDIS apply for this Part. | None | See Note 3 to Schedule No. 2 |
| 108 | 4. Whenever the tariff heading or subheading under which any goods are classified in 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 be deemed not to include goods which are not classified under the said tariff heading or subheading. | None | See Note 4 to Schedule No. 2 |
| 109 | PART 3: SAFEGUARD DUTIES | PART 3: SAFEGUARD DUTIES | No change |
| 110 | Notes: | | |
| 111 | 1.The goods specified in Column headed "Tariff Heading, Code and Description" of this Part shall, in addition to any other duties payable thereon upon entry for | None | See Note 1 to Schedule No. 2 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|------------------------------|
| | home consumption thereof or as provided in Chapter VI, be liable to the appropriate countervailing duty provided for in respect of such goods in this Part at the time of such entry or such other time as so provided, if those goods are imported from a supplier or originate in a territory mentioned in Column headed "Imported from or Originating in" of this Part. | | |
| 112 | 2. Anti-dumping duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in the Column headed "Rebate Items" of this Part. | None | See Note 2 to Schedule No. 2 |
| 113 | 3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the Section and Chapter Notes in the said Schedule shall MUTATIS MUTANDIS apply for this Part. | None | See Note 3 to Schedule No. 2 |
| 114 | 4. Whenever the tariff heading or subheading under which any goods are classified in 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 be deemed not to include goods which are not classified under the said tariff heading or subheading. | None | See Note 4 to Schedule No. 2 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 115 | SCHEDULE NO. 3 | SCHEDULE NO. 3 | |
| 116 | INDUSTRIAL REBATE OF CUSTOMS DUTIES | RELIEF ON IMPORT DUTIES | |
| 117 | Notes: | Notes: | |
| 118 | 1. The imported goods specified in Column II of this Schedule shall, subject to the provisions of section 75, be admitted for use in connection with the production or manufacture of goods in the industries specified, under rebate of customs duty to the extent stated in Column III of this Schedule. | 1. The relevant provisions of the CCA and the Rules thereto apply to the different Parts to this Schedule | Note amended to include a generic reference to the CCA and its Rules as the equivalent of section 75 (rebate/relief) is now covered in the following Chapters: Chapter 8 (home use, with relief, miscellaneous), Chapter 12 (temporary admission), , Chapter 17 (temporary export), Chapter 18 (inward processing), Chapter 19 (home use processing), and Chapter 20 (outward processing) |
| 119 | 2. Unless the context otherwise indicates, Notes A, C and H of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall, MUTATIS MUTANDIS apply to this Schedule. | 2. Unless the context otherwise indicates, Note A in the General Notes to Schedule No. 1 and Note 5 to Schedule No. 5 shall, <i>mutatis mutandis</i> apply to this Schedule. | Note 2 to Schedule No. 3 is amended to still refer to the applicability of the General Rules of Interpretation as well as the Note applicable to Ordinary Levy. The reference to section and chapter notes is removed as this is included in Rule 1 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 120 | <p>3.(a) The following expressions shall, for the purposes of the Column headed "Extent of Rebate" of this Schedule, be construed as specified hereunder:</p> <p>(i) "Full duty" relates to a rebate to the extent of the customs duty specified in and payable under any column in any tariff heading or subheading in Part 1 of Schedule No. 1 in respect of any goods;</p> <p>(ii) "%" means per cent ad valorem.</p> <p>(b) Any customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any excise duty specified in and payable under any tariff item or sub item in Part 2 of Schedule No. 1 in respect of such goods.</p> | <p>3. For the purposes of the Column headed "Extent of Relief" in this Schedule, the expression "Full duty" relates to a relief to the extent of the ordinary import duty specified in and payable under any column against any tariff heading or subheading specified in Schedule No. 1 of the Customs Tariff.</p> | <p>Note 3(a)(ii) - see General Note B.2 No. 55 to Customs Tariff for symbol "%"</p> <p>Note 3(a) is only applicable on relief and is retained as such.</p> <p>Note 3(b) deleted: Note 3(b) cannot remain under the customs tariff as it applies to relief of excise duties</p> |
| 121 | <p>4. Unless the context otherwise indicates, the industries specified in this Schedule shall, subject to approval by the Commissioner in each case, be deemed to include the production or manufacture of products not specifically mentioned in the name of such industry, provided such products are generally produced or manufactured in that industry from the same or similar basic raw</p> | <p>4. Any provision in this Schedule for a complete article or an incomplete article which has, or is regarded as having the essential character of such complete article, assembled or unassembled shall, as the Commissioner customs authority may determine except where specifically otherwise specified, remain applicable even where any parts or sub-assemblies of any such article, imported by any</p> | <p>New Note 4 is ex Note 6 to Schedule No. 3</p> <p>For Note 4 to Schedule No. 3 see Note 1 to Part 4 in Schedule No. 3 of the customs Tariff</p> |

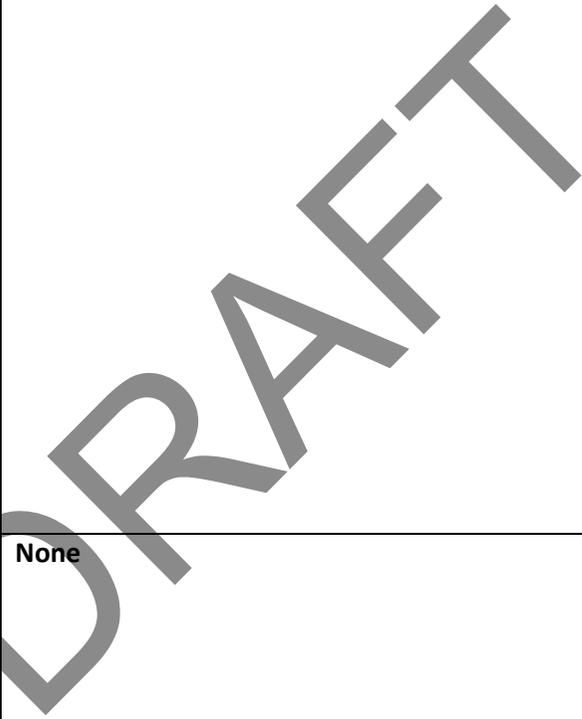
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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | materials as the products mentioned in such name. | importer, have lost the essential character of such article due to the non-importation of parts or sub-assemblies manufactured in the Republic. | |
| 122 | <p>5.(a) Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading.</p> <p>(b) Any reference in this Schedule to a tariff heading comprising two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of this Note be construed as referring to all the tariff headings in Part 1 of Schedule No. 1 the first two digits of which correspond to the two digits referred to in this Schedule.</p> <p>(c) Any reference in this Schedule to tariff heading No. 00.00 shall, for the purposes of this Note be construed as referring to all the tariff headings in Part 1 of Schedule No. 1.</p> | None | <p>See General Note N.1 to Customs Tariff</p> <p>See General Note N.2(a) to Customs Tariff</p> <p>See General Note N.2(b) to Customs Tariff</p> |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 123 | 6. Any provision in this Schedule for a complete article or an incomplete article which has, or is regarded as having the essential character of such complete article, assembled or unassembled shall, as the Commissioner may determine except where specifically otherwise specified, remain applicable even where any parts or sub-assemblies of any such article, imported by any importer, have lost the essential character of such article due to the non-importation of parts or sub-assemblies manufactured in the Republic. | None | See Note 4 to Schedule No. 3 of the Customs Tariff |
| 124 | 7.(a) The Commissioner may register a stockist as a licensee of a customs and excise warehouse approved by him or her for the storage of any goods specified in any items of this Schedule, and if so registered, such stockist may supply such goods in small quantities to persons who are registered to obtain such goods under the provisions of such item. (b) Any goods imported for storage in such warehouse shall be entered under such times and shall be stored in such a manner as the Commissioner may determine. | None | Note 7 is deleted as no registration of stockists contemplated in the CCA, only licensees of storage warehouses. |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-----|---|---|---|
| | <p>(c) Subject to compliance with such conditions as the Commissioner may specify, such goods may be transferred by such stockist to a registrant on form DA 62.</p> <p>(d) Any stockist may apply to the Commissioner under the provisions of section 75 (6) for permission to dispose of any goods referred to in paragraph (a) to any person other than such registrant, and if so permitted duty shall be payable on the goods so disposed of at such times and in such manner as the Commissioner may require.</p> |  | |
| 125 | <p>8. Goods may be entered under any rebate item of this Schedule by a CCA enterprise as contemplated in rule 21A.01 and registered in terms of such item, provided -</p> <p>(a) the CCA enterprise complies with any notes to that item and this Schedule, and section 75; and</p> <p>(b) the VAT is paid on goods imported by the CCA enterprise under any item in this Schedule.</p> | None | Will move to Rules. Provide specific numbers at a later stage |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 126 | Part 1: Goods used in the manufacture of other goods | See Part 4: Relief for goods under Home Use Processing | Part 1 of Schedule No. 3 to the 1964 Act transposed to Part 4 of the Customs Tariff |
| 127 | | Part 1 Relief on goods under temporary admission procedure | Ex Schedule No. 4 Part 3: GOODS TEMPORARILY ADMITTED UNDER REBATE OF CUSTOMS DUTIES Changed “rebate” to “relief” |
| 128 | | <p>1. For the purposes of item 480.35 –</p> <p>(a) samples may be imported by -</p> <p>(i) commercial travellers and other representatives of firms abroad who visit the Republic temporarily with their samples for the purpose of securing orders;</p> <p>(ii) persons or firms established in the Republic, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; and</p> <p>(iii) a prospective customer in the Republic to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods.</p> <p>(b) except with the permission of the Commissioner customs authority only one sample of each description, range, type or colour of an article shall be allowed</p> | Ex Note 5 to rebate item 480.00 in Part 3 of Schedule No. 4 to the 1964 Act. |

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| | | temporary admission; and (c) each sample shall be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to prospective customers. | |
| 129 | | 480.00 GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES | |
| 130 | | 480.10 GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS | |
| 131 | | 480.10/ 01.00 Goods for display or use at exhibitions, fairs, meetings or similar events (full duty) | Ex 480.10/01.00 in Part 3 of Schedule No. 4 to the 1964 Act |
| 132 | | 480.15 PROFESSIONAL EQUIPMENT OWNED BY PERSONS RESIDENT ABROAD | |
| 133 | | 480.15/01.00 Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person (full duty) | Ex 480.15/01.00 in Part 3 of Schedule No. 4 to the 1964 Act |
| 134 | | 480.20 WELFARE MATERIAL | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 135 | | 480.20/01.00 Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities (full duty) | Ex 480.20/01.00 in Part 3 of Schedule No. 4 to the 1964 Act |
| 136 | | 480.25 INSTRUMENTS, APPARATUS AND MACHINES FOR USE BY INSTITUTIONS APPROVED BY THE COMMISSIONER CUSTOMS AUTHORITY | Change “commissioner” to “customs authority” |
| 137 | | 480.25/01.00 Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the Commissioner , Customs authority for scientific research or education (Full duty) | Ex 480.25/01.00 in Part 3 of Schedule No. 4 to the 1964 Act Change “commissioner” to “customs authority” |
| 138 | | 480.30 MODELS, INSTRUMENTS, APPARATUS, MACHINES AND OTHER PEDAGOGIC MATERIAL IMPORTED CLEARED BY INSTITUTION APPROVED BY THE COMMISSIONER CUSTOMS AUTHORITY | Change “imported” to “cleared” and “commissioner” to “customs authority” |
| 139 | | 480.30/01.00 Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) imported cleared by institutions approved by the Commissioner , customs authority for educational or vocational training (full duty) | Ex 480.30/01.00 in Part 3 of Schedule No. 4 to the 1964 Act Change “imported” to “cleared” and “commissioner” to “customs authority” |
| 140 | | 480.35 COMMERCIAL SAMPLES OWNED ABROAD AND IMPORTED FOR THE PURPOSES OF BEING SHOWN OR DEMONSTRATED IN THE REPUBLIC | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|--|---|
| 141 | | 480.35/01.00 Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in the Republic for the soliciting of orders for goods to be supplied from abroad (full duty) | Ex 480.35/01.00 in Part 3 of Schedule No. 4 to the 1964 Act |
| 142 | | 490.00 GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE | Ex rebate item 490.00 in Part 3 of Schedule No. 4 to the 1964 Act |
| 143 | | 490.03 PRIVATE MOTOR VEHICLES | |
| 144 | | 490.03/87.00/01.02 Private motor vehicles belonging to a person taking up temporary residence in the Republic (full duty) | Ex rebate item 490.03 in Part 3 of Schedule No. 4 to the 1964 Act |
| 145 | | 490.05 POSTCARDS AND OTHER MAIL MATTER | |
| 146 | | 490.05/00.00/01.00 Postcards and other mail matter, imported in bulk, for despatch to addresses beyond the borders of the Republic (full duty) | Ex rebate item 490.05 in Part 3 of Schedule No. 4 to the 1964 Act |
| 147 | | 490.10 MODELS AND PROTOTYPES | |
| 148 | | 490.10/00.00/01.00 Models and prototypes, to be used in the manufacture of goods (full duty) | Ex rebate item 490.10 in Part 3 of Schedule No. 4 to the 1964 Act |

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|------------|--|---|---|
| 149 | | 490.11 ARTICLES FOR PRINTING ON LOAN OR HIRE | |
| 150 | | 490.11/00.00/01.00 Matrices, blocks, plates, and similar articles, on loan or hire, for printing illustrations in periodicals or books (full duty) | Ex rebate item 490.11 in Part 3 of Schedule No. 4 to the 1964 Act |
| 151 | | 490.12 ARTICLES FOR THE MANUFACTURE OF ARTICLES THAT ARE TO BE DELIVERED ABROAD ON LOAN OR HIRE | |
| 152 | | 490.12/00.00/01.00 Matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered abroad (full duty) | Ex rebate item 490.12 in Part 3 of Schedule No. 4 to the 1964 Act |
| 153 | | 490.13 ARTICLES TO BE TESTED BY THE NATIONAL REGULATOR FOR COMPULSORY SPECIFICATIONS | |
| 154 | | 490.13/00.00/01.00 Instruments, apparatus, machines and other articles to be tested by the National Regulator for Compulsory Specifications (full duty) | Ex rebate item 490.13 in Part 3 of Schedule No. 4 to the 1964 Act |
| 155 | | 490.14 INSTRUMENTS, APPARATUS AND MACHINES, MADE AVAILABLE FREE OF CHARGE | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|---|
| 156 | | 490.14/00.00/01.00 Instruments, apparatus and machines, made available free of charge to a customer by or through a supplier, pending delivery or repair of similar goods (full duty) | Ex rebate item 490.14 in Part 3 of Schedule No. 4 to the 1964 Act |
| 157 | | 490.15 COSTUMES, SCENERY AND OTHER THEATRICAL EQUIPMENT | |
| 158 | | 490.15/00.00/01.00 Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres (full duty) | Ex rebate item 490.15 in Part 3 of Schedule No. 4 to the 1964 Act |
| 159 | | 490.20 ANIMALS AND SPORTS REQUISITES BELONGING TO A PERSON RESIDENT ABROAD | |
| 160 | | 490.20/00.00/01.00 Animals and sports requisites (including yachts and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision in sports contests (including motor car rallies and transcontinental excursions) (full duty) | Ex rebate item 490.20 in Part 3 of Schedule No. 4 to the 1964 Act |
| 161 | | 490.25 PHOTOGRAPHS AND TRANSPARENCIES FOR PUBLIC EXHIBITIONS OR COMPETITIONS FOR PHOTOGRAPHERS | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|--|
| 162 | | 490.25/00.00/01.00 Photographs and transparencies to be shown in a public exhibition or competition for photographers (full duty) | Ex rebate item 490.25 in Part 3 of Schedule No. 4 to the 1964 Act |
| 163 | | 490.30 SPECIALISED EQUIPMENT ARRIVING BY SHIP AND USED ON SHORE AT PORTS OF CALL FOR THE LOADING, UNLOADING OR HANDLING OF CONTAINERS | |
| 164 | | 490.30/00.00/01.00 Specialised equipment arriving by ship and used on shore at ports of call for the loading, unloading or handling of containers of tariff heading 86.09 of Schedule No. 1 (full duty) | Ex rebate item 490.30 in Part 3 of Schedule No. 4 to the 1964 Act |
| 165 | | 490.40 MACHINERY OR PLANT FOR USE ON CONTRACT IN CIVIL ENGINEERING OR CONSTRUCTION WORK | |
| 166 | | 490.40/00.00/01.00 Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner , customs authority on recommendation of the International Trade Administration Commission, may allow by specific permit (full duty) | Ex rebate item 490.40 in Part 3 of Schedule No. 4 to the 1964 Act Changed “commissioner” to “customs authority |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|---|
| 167 | | 490.50 MOTOR VEHICLES, YACHTS SMALL VESSELS, LIGHT AIRCRAFT AND OTHER REMOVABLE ARTICLES IMPORTED CLEARED BY FOREIGN TOURISTS AND TRAVELLERS RESIDENT IN FOREIGN COUNTRIES VISITING THE REPUBLIC | Changed “yachts” to “small vessels and light aircraft” and “imported” to “cleared” Remove foreign tourists and resident in foreign countries. |
| 168 | | 490.50/00.00/01.00 Motor vehicles, yachts small vessels, light aircraft and other removable articles (including spare parts and normal accessories and equipment therefor) imported cleared by foreign tourists and travellers resident in foreign countries visiting the republic for their own use (full duty) | Ex rebate item 490.50 in Part 3 of Schedule No. 4 to the 1964 Act Provision to be made for vehicles mentioned in Section 270 to 272 of the CCA Changed “yachts” to “small vessels and light aircraft” and “imported” to “cleared” Remove foreign tourists and resident in foreign countries. |
| 169 | | 490.60 COMMERCIAL ROAD VEHICLES, BUSSES AND TAXIS ENTERING THE REPUBLIC TEMPORARILY | Include busses and taxis with commercial road vehicles |
| 170 | | 490.60/00.00/01.00 Commercial road vehicles used in the conveyance of imported merchandise, busses and taxis entering the Republic as a means of transport | Ex rebate item 490.60 in Part 3 of Schedule No. 4 to the 1964 Act Provision to be made for vehicles |

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|------------|--|--|---|
| | | currently in the use for travellers visiting or returning to the Republic (full duty) | mentioned in Section 270 to 272 of the CCA Include busses and taxis as commercial road vehicles |
| 171 | | 490.90 MACHINERY OR PLANT FOR USE ON CONTRACT; GOODS NOT SPECIFIED ELSEWHERE IN PART 3, TEMPORARILY ADMITTED AS APPROVED BY THE COMMISSIONER-CUSTOMS AUTHORITY | Change “commissioner” to “customs authority” |
| 172 | | 490.90/00.00/01.00 Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, customs authority on recommendation of the International Trade Administration Commission, may allow by specific permit (full duty) | Ex rebate item 490.90/01.00 in Part 3 of Schedule No. 4 to the 1964 Act Change “commissioner” to “customs authority” |
| 173 | | 490.90/00.00/02.00 Goods not specified elsewhere in Part 1, temporarily admitted for purposes approved by the Commissioner-customs authority (full duty) | Ex rebate item 490.90/02.00 in Part 3 of Schedule No. 4 to the 1964 Act Change “commissioner” to “customs authority” |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|--|
| 174 | Items 303.00 to 321.00 | See Part 4 of Schedule No. 4 of the Customs Tariff | See items to Part 4 of Schedule No. 3 of the Customs Tariff |
| 175 | Part 2: Goods used in the manufacture of other goods for export | See Part 3: Relief on goods under inward processing procedure | See Part 3 to Schedule No. 3 of the Customs Tariff |
| 176 | 1. Goods cleared in terms of this Part (excluding goods cleared under rebate item 360.01) or goods processed or manufactured from such cleared goods may not be diverted for consumption in the Republic without prior approval from the Commissioner. | Deleted | Deleted as the note is covered by Chapter 18 of the CCA and the rules thereto (section 423) |
| 177 | 2. Liability for the duty on any goods allowed in terms of this Part will cease upon production of documentary evidence that such goods were exported, that proper clearance was made, or that the goods were transferred in terms of the provisions of rule 75.11. | Deleted | Deleted as the note is covered by Chapter 18 of the CCA and the rules thereto (section 409(1)(b)) |
| 178 | 3. All transactions in connection with this Part shall be entered in a separate rebate stock record. | Deleted | Deleted as the note is covered by Chapter 18 of the CCA and the rules thereto (section 427/rule 18.19) |
| 179 | 4. Processed or manufactured goods (excluding those processed or manufactured in terms of rebate item | See Note 1 to Part 3 of Schedule No. 3 of the Customs Tariff | See Note 1 to Part 3 of Schedule No. 3 of the Customs Tariff |

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|------------|--|---|---|
| | 360.01) may not be packed and exported without official supervision unless the Controller's permission has been obtained and the registrant must notify the Controller of his or her intention to pack and export such goods. | | |
| 180 | 5. The processed or manufactured goods (excluding those processed or manufactured in terms of rebate item 360.01) must be stored in a rebate store separately from the goods cleared in terms of Part 1 of this Schedule, until the requirements referred to in Note 2 have been complied with. | Deleted | Deleted as the note is covered by Chapter 18 of the CCA and the rules thereto (rule 18.23) |
| 181 | 6. The rebate item in terms of which the raw material was imported, must be reflected in the field "Rebate Item" on the export bill of entry. | Deleted | Deleted as the note is covered by Chapter 18 of the CCA and the rules thereto (section 421) |
| 182 | 7. In case where the registered manufacturer is not the exporter of the processed or manufactured goods, the exporter or any party dealing with such processed or manufactured goods must also register in terms of this Part and comply with all the requirements thereof. | Deleted | Deleted as the note is covered by Chapter 18 of the CCA and the rules thereto (section 634(2)(c)) |
| 183 | Item 334.00 – 392.00 | See Part 3 to Schedule No.3 of the Customs Tariff | See Part 3 to Schedule No.3 of the Customs Tariff |

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| 184 | | Part 2 Relief on goods under temporary export procedure | Ex Part 1 of Schedule No. 4 -409.00 Re-imported goods |
| 185 | | NOTES: | |
| 186 | | <p>1. In respect of goods entered in terms of rebate item 409.01 the importer shall at the time of entry clearance of the goods upon re-importation attach to the relevant form published as a rule on the SARS website (bill of entry) a statement indicating -</p> <ul style="list-style-type: none"> (a) the reasons why the goods are being returned; (b) whether any change in the ownership of the goods has taken place; (c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from the Republic and if so, to what extent; (d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse; (e) whether at the time of export, or at any other time, any refund, rebate relief, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were | <p>Change “bill of entry” to “clearance declaration”. “rebate” is changed to “relief” and delete reference to “or excise”</p> |

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| | | <p>manufactured;</p> <p>(f) the number and date of the relevant form published as a rule on the SARS website (bill of entry) relating to the export of such goods and the place where such entry clearance was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof;</p> <p>(g) the place where and the number and date of the relevant form published as a rule on the SARS website (bill of entry) on which duty was paid on the goods upon their first importation into the Republic or other documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and</p> <p>(h) whether any bounty, subsidy or any benefit under an export incentive scheme was paid on the goods exported.</p> | |
| 187 | | <p>2. Admission of the following goods under this item this Part shall be subject to a permit for re-importation issued by the Director-General: Department of Agriculture, Forestry and Fisheries: (a) Butter, (b) cheese,</p> | <p>Ex Note 2 in Part 1 to Schedule No.4 of the 1964 Act Change “item” to “this Part”</p> |

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| | | (c) maize and maize products, (d) sugar, (e) wine, (f) brandy and (g) spirituous beverages. | |
| 188 | | 3. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount. | Ex Note 3 in Part 1 to Schedule No.4 of the 1964 Act |
| 189 | | 4. Admission under this item shall, except in the case of item 409.07, only be permitted provided the goods can be identified as being the same goods which were exported. | Ex Note 5 in Part 1 to Schedule No.4 of the 1964 Act Delete the exception |
| 190 | | 5. The provisions of Notes 1 and 4 shall <i>mutatis mutandis</i> apply to any goods entered under rebate items 409.02 and 409.04, 409.05 and 409.07. | Ex Note 6 in Part 1 to Schedule No. 4 of the 1964 Act |
| 191 | | 409.01 RE-EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION | |
| 192 | | 409.01/00.00/01.00 Imported goods (including packing containers) re- | Ex 409.01/01.00 in Part 1 to Schedule No. 4 |

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| | | exported and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (Full duty less the amount of any rebate relief, refund and drawback granted previously) | Change “rebate” to “relief” |
| 193 | | 409.02 EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION | |
| 194 | | 409.02/00.00/01.00 Goods (including packing containers) produced or manufactured in the Republic, exported therefrom and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (excluding excisable goods exported ex a customs and excise warehouse) (Full duty less the amount of any rebate relief, refund and drawback granted previously) | Ex 409.02/01.00 in Part 1 to Schedule No. 4 Change “rebate” to “relief” |
| 195 | | 409.06 EXCISABLE GOODS EXPORTED EX A CUSTOMS AND EXCISE WAREHOUSE AND THEREAFTER RETURNED | Insert as discussed in both CDA and EDA |
| 196 | | 409.06/00.00/01.00 Excisable goods exported ex a customs and excise warehouse and thereafter returned to or brought back by the exporter, without having been | Ex 409.06/00.00/01.00 Part 1 of Schedule No.4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place (Full duty) | |
| 197 | | 409.05 USED ROCK DRILL BITS RETURNED TO THE ORIGINAL EXPORTER | |
| 198 | | 409.05/82.07/01.04 Used rock drill bits returned to the original exporter, for recovery of the diamond content (Full duty less the amount of any rebate relief, refund and drawback granted previously) | Ex 409.05/01.04 in Part 1 to Schedule No. 4 Change “rebate” to “relief” |
| 199 | | Part 3: Relief on goods under inward processing procedure | |
| 200 | | Section A: Goods temporality admitted for the processing of goods exclusively for exports | |
| 201 | Notes: | Notes: | |
| 202 | 4. Processed or manufactured goods (excluding those processed or manufactured in terms of rebate item 360.01) may not be packed and exported without official supervision unless the Controller's permission has been obtained and the registrant must notify the Controller of his | 1. For the purposes of item 334.00 to 392.00: (a) The inward processed compensating products may not be packed and exported without official supervision unless the customs authority's permission has been obtained. The licensee exporting the compensating products must notify the customs authority of his/her | Ex Note 4 to Part 2 of Schedule No. 3 of the 1964 Act Note reworded |

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| | or her intention to pack and export such goods. | intention to pack and export such compensating products. | |
| 203 | | 334.00 PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES | |
| 204 | | 334.01 INDUSTRY: PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS | |
| 205 | | 334.01/08.11/01.04 Pulp, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, for the manufacture of blackberry, black-currant and raspberry jams (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 206 | | 334.01/08.12/01.04 Pulp, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption, for the manufacture of blackberry, black-currant and raspberry jams (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 207 | | 334.01/20.08/01.04 Pulp, otherwise prepared or preserved, whether or not containing added sugar or other sweetening | Ex Part 2 of Schedule No. 3 to the 1964 Act |

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| | | matter or spirit, not elsewhere specified or included, for the manufacture of blackberry, black-currant and raspberry jams (Full duty) | |
| 208 | | 343.00 ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE | |
| 209 | | 343.07 INDUSTRY: GLASS AND GLASSWARE | |
| 210 | | 343.07/3208.90/01.06 Paints, for the manufacture of mirrors (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 211 | | 343.07/38.24/01.04 Chemical products and preparations of the chemical or allied industries, for the manufacture of mirrors (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 212 | | 390.00 OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS | |
| 213 | | 390.01 INDUSTRY: MEDICAL, SURGICAL, SCIENTIFIC, OPTICAL AND PHOTOGRAPHIC INSTRUMENTS | |

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| 214 | | 390.01/39.01/01.04/ Polymers of ethylene, in primary forms, for the manufacture of disposable hypodermic syringes of plastics, of subheading 9018.31 (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 215 | | 390.01/39.02/01.04 Polymers of propylene, in primary forms, for the manufacture of disposable hypodermic syringes of plastics, of subheading 9018.31 (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 216 | | 390.01/3921.19/01.06 Plates, sheets, film, foil and strip, of cellular plastics (excluding those of polyethyleneterephthalates, other condensation, polycondensation and poly-addition products and polymers of ethylene) for the manufacture of disposable hypodermic syringes of plastics, of subheading 9018.31 (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 217 | | 390.01/9018.32/01.06 Tubular metal needles, for the manufacture of disposable hypodermic syringes of plastics of subheading 9018.31 (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 218 | | 392.00 MISCELLANEOUS MANUFACTURED ARTICLES | |
| 219 | | 392.01 INDUSTRY: UPHOLSTERED FURNITURE | |

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| 220 | | 392.01/41.00/01.02 Leather (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 221 | | 392.01/51.00/02.02 Woven fabrics of wool or animal hair (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 222 | | 392.01/52.00/03.02 Woven fabrics of cotton (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 223 | | 392.01/53.00/04.02 Woven fabrics of other vegetable textile fibres (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 224 | | 392.01/54.00/05.02 Woven fabrics of man-made filaments (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 225 | | 392.01/55.00/06.02 Woven fabrics of man-made staple fibres (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 226 | | 392.01/58.00/07.02 Special woven fabrics (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 227 | | 392.01/59.00/08.02 Impregnated, coated, covered or laminated woven textile fabrics (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 228 | | 392.01/60.00/01.02 Knitted fabrics (Full duty) | Ex Part 2 of Schedule No. 3 to the 1964 Act |
| 229 | | Section B: Goods temporarily admitted for processing, | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | repair, cleaning, reconditioning or for the manufacture of goods exclusively for export | |
| 230 | | Notes: | |
| 231 | | <p>1. (a) Goods admitted under the provisions of rebate item 470.03 shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported -</p> <p>(i) for the purposes of rebate item 470.03 (01.00 and 02.00), within 12 months from the date of entry thereof; and</p> <p>(ii) for the purposes of rebate item 470.03 (03.00), within 3 years from the date of entry thereof.</p> <p>(b) Parts admitted under the provisions of rebate item 470.02 shall be used and the goods submitted for repair, cleaning or reconditioning shall be exported within 6 months from the date of entry thereof: Provided that the Commissioner may, in circumstances which he deems exceptional, extend the period specified in each case for a further period he or she deems reasonable: Provided further that the application for such extension is made prior to the expiry of the</p> | Ex Note 3 to item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act |

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| | | period of 3 years, 12 months or 6 months, as the case may be. | |
| 232 | | <p>2. For the purposes of rebate relief item 470.03/00.00/02.00:</p> <p>(a) Where the rebate registrant licensee is contractually entitled to keep a portion of the goods manufactured, processed, finished, equipped or packed in lieu of payment for the operations carried out, he or she must -</p> <p>(i) also export those goods within the period of 12 months contemplated in Note 3-1(a); or</p> <p>(ii) (aa) process a bill of entry at the office of the Controller submit a clearance declaration to the customs authority for payment of the value-added tax on the goods retained; and</p> <p>(bb) adjust by voucher of correction the rebate bill of entry amend the declaration in respect of the quantity and value of the goods used to manufacture the goods retained.</p> <p>(b) Notwithstanding the Notes to Schedule No. 3 and Schedule No. 4, "full duty" where it appears in the "Extent of Rebate relief" column opposite this rebate relief item</p> | Ex Note 5 to item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act Change "rebate" to "relief", "bill of entry" to clearance declaration" and "commissioner" to "customs authority" |

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| | | means goods free of duty as contemplated in section 75A the relevant customs legislation. | |
| 233 | | 470.02 GOODS FOR REPAIR, CLEANING OR RECONDITIONING | |
| 234 | | 470.02/00.00/01.00 Goods (including parts therefor) for repair, cleaning or reconditioning (Full duty) | Ex item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act |
| 235 | | 470.02/00.00/02.00 Parts for goods temporarily imported admitted for repair, cleaning or reconditioning (Full duty) | Ex item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act Change “imported” to “admitted” |
| 236 | | 470.03 GOODS CLEARED IN TERMS OF A PERMIT ISSUED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION | |
| 237 | | 470.03/00.00/01.00 Goods (excluding goods free of duty as contemplated in section 75A non-dutiable goods) cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export (Full duty) | Ex item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act Change “goods free of duty” to “non-dutiable” |
| 238 | | 470.03/00.00/02.00 Goods free of duty Non-dutiable goods , for use in | Ex item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act |

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| | | the manufacture, processing, finishing, equipping or packing of goods exclusively for export (Full duty) | Change “goods free of duty” to “non-dutiable” |
| 239 | | 470.03/00.00/03.00 Goods cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing or equipping of yachts classifiable in tariff heading 89.03 exclusively for export (Full duty) | Ex item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act |
| 240 | | Part 4: Relief for goods under Home Use Processing | Ex Part 1 to Schedule No.3 |
| 241 | | Notes: | |
| 242 | | 1. Unless the context otherwise indicates, the industries specified in this Part shall, subject to approval by the Commissioner in each case, be deemed to include the production or manufacture of products not specifically mentioned in the name of such industry, provided such products are generally produced or manufactured in that industry from the same or similar basic raw materials as the products mentioned in such name. | Ex Note 4 to Schedule No. 3 |
| 243 | | 2. For the purposes of this item 311.20 the manufacture of trousers with a vertical opening in the centre of the part of the garment and of | Ex rebate item 311.20 in Schedule No. 3 |

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| | | which the opening is covered with a flap which extends from left over right, is not permitted | Add item number |
| 244 | | <p>3. Notes to relief item 317.00:</p> <p>(a) Components imported separately (for example, as a reserve supply for replacing damaged components or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03 or 317.05, shall be entered under the appropriate tariff heading of Schedule No. 1 and under the rebate relief provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated.</p> <p>(b) The licensee of the home use processing premises licensed for purpose of processing goods of the class and kind specified in Vehicle manufacturers registered terms of rebate item 317.03 and importing components of Chapter 98 may not register license for the purposes of rebate item 317.02 or clear components in terms of rebate item 317.02</p> | <p>Ex Note 1 and 2 to rebate item 317.00 in Schedule No. 3</p> <p>Change “rebate” to “relief”</p> <p>Change the reference from “registered manufacturer” to “licensee of home use processing premises”</p> |

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| 245 | | <p>4. Notes to item 317.03: This item and the Notes thereto provide for the implementation of the Automotive Production and Development Programme (APDP) introduced by the International Trade Administration Commission of South Africa (ITAC).</p> <p>4.1. Acronyms and definitions: For the purpose of this item, the following acronyms and definitions will have the meaning assigned to them in this note:</p> <p>4.1.1 Acronyms:</p> <ul style="list-style-type: none"> APDP - Automotive Production and Development Programme CSP - Company Specific Percentage IRCC - Import Rebate Credit Certificate ITAC - The International Trade Administration Commission of South Africa MIDP - Motor Industry Development Programme PRCC - Production Rebate Credit Certificate SACU - Southern African Customs Union SARS - South African Revenue Service VAA - Volume Assembly Allowance VAT - Value-Added-Tax <p>4.1.2 Definitions: "automotive tooling" means-</p> | <p>Ex Rebate item 317.03 to Schedule No. 3 Part 1 See changes to text in the Notes: Registrant changes to licensee; Definition for licensed importer added; Definition for registrant deleted; Rebate amended to relief Reference to SACU is removed Transitional arrangements in Note 10 have become redundant and will be deleted.</p> |

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| | | <p>(a) dies for drawing or extruding metal, of subheading 8207.20;</p> <p>(b) tools for pressing, stamping or punching, of subheading 8207.30;</p> <p>(c) work holders of subheading 8466.20;</p> <p>(d) assembly jigs and assembly lines, of subheading 8479.89; and</p> <p>(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 4.1 for relief item 317.07 and automotive components for such motor vehicles.</p> <p>"Form C1" means a Form C1 as defined in the ITAC Regulations.</p> <p>"imported component value" means the value for customs import duty purposes of any imported original equipment components imported by the registrant licensed importer or imported by or received from any other person in SACU and used in the manufacture or assembly of original equipment components or specified motor vehicles.</p> <p>"guidelines" means the guidelines issued by ITAC.</p> | |

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| | | <p>“licensed importer” means a person licensed for this item as an importer under section 634 (2)(b) of the CCA and includes the licensee of any licensed home use processing premises that imports goods under this item for processing at those premises.</p> <p>"original equipment components" means components classifiable in Chapter 98 of Schedule No. 1.</p> <p>"registrant" means a person registered under this item;</p> <p>"regulation" means regulations made in terms of section 59 of the International Trade Administration Act, No. 71 of 2002.</p> <p>"specified motor vehicles" means -</p> <ul style="list-style-type: none"> (a) road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg; (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); (c) motor cars (including station wagons) of heading 8703; (d) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not | |

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| | | <p>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</p> <p>(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 flameproof vehicles, for use in underground mines and off-the-road logging trucks).</p> <p>"the Act" means "this Act" as defined in section 1 of the Customs and Excise Act, No. 91 of 1964.</p> <p>"VAA" means the following percentages of the value for VAA purposes:</p> <p>a) 20 per cent from 1 January 2013; b) 19 per cent from 1 January 2014; c) 18 per cent from 1 January 2015; and d) with effect from 1 January 2016, according to the following sliding scale depending on the number of units produced-</p> <p>(i) 10 per cent for 10 000 units or more but</p> | |

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| | | <p>not more than 14 999 units; (ii) 11 per cent for 15 000 units or more but not more than 19 999 units; (iii) 12 per cent for 20 000 units or more but not more than 24 999 units; (iv) 13 per cent for 25 000 units or more but not more than 29 999 units; (v) 14 per cent for 30 000 units or more but not more than 34 999 units; (vi) 15 per cent for 35 000 units or more but not more than 39 999 units; (vii) 16 per cent for 40 000 units or more but not more than 44 999 units; (viii) 17 per cent for 45 000 units or more but not more than 49 999 units; and (ix) 18 per cent for 50 000 units or more; "value for VAA purposes" means the value, determined on the basis prescribed in Note 4.7.1, of all specified motor vehicles produced in terms of this item during a quarter and ready for sale.</p> <p>4.2. Registration Licensing 4.2.1 Applicants for licensing under this rebate relief item of home use premises or of a person as an importer of goods for home use processing shall submit a letter of approval from ITAC confirming qualification for</p> | |

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| | | <p>participation together with the application.</p> <p>4.3. Submission of accounts</p> <p>4.3.1 Registrants Licensees under this rebate relief item shall submit accounts in the following manner:</p> <p>(a) A quarterly account (DA 199) on a form published as a rule on the SARS website for this purpose to the SARS customs office authority electronically or on the applicable form for this item in which area of control the premises is registered and bring any customs import duty and additional VAT must be brought 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.</p> <p>(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.</p> <p>(c) The registrant licensed importer shall not be entitled to the deferment of additional VAT, other than the 30 days provided for in (a) above.</p> | |

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| | | <p>4.3.2 When the registrant licensed importer becomes aware of an error in the account submitted, the registrant licensed importer must:</p> <p>(a) amend the account as soon as reasonably possible electronically by –</p> <p>(i) completing a the applicable-form (DA 199A) published as a rule on the SARS website for this purpose, for the quarter affected by the amendment;</p> <p>(ii) adjusting all forms affected by the amendment; and</p> <p>(iii) submitting the form (DA 199A) referred to in subparagraph (i) and the adjusted forms referred to in subparagraph (ii); and (b) payment of any customs import duty and additional VAT that may become payable as a result of together with an explanation of the reasons for the amendment; and</p> <p>(c) submit on request and explanation of the reasons for the amendment. to the SARS customs office referred to in Note 3.1(a).</p> <p>4.4. Original equipment components imported by the registrant licensed importers.</p> <p>4.4.1 The registrant licensed importer shall clear all original equipment components for the</p> | |

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| | | <p>manufacture of specified motor vehicles, under Chapter 98 of Schedule No. 1.</p> <p>4.4.2 All such original equipment components shall-</p> <p>(a) on importation be cleared under procedure code "Placement of goods under the 'Processing for Home Use procedure"; or</p> <p>(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</p> <p>(c) when cleared as contemplated in paragraphs (a) or (b), pay VAT on the value for customs import duty purposes as if a "full duty" extent of rebate relief applies.</p> <p>4.4.3 The value for customs import 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>4.5. Original equipment components supplied to the registrant licensed importer.</p> | |

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| | | <p>4.5.1 A registrant licensed importer must ensure and produce proof if required that the Form C1 completed by the supplier of original equipment components correctly declares the imported component value.</p> <p>4.5.2 (a) The imported component value on the Form C1 completed by a SACU supplier and received by the registrant licensed importer 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</p> <p>(b) The imported component value on the Form C1 shall be deducted by the registrant licensed importer in the quarter when the original equipment components are -</p> <ul style="list-style-type: none"> (i) incorporated into original equipment components and exported; (ii) used in the manufacture of specified motor vehicles and exported; (iii) transferred to parts and accessories; or (iv) destroyed under customs supervision. <p>4.5.3 (a) Registrants Licensed importers shall be liable for any customs import duty underpaid resulting from the under declaration of the imported component</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | <p>value on Form C1.</p> <p>(b) If ITAC reports any amendments to Form C1, 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 import duty due.</p> <p>(c) If Form C1 is not obtained or duly completed, the price at which the original equipment components were purchased by the registrant licensed importer shall be deemed to be the imported component value in respect of the original equipment components.</p> <p>(d) Any incorrect information supplied on Form C1 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.</p> <p>4.6. Determination of value for duty and additional VAT.</p> <p>4.6.1 Determination of the value for the calculation of customs import duty and additional VAT on original equipment components imported by the registrant licensed importer:</p> <p>(a) The value for customs import duty</p> | |

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| | | <p>purposes of original equipment components cleared under Chapter 98 of Schedule No. 1 during a quarter, less the value for customs import duty purposes of the original equipment components-</p> <ul style="list-style-type: none"> (i) in unopened containers or unit load devices, provided that the value for customs import 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; (ii) used in the manufacture of original equipment components and supplied to other registrants licensed importers in terms of this rebate relief item; (iii) used in the manufacture of specified motor vehicles and exported; (iv) used in the manufacture of original equipment components and exported; (v) returned to the overseas suppliers; (vi) transferred to the parts and accessories division; (vii) destroyed under customs supervision. <p>(b) If the deductions specified in subparagraphs (i) to (vii) exceed the value for customs import duty purposes of</p> | |

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| | | <p>imported original equipment components the value must be reduced to nil.</p> <p>(c) For the purposes of Notes 4.6.1(a)(iii) and (iv) registrants licensed importers may carry forward any excess value for customs import customs import 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 customs authority may allow in exceptional circumstances.</p> <p>4.6.2 Determination of the value for the calculation of the customs import customs import duty and additional VAT on original equipment components received by the registrant licensed importer:</p> <p>(a) The imported component value of original equipment components received from any other 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</p> | |

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| | | <p>current quarter; (iii) transferred to the parts and accessories division during the current quarter; and (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 4.6.2(a)(i) and (ii) registrants licensed importers may carry forward any excess value for customs import duty purposes of original equipment components imported and used in exports during a quarter to - (i) the ensuing quarter; and (ii) such further quarters as the Commissioner customs authority may allow in exceptional circumstances.</p> <p>4.7. Deductions: 4.7.1 The value for VAA purposes for any quarter shall be – (a) in the case of specified motor vehicles manufactured for the SACU market, the recommended retail list price (including</p> | |

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| | | <p>options), (exclusive of VAT, excise duty and environmental levy in terms of Section B of Part 2 of Schedule No. 1 the Excise Tariff 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 Part 5 of Chapter 7 of the Act CDA;</p> <p>(c) less in respect of each of paragraphs (a) and (b), a CSP(s) on a quarterly basis.</p> <p>4.7.2 A registrant licensed importer shall not receive or be entitled to utilise VAA for the quarter for which the account is submitted, unless a CSP has been determined by ITAC.</p> <p>4.7.3 The VAA 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 a form DA 199.04A published as a rule on the SARS website for this purpose for that quarter either electronically or on the applicable form; and</p> <p>(b) when exported-</p> | |

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| | | <p>(i) as the "price free on board value" in the quarterly account during which the export took place on form DA199.04B on a form published as a rule on the SARS website for this purpose either electronically or on the applicable form; and</p> <p>(ii) the recommended retail list price mentioned in paragraph (a) on form DA199.02 on a form published as a rule on the SARS website for this purpose either electronically or on the applicable form.</p> <p>4.7.4 ITAC will inform the Commissioner customs authority of any amendments to a CSP as a result of which the quarterly accounts must be amended.</p> <p>4.7.5 The Commissioner customs authority may, in the case of any model for which a recommended retail list price contemplated in paragraph 4.7.1 is not available, determine a value in terms of section 69(3) of the Act EDA.</p> <p>4.7.6 The VAA in any quarter shall firstly be utilized, if applicable, to reduce the value as calculated in terms of Notes 4.6.1 and 4.6.2.</p> <p>4.7.7 "Excess VAA" shall be calculated as follows:</p> | |

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| | | <p>(a) The balance of any excess VAA brought forward from the previous quarter;</p> <p>(b) less any excess VAA utilised under rebate item 460.17 for this quarter;</p> <p>(c) plus the VAA for this quarter;</p> <p>(d) less the VAA utilised to offset the duty liability calculated in terms of Note 4.8.1(d) for this quarter.</p> <p>4.7.8 Any excess VAA may be utilised to reduce the value for customs import duty purposes of specified motor vehicles imported under rebate item 460.17 in the next quarter, provided that -</p> <p>(a) prior written approval for the utilisation of such excess VAA shall be obtained from the Commissioner customs authority;</p> <p>(b) the value of the excess VAA shall be reduced by 20 per cent if used on imported fully built-up motor vehicles; and</p> <p>(c) the remaining balance of any excess VAA shall be the opening balance in the next quarter.</p> <p>4.7.9 The VAA or any excess VAA is not tradable or transferable.</p> <p>4.7.10 A PRCC may only be used-</p> <p>(a) by the registrant licensed importer or</p> | |

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| | | <p>other importers in whose name the certificate is issued to apply for rebate relief in terms of section 75 item 537.00 or 538.00 or a refund provided for in section 76 of the Act; and</p> <p>(b) to offset the duty liability calculated in terms of note 4.8.1(e).</p> <p>4.7.11 The person in whose name a PRCC is issued shall be liable for any discrepancies in the application for the PRCC for whatever reason, which may result in the issue of an incorrect certificate and shall remain liable for the customs import duty as if no rebate relief had been allowed.</p> <p>4.8. Extent of rebate relief-</p> <p>4.8.1 The calculation of the value to determine the extent of rebate relief shall be -</p> <p>(a) the value for customs import duty purposes of imported original equipment components calculated in terms of Note 4.6.1;</p> <p>(b) plus the imported component value of original equipment components received from any person in SACU calculated in terms of Note 4.6.2;</p> <p>(c) plus the VAA calculated in terms of Note 4.7.3(b) (Form DA 199.02) as the</p> | |

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| | | <p>recommended retail list price on a form published as a rule on the SARS website for this purpose;</p> <p>(d) less the VAA utilised in terms of Note 4.7.1 for this quarter; and if any liability remains</p> <p>(e) less the value of PRCCs to the point that the value is reduced to nil.</p> <p>4.8.2 The extent of rebate relief provided for in this rebate relief item shall not exceed the customs import duty payable on the entry clearance of imported goods under Chapter 98 of Schedule No. 1.</p> <p>4.8.3 If any liability remains after the calculation in terms of Note 4.8.1, the customs import duty and additional VAT must be brought to account.</p> <p>4.9. Compliance-</p> <p>4.9.1 The registrant licensed importer or component supplier must, as applicable, comply with-</p> <p>(a) this rebate relief 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. 5-4 and the Notes thereto;</p> | |

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| | | <p>(b) section 75 Chapter 19 of the CCA and any other applicable provisions of the relevant customs legislation Act;</p> <p>(c) the regulations;</p> <p>(d) the guidelines; and</p> <p>(e) any directives issued by the Commissioner customs authority and ITAC.</p> <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 MIDP shall be declared in the first quarter of the 2013 APDP account as an opening balance on form DA 199.10.</p> <p>10.2 Any excess duty free allowance carried over from the last quarter of the 2012 MIDP 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 the first quarter of the 2013 APDP account on form DA199.03.</p> <p>10.3 Any excess duty free allowance carried forward from the last quarter of the MIDP accounts used for the importation of vehicles in terms of rebate item 460.17 shall be deducted on</p> | |

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| | | <p>form DA 199.03 in the first quarter of the 2013 APDP account.</p> <p>10.4 The duty free allowance originally allocated to motor vehicles at the time of production under rebate item 317.04 that are exported after 1 January 2013 must be added back on form DA 199.02A of the APDP account for the quarter exported.</p> <p>10.5 IRCCs may be used on form DA 199.06B 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 duty free allowance and VAA have been used.</p> <p>10.6 The registrant's calculation of the foreign currency usage of original equipment components and foreign currency usage in terms of the 2012 MIDP of vehicles and certificate DA 190 shall be available for inspection by the Commissioner.</p> <p>10.7 In instances where components cannot be linked to a certificate DA 190 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</p> | |

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| | | 2012 MIDP per quarter. 10.8 The foreign currency usage mentioned in Note 10.7 may only be deducted for the period up to and including 31 December 2013. | |
| 246 | | 5. For the purposes of this item 317.06 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned. | Ex Note to rebate item 317.06/03.00 and 317.06/06.00 in Schedule No. 3 |
| 247 | | 6. Notes to item 317.07 - 6.1. "Heavy vehicles" means - (a) road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg; (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); (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 | Ex rebate item 317.07 in Schedule No. 3 Change "rebate" to "relief" |

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| | | <p>(d) chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and of a G.V.M. 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).</p> <p>6.2. (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.</p> <p>(b) To qualify for any rebate relief 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.</p> | |
| 248 | | <p>7. For the purposes of this item 317.12, the expression "railway train sets" means a number of interdependent passenger coaches which collectively form a self-contained module consisting of powered coaches and non-powered coaches containing auxiliary power equipment.</p> | <p>Ex Note to rebate item 317.12 in Schedule No. 3</p> |

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| | | 8. Admission under rebate of duty of any goods specified in rebate item 410.03/00.00/01.00 shall be subject to the provisions of rules 75.01 to 75.17 | See Note 1 to Schedule 3 of the Customs Tariff |
| 249 | | Relief items 303.00 to 321.00 | Relief items 303.00 to 321.00 transposed from Part 1 of Schedule No.3 to the Customs and Excise Act, 1964 to Part 4 of Schedule No. 3 to the Customs Tariff |
| 250 | | 317.06/03.00 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-licensed under rebate relief 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 customs authority regarding all goods entered cleared under this rebate relief 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 | Some amendments are made to the description in relief item 317.06/03.00 Change “registered” to “licensed”, “rebate” to “relief” and “controller” to “customs authority” |

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| | | <p>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> | |
| 251 | | <p>317.06/06.00</p> <p>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 licensed under rebate relief rebate relief item 317.07, imported by component manufacturers approved by the International Trade Administration Commission. Provided that-</p> <p>(i) such component manufacturer shall submit a quarterly return to the Controller customs authority regarding all goods entered under this rebate relief rebate relief item together with a schedule supported by copies of bills of material</p> | <p>Some amendments are made to the description in relief item 317.06/03.00</p> <p>Change “registered” to “licensed”, “rebate” to “relief” and “controller” to “customs authority”</p> |

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| | | <p>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> | |
| 252 | | <p>317.08/01.00 Parts and equipment (excluding fishing nets and panels of fishing nets) of ships and boats and materials for use in the building and equipment of new ships and boats, in the rebuilding and re-equipment of ships and boats or in the repair of ships and boats (excluding - (a) ship's stores and catering equipment not specially designed for use on ships and boats; (b) in respect of boats of less than 25 gross ton -</p> | <p>The extent of relief is amended from “full duty less the duty in Section B of Part 2 of Schedule No. 1” to “full duty”</p> <p>Change “controller” to “customs authority”</p> |

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| | | <p>(i) parts and equipment for use in the building and equipment of new boats where no proof is produced to the Commissioner customs authority within such a period as he may determine in each case that such boat has been licensed under the Sea Fisheries Act, 1988 (Act No. 12 of 1988); and</p> <p>(ii) parts and equipment for use in the rebuilding, re-equipment or repair of boats which are not licenced under the Act mentioned)</p> | |
| 253 | | <p>410.03/01.00 Wooden cases, unassembled, empty containers, and materials (excluding nails) for use in the construction thereof, for use in the packing of mineral oil products (full duty)</p> | Ex rebate item 410.03/01.00 in Schedule No. 4 Part 1 to the 1964 Act. |
| 254 | | <p>410.03/03.00 Master models, spotting masks and the like, for use in the preparation of punches or dies for pressing motor vehicle body components (full duty)</p> | Ex rebate item 410.03/03.00 in Schedule No. 4 Part 1 to the 1964 Act. |
| 255 | | <p>410.03/04.00 Goods in such quantities and at such times as the Commissioner customs authority may allow by specific permit for the manufacture of three-wheeled invalid carriages of heading 87.13 (full duty)</p> | Ex rebate item 410.03/04.00 in Schedule No. 4 Part 1 to the 1964 Act. Change "controller" to "customs authority" |

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| 256 | | 410.03/01.04 Base oils for lubricating oil (excluding such oils manufactured by the re-refining of used lubricating oil or other used oil), for use in the manufacture of prepared lubricating oils in the Republic (0,22c/l) | Ex rebate item 410.03/01.04 in Schedule No. 4 Part 1 to the 1964 Act. |
| 257 | | Part 5: Relief on goods under outward processing procedure | |
| 258 | | Notes: | |
| 259 | | 1. Admission of the following goods under this item Part shall be subject to a permit for the re-importation of the outward processed compensating goods issued by the Director-General. Department of Agriculture, Forestry and Fisheries: (a)Butter, (b)cheese, (c)maize and maize products, (d)sugar, (e)wine, (f)brandy and (g)spirituous beverages | Ex Note 2 to rebate item 409.00 in Part 1 to Schedule No. 4 of the 1964 Act Add “of the outward processed compensating goods” |
| 260 | | 2. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or | Ex Note 3 to rebate item 409.00 in Part 1 to Schedule No. 4 of the 1964 Act |

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| | | institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount. | |
| 261 | | 3. Clearance of goods in terms of item 409.07 is subject to the following provisions: (a) a specific permit issued by the International Trade Administration Commission is obtained prior to the exportation of the goods under the outward processing procedure; (b) if the ownership of the compensating products is transferred prior to clearance for home use such goods shall be cleared in the name of the person who exported the goods; and (c) any additional conditions which may be stipulated in the said permit are complied with. | Ex description to rebate item 409.07 in Part 1 of Schedule No. 4 of the 1964 Act |
| 262 | | 409.04/00.00/01.00 Imported or locally manufactured articles Goods in free circulation sent abroad for processing or repair, provided they are exported under customs and excise supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation | Ex item 409.00 in Part 1 of Schedule No. 4 of the 1964 Act Change “rebate” to “relief” and “manufacture goods” to “goods in free circulation” |

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| | | (Full duty less the amount of any rebate relief, refund and drawback granted previously and less the duty on the cost of processing or repair) | |
| 263 | | 409.07/00.00/01.00 Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule No. 1 the excise tariff) obtained abroad from goods in free circulation temporarily exported for outward processing, in terms of a specific permit issued by the International Trade Administration Commission (Full duty less the amount of any rebate relief, refund and drawback granted previously and less the duty on the cost of processing or repair) | Ex item 409.00 in Part 1 of Schedule No. 4 to the 1964 Act Change “rebate” to “relief” and “manufacture goods” to “goods in free circulation” |
| 264 | | Part 6 to Schedule No. 3 Other Relief | |
| 265 | | Notes: | |
| 266 | | A. For the purposes of this Schedule, the expression "effective rate of duty" means the duty calculated according to a unit of quantity expressed as a percentage of the value for duty purposes. | Ex Note 4 in Schedule No. 4 to the 1964 Act Could not find any other reference to the expression “effective rate of duty” used in Schedule No. 4. This Note therefore deleted. |
| 267 | | A. GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES | |

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| 268 | | <p>1.(a) The provisions of this rebate item (excluding items 406.01 and 406.03) are conditional upon reciprocal treatment accorded by the government of the mission or person who is claiming these rebate-relief facilities</p> <p>(b) For the purposes of items 406.02, 406.03 and 406.05, "full duty" means the extent of relief as determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1</p> | <p>Ex Note 1 to rebate item 406.00 in Part 1 of Schedule No. 4 to the 1964 Act</p> <p>Ex extent of rebate to rebate items 406.02, 406.03 and 406.05 in Part 1 of Schedule No. 4 to the 1964 Act</p> |
| 269 | | <p>2. The provisions of this rebate item (excluding 406.01 and 406.03) may only be applied if the Director-General: Department of International Relations and Co-operation or an official acting under his authority has certified that any person who is claiming rebate facilities relief has been listed in the register maintained by the Department of International Relations and Cooperation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001.</p> | <p>Ex Note 2 to rebate item 406.00 in Part 1 of Schedule No. 4 to the 1964 Act</p> <p>"Change "rebate" to "relief"</p> |
| 300 | | <p>3. For the purposes of rebate item 406.03, "an organisation or institution" shall mean those which the Director-General: Department of International Relations and Co-operation or an official acting under his authority has certified as</p> | <p>Ex Note 3 to rebate item 406.00 in Part 1 of Schedule No. 4 to the 1964 Act</p> <p>"Change "rebate" to "relief"</p> |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | an organisation or institution with which the Republic has concluded a formal agreement which provides, inter alia, for the granting of such rebate facilities relief. | |
| 301 | | 4. The provisions of this rebate item (excluding rebate item 406.01) may not apply to South African citizens or permanent residents of the Republic unless - (a) they are South African citizens who are also citizens of a state the territory of which formerly formed part of the Republic; (b) the Government of the Republic has by agreement with an organisation or institution undertaken to grant rebate facilities relief to a South African citizen who is a representative, member, agent or officer with or to such organisation or institution. | Ex Note 4 to rebate item 406.00 in Part 1 of Schedule No. 4 to the 1964 Act “Change “rebate” to “relief” |
| 302 | | 5. A motor vehicle cleared under rebate relief of duty in terms of rebate items 406.01, 406.02, 406.03, 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 clearance for home use 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 clearance for home use in terms of | Ex Note 5 to rebate item 406.00 in Part 1 of Schedule No. 4 to the 1964 Act “Change “rebate” to “relief”, “commissioner” to “customs authority” and “entry” to “clearance for home use” |

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| | | this rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner customs authority in consultation with the Director-General: Department of International Relations and Co-operation. | |
| 303 | | 6. For the purposes of items 406.02, 406.03 and 406.05 the term “full duty” means the extent of relief as determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1 | Ex extent of rebate to rebate items 406.02, 406.03 and 406.05 in Part 1 of Schedule No. 4 to the 1964 Act |
| 304 | | B. GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE | |
| 305 | | 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 Chapter 21 of the CCA, the rules for that section , any form for declaring goods and the directives issued by the Commissioner customs authority 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. | Ex Note 1 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act Change references from 1964 legislation to CCA and “commissioner” to “customs authority” |

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| 306 | | 2. Admission under item 407.01/01.00/01.02 shall only be permitted provided the goods can be identified as being the same goods which were taken from the Republic. | Ex Note 2 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act |
| 307 | | 3. The rebate relief of duty specified in item 407.02 shall not apply to fire-arms acquired abroad or at any duty tax-free shop and imported by residents of the Republic returning after an absence of less than 6 months. | Ex Note 3 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act Change “rebate” to “relief” and “duty” to “tax” |
| 308 | | 4. (a) The rebate relief of duty specified in item 407.02 shall only apply to accompanied passengers' baggage declared by returning residents and non-residents visiting the Republic for personal use or to dispose of as gifts. (b) The rebate relief of duty specified in item 407.02 shall only be allowed in the case of- (i) 407.02/00.00/01.00 once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours; and (ii) 407.02/00.00/02.00 during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours. (c) For the purposes of item 407.02, any goods | Ex Note 4 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act Change “rebate” to “relief” |

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| | | <p>obtained from an inbound duty and tax-free shop must be regarded as imported goods.</p> <p>(d) The rebate relief of duty specified in item 407.02 may, with the exception of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves.</p> | |
| 309 | | <p>5. A member of the crew of a ship foreign going vessel or aircraft (including the master or pilot) or of a cross-border train is, subject to the conditions laid down by the Commissioner customs authority, only entitled to -</p> <p>(a) a rebate relief of duty specified in item 407.02/00.00/01.00 on new or used goods, of a total value not exceeding R700 per person; and</p> <p>(b) a rebate relief of duty specified in item 407.02/00.00/02.00 on new or used goods of a total value not exceeding R2 000 per person.</p> | <p>Ex Note 5 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act</p> <p>Change “ship” to “foreign going vessel or cross-border train”, “commissioner” to “customs authority” and “rebate” to “relief”</p> |
| 310 | | <p>6. A member of the crew of a ship foreign going vessel or aircraft (including the master or pilot) or of a cross-border train is not entitled to a rebate relief of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and</p> | <p>Ex Note 6 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act</p> <p>Change “ship” to “foreign going vessel or cross-border train”, “commissioner” to “customs</p> |

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| | | 407.02/33.03. | authority” and “rebate” to “relief” |
| 311 | | 7. If the person so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate relief of duty specified in rebate item 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1. | Ex Note 7 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act Change “rebate” to “relief” |
| 312 | | 8. (a) The rebate relief of duty specified in rebate item 407.02/00.00/02.00 is applicable in addition to the provisions of rebate item 407.02/00.00/01.00. (b) The rebate relief of duty specified in item 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03- (i) is applicable in addition to the provisions of rebate items 407.02/00.00/01.00 and 407.02/00.00/02.00; and (ii) shall only be allowed once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours. (c) Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified | Ex Note 8 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act Change “rebate” to “relief” |

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| | | in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03, must be cleared at the rates of duty specified in Schedule No. 1. | |
| 314 | | 9. If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Commissioner customs authority may refuse to grant any rebate relief of duty provided for in rebate item 407.02 | Ex Note 9 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act Change “rebate” to “relief” and “commissioner “ to “customs authority” |
| 315 | | 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. | Ex Note 10 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act |

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| 316 | | 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 customs authority shall be payable from the date of such absence. | Ex Note 11 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act Change “commissioner” to “customs authority” |
| 317 | | 12. The rebate relief of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years | Ex Note 12 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act Change “rebate” to “relief” |
| 318 | | 13. Any entry clearance under rebate items 407.04 and 407.06 shall be supported by a duly completed form DA 304 A published as a rule on the SARS website for this purpose. | Ex Note 13 and 14 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act Change “entry” to “clearance” |
| 319 | | 14. For the purpose of item 407.04 the extent of relief “full duty” means the following: (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 – Full duty; or (b) for a period of less than 12 months prior | Ex notes (i) to (iii) in the description to rebate item 407.04 combined with the extent of rebate applicable to the said rebate item contained in note (a) to (c) in the extent of rebate column |

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| | | <p>to his or her departure to the Republic – Full duty less the duty calculated PRO RATA on a daily basis according to the number of days less than 12 months ; or</p> <p>(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 - Full duty; and</p> <p>(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> | |
| 320 | | C. GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES | |
| 321 | | <p>1. The rebaterelief of duty specified in item 410.04 shall only be allowed</p> <p>(a) once per person during a period of 30 days;</p> <p>(b) if the goods are of SADC or SACU origin; and</p> <p>(c) if the total combined net mass of the goods classifiable in tariff heading 99.01 does not exceed 25 kg</p> | <p>Ex Note 2 to rebate item 410.00 in Part 1 of Schedule No. 4 to the 1964 Act</p> <p>Change “rebate” to “relief”</p> |
| 322 | | <p>2. The person declaring goods in terms of item 410.04 shall in addition to these Notes comply</p> | <p>Ex Note 3 to rebate item 410.00 in Part 1 of Schedule No. 4 to the 1964</p> |

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| | | with the requirements of section 15-Chapter 21 of the CCA, the rules for that section, any form for declaring goods and the directives issued by the Commissioner-customs authority-relating to such goods available on the SARS website or at the branch office where the person enters or leaves the Republic | Act Change “commissioner” to “customs authority” |
| 323 | | D. GENERAL RELIEF | |
| 324 | | 1. For the purposes of rebate items 412.03 and 412.04, the bill of entry-declaration shall be supported by an inventory of the goods and documentary proof that the said goods qualify for admission under the items concerned | Ex Note 1 to rebate item 412.00 in Part 1 of Schedule No. 4 to the 1964 Act Change “bill of entry” to “declaration” |
| 325 | | 2. For the purposes of rebate item 412.07— (a) any offer to abandon or application to destroy any goods shall be in writing by or on behalf of the owner thereof, and shall— (i) include the bill of entry, the invoices and other documents relating to the importation of the goods; (ii) state the identifying particulars of the goods; (iii) state the reason for abandonment, or if application is made for destruction the reason why destruction and not abandonment is requested; and | Ex Note 2 to rebate item 412.00 in Part 1 of Schedule No. 4 to the 1964 Act Deleted |

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| | | <p>(iv) indemnify the Office against any claim by any other person;</p> <p>(b) the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Commissioner, if such storage or removal is required by the Commissioner, and for any other expenses, including the cost of destruction;</p> <p>(c) goods shall be destroyed under the supervision of an officer; and</p> <p>(d) goods in respect of which security of the duty due has been furnished to the Office shall be deemed to be under the control of the Office.</p> | |
| 326 | | <p>2. For the purposes of relief item 412.28 -</p> <p>(a) In this item a duty and tax free shop means a duty and tax free shop as contemplated in the rules for Section 21-CCA; 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. the CCA</p> | <p>Ex Note 1 to rebate item 412.28 in Part 1 to Schedule No. 4 to the 1964 Act</p> <p>Change 1964 Act sections to CCA</p> |
| 327 | | <p>3. For the purposes of relief item 414.00 –</p> <p>(a) the event may be approved by the Minister having regard to -</p> <p>(i) the foreign participation in that event; and</p> <p>(ii) the economic impact that event may have on the country as a whole.</p> | <p>Ex Note 1 and 2 to rebate item 414.00 in Part 1 to Schedule No. 4 to the 1964 Act</p> |

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| | | (b) "Official sponsor" means a sponsor of the event appointed by - (i) the international organiser of the event, or (ii) the host of the event in the Republic. | |
| 328 | | E. NOTES APPLICABLE TO RAW OR REFINED SUGAR OR DIRECT CONSUMPTION CRYSTAL SUGAR FALLING WITHIN HEADING 17.01 WHICH IS PRODUCED IN AND IMPORTED IN TERMS OF RELIEF ITEM 460.04/17.01 FROM A NON-SACU SADC MEMBER STATE | |
| 329 | | 1. In these Notes, unless the context otherwise indicates - "Addendum to Annex VII" means the agreement by the TCS on Customs procedures entitled "Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol" inserted as part of Annex VII in terms of the provisions of Notes 1(b)(ii) and 3(b) of Part B of the Schedule to the General Notes to Schedule No. 1; "Annex I" means Annex I and its Appendixes inserted in Part B of the Schedule to the General Notes to Schedule No. 1; "Annex VII" means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its | Ex Note 1 to rebate item 460.04/17.01 in Part 2 of Schedule No. 4 to the 1964 Act Trade Agreements will be published on the SARS website |

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| | | <p>Appendixes in Part B of the Schedule to the General Notes to Schedule No. 1 as provided in Note 1(b) to that Part;</p> <p>"Non-SACU SADC Member States" means a net surplus sugar producing SADC Member State contemplated in the Addendum to Annex VII which is listed in paragraph 6 of Note K-F and which is not a member of SACU;</p> <p>"SACU Central Coordinating Authority" means the Commissioner for the South African Revenue Service;</p> <p>"SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland;</p> <p>"SADC" means the Southern African Development Community; and</p> <p>"TCS" means Technical Committee on Sugar which means as defined in Annex VII</p> <p>"The body comprising representatives of Member States and sugar industries in all Member States".</p> | |
| 330 | | <p>2. Entry-Clearance under rebate-relief of duty of sugar classified under heading 17.01 shall - (a) only apply to sugar for which quotas have been allocated to registered exporters by a</p> | <p>Ex Note 2 to rebate item 460.04/17.01 in Part 2 of Schedule No. 4 to the 1964 Act</p> |

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| | | <p>non-SACU SADC Member State and certificates of origin have been issued in accordance with the provisions of the Addendum to Annex VII;</p> <p>(b) (i) (aa) a valid original certificate of origin which must be verified in respect of the registered exporter as prescribed in paragraph 4.3 of the Addendum and the rules;</p> <p>(bb) proof that the sugar has been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in Rule 2 of Annex I:</p> <p>(ii) compliance with -</p> <p>(aa) other provisions of the Addendum to Annex VII;</p> <p>(bb) any relevant provision of rule 49B the rules.</p> | <p>Change “entry” to “clearance” and “rebate” to “relief”</p> |
| 331 | | <p>3. If sugar is imported for the purposes of entry clearance in terms of the provisions of this item and the original certificate of origin is not produced at the time of entry clearance to prove the originating status of the sugar, the consignment shall be dealt with as provided in section 49(9) in the Customs Acts.</p> | <p>Ex Note 3 to rebate item 460.04/17.01 in Part 2 of Schedule No. 4 to the 1964 Act</p> <p>Change “entry” to “clearance” and “rebate” to “relief”</p> |

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| 332 | | <p>4. (a) In cases of reasonable doubt regarding the details of a registered licensed exporter appearing on an original certificate of origin as contemplated in the Addendum to Annex VII, the customs authority of an importing SACU Member State shall submit the documents for verification to the Commissioner South African customs authority as prescribed in the rules.</p> <p>(b) If any sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, the sugar shall, on importation into the Republic, be liable to duty at the general rate of duty specified in Part 1 of Schedule No.1.</p> | <p>Ex Note 4 to rebate item 460.04/17.01 in Part 2 of Schedule No. 4 to the 1964 Act</p> <p>Change “registered” to “licensed” and “commissioner” to “customs authority”</p> |
| 333 | | F. NOTES APPLICABLE TO TEXTILE AND TEXTILE ARTICLES OF RELIEF ITEM 460.11 | |
| 334 | | 1. For the purposes of relief item 460.11/00.00/01.00 used overcoats that are admissible under this item must be imported in bales and must be designed to be worn over all other clothing articles as protection against the weather. | Ex Note to rebate item 460.11/00.00/01.00 in Part 2 of schedule No. 4 to the 1964 Act |
| 335 | | G. NOTES APPLICABLE TO VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT OF RELIEF ITEM 460.17 | |

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| 336 | | <p>1. (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.</p> <p>(b) For the purposes of this rebate item the extent of rebate-relief "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customsimport duty payable and must be calculated on a value determined as follows:</p> <p>(i) The value for customsimport 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.</p> <p>(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-relief 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</p> | <p>Ex Note 1 to rebate item 460.17 in Part 2 of Schedule No. 4 to the 1964 Act</p> <p>Change "customs" to "import" and "rebate" to "relief"</p> |

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| | | vehicles produced fitted with engines and gearboxes. | |
| 337 | | 2. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1. | Ex Note 2 to rebate item 460.17 in Part 2 of Schedule No. 4 to the 1964 Act |
| 338 | | H. 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 OF RELIEF ITEM 460.23 | |
| 339 | | Goods imported or cleared from a customs and excise warehouse by a person who - 1. 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- | Ex Notes to rebate item 460.23 in Part 2 of Schedule No. 4 to the 1964 Act |
| 340 | | (a) 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); | |
| 341 | | (b) produces petroleum in terms of a production right issued in terms of section 84 of the Mineral and Petroleum Resources | |

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| | | Development Act, 2002 (Act No. 28 of 2002); or | |
| 342 | | (c) is a contractor of any person referred to in paragraph (a) or (b); or | |
| 343 | | 2. Subject to the approval of 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), is a person (including, if a company, any subsidiary of such company) referred to in paragraph 1(a) or 1(c) who supplies such goods directly to any person or to any contractor of any person referred to in paragraph 1(b), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the exploration for, or production of petroleum, and except for the purposes of item 460.23/00.00/02.00, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, excluding - (a) distillate fuels, residual fuel oil and biodiesel; (b) goods for the personal use of any person; or (c) goods for use in the exploration or processing of any product other than | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | petroleum as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002). | |
| 344 | | <p>3. For the purposes of paragraph 2., the person entering such goods under rebate of duty shall be liable for the duty rebated unless -</p> <p>(a) he or she proves that such goods have been so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in Paragraph 1(b); or</p> <p>(b) on request by the person who entered the goods under rebate of duty, and subject to the permission of the Commissioner the goods have been -</p> <p>(i) entered for home consumption and any duty and value-added tax payable in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) have been paid;</p> <p>(ii) destroyed or abandoned in terms of item 412.07; or</p> <p>(iii) exported.</p> | |
| 345 | | <p>4. Notwithstanding the Notes to Schedules Nos. 3 and 4, "Full duty" where it appears in the "Extent of Rebate" column opposite rebate item 460.23/00.00/01.00 means goods free of duty as contemplated in section 75A.</p> | <p>Ex Note 2 to rebate item 460.23 in Part 2 of Schedule No. 4 to the 1964 Act</p> <p>Deleted</p> |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|---|
| 346 | | 403.00 IMPORTATIONS BY INTERNATIONAL ORGANISATIONS | |
| 347 | | 403.01 FOR USE BY THE WAR GRAVES COMMISSION | |
| 348 | | 403.01/00.00/01.00 Building material, worked monumental building stone and articles thereof, tools and stores, for use by the Commonwealth War Graves Commission and similar international organisations (Full duty) | Ex rebate item 403.01/01.00 in Part 1 of Schedule No. 4 of the 1964 Act |
| 349 | | 405.00 GOODS FOR CULTURAL, EDUCATIONAL, CHARITABLE, WELFARE OR YOUTH ORGANISATIONS OR PURPOSES | |
| 350 | | 405.01 GOODS FOR APPROVED INSTITUTIONS OR BODIES | |
| 351 | | 405.01/00.00/02.00 Goods (excluding motor vehicles) of any description, for use in the advancement of journalism, forwarded unsolicited and free to institutions or bodies whose main purpose is the advancement of journalism (Full duty) | Ex rebate item 405.01/02.00 in Part 1 of Schedule No. 4 of the 1964 Act |
| 352 | | 405.04 GOODS FOR DISABLED PERSONS OR FOR THE UPLIFTMENT OF INDIGENT PERSONS | |
| 353 | | 405.04/00.00/01.00 Goods (excluding motor vehicles) specially designed for use by persons with disabilities, | Ex rebate item 405.01/02.00 in Part 1 of Schedule No. 4 of the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the South African Federation for Mental Health, the National Council for Persons with Physical Disabilities in South Africa or Epilepsy South Africa or of a body which is affiliated to the Council, Federation or League concerned or a certificate from a registered medical practitioner, that such goods are for use exclusively by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily made in the Republic (Full duty) | |
| 354 | | 405.04/00.00/02.00 Machines, implements and materials for use in the manufacture of goods by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the National Council for Persons with Physical Disabilities in South Africa, or Epilepsy South Africa or a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner that such machines, implements and materials are for the | Ex rebate item 405.04/02.00 in Part 1 of Schedule No. 4 of the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | exclusive use by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic (Full duty) | |
| 355 | | 405.04/00.00/04.00 Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the distribution free of charge by such organisation (Full duty) | Ex rebate item 405.04/04.00 in Part 1 of Schedule No. 4 of the 1964 Act |
| 356 | | 405.04/00.00/05.00 Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the official use by such organisation (Full duty) | Ex rebate item 405.04/05.00 in Part 1 of Schedule No. 4 of the 1964 Act |
| 357 | | 405.04/00.00/06.00 Goods (excluding foodstuffs and clothing) forwarded free, as a donation to any educational organisation, hospital (including clinic), welfare organisation, religious organisation or sporting | Ex rebate item 405.04/06.00 in Part 1 of Schedule No. 4 of the 1964 Act Change “rebated” to “relieved” and “commissioner” to “customs authority” |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | <p>organisation, in such quantities and under such conditions as the International Trade Administration Commission, may allow by specific permit and that the Commission is satisfied that the issuing of such permit will not have a detrimental effect on local industry within the common customs area: Provided that the applicant and anybody responsible for the distribution have furnished an undertaking that -</p> <p>(a) such goods are for use by the organisation or for free distribution;</p> <p>(b) such goods will not be sold, leased, hired or otherwise disposed of for gain without the duty relieved which has been rebated being paid to the Commissioner customs authority; and</p> <p>(c) no donation or other counter-performance may be accepted by anybody in respect of such goods (Full duty)</p> | |
| 358 | | 405.05 GOODS FOR RELIGIOUS INSTRUCTION OR PURPOSES | |
| 359 | | 405.05 00.00 01.00 09 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) | Ex rebate item 405.05/01.00 in Part 1 of Schedule No. 4 of the 1964 Act |

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| 360 | | Not in the Customs Tariff | Rebate item 405.05/01.04 in Part 1 of Schedule No. 4 of the 1964 Act Transpose only to Excise Tariff |
| 361 | | 405.09 GOODS USED BY THE NATIONAL SEA RESCUE INSTITUTE OF SOUTH AFRICA, THE SOUTH AFRICAN LIFESAVING SOCIETY AND SA LIFESAVING | |
| 362 | | 405.09/00.00/01.00 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) | Ex rebate item 405.09/01.00 in Part 1 of Schedule No. 4 of the 1964 Act |
| 363 | | 406.00 GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES | |
| 364 | | 406.01 GOODS FOR HEADS OF STATE: | |
| 365 | | 406.01/00.00/01.00 Goods for the personal or official use by the President and his family (Full duty) | Ex rebate item 406.01/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 366 | | 406.02 GOODS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|---|
| | | DIPLOMATIC MISSIONS | |
| 367 | | 406.02/00.00/01.00 Goods for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families (As determined and approved by the Director General: Department of International Relations and Co-operation in respect of Note 1 Full duty) | Ex rebate item 406.02/01.00 in Part 1 of Schedule No. 4 to the 1964 Act (See Note B1.(b) for old extent of rebate provision) |
| 368 | | 406.03 GOODS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM 406.05) | |
| 369 | | 406.03/00.00/01.00 Goods for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families (As determined and approved by the Director General: Department of International Relations and Co-operation in respect of Note 1 Full duty) | Ex rebate item 406.03/01.00 in Part 1 of Schedule No. 4 to the 1964 Act (See Note B1.(b) for old extent of rebate provision) |
| 370 | | 406.05 GOODS FOR CONSULAR MISSIONS, CONSULAR REPRESENTATIVES ACCREDITED TO CONSULAR MISSIONS AND FOREIGN REPRESENTATIVES | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | (EXCLUDING THOSE IN REBATE ITEMS 406.02 AND 406.03) | |
| 371 | | 406.05/00.00/01.00 Goods for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03) and members of their families (As determined and approved by the Director General: Department of International Relations and Co-operation in respect of Note 1 Full duty) | Ex rebate item 406.05/01.00 in Part 1 of Schedule No. 4 to the 1964 Act (See Note B1.(b) for old extent of rebate provision) |
| 372 | | 406.06 STATIONERY, UNIFORMS AND APPOINTMENTS FOR HONORARY CONSULAR OFFICERS | |
| 373 | | 406.06/00.00/01.00 Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer (Full duty) | Ex rebate item 406.06/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 374 | | 406.07 GOODS IMPORTED BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS | |
| 375 | | 406.07/00.00/01.00 Goods (excluding food, drink and tobacco in any form) imported by administrative and technical | Ex rebate item 406.07/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported with the approval of the Director-General: Department of International Relations and Cooperation (Full duty) | |
| 376 | | 407.00 GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE | |
| 377 | | 407.01 PERSONAL EFFECTS, SPORTING AND RECREATIONAL EQUIPMENT, NEW OR USED | |
| 378 | | 407.01/00.00/01.00 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) | Ex rebate item 407.01/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 379 | | 407.01/00.00/02.00 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) | Ex rebate item 407.01/02.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 380 | | 407.02 GOODS IMPORTED AS ACCOMPANIED PASSENGERS' BAGGAGE, INCLUDING GOODS | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | OBTAINED AT A LICENSED INBOUND DUTY AND TAX FREE SHOP EITHER BY NONRESIDENTS OR RESIDENTS OF THE REPUBLIC AND CLEARED AT THE PLACE WHERE SUCH PERSONS DISEMBARK OR ENTER THE REPUBLIC | |
| 381 | | 407.02/00.00/01.00 New or used goods of a total value not exceeding R5 000 per person(Full duty) | Ex rebate item 407.02/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 382 | | 407.02/00.00/02.00 Additional goods, new or used, of a total value not exceeding R20 000 per person (Full duty less 20%) | Ex rebate item 407.02/02.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 383 | | 407.02/22.00/01.02 Wine not exceeding 2 litres per person (Full duty) | Ex rebate item 407.02/01.02 in Part 1 of Schedule No. 4 to the 1964 Act |
| 384 | | 407.02/22.00/02.02 Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person (Full duty) | Ex rebate item 407.02/02.02 in Part 1 of Schedule No. 4 to the 1964 Act |
| 385 | | 407.02/24.02/01.04 Cigarettes not exceeding 200 and cigars not exceeding 20 per person (Full duty) | Ex rebate item 407.02/01.04 in Part 1 of Schedule No. 4 to the 1964 Act |
| 386 | | 407.02/24.03/01.04 250 g cigarette or pipe tobacco per person (Full duty) | Ex rebate item 407.02/01.04 in Part 1 of Schedule No. 4 to the 1964 Act |
| 387 | | 407.02/33.03/01.04 Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person (Full duty) | Ex rebate item 407.02/01.04 in Part 1 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 388 | | 407.04 MOTOR VEHICLES IMPORTED BY NATURAL PERSONS ON CHANGE OF PERMANENT RESIDENCE | |
| 389 | | 407.04/87.00/01.02 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 (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 (a) In respect of a motor vehicle described in paragraph (i)(a): Full duty; or | Ex rebate item 407.04/01.02 in Part 1 of Schedule No. 4 to the 1964 Act (See Note C.14 for proviso and extent of rebate) |

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| | | <p>(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</p> <p>(c) In respect of a motor vehicle described in paragraph (ii): (Full duty)</p> | |
| 390 | | 407.06 HOUSEHOLD EFFECTS AND OTHER ARTICLES FOR OWN USE | |
| 391 | | 407.06/00.00/01.00 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 bona fide 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 clearance. (Full duty) | Ex rebate item 407.06/01.00 in Part 1 of Schedule No. 4 to the 1964 Act Change “entry” to “clearance” |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 392 | | 408.00 OTHER PERSONAL REBATES OF DUTY | |
| 393 | | 408.01 CUPS, MEDALS AND OTHER TROPHIES | |
| 394 | | 408.01/00.00/01.00 Cups, medals and other trophies, awarded abroad to any person, and imported by him or on his behalf, and such articles imported for presentation: (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 in any educational institution; (ii) As prizes for target shooting by air, military, naval or police forces; or (iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services (full duty) | Ex rebate item 408.01/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 395 | | 408.03 ARTICLES IMPORTED BY FOREIGN GOVERNMENTS FOR OFFICIAL USE | |
| 396 | | 408.03/00.00/01.00 Articles of food or drink imported by officials (not being officials referred to in item 406.00) of any | Ex rebate item 408.03/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |

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| | | foreign government for official use at international exhibitions provided such government grants equivalent privileges to officials of the Republic (Full duty) | |
| 397 | | 410.00 GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES | |
| 398 | | 410.03/34.02/01.04 Prepared spreaders, wetting agents and stickers, for use with agricultural insecticides or herbicides (Full duty) | Ex rebate item 410.03/01.04 in Part 1 of Schedule No. 4 to the 1964 Act |
| 399 | | 410.03/87.00/01.02 Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.03 and 317.07, entered cleared as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Controller customs authority and any additional conditions he/ she may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry clearance under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry clearance in terms of this item shall render such | Ex rebate item 410.03/01.02 in Part 1 of Schedule No. 4 to the 1964 Act Change “entered” to “cleared”, “controller” to “customs authority” and “entry” to “clearance” |

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| | | vehicles liable to payment of duty (Full duty) | |
| 400 | | 410.04 HANDMADE ARTICLES FOR COMMERCIAL PURPOSES | |
| 401 | | 410.04/99.01/01.04 Leather or imitation leather (Full duty) | Ex item 410.04/99.01/01.04 in Part 1 of Schedule No. 4 of the 1964 Act |
| 402 | | 410.04/99.01/02.04 Wooden articles (Full duty) | Ex item 410.04/99.01/02.04 In Part 1 of Schedule No. 4 to the 1964 Act |
| 403 | | 410.04/99.01/03.04 Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials (Full duty) | Ex item 410.04/99.01/03.04 In Part 1 of Schedule No. 4 to the 1964 Act |
| 404 | | 410.04/99.01/04.04 Plastic articles (Full duty) | Ex item 410.04/99.01/04.04 in Part 1 of Schedule No. 4 to the 1964 Act |
| 405 | | 410.04/99.01/05.04 Textile articles (Full duty) | Ex item 410.04/99.01/05.04 in Part 1 of Schedule No. 4 to the 1964 Act |
| 406 | | 410.04/99.01/06.04 Stone articles (Full duty) | Ex item 410.04/99.01/06.04 in Part 1 of Schedule No. 4 to the 1964 Act |
| 407 | | 410.04/99.01/07.04 Glass articles (Full duty) | Ex item 410.04/99.01/07.04 in Part 1 of Schedule No. 4 to the 1964 Act |
| 408 | | 410.04/99.01/08.04 Base metal articles (Full duty) | Ex item 410.04/99.01/08.04 in Part 1 of Schedule No. 4 to the 1964 Act |

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| 409 | | 411.00 MISCELLANEOUS REBATES RELIEF | Change “rebates” to “relief” |
| 410 | | 411.00/38.24/01.04 Mixtures of mono-, di-, and polyisocyanates and preparations containing isocyanates (Full duty) | Ex item 411.00/38.24/01.04 in Part 1 of Schedule No. 4 to the 1964 Act |
| 411 | | 411.00/40.09/01.04 Piping and tubing, of unhardened vulcanised rubber, with an inside diameter exceeding 400 mm, reinforced and fitted with flanges, for the conveyance of mineral oil products from moored ships to shore installations (Full duty) | Ex item 411.00/40.09/01.04 in Part 1 of Schedule No. 4 to the 1964 Act |
| 412 | | 411.00/85.01/01.04 Electric motors, single phase or three phase, of less than 0,75 kW, for the ringing of church bells (Full duty) | Ex item 411.00/85.01/01.04 In Part 1 of Schedule No. 4 to the 1964 Act |
| 413 | | 411.00/85.02/01.04 Generator sets rated at 5 000 kVA or less, driven by electric motors, to be used for the manufacture of draglines (Full duty) | Ex item 411.00/85.02/01.04 in Part 1 of Schedule No. 4 to the 1964 Act |
| 414 | | 411.00/87.03/01.04 Motor cars manufactured more than 20 years prior to the date of importation(Full duty less 20%) in Part 1 of Schedule No. 1 | Ex item 411.00/87.03/01.04 in Part 1 of Schedule No. 4 to the 1964 Act |
| 415 | | 412.00 GENERAL REBATES RELIEF | |

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| 416 | | 412.01 GOODS FOR EXPERIMENTAL PURPOSES | |
| 417 | | 412.01/00.00/01.00 Goods (excluding corn or grain seed), for the purposes of experimenting therewith as the department controlling or supervising such experiment may allow by specific permit (Full duty) less the duty in Section B of Part 2 of Schedule No. 1 | Ex item 412.01/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 418 | | 412.02 NETS TREATED WITH INSECTICIDES | |
| 419 | | 412.02/6304.91/01.06 Nets treated with insecticides for the control of mosquitoes, in such quantities and at such times as the International Trade Administration Commission after consultation with the Director-General: Health may allow by specific permit (Full duty) | Ex item 412.02/6304.91/01.06 in Part 1 of Schedule No. 4 to the 1964 Act |
| 420 | | 412.03 USED PERSONAL OR HOUSEHOLD EFFECTS BEQUETHED | |
| 421 | | 412.03/00.00/01.00 Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in the Republic (Full duty) | Ex item 412.03/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 422 | | 412.04 USED PROPERTY OF A SOUTH AFRICAN RESIDENT | |

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|------------|--|---|--|
| | | WHO DIED OUTSIDE THE REPUBLIC | |
| 423 | | 412.04/00.00/01.00 Used property of a person normally resident in the Republic who died while temporarily outside the Republic (Full duty) | Ex item 412.04/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 424 | | 412.05 LIFE SAVING APPARATUS | |
| 425 | | 412.05/00.00/01.00 Life-saving apparatus, including mine rescue apparatus (excluding life-jackets), and fire extinguishing equipment (excluding textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials) (Full duty) less the duty in Section B of Part 2 of Schedule No. 1 | Ex item 412.05/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 426 | | 412.06 INFANTS FOOD | |
| 427 | | 412.06/00.00/01.00 Food, containing soya-bean concentrates, specially prepared for infants (Full duty) | Ex item 412.06/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 428 | | 412.07 OTHER GOODS (EXCLUDING THOSE OF ITEM 412.09) NOT IN FREE CIRCULATION ON WHICH DUTY HAS NOT BEEN PAID ABANDONED TO THE CUSTOMS AUTHORITY OR DESTROYED UNDER | Newly inserted and consolidated to provide for relief of duty as contemplated in Chapter 26 of the CCA on goods abandoned or goods destroyed under customs supervision |

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Strikethrough - Deletions

| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|--|--|
| | | CUSTOMS SUPERVISION AS CONTEMPLATED IN CHAPTER 26 TO THE CCA | Previously provided for in item 412.07 to the 1964 Tariff. |
| 429 | | 412.07/00.00/01.00 Goods abandoned (Full duty) | Ex item 412.07/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act Newly inserted and consolidated to provide for relief of duty as contemplated in Chapter 26 of the CCA on goods abandoned or goods destroyed under customs supervision Previously provided for in item 412.07 to the 1964 Tariff. |
| 430 | | 412.07/00.00/02.00 Good destroyed under customs supervisions (full duty) | Ex item 412.07/00.00/02.00 in Part 1 of Schedule No. 4 to the 1964 Act Newly inserted and consolidated to provide for relief of duty as contemplated in Chapter 26 of the CCA on goods abandoned or goods destroyed under customs supervision Previously provided for in item 412.07 to the 1964 Tariff. |
| 431 | | 412.07/87.00/01.02 Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause (Full duty less the duty paid on entry) | Ex item 412.07/87.00/01.02 in Part 1 of Schedule No. 4 to the 1964 Act Item deleted as it is covered under newly inserted 502.01 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|---|
| 432 | | 412.08 DUTIABLE GOODS LOST IN MANUFACTURING PROCESSES IN CUSTOMS AND EXCISE WAREHOUSE | |
| 433 | | 412.08/00.00/01.00 Dutiable goods lost in manufacturing processes in a customs and excise warehouse, subject to production of proof that such goods did not enter into consumption (Full duty) | Ex item 412.08/00.00/01.00 in Part 1 of Schedule No. 1 to the 1964 Act Item deleted as it is covered by newly inserted item 502.03 and also move to Excise Tariff. |
| 434 | | 412.09 GOODS LOST, DESTROYED OR DAMAGED DAMAGED, DESTROYED, LOST OR UNACCOUNTED GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS NOT BEEN PAID AS CONTEMPLATED IN CHAPTER 25 TO THE CCA | Amended and consolidated to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods |
| 435 | | 412.09/00.00/01.00 Damaged goods abandoned to the Commissioner or destroyed under customs supervision (Full duty) | Amended and consolidated to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods |
| 436 | | 412.09/00.00/02.00 Destroyed goods abandoned to the Commissioner or destroyed under customs supervision(Full duty) | Amended and consolidated to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods |
| 437 | | 412.09/00.00/03.00 Lost goods (Full duty) | Amended and consolidated to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|--|---|
| | | | lost and unaccounted goods |
| 438 | | 412.09/00.00/04.00 Unaccounted goods (Full duty) | Amended and consolidated to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods |
| 439 | | 412.10 GIFTS | |
| 440 | | 412.10/00.00/01.00 Bona fide unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed R1400 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco products) consigned by natural persons abroad to natural persons in the Republic (Full duty) | Ex item 412.10/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 441 | | 412.11 GOODS IMPORTED FOR THE RELIEF OF DISTRESS OF PERSONS IN CASES OF FAMINE OR NATIONAL DISASTER; UNDER ANY TECHNICAL ASSISTANCE AGREEMENT OR IN TERMS OF AN OBLIGATION UNDER ANY MULTILATERAL INTERNATIONAL AGREEMENT | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|--|---|
| 442 | | <p>412.11/00.00/01.00 Goods imported - (a) for the relief of distress of persons in cases of famine or other national disaster; (b) under any technical assistance agreement; or (c) in terms of an obligation under any multilateral international agreement to which the Republic is a party: Provided that - (i) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and (ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the International Trade Administration Commission. (Full duty)</p> | <p>Ex item 412.11/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act</p> |
| 443 | | <p>412.12 GOODS IMPORTED FOR ANY PURPOSES AGREED UPON BETWEEN THE GOVERNMENTS OF THE REPUBLIC, BOTSWANA, LESOTHO, SWAZILAND</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-----|---|--|---|
| | | AND NAMIBIA | |
| 444 | | 412.12/00.00/01.00 Goods imported for any purpose agreed upon between the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided that - (i) the provisions of this rebate item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, Lesotho, Swaziland and Namibia has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods; (ii) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and (iii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of | Ex item 412.12/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act Replace “Commissioner” with “customs authority” |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|--|--|
| | | the customs authority Commissioner . (Full duty) | |
| 445 | | 412.13 ILEAL BLADDER APPLIANCES; OSTOMY APPLIANCES; INCONTINENCE UNDERGARMENTS AND SIMILAR GOODS | |
| 446 | | 412.13/00.00/01.00 Ileal bladder appliances, and parts thereof; skin protective preparations for use with ostomy appliances and incontinence pads (Full duty) | Ex item 412.13/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 447 | | 412.14 PRINTED MATTER | |
| 448 | | 412.14/00.00/01.00 Printed matter (for example, air-waybills/consignment notes, passenger tickets, excess baggage tickets, exchange orders, damage and irregularity reports, baggage and cargo labels, time-tables, mass and balance documents), imported by airlines for their own use (Full duty) | Ex item 412.14/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 449 | | 412.16 GOODS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES | |
| 450 | | 412.16/00.00/01.00 Goods of any description imported by refugees from African Territories and which are sold by the Office (Full duty) | 412.16/00.00/01.00 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|---|
| 451 | | 412.17 MOTOR CARS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES | |
| 452 | | 412.17/87.00/01.02 Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Commissioner customs authority has been obtained (Full duty less 20%) | Ex item 412.17/87.00/01.02 in Part 1 of Schedule No. 4 to the 1964 Act Replace "Commissioner" with "customs authority" |
| 453 | | 308.02 HAND TOOLS FOR WORKING LEATHER | |
| 454 | | 308.02/82.03/01.04 Hand tools, for leather workers (Full duty) | Ex item 308.02/82.03/01.04 in Part 1 of Schedule No. 3 to the 1964 Act |
| 455 | | 308.02/82.05/01.04 Hand tools, for leather workers (Full duty) | Ex item 308.02/82.05/01.04 in Part 1 of Schedule No. 3 to the 1964 Act |
| 456 | | 412.21 MECHANICAL APPLIANCES AND ELECTRICAL MACHINERY AND EQUIPMENT | |
| 457 | | 412.21/00.00/01.00 Machinery and mechanical appliances and electrical machinery and equipment of Chapters 84 and 85 of Schedule No. 1, which are imported in more than one consignment as a result of strikes, shutouts or other causes beyond the control of the importer and the supplier, subject to the prior approval of the Commissioner customs authority | Ex item 412.21/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act Replace "Commissioner" with "customs authority" |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|--|---|
| | | (Not exceeding the duty in excess of the amount of duty that would have been due had the goods been imported in a single consignment) | |
| 458 | | 412.22 PARTS AND MATERIALS OF PLASTICS FOR THE MANUFACTURE OF DESIGN ENGINEERING MODELS OF FACTORIES, INSTALLATIONS AND THE LIKE | |
| 459 | | 412.22/39.00/01.02 Parts and materials, of plastics, of a kind used for the manufacture of design engineering models of factories, installations and the like (Full duty) | Ex item 412.22/39.00/01.02 in Part 1 of Schedule No. 4 to the 1964 Act |
| 460 | | 412.23 TEXTILE FABRICS | |
| 461 | | 412.23/00.00/01.00 Textile fabrics woven from six different fibres, for testing dyestuff fastness (Full duty) | Ex item 412.23/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 462 | | 412.26 GOODS SUPPLIED FREE OF CHARGE TO REPLACE DEFECTIVE GOODS | |
| 463 | | 412.26/00.00/01.00 Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided - (a) a copy of the bill of entry clearance declaration and the document submitted in support of the bill of entry clearance declaration in terms of sections | Ex item 412.26/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act Replace “bill of entry” with “clearance declaration”, “entered” with “cleared” , “consumption” with “use” and “Commissioner” with “customs authority” |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-----|--|--|--|
| | | <p>39 and 40 under which the goods were originally entered cleared for home consumption use are submitted;</p> <p>(b) the goods are supplied by the original supplier; and</p> <p>(c) the replaced goods are disposed of as directed by the Commissioner customs authority (Full duty)</p> | |
| 464 | | <p>412.27 GOODS FOR UPGRADING, SUPPLIED FREE OF CHARGE TO REPLACE PARTS WHICH ARE COVERED BY A WARRANTY AGREEMENT</p> | |
| 465 | | <p>412.27/00.00/01.00 Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided -</p> <p>(a) a specific permit issued by the International Trade Administration Commission, is submitted;</p> <p>(b) a copy of the bill of entry clearance declaration and the documents submitted in support of the bill of entry clearance declaration in terms of sections 39 and 40 under which the goods were originally entered cleared for home consumption use are submitted;</p> <p>(c) the goods are supplied by the original supplier; and</p> <p>(d) the replaced goods are disposed of as directed by the Commissioner customs authority (Full duty)</p> | <p>Ex item 412.27/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act Replace “bill of entry” with “clearance declaration”, “entered” with “cleared” , “consumption” with “use” and “Commissioner” with “customs authority”</p> |

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|------------|--|--|--|
| 466 | | 412.28 GOODS SUPPLIED BY A LICENSEE OF A SPECIAL CUSTOMS AND EXCISE STORAGE WAREHOUSE LICENSED AS A DUTY AND TAX FREE SHOP | |
| 467 | | 412.28/00.00/01.00 Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers (Full duty) | Ex item 412.28/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 468 | | 412.28/00.00/02.00 Goods supplied by a licensee of an outbound duty and tax free shop to outbound travellers (Full duty) | Ex item 412.28/00.00/02.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 469 | | 414.00 IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR CONSUMPTION OR USE AT AN INTERNATIONAL SPORTING EVENT APPROVED BY THE MINISTER, WHEN IMPORTED AND ENTERED BY THE CONTROLLING BODY OF A PARTICIPATING VISITING TEAM, A TEAM DOCTOR, AN OFFICIAL SPONSOR OF THE EVENT OR THE HOST OF THE EVENT ON BEHALF OF A PARTICIPATING VISITING TEAM | |
| 470 | | 414.01/00.00/01.00 Pharmaceutical goods (including medicaments) imported by - (i) a controlling body of a participating visiting team; (ii) a team doctor of a participating visiting team accredited by the Department of Health; or (iii) the host of the event on behalf of a | Ex item 414.01/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |

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|------------|--|--|--|
| | | participating visiting team in such quantities as the Department of Health may allow by specific permit (Full duty) | |
| 471 | | 414.02/00.00/01.00 Non-alcoholic beverages and foodstuffs imported by a controlling body of a participating visiting team or the host of the event on behalf of a participating visiting team, for consumption by members of the team during their stay (Full duty) | Ex item 414.02/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 472 | | 414.03/00.00/01.00 Promotional material, individually of little value, imported by an official sponsor of the event or the host of the event on behalf of an official sponsor, not for sale but for distribution or use at an event venue (Full duty) | Ex item 414.03/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act |
| 473 | | 460.00 TEMPORARY RELIEF IN TERMS OF A PERMIT ISSUED BY OTHER GOVERNMENT AGENCIES | |
| 474 | | 460.01 FISH, DAIRY PRODUCTS AND NATURAL HONEY; IMPORTED BY SPECIFIC PERMIT | |
| 475 | | 460.01/03.02/01.04 Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris reqius), oil | Ex item 460.01/03.02/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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|--|--|---|-----------------|
| | | <p>fish, smooth (escolar) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acathocybium solandri</i>), sail fish (<i>Istiophorus platipterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (sikiyami) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyretail hogfish (<i>Bodianus anthioides</i>), turncoat hogfish (<i>Bodianus axillaris</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus leucostictus</i>), goldsaddle hogfish (<i>Bodianus perditio</i>), yellowfin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy lobfish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerati</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), halfmoon rockcod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit (Full duty)</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 476 | | 460.01 0302.1 01.05 Salmonidae (excluding livers and roes), fresh or chilled [excluding trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)], for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit (Full duty) | Ex item 460.01/0302.1/01.05 in Part 2 of Schedule No. 4 to the 1964 Act |
| 477 | | 460.01/03.03/01.04 Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (<i>Brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (gastoro) (<i>Gasterochisma melampis</i>), dorado (mai-mai) (<i>Coryphaena hippurus</i>), moon fish (opa) (<i>Lampris requis</i>), oil fish, smooth (escolar) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acathocybium solandri</i>), sail fish (<i>Istiophorus platipterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (sikiyami) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyretail hogfish (<i>Bodianus anthioides</i>), turncoat hogfish (<i>Bodianus axillans</i>), saddleback hogfish | Ex item 460.01/03.03/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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|------------|--|---|---|
| | | (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy jobfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), halfmoon rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit(Full duty) | |
| 478 | | 460.01/0303.1/01.05 Salmonidae (excluding livers and roes), frozen (excluding trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)), for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific | Ex item 460.01/0303.1/01.05 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | permit (Full duty) | |
| 479 | | 460.01/03.04/01.04 Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris regius), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Acanthocybium solandri), sail fish (Istiophorus platipterus), striped marlin (Tetrapturus audax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turncoat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus Leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy jobfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus | Ex item 460.01/03.04/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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|------------|--|---|--|
| | | albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Agriculture, Forestry and Fisheries may allow by specific permit (Full duty) | |
| 480 | | 460.01/03.05/01.04 Dried fish, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit (Full duty) | Ex item 460.01/03.05/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 481 | | 460.01/04.00/01.02 Dairy produce of headings 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 in such quantities and at such times as the Director- General: Department of Agriculture, Forestry and Fisheries may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia (Full duty) | Ex item 460.01/04.00/01.02 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 482 | | 460.01/04.09/01.04 Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg (Full duty) | Ex item 460.01/04.09/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 483 | | 460.02 POTATOES, LEGUMINOUS VEGETABLES, CEREALS, OIL SEEDS AND SWEET CORN, IMPORTED BY SPECIFIC PERMIT | |
| 484 | | 460.02/00.00/01.00 Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Director-General: Department of Agriculture, Forestry and Fisheries that it can only be used for planting or sowing (Full duty) | Ex item 460.02/00.00/01.00 in Part 2 of Schedule No. 4 to the 1964 Act |
| 485 | | 460.02/0904.2/01.05 Dried, crushed or ground fruits of the genus Capsicum for the extraction of oleoresin of a kind used in the food industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the subject fruits are not available in the SACU region (Full duty) | Ex item 460.02/0904.2/01.05 in Part 2 of Schedule No. 4 to the 1964 Act |

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| 486 | | 460.02/1001.9/01.05 Wheat (excluding durum wheat), in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that wheat and wheaten flour obtained from such wheat cleared in terms of this rebate item, shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia (Full duty) | Ex item 460.02/1001.9/01.05 in Part 2 of Schedule No. 4 to the 1964 Act |
| 487 | | 460.02/12.05/01.04 Rape seed, whether or not broken, in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit (Full duty) | Ex item 460.02/12.05/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 488 | | 460.03 MEAT AND EDIBLE MEAT OFFAL | |
| 489 | | 460.03/0207.14.9/01.07 Frozen meat of the species Gallus domesticus, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the International Trade | Ex item 460.03/0207.14.9/01.07 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | <p>Administration Commission (ITAC) may allow by specific permit on recommendation of the Director General: Department of Agriculture, Forestry and Fisheries (DAFF), provided that -</p> <p>(a) With effect from 1 April 2016, permits may be issued by ITAC for meat imported in terms of this rebate item;</p> <p>(b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis;</p> <p>(c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 65 417 metric tonnes;</p> <p>(d) The annual quota period is 1 April to 31 March;</p> <p>(e) Prior to 1 April 2016, the quota shall be 16250 metric tonnes;</p> <p>(f) As from 1 April 2017 an annual growth factor as determined by DAFF shall be applied to the basic quota mentioned in (c) above;</p> <p>(g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries;</p> <p>(h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by ITAC;</p> | |

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| | | (i) This rebate item shall be suspended if any benefits that South Africa enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and (j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade and Industry submits written confirmation to the Minister of Finance that South Africa's benefits under AGOA have been suspended. (Full anti-dumping duty) | |
| 490 | | 460.04 FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT | |
| 491 | | 460.04/16.04/01.04 Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200 g, in such quantities and at such times as the Director-General: Agriculture, Forestry and Fisheries may allow by specific permit (Full duty) | Ex item 460.04/16.04/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 492 | | 460.04 17.01 01.04 45 Raw or refined sugar or direct consumption crystal sugar falling within heading 17.01 which is produced in and imported from a Non-SACU SADC | Ex item 460.04/17.01/01.04 in Part 2 of Schedule No. 4 to the 1964 Act For the Notes see Note F to Part 6 to |

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| | | <p>Member State subject to compliance with the Notes hereto</p> <p>Notes:</p> <p>1. In these Notes, unless the context otherwise indicates— "Addendum to Annex VII" means the agreement by the TCS on Customs procedures entitled "Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol" inserted as part of Annex VII in terms of the provisions of Notes 1(b)(ii) and 3(b) of Part B of the Schedule to the General Notes to Schedule No. 1; "Annex I" means Annex I and its Appendixes inserted in Part B of the Schedule to the General Notes to Schedule No. 1; "Annex VII" means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendixes in Part B of the Schedule to the General Notes to Schedule No. 1 as provided in Note 1(b) to that Part; "Non-SACU SADC Member States" means a net surplus sugar producing SADC Member State contemplated in the Addendum to Annex VII which is listed in paragraph 6 of Note K and which is not a</p> | <p>Schedule No. 3 of the Customs Tariff</p> |

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| | | <p>member of SACU; "SACU Central Coordinating Authority" means the Commissioner for the South African Revenue Service;</p> <p>"SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland;</p> <p>"SADC" means the Southern African Development Community; and "TCS" means Technical Committee on Sugar which means as defined in Annex VII</p> <p>"The body comprising representatives of Member States and sugar industries in all Member States".</p> <p>2. Entry under rebate of duty of sugar classified under heading 17.01 shall—</p> <p>(a) only apply to sugar for which quotas have been allocated to registered exporters by a non-SACU SADC Member State and certificates of origin have been issued in accordance with the provisions of the Addendum to Annex VII;</p> <p>(b) (i) (aa) a valid original certificate of origin which must be verified in respect of the registered exporter as prescribed in paragraph 4.3 of the Addendum and the rules;</p> <p>(bb) proof that the sugar has been consigned</p> | |

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| | | <p>directly from the premises of a certified exporter to a consignee in the Republic as contemplated in Rule 2 of Annex I:</p> <p>(ii) compliance with— (ii) compliance with— (aa) other provisions of the Addendum to Annex VII; (bb) any relevant provision of rule 49B.</p> <p>3. If sugar is imported for the purposes of entry in terms of the provisions of this item and the original certificate of origin is not produced at the time of entry to prove the originating status of the sugar, the consignment shall be dealt with as provided in section 49(9).</p> <p>4. (a) In cases of reasonable doubt regarding the details of a registered exporter appearing on an original certificate of origin as contemplated in the Addendum to Annex VII, the customs authority of an importing SACU Member State shall submit the documents for verification to the Commissioner as prescribed in the rules.</p> <p>(b) If any sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, the sugar shall, on importation into the Republic,</p> | |

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| | | be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1. 1. (Full duty) | |
| 493 | | 460.04/19.00/01.02 Preparations of wheat or wheaten flour, gluten-free (Full duty) | Ex item 460.04/19.00/01.02 in Part 2 of Schedule No. 4 to the 1964 Act |
| 494 | | 460.04/2008.20/01.06 Canned pineapples in containers holding 3 kg or more, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for further processing, provided that the Commission is satisfied that pineapples suitable for canning are not available in sufficient quantities in the SACU area. (Full duty) | Ex item 460.04/2008.20/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 495 | | 460.04/2009.89/01.06 Mango juice concentrate, with a Brix value exceeding 25, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit (Full duty) | Ex item 460.04/2009.89/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 496 | | 460.05 MINERAL PRODUCTS | |
| 497 | | 460.05/27.10/01.04 Specified aliphatic hydrocarbon solvents, as | Ex item 460.05/27.10/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | defined in Additional Note1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit (Full duty) | |
| 498 | | 460.05/2713.20/01.06 Petroleum bitumen, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit (Full duty) | Ex item 460.05/2713.20/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 499 | | 460.06 CHEMICAL PRODUCTS | |
| 500 | | 460.06/38.24/01.04 Mixtures containing dichlorodifluoromethane or trichlorofluoromethane or both, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit (Full duty) less the duty in Section A of Part 2 of Schedule No. 1 | Ex item 460.06/38.24/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 501 | | 460.06/38.24/02.04 Mixtures containing chlorodifluoromethane or mono-chloropentafluoroethylene or both (Full duty) less the duty in Section A of Part 2 of Schedule No. 1 | Ex item 460.06/38.24/02.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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| 502 | | 460.07 PLASTICS AND RUBBER ARTICLES | |
| 503 | | 460.07/39.17/02.04 Tubes, pipes and hoses, of plastics, which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more, or prestretched, specially designed for the protection, insulation and strain relief of wire, cable, cable joints and the like from abrasion, corrosion and moisture (Full duty) | Ex item 460.07/39.17/02.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 504 | | 460.07/3920.49/01.06 Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from China, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards (The full anti-dumping duty) | Ex item 460.07/3920.49/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 505 | | 460.07/3920.49/02.06 Plates, sheets, film, foil and strip of polymers of | Ex item 460.07/3920.49/02.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | vinyl chloride (PVC), non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from Taiwan, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards (Full anti-dumping duty) | |
| 506 | | 460.07/40.02/01.04 Polybutadiene-styrene rubber, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit (Full duty less 11 c/kg) | Ex item 460.07/40.02/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 507 | | 460.07/4011.10/01.06 New pneumatic tyres, of rubber, of a kind used on motor cars for organised motor sport, under such conditions as the International Trade Administration Commission, after consultation with Motorsport South Africa, may allow by specific permit (Full duty) | Ex item 460.07/4011.10/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| 508 | | 460.10 PAPER AND PAPERBOARD ARTICLES | |
| 509 | | 460.10/48.02/01.04 Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, of a value for duty purpose not exceeding R265/t (Full duty) | Ex item 460.10/48.02/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 510 | | 460.10/48.03/01.04 Cellulose wadding, for the packing of fresh fruit (Full duty) | Ex item 460.10/48.02/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 511 | | 460.10/48.10/01.04 Graphitised paper (Full duty) | Ex item 460.10/48.10/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 512 | | 460.10/48.11/01.04 Bottle tissue paper, lined (Full duty) | Ex item 460.10/48.11/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 513 | | 460.10/48.11/02.04 Paper and paperboard, impregnated with oil, unprinted, of a mass less than 35 g/m ² (Full duty less 7,5%) | Ex item 460.10/48.11/02.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 514 | | 460.11 TEXTILES AND TEXTILES ARTICLES | |
| 515 | | 460.11/00.00/01.00 Used overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, three-quarter coats, greatcoats, hooded caps, trench coats, gabardines, padded waistcoats | Ex item 460.11/00.00/01.00 in Part 2 of Schedule No. 4 to the 1964 Act For the Note see Note G.1. to Part 6 to |

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| | | and parkas (excluding any other clothing articles) classifiable in tariff headings 61.01, 61.02, 62.01, 62.02 and 6309.00.13, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit Note: Used overcoats that are admissible under this item must be imported in bales and must be designed to be worn over all other clothing articles as protection against the weather. (Full duty less 30%) | Schedule No. 3 to the Customs Tariff |
| 516 | | 460.11/52.01/01.04 Cotton, not carded or combed, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit. (Full duty) | Ex item 460.11/52.01/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 517 | | 460.13 GLASS AND GLASSWARE | |
| 518 | | 460.13/70.10/01.04 Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (Full duty) | Ex item 460.13/70.10/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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| 519 | | 460.14 IMITATION JEWELLERY | |
| 520 | | 460.14/7117.19/01.06 Bracelets and pendants, of stainless steel, incorporating a plate engraved with medical insignia for engraving with medical particulars of an individual, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (Full duty) | Ex item 460.14/7117.19/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 521 | | 460.15 ARTICLES OF IRON OR STEEL AND ALUMINIUM | |
| | | 460.15/7208.25/01.06 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) | Ex item 460.15/7208.25/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7208.26/01.06 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 | Ex item 460.15/7208.26/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | 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) | |
| | | 460.15/7208.36/01.06 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) | Ex item 460.15/7208.36/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7208.37/01.06 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 | Ex item 460.15/7208.37/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | 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) | |
| 522 | | 460.15/7208.5/01.05 Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more 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) | Ex item 460.15/7208.5/01.05 in Part 2 of Schedule No. 4 to the 1964 Act |
| 523 | | 460.15/7208.5/02.05 Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more 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 | Ex item 460.15/7208.5/02.05 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | with a Brinell harness 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) | |
| 524 | | 460.15/7208.5/03.05 Flat-rolled products of iron or no-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 harness 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) | Ex item 460.15/7208.5/03.05 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7208.5/04.05 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 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, | Ex item 460.15/7208.5/04.05 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | 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) | |
| | | 460.15/7208.5/05.05 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 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) | Ex item 460.15/7208.5/05.05 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7208.5/06.05 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 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 | Ex item 460.15/7208.5/06.05 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | 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) | |
| | | 460.15/7208.5/07.05 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 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) | Ex item 460.15/7208.5/07.05 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7208.5/08.05 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 6 mm or more but not exceeding 200 mm, with a yield strength of 600 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 | Ex item 460.15/7208.5/08.05 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|--|--|--|---|
| | | permit, provided the products are not available in the SACU market (Full duty in Schedule No. 1 and Schedule No. 2) | |
| | | 460.15/7208.5/09.05 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 7 mm or more but not exceeding 30 mm, with a yield strength of 460 MPa and having an impact strength of 27 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) | Ex item 460.15/7208.5/09.05 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7208.5/10.05 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 6 mm or more but not exceeding 200 mm, with a tensile strength of 485 MPa and having an impact strength of 27 Joules or more at -20° C or less 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 | Ex item 460.15/7208.5/10.05 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | No. 1 and Schedule No. 2) | |
| | | 460.15/7208.5/11.05 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 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) | Ex item 460.15/7208.5/11.05 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7208.5/12.05 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 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 | Ex item 460.15/7208.5/12.05 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|--|--|--|---|
| | | products are not available in the SACU market (Full duty in Schedule No. 1 and Schedule No. 2) | |
| | | 460.15/7208.5/13.05 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 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) | Ex item 460.15/7208.5/13.05 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7208.5/14.05 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 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 | Ex item 460.15/7208.5/14.05 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|--|--|---|---|
| | | 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) | |
| | | 460.15/7208.5/15.05 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 not exceeding 160 mm, with a yield strength of 295 MPa or more but not exceeding 500 MPa and having an impact strength of 27 Joules or more but not exceeding 260 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) | Ex item 460.15/7208.5/15.05 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7208.5/16.05 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 | Ex item 460.15/7208.5/16.05 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | 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) | |
| | | 460.15/7208.5/17.05 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) | Ex item 460.15/7208.5/17.05 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7208.51/01.06 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 | Ex item 460.15/7208.51/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | 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) | |
| 525 | | 460.15/7210.61/01.06 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) | Ex item 460.15/7210.61/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 526 | | 460.15/7210.70/01.06 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) | Ex item 460.15/7210.70/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | 460.15/7216.32/01.06 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) | Ex item 460.15/7216.32/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7216.33/01.06 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) | Ex item 460.15/7216.33/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 527 | | 460.15/7225.40/01.06 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 | Ex item 460.15/7225.40/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | 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) | |
| 528 | | 460.15/7225.40/02.06 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) | Ex item 460.15/7225.40/02.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 529 | | 460.15/7225.40/03.06 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) | Ex item 460.15/7225.40/03.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|--|--|---|--|
| | | 460.15/7225.40/04.06 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) | Ex item 460.15/7225.40/04.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7225.40/05.06 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 | Ex item 460.15/7225.40/05.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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|--|--|--|--|
| | | Schedule No. 2) | |
| | | 460.15/7225.40/06.06 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) | Ex item 460.15/7225.40/06.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7225.40/07.06 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) | Ex item 460.15/7225.40/07.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|--|--|---|---|
| | | <p>460.15/7225.40/08.06 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)</p> | <p>Ex item 460.15/7225.40/08.06 in Part 2 of Schedule No. 4 to the 1964 Act</p> |
| | | <p>460.15/7225.40/09.06 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</p> | <p>Ex item 460.15/7225.40/09.06 in Part 2 of Schedule No. 4 to the 1964 Act</p> |

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| | | 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) | |
| | | 460.15/7225.40/10.06 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) | Ex item 460.15/7225.40/10.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7225.40/11.06 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 | Ex item 460.15/7225.40/11.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | 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) | |
| | | 460.15/7225.40/12.06 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) | Ex item 460.15/7225.40/12.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7225.40/13.06 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 | Ex item 460.15/7225.40/13.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | specific permit, provided the products are not available in the SACU market (Full duty in Schedule No. 1 and Schedule No. 2) | |
| | | 460.15/7225.40/14.06 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) | Ex item 460.15/7225.40/14.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7225.40/15.06 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 | Ex item 460.15/7225.40/15.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | 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) | |
| | | 460.15/7225.40/16.06 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) | Ex item 460.15/7225.40/16.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7225.40/17.06 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 | Ex item 460.15/7225.40/17.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | 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) | |
| | | 460.15/7225.40/18.06 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) | Ex item 460.15/7225.40/18.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7225.40/19.06 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 | Ex item 460.15/7225.40/19.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | 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) | |
| 530 | | 460.15/7225.99/01.06 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) | Ex item 460.15/7225.99/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.15/7225.99/02.06 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 | Ex item 460.15/7225.99/02.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|--|--|
| | | Schedule No. 2) | |
| 531 | | 460.15/7228.70/01.06 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) | Ex item 460.15/7228.70/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 532 | | 460.15/7228.70/02.06 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) | Ex item 460.15/7228.70/02.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 533 | | 460.15/73.03/01.04 Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (Full duty) | Ex item 460.15/73.03/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 534 | | 460.15/73.04/01.04 Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International | Ex item 460.15/73.04/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | Trade Administration Commission, may allow by specific permit (Full duty) | |
| 535 | | 460.15/73.05/01.04 Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (Full duty) | Ex item 460.15/73.05/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 536 | | 460.15/73.06/01.04 Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (Full duty) | Ex item 460.15/73.06/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 537 | | 460.15/7306.30/01.06 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 | Ex item 460.15/7306.30/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|--|---|
| | | specifications for brake and fuel lines used in motor vehicles (Full duty) | |
| 538 | | 460.15/73.18/01.04 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) | Ex item 460.15/73.18/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 539 | | 460.15/76.06/01.04 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 as the International Trade Administration Commission, may allow by specific permit (Full duty) | Ex item 460.15/76.06/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 540 | | 460.15/9406.90.10/01.08 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) | Ex item 460.15/9406.90.10/01.08 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 541 | | 460.16 MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT AND PARTS THEREOF | |
| 542 | | 460.16/8462.10/01.06 Hydraulic presses of a drawing capacity of 18 000 kN 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) | Ex item 460.16/8462.10/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 543 | | 460.16/84.81/01.04 Segmental ball plug valves, positioner and actuator contained in a single housing, for use in the paper and pulp industry (Full duty) | Ex item 460.16/84.81/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 544 | | 460.16/85.00/01.02 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 (Full duty) | Ex item 460.16/85.00/01.02 in Part 2 of Schedule No. 4 to the 1964 Act |

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| 545 | | 460.16/85.00/02.02 Parts for radar apparatus and radio navigational aid apparatus, used for nautical and aeronautical purposes (Full duty) | Ex item 460.16/85.00/02.02 in Part 2 of Schedule No. 4 to the 1964 Act |
| | | 460.16/8523.52.10/01.08 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) | Ex item 460.16/8523.52.10/01.08 in Part 2 of Schedule No. 4 to the 1964 Act |
| 546 | | 460.16/85.28/01.04 Surveillance systems, incorporating a thermal imaging camera, monitor, power supply unit, control console and telemetry transmitter and receiver (Full duty) | Ex item 460.16/85.28/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 547 | | 460.16/85.36/01.04 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 a 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%) | Ex item 460.16/85.36/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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| 548 | | 460.17 VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT | |
| 549 | | 460.17 00.00 03.00 01 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 (Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC) | Ex item 460.17/00.00/03.00 in Part 2 of Schedule No. 4 to the 1964 Act |
| 550 | | 460.17/87.00/04.02 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 | Ex item 460.17/87.00/04.02 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | <p>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-clearance under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis. (Full duty)</p> | |
| 551 | | 460.17/8701.20/02.06 Road tractors for semi-trailers (Not exceeding the duties calculated in terms of the Notes to this rebate item) | Ex item 460.17/8701.20/02.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 552 | | 460.17/87.02/02.04 Motor vehicles for the transport of ten or more persons (Not exceeding the duties calculated in terms of the Notes to this rebate item) | Ex item 460.17/87.02/02.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 553 | | 460.17/87.03/02.04 Motor cars and other motor vehicles principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or | Ex item 460.17/87.03/02.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | <p>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.</p> <p>Provided that:</p> <p>(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;</p> <p>(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</p> <p>(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.</p> <p>(Full duty)</p> | |

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|------------|--|--|--|
| 554 | | 460.17/87.03/03.04 Motor cars (including station wagons) of heading 87.03 (Not exceeding the duties calculated in terms of the Notes to this rebate item) | Ex item 460.17/87.03/03.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 555 | | 460.17 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 | Ex item 460.17/87.03/04.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 556 | | 460.17/87.04/02.04 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) | Ex item 460.17/87.04/02.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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| 557 | | 460.17/87.06/02.04 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) | Ex item 460.17/87.06/02.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 558 | | 460.18 MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS | |
| 559 | | 460.23 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 | For the Notes see Note H to Part 6 to Schedule No. 3 of the Customs Tariff |
| 560 | | 460.23/00.00/01.00 Goods (excluding goods free of duty as contemplated in section 75A non-dutiable goods) imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item (Full duty) less the duty in Section B of Part 2 of Schedule No. 1 | Ex item 460.23/00.00/01.00 in Part 2 of Schedule No. 4 to the 1964 Act Replace “goods free of duty” with “non-dutiable goods” |
| 561 | | 460.23/00.00/02.00 Non-dutiable goods free of duty , imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item (Full duty) | Ex item 460.23/00.00/02.00 in Part 2 of Schedule No. 4 to the 1964 Act Replace “goods free of duty” with “non-dutiable goods” |

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| 562 | | Not included | Item 460.24/00.00/01.00 in Part 2 of Schedule No. 4 to the 1964 Act Only in Excise Tariff |
| 563 | | Not included | Item 460.24/22.00/01.02 in Part 2 of Schedule No. 4 to the 1964 Act Only in Excise Tariff |
| 564 | | Not included | Item 460.24/22.00/02.02 in Part 2 of Schedule No. 4 to the 1964 Act Only in Excise Tariff |
| 565 | | Not included | Item 460.24/22.07/01.04 in Part 2 of Schedule No. 4 to the 1964 Act Only in Excise Tariff |
| 566 | | Not included | Item 460.24/2710.12/01.06 in Part 2 of Schedule No. 4 to the 1964 Act Only in Excise Tariff |
| 567 | | 460.25 GOODS, IN SUCH QUANTITIES AT SUCH TIMES AND UNDER THE CONDITIONS SPECIFIED IN GOVERNMENT GAZETTE NO. 16886 OF 18 DECEMBER 1995, AS THE DIRECTOR GENERAL: DEPARTMENT OF AGRICULTURE, FORESTRY AND FISHERIES MAY ALLOW BY SPECIFIC PERMIT | |
| 568 | | 460.25/0201.10/01.06 Carcasses and half carcasses of bovine animals, fresh or chilled (Full duty less 13,8%) | Ex item 460.25/0201.10/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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|------------|--|---|--|
| 569 | | 460.25/0201.20/01.06 Cuts with bone in (excluding carcasses and half carcasses) of bovine animals, fresh or chilled (Full duty less 13,8%) | Ex item 460.25/0201.20/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 570 | | 460.25/0201.30/01.06 Boneless meat of bovine animals, fresh or chilled (Full duty less 32%) | Ex item 460.25/0201.30/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 571 | | 460.25/0202.10/01.06 Carcasses and half carcasses of bovine animals, frozen (Full duty less 13,8%) | Ex item 460.25/0202.10/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 572 | | 460.25/0202.20/01.06 Cuts with bone in (excluding carcasses and half carcasses), of bovine animals, frozen (Full duty less 13,8%) | Ex item 460.25/0202.20/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 573 | | 460.25/0202.30/01.06 Boneless meat of bovine animals, frozen (Full duty less 32%) | Ex item 460.25/0202.30/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 574 | | 460.25/0204.10/01.06 Carcasses and half carcasses of lamb, fresh or chilled (Full duty less 19%) | Ex item 460.25/0204.10/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 575 | | 460.25/0204.21/01.06 Carcasses and half carcasses of sheep, fresh or chilled (Full duty less 19%) | Ex item 460.25/0204.21/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 576 | | 460.25/0204.22/01.06 Cuts with bone in (excluding carcasses and half carcasses), of sheep, fresh or chilled (Full duty less | Ex item 460.25/0204.22/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | 13,2%) | |
| 577 | | 460.25/0204.23/01.06 Boneless meat of sheep, fresh or chilled (Full duty less 13,2%) | Ex item 460.25/0204.23/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 578 | | 460.25 0204.30 01.06 64 Carcasses and half carcasses of lamb, frozen (Full duty less 19%) | Ex item 460.25/0204.30/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 579 | | 460.25/0204.41/01.06 Carcasses and half carcasses of sheep, frozen (Full duty less 19%) | Ex item 460.25/0204.41/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 580 | | 460.25/0204.42/01.06 Cuts with bone in (excluding carcasses and half carcasses), of sheep, frozen (Full duty less 13,2%) | Ex item 460.25/0204.42/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 581 | | 460.25/0204.43/01.06 Boneless cuts of meat of sheep, frozen (Full duty less 13,2%) | Ex item 460.25/0204.43/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 582 | | 460.25/0204.50/01.06 Meat of goats, fresh, chilled or frozen (Full duty less 16,4%) | Ex item 460.25/0204.50/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 583 | | 460.25/04.01/01.04 Milk and cream, not concentrated nor containing any added sugar or other sweetening matter, fresh | Ex item 460.25/04.01/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | | (Full duty less 19,2%) | |
| 584 | | 460.25/04.02/01.04 Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder (Full duty less 19,2%) | Ex item 460.25/04.02/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 585 | | 460.25/04.03/01.04 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 (Full duty less 19,2%) | Ex item 460.25/04.03/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 586 | | 460.25/04.04/01.04 Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included (Full duty less 19,2%) | Ex item 460.25/04.04/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 587 | | 460.25/04.05/01.04 Butter and other fats and oils derived from milk (Full duty less 15,8%) | Ex item 460.25/04.05/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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| 588 | | 460.25/04.06/01.04 Cheese (excluding cheddar and sweetmilk cheese) (Full duty less 19%) | Ex item 460.25/04.06/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 589 | | 460.25/04.08/01.04 Birds' eggs, not in shell, and egg yolks, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter (Full duty less 3,8%) | Ex item 460.25/04.08/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 590 | | 460.25/0708.10/01.06 Peas (PISUM SATIVUM), shelled or unshelled, fresh or chilled (Full duty less 6,6%) | Ex item 460.25/0708.10/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 591 | | 460.25/07.10/01.04 Vegetables (excluding potatoes and leguminous vegetables) (uncooked or cooked by steaming or boiling in water), frozen (Full duty less 7,4%) | Ex item 460.25/07.10/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 592 | | 460.25/0710.10/01.06 Potatoes (uncooked or cooked by steaming or boiling in water), frozen (Full duty less 9,8%) | Ex item 460.25/0710.10/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 593 | | 460.25/0710.2/01.05 Leguminous vegetables (excluding peas (PISUM SATIVUM) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen | Ex item 460.25/0710.2/01.05 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | (Full duty less 4,8%) | |
| 549 | | 460.25/0710.21/01.06 Peas (PISUM SATIVUM) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen (Full duty less 6,6%) | Ex item 460.25/0710.21/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 595 | | 460.25/07.12/01.04 Dried vegetables (excluding potatoes), whole, cut, sliced, broken or in powder, but not further prepared (Full duty less 7,4%) | Ex item 460.25/07.12/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 596 | | 460.25/0712.90/01.06 Dried potatoes, whether or not cut or sliced, but not further prepared (Full duty less 9,8%) | Ex item 460.25/0712.90/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 597 | | 460.25/0713.20/01.06 Dried chickpeas (garbanzos), shelled, whether or not skinned or split (Full duty less 6,6%) | Ex item 460.25/0713.20/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 598 | | 460.25/0713.3/01.05 Dried beans (VIGNA SPP., PHASEOLUS SPP.), shelled, whether or not skinned or split(Full duty less 4,8%) | Ex item 460.25/0713.3/01.05 in Part 2 of Schedule No. 4 to the 1964 Act |
| 599 | | 460.25/0713.60/01.06 Pigeon peas, shelled, whether or not skinned or split (Full duty less 4,8%) | Ex item 460.25/0713.60/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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|------------|--|---|--|
| 600 | | 460.25/0713.90/01.06 Other dried leguminous vegetables, shelled, whether or not skinned or split (Full duty less 4,8%) | Ex item 460.25/0713.90/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 601 | | 460.25/0806.20/01.06 Grapes, dried (Full duty less 4,6%) | Ex item 460.25/0806.20/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 602 | | 460.25/0813.20/01.06 Prunes, dried (Full duty less 6,6%) | Ex item 460.25/0813.20/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 603 | | 460.25/0813.30/01.06 Apples (Full duty less 6%) | Ex item 460.25/0813.30/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 604 | | 460.25/0813.50/01.06 Mixtures of nuts or dried fruit of Chapter 8 (Full duty less 8,8%) | Ex item 460.25/0813.50/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 605 | | 460.25/10.01/01.04 Wheat (Full duty less 14,4%) | Ex item 460.25/10.01/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 606 | | 460.25/10.05/01.04 Maize (corn) (Full duty less 10%) | Ex item 460.25/10.05/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 607 | | 460.25/10.08/01.04 Buckwheat, millet and canary seed; other cereals (Full duty less 8,6%) | Ex item 460.25/10.08/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 608 | | 460.25/12.01/01.04 Soya beans, whether or not broken (Full duty less 8%) | Ex item 460.25/12.01/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 609 | | 460.25/19.01/01.04 Malt extract; food preparations of flour, groats, meal, starch or malt containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included (excluding preparations for infant use, put up for retail sale, gluten-free bread and cake mixtures, cornflour and pudding mixtures); 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 (excluding preparations for infant use, put up for retail sale, and pudding powders) (Full duty less 19,8%) | Ex item 460.25/19.01/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 610 | | 460.25/1901.10/01.06 Preparations for infant use, put up for retail sale (Full duty less 19,2%) | Ex item 460.25/1901.10/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 611 | | 460.25/19.02/01.04 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 | Ex item 460.25/19.02/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | prepared (Full duty less 10,8%) | |
| 612 | | 460.25/21.06/01.04 Food preparations not elsewhere specified or included (excluding pudding mixtures and ice cream mixtures) (Full duty less 7,4%) | Ex item 460.25/21.06/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 613 | | 460.25/2106.90/01.06 Pudding mixtures (Full duty less 19,8%) | Ex item 460.25/2106.90/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 614 | | 460.25/2106.90/02.06 Ice cream mixtures (Full duty less 19,2%) | Ex item 460.25/2106.90/02.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 615 | | 460.25/2204.10/01.06 Sparkling wine, in containers holding 2 li or less The duty in Part 1 of Schedule No 1 (Full duty less 14,6%) | Ex item 460.25/2204.10/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 616 | | 460.25/2204.10/02.06 Sparkling wine, in containers holding more than 2 li The duty in Part 1 of Schedule No 1 (Full duty less 19,6%) | Ex item 460.25/2204.10/02.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 617 | | 460.25/2204.21/01.06 Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding 2 li or less The duty in Part 1 of Schedule No 1 (Full duty less | Ex item 460.25/2204.21/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|--|
| | | 14,6%) | |
| 618 | | 460.25/2204.29/01.06 Wine (excluding sparkling wine) and grape must with the fermentation prevented or arrested by the addition of alcohol, in containers holding more than 2 li The duty in Part 1 of Schedule No 1 (Full duty less 19,6%) | Ex item 460.25/2204.29/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 619 | | 460.25/2204.30/01.06 Grape must (excluding grape must with fermentation prevented or arrested by the addition of alcohol) The duty in Part 1 of Schedule No 1 (Full duty less 19,6%) | Ex item 460.25/2204.30/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 620 | | 460.25/2205.10/01.06 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 li or less The duty in Part 1 of Schedule No 1 (Full duty less 14,6%) | Ex item 460.25/2205.10/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 621 | | 460.25/2205.90/01.06 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding more than 2 li The duty in Part 1 of Schedule No 1 (Full duty less 19,6%) | Ex item 460.25/2205.90/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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|------------|--|--|--|
| 622 | | 460.25/22.06/01.04 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included The duty in Part 1 of Schedule No 1 (Full duty less 14,6%) | Ex item 460.25/22.06/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 623 | | 460.25/22.07/01.04 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 The duty in Part 1 of Schedule No 1 (Full duty less 119,4%) | Ex item 460.25/22.07/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 624 | | 460.25/2208.20/01.06 Spirits obtained by distilling grape wine or grape marc, in containers holding 2 li or less The duty in Part 1 of Schedule No 1 (Full duty less 13,4%) | Ex item 460.25/2208.20/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 625 | | 460.25/2208.20/02.06 Spirits obtained by distilling grape wine or grape marc, in containers holding more than 2 li The duty in Part 1 of Schedule No 1 (Full duty less 24,2%) | Ex item 460.25/2208.20/02.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 626 | | 460.25/2208.30/01.06 Whiskies, in containers holding 2 li or less | Ex item 460.25/2208.30/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|--|--|
| | | The duty in Part 1 of Schedule No 1 (Full duty less 13,4%) | |
| 627 | | 460.25/2208.30/02.06 Whiskies, in containers holding more than 2 li The duty in Part 1 of Schedule No 1 (Full duty less 24,2%) | Ex item 460.25/2208.30/02.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 628 | | 460.25/2208.40/01.06 Rum and tafia, in containers holding less than 2 li The duty in Part 1 of Schedule No 1 (Full duty less 13,4%) | Ex item 460.25/2208.40/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 629 | | 460.25/2208.40/02.06 Rum and tafia, in containers holding more than 2 li The duty in Part 1 of Schedule No 1 (Full duty less 24,2%) | Ex item 460.25/2208.40/02.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 630 | | 460.25/2208.40/03.06 Other spirits obtained by distilling fermented sugarcane products The duty in Part 1 of Schedule No 1 (Full duty less 119,4%) | Ex item 460.25/2208.40/03.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 631 | | 460.25/2208.50/01.06 Gin and Geneva, in containers holding 2 li or less The duty in Part 1 of Schedule No 1 (Full duty less 13,4%) | Ex item 460.25/2208.50/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 632 | | 460.25/2208.50/02.06 Gin and Gineva, in containers holding more than 2 li The duty in Part 1 of Schedule No 1 (Full duty less 24,2%) | Ex item 460.25/2208.50/02.06 in Part 2 of Schedule No. 4 to the 1964 Act |

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|------------|--|--|--|
| 633 | | 460.25/2208.60/01.06 Vodka The duty in Part 1 of Schedule No 1 (Full duty less 119,4%) | Ex item 460.25/2208.60/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 634 | | 460.25/2208.70/01.06 Liqueurs and cordials The duty in Part 1 of Schedule No 1 (Full duty less 119,4%) | Ex item 460.25/2208.70/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 635 | | 460.25/2208.90/01.06 Other The duty in Part 1 of Schedule No 1 (Full duty less 119,4%) | Ex item 460.25/2208.90/01.06 in Part 2 of Schedule No. 4 to the 1964 Act |
| 636 | | 460.25/24.01/01.04 Unmanufactured tobacco; tobacco refuse (Full duty less 8,8) | Ex item 460.25/24.01/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 637 | | 460.25/52.01/01.04 Cotton, not carded or combed (Full duty less 12%) | Ex item 460.25/52.01/01.04 in Part 2 of Schedule No. 4 to the 1964 Act |
| 638 | | 460.26 GAUTRAIN RAPID RAIL LINK PROJECT | |
| 639 | | 460.26/00.00/01.00 Goods of any description, for use in the construction of the infrastructure known as the "Gautrain Rapid Rail Link", at such times and in such quantities as the International Trade Administration Commission of South Africa, may allow by specific permit (Full duty) | Ex item 460.26/00.00/01.00 in Part 2 of Schedule No. 4 to the 1964 Act |
| 640 | | 498.00 IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|---|
| | | CONTEMPLATED IN SECTION 21A | |
| 641 | | 498.01/00.00/01.00 Goods of any description imported by a registered CCA enterprise into the CCA the licensee of a premises licensed for an SEZ enterprise for removal to those premises (Full duty) | Ex item 498.01/00.00/01.00 in Part 6 of Schedule No. 4 to the 1964 Act Replace “a registered CCA enterprise into the CCA” with “the licensee of a premises licensed for an SEZ enterprise for removal to those premises” |
| 642 | | 498.02/00.00/01.00 Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an SEZ enterprise (Full duty) | Ex item 498.02/00.00/01.00 in Part 6 of Schedule No. 4 to the 1964 Act Remove “a CCA in” with “ insert “enterprise” |
| 643 | SCHEDULE 4 REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND HEALTH PROMOTION LEVY | <u>See Schedule No. 3 to the Customs Tariff</u> | Schedule No. 4 dated 15 June 2018 |
| 644 | Notes: | | |
| 645 | 1. The goods specified in the Column headed "Description" of this Schedule shall, subject to the provisions of Section 75, be admitted under rebate of the customs duty specified in Parts 1 and 2 and the fuel levy (except the fuel levy specified in fuel levy | See Note 3 Schedule No. 3 | There is no item 195.30 in Part 5A of Schedule No. 1 |

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|------------|---|---|---|
| | <p>item 195.30) in Part 5 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in the Column headed "Extent of Rebate" of this Schedule in respect of those goods.</p> | | |
| 646 | <p>2. Unless the context otherwise indicates, Notes Nos. A, C and H of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall <i>mutatis mutandis</i> apply to this Schedule.</p> | See Note 2 to Schedule No. 3 | |
| 647 | <p>3.</p> <p>(a) Note 3 to Schedule No. 3 shall apply <i>mutatis mutandis</i> in respect of any expression relating to the extent of any rebate in this Schedule. This shall be deemed to include a rebate of any environmental levy payable in terms of Part 3 of Schedule No. 1, subject to the Notes to Part 5 of this Schedule and health promotion levy payable in terms of Part 7 of Schedule No.1</p> <p>(b) Note 5 to Schedule No. 3 shall apply <i>mutatis mutandis</i> to any reference to a tariff heading or subheading in this Schedule.</p> | See Note 3 to Schedule No. 3 | Current Note 1 and 3 is addressing the "extent of relief" Hence only new Note 3 to Schedule No. 3 in the Customs Tariff remains |

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|------------|---|---|--|
| 648 | 4. For the purposes of this Schedule, the expression "effective rate of duty" means the duty calculated according to a unit of quantity expressed as a percentage of the value for duty purposes. | Deleted | Could not find any other reference to the expression "effective rate of duty" used in Schedule No. 4. It is suggested that this Note be deleted. |
| 649 | 6. For the purposes of items 409.00, 480.00 and 490.00: (a) Where any goods or vehicles are imported or re-imported, as the case may be, in terms of these items by a person who is required to declare goods in terms of section 15, that person means a "traveller" as defined in the rules for that section and as contemplated in form DA 331; and (b) in addition to the Notes to these items, such a traveller must comply with the requirements of section 15, the rules for that section and form DA 331. | Deleted | Deleted Note refers to "traveller" as defined and form DA 331. In CCA traveller and reference to a simplified declaration is defined in Part 3 of Chapter 24 and in Section 1 to CCA under definitions |
| 650 | PART 1 SPECIFIC REBATES OF CUSTOMS DUTIES | | |
| 651 | 403.00 IMPORTATIONS BY INTERNATIONAL ORGANISATIONS | See Part 6 to Schedule No. 3 Other relief | |
| 652 | 403.01 FOR USE BY THE WAR GRAVES COMMISSION | See Part 6 to Schedule No. 3 Other relief | |
| 653 | 403.01/00.00/01.00 Building material, worked monumental | See Part 6 to Schedule No. 3 Other relief | |

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|------------|--|---|-----------------|
| | building stone and articles thereof, tools and stores, for use by the Commonwealth War Graves Commission and similar international organisations (Full duty) | | |
| 654 | 405.00 GOODS FOR CULTURAL, EDUCATIONAL, CHARITABLE, WELFARE OR YOUTH ORGANISATIONS OR PURPOSES | See Part 6 to Schedule No. 3 Other relief | |
| 655 | 405.01 GOODS FOR APPROVED INSTITUTIONS OR BODIES | See Part 6 to Schedule No. 3 Other relief | |
| 656 | 405.01/00.00/02.00 Goods (excluding motor vehicles) of any description, for use in the advancement of journalism, forwarded unsolicited and free to institutions or bodies whose main purpose is the advancement of journalism (Full duty) | See Part 6 to Schedule No. 3 Other relief | |
| 657 | 405.04 GOODS FOR DISABLED PERSONS OR FOR THE UPLIFTMENT OF INDIGENT PERSONS | See Part 6 to Schedule No. 3 Other relief | |
| 658 | 405.04/00.00/01.00 Goods (excluding motor vehicles) specially designed for use by persons with disabilities, subject to the production of a certificate from an official of the South African | See Part 6 to Schedule No. 3 Other relief | |

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|------------|---|---|-----------------|
| | National Council for the Blind, the Deaf Federation of South Africa, the South African Federation for Mental Health, the National Council for Persons with Physical Disabilities in South Africa or Epilepsy South Africa or of a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such goods are for use exclusively by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily made in the Republic (Full duty) | | |
| 659 | 405.04/00.00/02.00 Machines, implements and materials for use in the manufacture of goods by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the National Council for Persons with Physical Disabilities in South Africa, or Epilepsy South Africa or a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical | See Part 6 to Schedule No. 3 Other relief | |

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| | practitioner, that such machines, implements and materials are for the exclusive use by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic (Full duty) | | |
| 660 | 405.04/00.00/04.00 Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the distribution free of charge by such organisation (Full duty) | See Part 6 to Schedule No. 3 Other relief | |
| 661 | 405.04/00.00/05.00 Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the official use by such organisation (Full duty) | See Part 6 to Schedule No. 3 Other relief | |

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|------------|---|---|-----------------|
| 662 | <p>405.04/00.00/06.00 Goods (excluding foodstuffs and clothing) forwarded free, as a donation to any educational organisation, hospital (including clinic), welfare organisation, religious organisation or sporting organisation, in such quantities and under such conditions as the International Trade Administration Commission, may allow by specific permit and that the Commission is satisfied that the issuing of such permit will not have a detrimental effect on local industry within the common customs area: Provided that the applicant and anybody responsible for the distribution have furnished an undertaking that -</p> <p>(a) such goods are for use by the organisation or for free distribution; (b) such goods will not be sold, leased, hired or otherwise disposed of for gain without the duty which has been rebated being paid to the Commissioner; and (c) no donation or other counter-performance may be accepted by anybody in respect of such goods (Full duty)</p> | See Part 6 to Schedule No. 3 Other relief | |
| 663 | <p>405.05 GOODS FOR RELIGIOUS INSTRUCTION OR</p> | See Part 6 to Schedule No. 3 Other relief | |

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| | PURPOSES | | |
| 664 | 405.05/00.00/01.00 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) | See Part 6 to Schedule No. 3 Other relief | |
| 665 | 405.05/85.19/01.04 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) | Not included | |
| 666 | 405.09 GOODS USED BY THE NATIONAL SEA RESCUE INSTITUTE OF SOUTH AFRICA, THE SOUTH AFRICAN LIFESAVING SOCIETY AND SA LIFESAVING | See Part 6 to Schedule No. 3 Other relief | |
| 667 | 405.09/00.00/01.00 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) | See Part 6 to Schedule No. 3 Other relief | |
| 668 | 406.00 GOODS FOR HEADS OF STATE, DIPLOMATIC | See Part 6 to Schedule No. 3 Other relief Notes contained in Note B to Part 6 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>AND OTHER FOREIGN REPRESENTATIVES</p> <p>NOTES:</p> <ol style="list-style-type: none"> 1. The provisions of this rebate item (excluding items 406.01 and 406.03) are conditional upon reciprocal treatment accorded by the government of the mission or person who is claiming these rebate facilities. 2. The provisions of this rebate item (excluding 406.01 and 406.03) may only be applied if the Director-General: Department of International Relations and Co-operation or an official acting under his authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by the Department of International Relations and Cooperation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001. 3. For the purposes of rebate item 406.03, "an organisation or institution" shall mean those which the Director-General: Department of International Relations and Co-operation or an official acting under his authority has certified as an organisation or institution | <p style="font-size: 48px; opacity: 0.3; transform: rotate(-30deg);">DRAFT</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>with which the Republic has concluded a formal agreement which provides, inter alia, for the granting of such rebate facilities.</p> <p>4. The provisions of this rebate item (excluding rebate item 406.01) may not apply to South African citizens or permanent residents of the Republic unless-</p> <p>(a) they are South African citizens who are also citizens of a state the territory of which formerly formed part of the Republic;</p> <p>(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.</p> <p>5. A motor vehicle cleared under rebate of duty in terms of rebate items 406.01, 406.02, 406.03, 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</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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| | 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. | | |
| 669 | 406.01 GOODS FOR HEADS OF STATE: | | |
| 670 | 406.01/00.00/01.00 Goods for the personal or official use by the President and his family (Full duty) | See Part 6 to Schedule No. 3 Other relief | |
| 671 | 406.02 GOODS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO DIPLOMATIC MISSIONS | See Part 6 to Schedule No. 3 Other relief | |
| 672 | 406.02/00.00/01.00 Goods for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families (As determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1) | See Part 6 to Schedule No. 3 Other relief | |
| 673 | 406.03 GOODS FOR OTHER APPROVED FOREIGN | See Part 6 to Schedule No. 3 Other relief | |

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| | REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM 406.05) | | |
| 674 | 406.03/00.00/01.00 Goods for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families (As determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1) | See Part 6 to Schedule No. 3 Other relief | |
| 675 | 406.05 GOODS FOR CONSULAR MISSIONS, CONSULAR REPRESENTATIVES ACCREDITED TO CONSULAR MISSIONS AND FOREIGN REPRESENTATIVES (EXCLUDING THOSE IN REBATE ITEMS 406.02 AND 406.03) | See Part 6 to Schedule No. 3 Other relief | |
| 676 | 406.05/00.00/01.00 Goods for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03) and members of their families (As determined and approved by the Director-General: Department of International Relations and Co-operation in | See Part 6 to Schedule No. 3 Other relief | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | respect of Note 1) | | |
| 677 | 406.06 STATIONERY, UNIFORMS AND APPOINTMENTS FOR HONORARY CONSULAR OFFICERS | See Part 6 to Schedule No. 3 Other relief | |
| 678 | 406.06/00.00/01.00 Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer (Full duty) | See Part 6 to Schedule No. 3 Other relief | |
| 679 | 406.07 GOODS IMPORTED BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS | See Part 6 to Schedule No. 3 Other relief | |
| 680 | 406.07/00.00/01.00 Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported with the approval of the Director-General: Department of International Relations and Cooperation (Full duty) | See Part 6 to Schedule No. 3 Other relief | |
| 681 | 407.00 GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND | See Part 6 to Schedule No. 3 Other relief For the Notes see Note C to Part 6 of Schedule No. 3 | |

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| | <p>OTHER PASSENGERS, FOR THEIR PERSONAL USE</p> <p>NOTES:</p> <ol style="list-style-type: none"> 1. For the purposes of items 407.01 and 407.02 - <ol style="list-style-type: none"> (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. 2. Admission under item 407.01/01.00/01.02 shall only be permitted provided the goods can be identified as being the same goods which were taken from the Republic. 3. The rebate of duty specified in item 407.02 shall not apply to fire-arms acquired abroad or at any duty-free shop and imported by residents of the Republic returning after an absence of less than 6 months. 4. (a) The rebate of duty specified in item | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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|--|--|--|-----------------|
| | <p>407.02 shall only apply to accompanied passengers' baggage declared by returning residents and non-residents visiting the Republic for personal use or to dispose of as gifts.</p> <p>(b) The rebate of duty specified in item 407.02 shall only be allowed in the case of-</p> <p>(i) 407.02/00.00/01.00 once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours; and</p> <p>(ii) 407.02/00.00/02.00 during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.</p> <p>(c) For the purposes of item 407.02, any goods obtained from an inbound duty and tax free shop must be regarded as imported goods.</p> <p>(d) The rebate duty specified in item 407.02 may, with the exception of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the</p> | <p style="text-align: center; font-size: 48px; opacity: 0.5; transform: rotate(-45deg);">DRAFT</p> | |

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| | <p>goods are for use by the children themselves.</p> <p>5. A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Commissioner, only entitled to -</p> <p>(a) a rebate of duty specified in item 407.02/00.00/01.00 on new or used goods, of a total value not exceeding R700 per person; and</p> <p>(b) a rebate of duty specified in item 407.02/00.00/02.00 on new or used goods of a total value not exceeding R2 000 per person.</p> <p>6. A member of the crew of a ship or aircraft (including the master or pilot) is not entitled to a rebate of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03.</p> <p>7. If the person so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1.</p> <p>8. (a) The rebate of duty specified in rebate</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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|--|---|--|-----------------|
| | <p>item 407.02/00.00/02.00 is applicable in addition to the provisions of rebate item 407.02/00.00/01.00.</p> <p>(b) The rebate of duty specified in item 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03-</p> <p>(i) is applicable in addition to the provisions of rebate items 407.02/00.00/01.00 and 407.02/00.00/02.00; and</p> <p>(ii) shall only be allowed once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.</p> <p>(c) Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03, must be cleared at the rates of duty specified in Schedule No. 1.</p> <p>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</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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| | <p>provided for in rebate item 407.02.</p> <p>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.</p> <p>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.</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-30deg);">DRAFT</p> | |

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| | <p>12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years.</p> <p>13. Any entry under rebate item 407.04 shall be supported by a duly completed form DA 304 A.</p> <p>14. Any entry under rebate item 407.06 shall be supported by a duly completed form DA 304 and P1.160.</p> | | |
| 682 | 407.01 PERSONAL EFFECTS, SPORTING AND RECREATIONAL EQUIPMENT, NEW OR USED | See Part 6 to Schedule No. 3 Other relief | |
| 683 | 407.01/00.00/01.00 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) | See Part 6 to Schedule No. 3 Other relief | |
| 684 | 407.01/00.00/02.00 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) | See Part 6 to Schedule No. 3 Other relief | |
| 685 | 407.02 GOODS IMPORTED AS ACCOMPANIED PASSENGERS' BAGGAGE, INCLUDING GOODS OBTAINED AT A LICENSED INBOUND DUTY | See Part 6 to Schedule No. 3 Other relief | |

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| | AND TAX FREE SHOP EITHER BY NONRESIDENTS OR RESIDENTS OF THE REPUBLIC AND CLEARED AT THE PLACE WHERE SUCH PERSONS DISEMBARK OR ENTER THE REPUBLIC | | |
| 686 | 407.02/00.00/01.00 New or used goods of a total value not exceeding R5 000 per person (Full duty) | See Part 6 to Schedule No. 3 Other relief | |
| 687 | 407.02/00.00/02.00 Additional goods, new or used, of a total value not exceeding R20 000 per person (Full duty less 20%) | See Part 6 to Schedule No. 3 Other relief | |
| 689 | 407.02/22.00/01.02 Wine not exceeding 2 litres per person (Full duty) | See Part 6 to Schedule No. 3 Other relief | |
| 690 | 407.02/22.00/02.02 Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person (Full duty) | See Part 6 to Schedule No. 3 Other relief | |
| 691 | 407.02/24.02/01.04 Cigarettes not exceeding 200 and cigars not exceeding 20 per person (Full duty) | See Part 6 to Schedule No. 3 Other relief | |
| 692 | 407.02/24.03/01.04 250 g cigarette or pipe tobacco per person (Full duty) | See Part 6 to Schedule No. 3 Other relief | |
| 693 | 407.02/33.03/01.04 | See Part 6 to Schedule No. 3 Other relief | |

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| | Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person (Full duty) | | |
| 694 | 407.04 MOTOR VEHICLES IMPORTED BY NATURAL PERSONS ON CHANGE OF PERMANENT RESIDENCE | See Part 6 to Schedule No. 3 Other relief | |
| 695 | 407.04/87.00/01.02 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 - (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 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 | See Part 6 to Schedule No. 3 Other relief For proviso and extent of rebate see Note C.14 to in Part 6 to Schedule No. 3 | |

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| | <p>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</p> <p>(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</p> <p>(c) In respect of a motor vehicle described in paragraph (ii): Full duty</p> | | |
| 696 | <p>407.06 HOUSEHOLD EFFECTS AND OTHER ARTICLES FOR OWN USE</p> | See Part 6 to Schedule No. 3 Other relief | |
| 697 | <p>407.06/00.00/01.00 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 bona fide property of a natural</p> | See Part 6 to Schedule No. 3 Other relief | |

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| | 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. (Full duty) | | |
| 698 | 408.00 OTHER PERSONAL REBATES OF DUTY | See Part 6 to Schedule No. 3 Other relief | |
| 699 | 408.01 CUPS, MEDALS AND OTHER TROPHIES | See Part 6 to Schedule No. 3 Other relief | |
| 700 | 408.01/00.00/01.00 Cups, medals and other trophies, awarded abroad to any person, and imported by him or on his behalf, and such articles imported for presentation: (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 in any educational institution; (ii) As prizes for target shooting by air, military, naval or police forces; or (iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for | See Part 6 to Schedule No. 3 Other relief | |

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| | honourable or meritorious public services (Full duty) | | |
| 701 | 408.03 ARTICLES IMPORTED BY FOREIGN GOVERNMENTS FOR OFFICIAL USE | See Part 6 to Schedule No. 3 Other relief | |
| 702 | 408.03/00.00/01.00 Articles of food or drink imported by officials (not being officials referred to in item 406.00) of any foreign government for official use at international exhibitions provided such government grants equivalent privileges to officials of the Republic (Full duty) | See Part 6 to Schedule No. 3 Other relief | |
| 703 | 409.00 RE-IMPORTED GOODS NOTES: 1. In respect of goods entered in terms of rebate item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating - (a) the reasons why the goods are being returned; (b) whether any change in the ownership of the goods has taken place; (c) whether the goods have been subjected to any process of manufacture or | See Part 2: Relief on good under temporary export procedure in Schedule No. 3 for Note 1, Note 2 , Note 3, Note 4 ex Note 5 to item 409.00) and Note 5 (ex Note 6 to item 409.00) See Part 5: Relief on goods under outward processing procedure in Schedule No. 3 For Notes 2 and Note 3 to rebate item 409.00 which are now Note 1 and Note 2 to Part 5 in Schedule No. 3 | |

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| | <p>manipulation since their exportation from the Republic and if so, to what extent;</p> <p>(d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse;</p> <p>(e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured;</p> <p>(f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof;</p> <p>(g) the place where and the number and date of the bill of entry on which duty was paid on the goods upon their first importation into the Republic or other documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and</p> <p>(h) whether any bounty, subsidy or any</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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| | <p>benefit under an export incentive scheme was paid on the goods exported.</p> <p>2. Admission of the following goods under this item shall be subject to a permit for re-importation issued by the Director-General: Department of Agriculture, Forestry and Fisheries: Butter, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages.</p> <p>3. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount.</p> <p>4. Excisable goods exported ex a customs and excise warehouse shall only be admitted under rebate of duty under this item provided - (a) the prior approval of the Commissioner is obtained; (b) they are entered under item 409.06; (c) they are taken into the stock of any customs and excise warehouse unless the Commissioner otherwise stipulates; and</p> | <p style="font-size: 48px; opacity: 0.5; transform: rotate(-45deg);">DRAFT</p> | |

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| | <p>(d) the rate of excise duty in force at the time of entry for home consumption from such warehouse, is paid thereon.</p> <p>5. Admission under this item shall, except in the case of item 409.07, only be permitted provided the goods can be identified as being the same goods which were exported.</p> <p>6. The provisions of Notes 1 and 5 shall MUTATIS MUTANDIS apply to any goods entered under rebate items 409.02, 409.04, 409.05 and 409.07.</p> <p>7. For the purposes of rebate item 409.07 –</p> <p>(a) "compensating products" means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing; and</p> <p>(b) "temporarily exported for outward processing" means the customs procedure whereby goods which may be disposed of without customs restriction, are temporarily exported for manufacturing, processing or repair abroad and then re-imported.</p> | <p style="font-size: 48px; opacity: 0.5; transform: rotate(-45deg);">DRAFT</p> | |
| 704 | <p>409.01 RE-EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS</p> | <p>See Part 2: Relief on goods under temporary export procedure in Schedule No. 3</p> | |

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| | OF MANUFACTURE OR MANIPULATION | | |
| 705 | 409.01/00.00/01.00 Imported goods (including packing containers) re-exported and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (Full duty less the amount of any rebate, refund and drawback granted previously) | See Part 2: Relief on goods under temporary export procedure in Schedule No. 3 | |
| 706 | 409.02 EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION | See Part 2: Relief on goods under temporary export procedure in Schedule No. 3 | |
| 707 | 409.02/00.00/01.00 Goods (including packing containers) produced or manufactured in the Republic, exported therefrom and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (excluding excisable goods exported ex a customs and excise warehouse) (Full duty less the amount of any rebate, refund and drawback granted previously) | See Part 2: Relief on goods under temporary export procedure in Schedule No. 3 | |
| 708 | 409.04 IMPORTED OR LOCALLY MANUFACTURED | See Part 5: Relief on goods under outward processing procedure in Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | ARTICLES SENT ABROAD FOR PROCESSING OR REPAIR | | |
| 709 | 409.04/00.00/01.00 Imported or locally manufactured articles sent abroad for processing or repair, provided they are exported under customs and excise supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation (Full duty less the amount of any rebate, refund and drawback granted previously and less the duty on the cost of processing or repair) | See Part 5: Relief on goods under outward processing procedure in Schedule No. 3 | |
| 710 | 409.05 USED ROCK DRILL BITS RETURNED TO THE ORIGINAL EXPORTER | See Part 2: Relief on goods under temporary export procedure in Schedule No. 3 | |
| 711 | 409.05/82.07/01.04 Used rock drill bits returned to the original exporter, for recovery of the diamond content (Full duty less the amount of any rebate, refund and drawback granted previously) | See Part 2: Relief on goods under temporary export procedure in Schedule No. 3 | |
| 712 | 409.06 EXCISABLE GOODS EXPORTED EX A CUSTOMS AND EXCISE WAREHOUSE AND THEREAFTER RETURNED | See Part 2 to Schedule No 3 | |
| 713 | 409.06/00.00/01.00 Excisable goods exported ex a customs and | See Part 2 to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | excise warehouse and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place (Full duty) | | |
| 714 | 409.07 COMPENSATING PRODUCTS OBTAINED FROM GOODS TEMPORARILY EXPORTED FOR OUTWARD PROCESSING | See Part 5: Relief on goods under outward processing procedure in Schedule No. 3 | |
| 715 | 409.07/00.00/01.00 Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule No. 1) obtained abroad from goods temporarily exported for outward processing, in terms of a specific permit issued by the International Trade Administration Commission provided - (i) the specific permit is obtained before the temporary exportation of the goods; (ii) if the ownership of the compensating products is transferred prior to entry for customs purposes, such goods are entered in the name of the person who exported the goods; and (iii) any additional conditions which may be stipulated in the said permit, are complied | See Part 5: Relief on goods under outward processing procedure in Schedule No. 3 See Note 3 to Part 5 of Schedule No. 3 for full rebate item description | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-----|---|---|-----------------|
| | with (Full duty less the amount of any rebate, refund and drawback granted previously and less the duty on the cost of processing or repair) | | |
| 716 | <p>410.00 GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES NOTES:</p> <ol style="list-style-type: none"> 1. Admission under rebate of duty of any goods specified in rebate item 410.03/00.00/01.00 shall be subject to the provisions of rules 75.01 to 75.17. 2. The rebate of duty specified in item 410.04 shall only be allowed – <ol style="list-style-type: none"> (a) once per person during a period of 30 days; (b) if the goods are of SADC or SACU origin; and (c) if the total combined net mass of the goods classifiable in tariff heading 99.01 does not exceed 25 kg. 3. The person declaring goods in terms of item 410.04 shall in addition to these Notes comply with the requirements of section 15, the rules for that section, any form for declaring goods and the directives issued by | <p>For Note 1 see Note 8 to Part 4: Relief on goods under home use processing procedure in Schedule No. 3</p> <p>For Note 2 and Note 3 see Note D to Part 6 to Schedule No. 3</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | the Commissioner relating to such goods available on the SARS website or at the branch office where the person enters or leaves the Republic | | |
| 717 | 410.03 GOODS FOR MANUFACTURING OR COMMERCIAL PURPOSES | See Part 4: Relief on goods under home use processing procedure in Schedule No. 3 | |
| 718 | 410.03/00.00/01.00 Wooden cases, unassembled, empty containers, and materials (excluding nails) for use in the construction thereof, for use in the packing of mineral oil products (Full duty) | See Part 4: Relief on goods under home use processing procedure in Schedule No. 3 | |
| 719 | 410.03/00.00/03.00 Master models, spotting masks and the like, for use in the preparation of punches or dies for pressing motor vehicle body Components (Full duty) | See Part 4: Relief on goods under home use processing procedure in Schedule No. 3 | |
| 720 | 410.03/00.00/04.00 Goods in such quantities and at such times as the Commissioner may allow by specific permit for the manufacture of three wheeled invalid carriages of heading 87.13 (Full duty) | See Part 4: Relief on goods under home use processing procedure in Schedule No. 3 | |
| 721 | 410.03 27.10 01.04 42 Base oils for lubricating oil (excluding such oils manufactured by the re-refining of used lubricating oil or other used oil), for use in the | See Part 4: Relief on goods under home use processing procedure in Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | manufacture of prepared lubricating oils in the Republic (0,22c/li) | | |
| 722 | 410.03/34.02/01.04 Prepared spreaders, wetting agents and stickers, for use with agricultural insecticides or herbicides (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 723 | 410.03/87.00/01.02 Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.03 and 317.07, entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Controller and any additional conditions he may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 724 | 410.04 HANDMADE ARTICLES FOR COMMERCIAL PURPOSES | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| 725 | 410.04/99.01/01.04 Leather or imitation leather (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 726 | 410.04/99.01/02.04 Wooden articles (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 727 | 410.04/99.01/03.04 Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 728 | 410.04/99.01/04.04 Plastic articles (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 729 | 410.04/99.01/05.04 Textile articles (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 730 | 410.04/99.01/06.04 Stone articles (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 731 | 410.04/99.01/07.04 Glass articles (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 732 | 410.04/99.01/08.04 Base metal articles (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 733 | 411.00 MISCELLANEOUS REBATES | See Part 6: Other relief to Schedule No. 3 | |
| 734 | 411.00/38.24/01.04 Mixtures of mono-, di-, and polyisocyanates and preparations containing isocyanates (Full duty) | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|--|-----------------|
| 735 | 411.00/40.09/01.04 Piping and tubing, of unhardened vulcanised rubber, with an inside diameter exceeding 400 mm, reinforced and fitted with flanges, for the conveyance of mineral oil products from moored ships to shore installations (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 736 | 411.00/85.01/01.04 Electric motors, single phase or three phase, of less than 0,75 kW, for the ringing of church bells (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 737 | 411.00/85.02/01.04 Generator sets rated at 5 000 kVA or less, driven by electric motors, to be used for the manufacture of draglines (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 738 | 411.00/87.03/01.04 Motor cars manufactured more than 20 years prior to the date of importation(Full duty in Part 1 off Schedule No. 1 less 20%) | See Part 6: Other relief to Schedule No. 3 | |
| 739 | 412.00 GENERAL REBATES NOTES: 1. For the purposes of rebate items 412.03 and 412.04, the bill of entry shall be supported by an inventory of the goods and documentary proof that the said goods qualify for admission under the items concerned. | See Part 6: Other relief to Schedule No. 3 For Notes see Note E to Part 6 to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|--|---|--|-----------------|
| | <p>2. For the purposes of rebate item 412.07 –</p> <p>(a) any offer to abandon or application to destroy any goods shall be in writing by or on behalf of the owner thereof, and shall -</p> <p>(i) include the bill of entry, the invoices and other documents relating to the importation of the goods;</p> <p>(ii) state the identifying particulars of the goods;</p> <p>(iii) state the reason for abandonment, or if application is made for destruction the reason why destruction and not abandonment is requested; and</p> <p>(iv) indemnify the Office against any claim by any other person;</p> <p>(b) the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Commissioner, if such storage or removal is required by the Commissioner, and for any other expenses, including the cost of destruction;</p> <p>(c) goods shall be destroyed under the supervision of an officer; and</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | (d) goods in respect of which security of the duty due has been furnished to the Office shall be deemed to be under the control of the Office | | |
| 740 | 412.01 GOODS FOR EXPERIMENTAL PURPOSES | See Part 6: Other relief to Schedule No. 3 | |
| 741 | 412.01/00.00/01.00 Goods (excluding corn or grain seed), for the purposes of experimenting therewith as the department controlling or supervising such experiment may allow by specific permit (Full duty less the duty in Section B of Part 2 of Schedule No. 1) | See Part 6: Other relief to Schedule No. 3 | |
| 742 | 412.02 NETS TREATED WITH INSECTICIDES | See Part 6: Other relief to Schedule No. 3 | |
| 743 | 412.02/6304.91/01.06 Nets treated with insecticides for the control of mosquitoes, in such quantities and at such times as the International Trade Administration Commission after consultation with the Director-General: Health may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 744 | 412.03 USED PERSONAL OR HOUSEHOLD EFFECTS BEQUETHED | See Part 6: Other relief to Schedule No. 3 | |
| 745 | 412.03/00.00/01.00 | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|--|
| | Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in the Republic (Full duty) | | |
| 746 | 412.04 USED PROPERTY OF A SOUTH AFRICAN RESIDENT WHO DIED OUTSIDE THE REPUBLIC | See Part 6: Other relief to Schedule No. 3 | |
| 747 | 412.04/00.00/01.00 Used property of a person normally resident in the Republic who died while temporarily outside the Republic (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 748 | 412.05 LIFE SAVING APPARATUS | | |
| 749 | 412.05/00.00/01.00 Lifesaving apparatus, including mine rescue apparatus (excluding life-jackets), and fire extinguishing equipment (excluding textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials) (Full duty less the duty in Section B of Part 2 of Schedule No. 1) | See Part 6: Other relief to Schedule No. 3 | |
| 750 | 412.06 INFANTS FOOD | See Part 6: Other relief to Schedule No. 3 | |
| 751 | 412.06/00.00/01.00 Food, containing soya-bean concentrates, specially prepared for infants (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 752 | 412.07 | See Part 6: Other relief to Schedule No. 3 | Delete and replace with Rajesh similar |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | GOODS UNCONDITIONALLY ABANDONED TO THE OFFICE BY THE OWNER OR GOODS DESTROYED WITH THE PERMISSION OF THE COMMISSIONER: PROVIDED THAT THE COMMISSIONER MAY DECLINE TO ACCEPT ABANDONMENT OR GRANT PERMISSION FOR DESTRUCTION | | to 502 |
| 753 | 412.07/00.00/01.00 Goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under Schedule No. 3) (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 754 | 412.07/00.00/02.00 Goods cleared under Schedule No. 3 (Full duty less the duty paid on entry) | See Part 6: Other relief to Schedule No. 3 | |
| 755 | 412.07/87.00/01.02 Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause (Full duty less the duty paid on entry) | See Part 6: Other relief to Schedule No. 3 | |
| 756 | 412.08 DUTIABLE GOODS LOST IN MANUFACTURING PROCESSES IN CUSTOMS AND EXCISE WAREHOUSE | See Part 6: Other relief to Schedule No. 3 | |
| 757 | 412.08/00.00/01.00 Dutiable goods lost in manufacturing processes in a customs and excise warehouse, | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|--|---|
| | subject to production of proof that such goods did not enter into consumption (Full duty) | | |
| 758 | 412.09 GOODS LOST, DESTROYED OR DAMAGED | 412.09 DAMAGED, DESTROYED, LOST OR UNACCOUNTED GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS NOT BEEN PAID AS CONTEMPLATED IN CHAPTER 25 TO THE CCA | Take recent judgement and Chapter 25 of the CCA into account. Amended to read similar to 502 |
| 759 | 412.09/00.00/01.00 Goods, excluding goods contemplated in rebate item 497.02, in respect of which the customs duty, together with the fuel levy (where applicable), amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional while such goods are - (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided - (i) no compensation in respect of the customs | Deleted | See new item 412.09/00.00/01.00 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | duty or fuel levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption. (Full duty) | | |
| 760 | 412.10 GIFTS | See Part 6: Other relief to Schedule No. 3 | |
| 761 | 412.10/00.00/01.00 Bona fide unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed R1400 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco products) consigned by natural persons abroad to natural persons in the Republic (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 762 | 412.11 GOODS IMPORTED FOR THE RELIEF OF DISTRESS OF PERSONS IN CASES OF FAMINE OR NATIONAL DISASTER; UNDER ANY TECHNICAL ASSISTANCE AGREEMENT OR IN TERMS OF AN OBLIGATION UNDER ANY MULTILATERAL INTERNATIONAL AGREEMENT | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| 763 | <p>412.11/00.00/01.00 Goods imported - (a) for the relief of distress of persons in cases of famine or other national disaster; (b) under any technical assistance agreement; or (c) in terms of an obligation under any multilateral international agreement to which the Republic is a party: Provided that - (i) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia, and (ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the International Trade Administration Commission. (Full duty)</p> | See Part 6: Other relief to Schedule No. 3 | |
| 764 | 412.12 | See Part 6: Other relief to Schedule No. 3 | |

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|-----|--|---|-----------------|
| | GOODS IMPORTED FOR ANY PURPOSES AGREED UPON BETWEEN THE GOVERNMENTS OF THE REPUBLIC, BOTSWANA, LESOTHO, SWAZILAND AND NAMIBIA | | |
| 765 | <p>412.12/00.00/01.00 Goods imported for any purpose agreed upon between the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided that -</p> <p>(i) the provisions of this rebate item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, Lesotho, Swaziland and Namibia has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods;</p> <p>(ii) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and</p> <p>(iii) goods imported under this rebate item shall not be sold or disposed of to any party</p> | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the Commissioner. (Full duty) | | |
| 766 | 412.13 ILEAL BLADDER APPLIANCES; OSTOMY APPLIANCES; INCONTINENCE UNDERGARMENTS AND SIMILAR GOODS: | See Part 6: Other relief to Schedule No. 3 | |
| 767 | 412.13/00.00/01.00 Ileal bladder appliances, and parts thereof; skin protective preparations for use with ostomy appliances and incontinence pads (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 768 | 412.14 PRINTED MATTER | See Part 6: Other relief to Schedule No. 3 | |
| 769 | 412.14/00.00/01.00 Printed matter (for example, air-waybills/consignment notes, passenger tickets, excess baggage tickets, exchange orders, damage and irregularity reports, baggage and cargo labels, time-tables, mass and balance documents), imported by airlines for their own use (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 770 | 412.16 GOODS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES | See Part 6: Other relief to Schedule No. 3 | |

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|------------|---|---|-----------------|
| 771 | 412.16/00.00/01.00 Goods of any description imported by refugees from African Territories and which are sold by the Office (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 772 | 412.17 MOTOR CARS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES | See Part 6: Other relief to Schedule No. 3 | |
| 773 | 412.17/87.00/01.02 Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Commissioner has been obtained (Full duty less 20%) | See Part 6: Other relief to Schedule No. 3 | |
| 774 | 412.21 MECHANICAL APPLIANCES AND ELECTRICAL MACHINERY AND EQUIPMENT | See Part 6: Other relief to Schedule No. 3 | |
| 775 | 412.21/00.00/01.00 Machinery and mechanical appliances and electrical machinery and equipment of Chapters 84 and 85 of Schedule No. 1, which are imported in more than one consignment as a result of strikes, shutouts or other causes beyond the control of the importer and the supplier, subject to the prior approval of the Commissioner (Not exceeding the duty in excess of the amount of duty that would have been due had the goods been imported) | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | in a single consignment) | | |
| 776 | 412.22 PARTS AND MATERIALS OF PLASTICS FOR THE MANUFACTURE OF DESIGN ENGINEERING MODELS OF FACTORIES, INSTALLATIONS AND THE LIKE | See Part 6: Other relief to Schedule No. 3 | |
| 777 | 412.22/39.00/01.02 Parts and materials, of plastics, of a kind used for the manufacture of design engineering models of factories, installations and the like (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 778 | 412.23 TEXTILE FABRICS | See Part 6: Other relief to Schedule No. 3 | |
| 779 | 412.23/00.00/01.00 Textile fabrics woven from six different fibres, for testing dyestuff fastness (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 780 | 412.26 GOODS SUPPLIED FREE OF CHARGE TO REPLACE DEFECTIVE GOODS | See Part 6: Other relief to Schedule No. 3 | |
| 781 | 412.26/00.00/01.00 Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided - (a) a copy of the bill of entry and the document submitted in support of the bill of | See Part 6: Other relief to Schedule No. 3 | |

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|------------|---|---|-----------------|
| | entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; (b) the goods are supplied by the original supplier; and (c) the replaced goods are disposed of as directed by the Commissioner (Full duty) | | |
| 782 | 412.27 GOODS FOR UPGRADING, SUPPLIED FREE OF CHARGE TO REPLACE PARTS WHICH ARE COVERED BY A WARRANTY AGREEMENT | See Part 6: Other relief to Schedule No. 3 | |
| 783 | 412.27/00.00/01.00 Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided - (a) a specific permit issued by the International Trade Administration Commission, is submitted; (b) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; (c) the goods are supplied by the original supplier; and (d) the replaced goods are disposed of as directed by the Commissioner (Full duty) | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| 784 | 412.28 GOODS SUPPLIED BY A LICENSEE OF A SPECIAL CUSTOMS AND EXCISE STORAGE WAREHOUSE LICENSED AS A DUTY AND TAX FREE SHOP NOTES: 1. (a) In this item a duty and tax free shop means a duty and tax free shop as contemplated in the rules for Section 21; and (b) any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules. | See Part 6: Other relief to Schedule No. 3 | |
| 785 | 412.28/00.00/01.00 Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 786 | 412.28/00.00/01.00 Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 787 | 414.00 IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR CONSUMPTION OR USE AT AN INTERNATIONAL SPORTING EVENT APPROVED BY THE MINISTER, WHEN IMPORTED AND ENTERED BY THE | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-----|--|---|-----------------|
| | <p>CONTROLLING BODY OF A PARTICIPATING VISITING TEAM, A TEAM DOCTOR, AN OFFICIAL SPONSOR OF THE EVENT OR THE HOST OF THE EVENT ON BEHALF OF A PARTICIPATING VISITING TEAM</p> <p>NOTES:</p> <p>1. The event may be approved by the Minister having regard to -</p> <p>(i) the foreign participation in that event; and</p> <p>(ii) the economic impact that event may have on the country as a whole.</p> <p>2. "Official sponsor" means a sponsor of the event appointed by -</p> <p>(i) the international organiser of the event, or</p> <p>(ii) the host of the event in the Republic.</p> | <p style="font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |
| 788 | <p>414.01/00.00/01.00 Pharmaceutical goods (including medicaments) imported by -</p> <p>(i) a controlling body of a participating visiting team;</p> <p>(ii) a team doctor of a participating visiting team accredited by the Department of Health; or</p> <p>(iii) the host of the event on behalf of a participating visiting team in such quantities</p> | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | as the Department of Health may allow by specific permit (Full duty) | | |
| 789 | 414.02/00.00/01.00 Non-alcoholic beverages and foodstuffs imported by a controlling body of a participating visiting team or the host of the event on behalf of a participating visiting team, for consumption by members of the team during their stay (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 790 | 414.03/00.00/01.00 Promotional material, individually of little value, imported by an official sponsor of the event or the host of the event on behalf of an official sponsor, not for sale but for distribution or use at an event venue (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 791 | PART 2 TEMPORARY REBATES OF CUSTOMS DUTIES | See Part 6: Other relief to Schedule No. 3 | |
| 792 | 460.01 FISH, DAIRY PRODUCTS AND NATURAL HONEY, IMPORTED BY SPECIFIC PERMIT | See Part 6: Other relief to Schedule No. 3 | |
| 793 | 460.01/03.02/01.04 Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|--|--|--|-----------------|
| | <p>(Coryphaena hippurus), moon fish (opa) (Lampris regius), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Acanthocybium solandri), sail fish (Istiophorus platypterus), striped marlin (Tetrapturus audax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turncoat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy lobfish Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), halfmoon rockcod (Epinephelus rivulatus), Englishman Chrysoblephus anglicus), slinger Chrysoblephus puniceus) and blueskin</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit (Full duty) | | |
| 794 | 460.01/0302.1/01.05 Salmonidae (excluding livers and roes), fresh or chilled [excluding trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)], for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 795 | 460.01/03.03/01.04 Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (<i>Brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (mai-mai) (<i>Coryphaena hippurus</i>), moon fish (opa) (<i>Lampris requis</i>), oil fish, smooth (escolar) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acathocybium solandri</i>), sail fish (<i>Istiophorus platipterus</i>), | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|--|---|--|-----------------|
| | <p>striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyretail hogfish (<i>Bodianus anthioides</i>), turncoat hogfish (<i>Bodianus axillans</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus leucostictus</i>), goldsaddle hogfish (<i>Bodianus perditio</i>), yellowfin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy jobfish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerati</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), halfmoon rockcod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit (Full duty)</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| 796 | 460.01/0303.1/01.05 Salmonidae (excluding livers and roes), frozen (excluding trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)), for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 797 | 460.01/03.04/01.04 Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (<i>Brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (<i>mai-mai</i>) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris regius</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Aathocybium solandri</i>), sail fish (<i>Istiophorus platipterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyretail hogfish (<i>Bodianus anthioides</i>), | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | turncoat hogfish (<i>Bodianus axillaris</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus Leucostictus</i>), goldsaddle hogfish (<i>Bodianus perditio</i>), yellowfin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy jobfish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerati</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), rockcod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), in such quantities and at such times as the Director-General: Agriculture, Forestry and Fisheries may allow by specific permit (Full duty) | | |
| 798 | 460.01/03.05/01.04 Dried fish, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 799 | 460.01/04.00/01.02 Dairy produce of headings 04.01, 04.02, 04.03, | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | 04.04, 04.05 and 04.06 in such quantities and at such times as the Director- General: Department of Agriculture, Forestry and Fisheries may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia (Full duty) | | |
| 800 | 460.01/04.09/01.04 Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 801 | 460.02 POTATOES, LEGUMINOUS VEGETABLES, CEREALS, OIL SEEDS AND SWEET CORN, IMPORTED BY SPECIFIC PERMIT | See Part 6: Other relief to Schedule No. 3 | |
| 802 | 460.02/00.00/01.00 Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | the Director-General: Department of Agriculture, Forestry and Fisheries that it can only be used for planting or sowing (Full duty) | | |
| 803 | 460.02/0904.2/01.05 Dried, crushed or ground fruits of the genus Capsicum for the extraction of oleoresin of a kind used in the food industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the subject fruits are not available in the SACU region (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 804 | 460.02/1001.9/01.05 Wheat (excluding durum wheat), in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that wheat and wheaten flour obtained from such wheat cleared in terms of this rebate item, shall not be removed to the area of Botswana, Lesotho, | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|---------------------------|
| | Swaziland or Namibia (Full duty) | | |
| 805 | 460.02/12.05/01.04 Rape seed, whether or not broken, in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 806 | 460.02/12.06/01.04 Sunflower seed, in such quantities as the Director General: Department of Agriculture, Forestry and Fisheries, may allow by specific permit issued on or before 10 May 2002 (Full duty) | See Part 6: Other relief to Schedule No. 3 | Delete as it is redundant |
| 807 | 460.03 MEAT AND EDIBLE MEAT OFFAL | See Part 6: Other relief to Schedule No. 3 | |
| 808 | 460.03/0207.14.9/01.07 Frozen meat of the species Gallus domesticus, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit on recommendation of the Director General: Department of Agriculture, Forestry and Fisheries (DAFF), provided that - (a) With effect from 1 April 2016, permits may | See Part 6: Other relief to Schedule No. 3 | |

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| | <p>be issued by ITAC for meat imported in terms of this rebate item;</p> <p>(b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis;</p> <p>(c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 65 000 metric tonnes;</p> <p>(d) The annual quota period is 1 April to 31 March;</p> <p>(e) Prior to 1 April 2016, the quota shall be 16250 metric tonnes;</p> <p>(f) As from 1 April 2017 an annual growth factor as determined by DAFF shall be applied to the basic quota mentioned in (c) above;</p> <p>(g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries;</p> <p>(h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by ITAC;</p> <p>(i) This rebate item shall be suspended if any benefits that South Africa enjoyed under</p> | <p style="text-align: center; font-size: 48px; opacity: 0.5; transform: rotate(-45deg);">DRAFT</p> | |

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|------------|---|--|-----------------|
| | <p>AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and</p> <p>(j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade and Industry submits written confirmation to the Minister of Finance that South Africa's benefits under AGOA have been suspended.</p> <p>(Full anti-dumping duty)</p> | | |
| 809 | <p>460.04 FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT</p> | See Part 6: Other relief to Schedule No. 3 | |
| 810 | <p>460.04/16.04/01.04 Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200 g, in such quantities and at such times as the Director-General: Agriculture, Forestry and Fisheries may allow by specific Permit (Full duty)</p> | See Part 6: Other relief to Schedule No. 3 | |
| 811 | <p>460.04/17.01/01.04 Raw or refined sugar or direct consumption</p> | See Part 6: Other relief to Schedule No. 3 For the Notes see Note E to Part 6 to Schedule No. | |

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|--|---|---|-----------------|
| | <p>crystal sugar falling within heading 17.01 which is produced in and imported from a Non-SACU SADC Member State subject to compliance with the Notes hereto - Notes:</p> <p>1. In these Notes, unless the context otherwise indicates –</p> <p>"Addendum to Annex VII" means the agreement by the TCS on Customs procedures entitled "Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol" inserted as part of Annex VII in terms of the provisions of Notes 1(b)(ii) and 3(b) of Part B of the Schedule to the General Notes to Schedule No. 1;</p> <p>"Annex I" means Annex I and its Appendixes inserted in Part B of the Schedule to the General Notes to Schedule No. 1;</p> <p>"Annex VII" means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendixes in Part B of the Schedule to the General Notes to Schedule No. 1 as provided in Note 1(b) to that Part;</p> <p>"Non-SACU SADC Member States" means a net surplus sugar producing SADC Member</p> | <p>3</p> | |

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|--|---|--|-----------------|
| | <p>State contemplated in the Addendum to Annex VII which is listed in paragraph 6 of Note K and which is not a member of SACU; "SACU Central Coordinating Authority" means the Commissioner for the South African Revenue Service;</p> <p>"SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland;</p> <p>"SADC" means the Southern African Development Community; and "TCS" means Technical Committee on Sugar which means as defined in Annex VII</p> <p>"The body comprising representatives of Member States and sugar industries in all Member States".</p> <p>2. Entry under rebate of duty of sugar classified under heading 17.01 shall -</p> <p>(a) only apply to sugar for which quotas have been allocated to registered exporters by a non-SACU SADC Member State and certificates of origin have been issued in accordance with the provisions of the Addendum to Annex VII;</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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|--|---|--|-----------------|
| | <p>(b) (i) (aa) a valid original certificate of origin which must be verified in respect of the registered exporter as prescribed in paragraph 4.3 of the Addendum and the rules;</p> <p>(bb) proof that the sugar has been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in Rule 2 of Annex</p> <p>I:</p> <p>(ii) compliance with -</p> <p>(aa) other provisions of the Addendum to Annex VII;</p> <p>(bb) any relevant provision of rule 49B.</p> <p>3. If sugar is imported for the purposes of entry in terms of the provisions of this item and the original certificate of origin is not produced at the time of entry to prove the originating status of the sugar, the consignment shall be dealt with as provided in section 49(9).</p> <p>4. (a) In cases of reasonable doubt regarding the details of a registered exporter appearing on an original certificate of origin as contemplated in the Addendum</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-30deg);">DRAFT</p> | |

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|------------|--|---|-----------------|
| | <p>to Annex VII, the customs authority of an importing SACU Member State shall submit the documents for verification to the Commissioner as prescribed in the rules.</p> <p>(b) If any sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, the sugar shall, on importation into the Republic, be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1.</p> <p>(Full duty)</p> | | |
| 812 | <p>460.04/19.00/01.02 Preparations of wheat or wheaten flour, gluten-free (Full duty)</p> | <p>See Part 6: Other relief to Schedule No. 3</p> | |
| 813 | <p>460.04/2008.20/01.06 Canned pineapples in containers holding 3 kg or more, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for further processing, provided that the Commission is satisfied that pineapples suitable for canning are not available in sufficient quantities in the SACU area. (Full duty)</p> | <p>See Part 6: Other relief to Schedule No. 3</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| 814 | 460.04/2009.89/01.06 Mango juice concentrate, with a Brix value exceeding 25, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 815 | 460.05 MINERAL PRODUCTS | See Part 6: Other relief to Schedule No. 3 | |
| 816 | 460.05/27.10/01.04 Specified aliphatic hydrocarbon solvents, as defined in Additional Note1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 817 | 460.05/2713.20/01.06 Petroleum bitumen, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 818 | 460.06 CHEMICAL PRODUCTS | See Part 6: Other relief to Schedule No. 3 | |
| 819 | 460.06/38.24/01.04 Mixtures containing dichlorodifluoromethane or trichlorofluoromethane or both, in such | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|----------------------------|
| | quantities and at such times as the International Trade Administration Commission may allow by specific permit (Full duty less the duty in Section A of Part 2 of Schedule No. 1) | | |
| 820 | 460.06/38.24/02.04 Mixtures containing chlorodifluoromethane or mono-chloropentafluoroethylene or both (Full duty less the duty in Section A of Part 2 of Schedule No. 1) | See Part 6: Other relief to Schedule No. 3 | |
| 821 | 460.07 PLASTICS AND RUBBER ARTICLES | See Part 6: Other relief to Schedule No. 3 | |
| 822 | 460.07/39.17/02.04 Tubes, pipes and hoses, of plastics, which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more, or prestretched, specially designed for the protection, insulation and strain relief of wire, cable, cable joints and the like from abrasion, corrosion and moisture (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 823 | 460.07/39.19/01.04 Plates, sheets, film, foil and strip, of polyethylene terephthalates, self adhesive, with removable protective substances, entered on or before 12 April 1997, in such quantities and subject to such conditions as the International Trade Administration | None | Deleted as it is redundant |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | Commission, may allow by specific permit issued on or before 12 April 1996 (Full duty) | | |
| 824 | 460.07/3920.49/01.06 64 Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not re-inforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from China, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards (The full anti-dumping duty) | See Part 6: Other relief to Schedule No. 3 | |
| 825 | 460.07/3920.49/02.06 Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not re-inforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from Taiwan, in such quantities, at such times and subject to | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards (Full anti-dumping duty) | | |
| 826 | 460.07/40.02/01.04 Polybutadiene-styrene rubber, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit (Full duty less 11 c/kg) | See Part 6: Other relief to Schedule No. 3 | |
| 827 | 460.07/4011.10/01.06 New pneumatic tyres, of rubber, of a kind used on motor cars for organised motor sport, under such conditions as the International Trade Administration Commission, after consultation with Motorsport South Africa, may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 828 | 460.10 PAPER AND PAPERBOARD ARTICLES | See Part 6: Other relief to Schedule No. 3 | |
| 829 | 460.10/48.02/01.04 Uncoated paper and paperboard, of a kind used for writing, printing or other graphic | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|--|-----------------|
| | purposes, and punch card stock and punch tape paper, in rolls or sheets, of a value for duty purpose not exceeding R265/t (Full duty) | | |
| 830 | 460.10/48.03/01.04 Cellulose wadding, for the packing of fresh fruit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 831 | 460.10/48.10/01.04 Graphitised paper (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 832 | 460.10/48.11/01.04 Bottle tissue paper, lined (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 833 | 460.10/48.11/02.04 Paper and paperboard, impregnated with oil, unprinted, of a mass less than 35 g/m ² (Full duty less 7,5%) | See Part 6: Other relief to Schedule No. 3 | |
| 834 | 460.11 TEXTILES AND TEXTILES ARTICLES | See Part 6: Other relief to Schedule No. 3 | |
| 835 | 460.11/00.00/01.00 Used overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, three-quarter coats, greatcoats, hooded caps, trench coats, gabardines, padded waistcoats and parkas (excluding any other clothing articles) classifiable in tariff headings 61.01, 61.02, 62.01, 62.02 and 6309.00.13, in such quantities, at such times and subject to such conditions as the International Trade | See Part 6: Other relief to Schedule No. 3 For the Note, see Note G.1 to Part 6 of Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | Administration Commission may allow by specific permit Note: Used overcoats that are admissible under this item must be imported in bales and must be designed to be worn over all other clothing articles as protection against the weather. (Full duty less 30%) | | |
| 836 | 460.11/52.01/01.04 Cotton, not carded or combed, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit. (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 837 | 460.13 GLASS AND GLASSWARE | See Part 6: Other relief to Schedule No. 3 | |
| 838 | 460.13/70.10/01.04 Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 839 | 460.14 IMITATION JEWELLERY | See Part 6: Other relief to Schedule No. 3 | |
| 840 | 460.14/7117.19/01.06 Bracelets and pendants, of stainless steel, | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | incorporating a plate engraved with medical insignia for engraving with medical particulars of an individual, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (Full duty) | | |
| 841 | 460.15 ARTICLES OF IRON OR STEEL AND ALUMINIUM | See Part 6: Other relief to Schedule No. 3 | |
| 842 | 460.15/7208.5/01.05 Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more 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) | See Part 6: Other relief to Schedule No. 3 | |
| 843 | 460.15/7208.5/02.05 Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | less than 3 mm or more than 8 mm, (excluding those with a Brinell harness 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) | | |
| 844 | 460.15/7208.5/03.05 Flat-rolled products of iron or no-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 harness 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) | See Part 6: Other relief to Schedule No. 3 | |
| 845 | 460.15/7208.5/04.05 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, | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | 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) | | |
| 846 | 460.15/7208.5/05.05 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 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) | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| 847 | 460.15/7208.5/06.05 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 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) | See Part 6: Other relief to Schedule No. 3 | |
| 848 | 460.15/7208.5/07.05 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 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) | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| 849 | 460.15/7210.61/01.06 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) | See Part 6: Other relief to Schedule No. 3 | |
| 850 | 460.15/7210.70/01.06 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) | See Part 6: Other relief to Schedule No. 3 | |
| 851 | 460.15/7225.40/01.06 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 | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | 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) | | |
| 852 | 460.15/7225.40/02.06 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) | See Part 6: Other relief to Schedule No. 3 | |
| 853 | 460.15/7225.40/03.06 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 | See Part 6: Other relief to Schedule No. 3 | |

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|------------|---|---|-----------------|
| | 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) | | |
| 854 | 460.15/7225.40/04.06 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) | See Part 6: Other relief to Schedule No. 3 | |
| 855 | 460.15/7225.40/05.06 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 | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | 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) | | |
| 856 | 460.15/7225.40/06.06 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) | See Part 6: Other relief to Schedule No. 3 | |
| 857 | 460.15/7225.40/07.06 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 | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | 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) | | |
| 858 | 460.15/7225.40/08.06 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) | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| 859 | 460.15/7225.40/09.06 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) | See Part 6: Other relief to Schedule No. 3 | |
| 860 | 460.15/7225.99/01.06 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) | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| 861 | 460.15/7228.70/01.06 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) | See Part 6: Other relief to Schedule No. 3 | |
| 862 | 460.15/7228.70/02.06 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) | See Part 6: Other relief to Schedule No. 3 | |
| 863 | 460.15/73.03/01.04 Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 864 | 460.15/73.04/01.04 Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | the International Trade Administration Commission, may allow by specific permit (Full duty) | | |
| 865 | 460.15/73.05/01.04 Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 866 | 460.15/73.06/01.04 Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 867 | 460.15/7306.30/01.06 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 | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | 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) | | |
| 868 | 460.15/7312.10/01.06 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) | See Part 6: Other relief to Schedule No. 3 | |
| 869 | 460.15/7312.90/01.06 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) | See Part 6: Other relief to Schedule No. 3 | |
| 870 | 460.15/73.18/01.04 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 | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | 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) | | |
| 871 | 460.15/76.06/01.04 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 as the International Trade Administration Commission, may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 872 | 460.15/9406.90.10/01.08 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) | See Part 6: Other relief to Schedule No. 3 | |
| 873 | 460.16 MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT AND PARTS THEREOF | See Part 6: Other relief to Schedule No. 3 | |
| 874 | 460.16/8462.10/01.06 Hydraulic presses of a drawing capacity of 18 000 kN or more and of a table size of 4 500 mm or more, in such quantities, at | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | 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) | | |
| 875 | 460.16/84.81/01.04 Segmental ball plug valves, positioner and actuator contained in a single housing, for use in the paper and pulp industry (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 876 | 460.16/85.00/01.02 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 (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 877 | 460.16/85.00/02.02 Parts for radar apparatus and radio navigational aid apparatus, used for nautical and aeronautical purposes (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 878 | 460.16/85.28/01.04 Surveillance systems, incorporating a thermal imaging camera, monitor, power supply unit, control console and telemetry transmitter and | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | receiver (Full duty) | | |
| 879 | 460.16/85.36/01.04 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 a 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%) | See Part 6: Other relief to Schedule No. 3 | |
| 880 | 460.17 VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT NOTES: 1. (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. (b) For the purposes of this rebate item 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: | See Part 6: Other relief to Schedule No. 3 For the item notes see Note H to Part 6 to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|--|-----------------|
| | <p>(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.</p> <p>(ii) For the purposes of paragraph (i) above the value of the excess volume assembly allowance and the value of</p> <p>a</p> <p>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.</p> <p>2. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-30deg);">DRAFT</p> | |
| 881 | 460.17/00.00/03.00 Automotive components for specified motor | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|---|
| | 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 (Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC) | | |
| 882 | 460.17/87.00/03.02 Motor vehicles classifiable under subheadings 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 and 8706.00.15 entered on or before | None | Item to be deleted. Only valid until 2015 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|--|---|--|-----------------|
| | <p>31 December 2015 for the purposes of this item, specified by the International Trade Administration Commission, by means of a certificate: Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant – (a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles; (b) has submitted a business plan on or before 31 December 2009 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or automotive components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and (c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|--|---|--|-----------------|
| | <p>the achievement of the overall objectives of the Government's Motor Industry Development Programme.</p> <p>NOTES: _____</p> <p>1. Productive assets include the following: Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software. The duty which may be rebated is calculated as follows: A total of 20 per cent of the value of the productive assets approved by the International Trade Administration Commission for purposes of this rebate provision, but limited to 4 per cent per annum up to 31 December 2014, thereafter a PAA certificate issued for any remaining amount of Productive Asset Allowance value to be valid to 31 December 2015.</p> <p>2. The International Trade Administration Commission may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-30deg);">DRAFT</p> | |

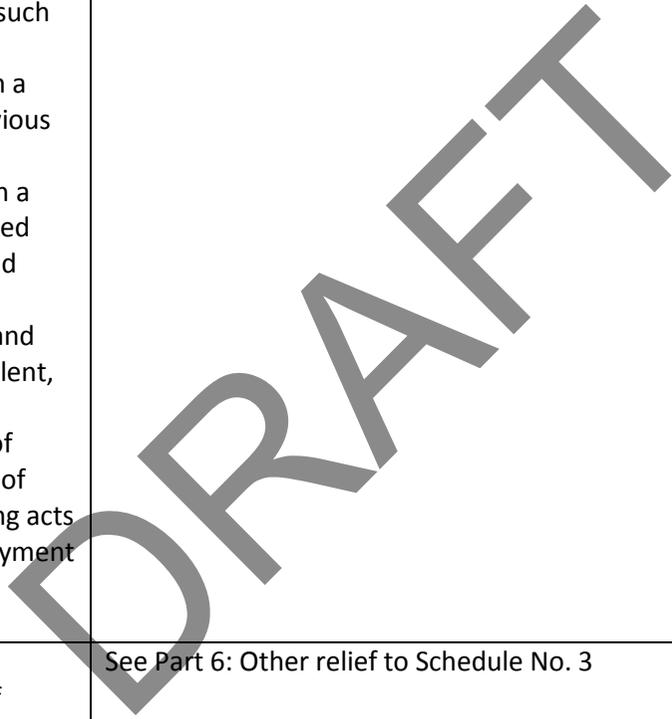
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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------------|--|---|-----------------|
| | <p>him or her: (Full duty less the duty in Section B of Part 2 of Schedule No. 1)</p> | | |
| <p>883</p> | <p>460.17/87.00/04.02 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</p> | <p>See Part 6: Other relief to Schedule No. 3</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | RATA basis. (Full duty) | | |
| 884 | 460.17/8701.20/02.06 Road tractors for semi-trailers (Not exceeding the duties calculated in terms of the Notes to this rebate item) | See Part 6: Other relief to Schedule No. 3 | |
| 885 | 460.17/87.02/02.04 Motor vehicles for the transport of ten or more persons (Not exceeding the duties calculated in terms of the Notes to this rebate item) | See Part 6: Other relief to Schedule No. 3 | |
| 886 | 460.17/87.03/02.04 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 | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>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)</p> |  | |
| 887 | <p>460.17/87.03/03.04 Motor cars (including station wagons) of heading 87.03 (Not exceeding the duties calculated in terms of the Notes to this rebate item)</p> | See Part 6: Other relief to Schedule No. 3 | |
| 888 | <p>460.17/87.03/04.04 Motor cars and other motor vehicles principally designed for the transport of persons (excluding commercial vehicles or</p> | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | 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) | | |
| 889 | 460.17/87.04/02.04 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) | See Part 6: Other relief to Schedule No. 3 | |
| 890 | 460.17/87.06/02.04 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) | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| 891 | 460.18 MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS | See Part 6: Other relief to Schedule No. 3 | |
| 892 | 460.18/9018.31/01.06 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) | See Part 6: Other relief to Schedule No. 3 | |
| 893 | 460.23 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 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 | See Part 6: Other relief to Schedule No. 3 For the Notes see Note IJ in Part 6 to Schedule No. 3 | |

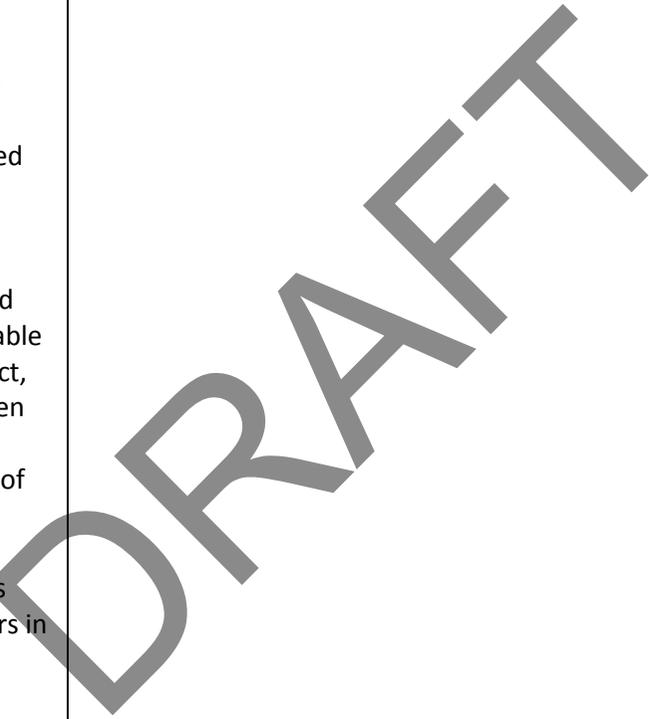
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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|--|--|--|-----------------|
| | <p>Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), to be a person who, in the Republic-</p> <p>(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);</p> <p>(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</p> <p>(3) is a contractor of any person referred to in paragraph (1) or (2); or</p> <p>(ii) subject to the approval of 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), is a person (including, if a company, any subsidiary of such company) referred to in paragraph (1) or (3) who supplies such goods directly to any person or to any contractor of any person referred to in paragraph (2), for</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|--|--|--|-----------------|
| | <p>use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the exploration for, or production of petroleum, and except for the purposes of item 460.23/00.00/02.00, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, excluding –</p> <ul style="list-style-type: none"> (a) distillate fuels, residual fuel oil and biodiesel; (b) goods for the personal use of any person; or (c) goods for use in the exploration or processing of any product other than petroleum as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002). <p>NOTES:</p> <p>1. For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated unless -</p> <ul style="list-style-type: none"> (a) he or she proves that such goods have been so supplied or used in the | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | <p>manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2); or</p> <p>(b) on request by the person who entered the goods under rebate of duty, and subject to the permission of the Commissioner the goods have been -</p> <p>(i) entered for home consumption and any duty and value-added tax payable in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) have been paid;</p> <p>(ii) destroyed or abandoned in terms of item 412.07; or</p> <p>(iii) exported.</p> <p>2. Notwithstanding the Notes to Schedules Nos. 3 and 4, "Full duty" where it appears in the "Extent of Rebate" column opposite rebate item 460.23/00.00/01.00 means goods free of duty as contemplated in section 75A.</p> |  | |
| 894 | <p>460.23/00.00/01.00 Goods (excluding goods free of duty as contemplated in section 75A) imported or cleared from a customs and excise warehouse for the exploration for or production of</p> | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | petroleum as contemplated in the notes to this item (Full duty less the duty in Section B of Part 2 of Schedule No. 1) | | |
| 895 | 460.23/00.00/02.00 Goods free of duty, imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 896 | 460.24 REBATE OF SPECIFIC CUSTOMS DUTIES ON EXCISABLE GOODS ENTERED INTO THE REPUBLIC | Not included | |
| 897 | 460.24/00.00/01.00 Goods specified in Part 2A of Schedule No. 1, imported into the Republic for further processing, blending or mixing or entered for use in the manufacture of excisable goods of another or the same class or kind (excluding ethyl alcohol for industrial use or for use in the manufacture of other non-liquor products and specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27) - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; | Not included | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|--|---|-----------------|
| | <p>(b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer, into a storage (OS) or manufacturing warehouse; and (d) the goods are removed by such licensed manufacturer or a licensed remover as contemplated in Rule 64D. (The duty in Part 2A of Schedule No. 1)</p> | | |
| 898 | <p>460.24/22.00/01.02 Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and (d) the goods are removed by such licensee or</p> | Not included | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | a licensed remover as contemplated in Rule 64D. (The duty in Part 2A of Schedule No. 1) | | |
| 899 | 460.24/22.00/02.02 Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and (d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D. (The duty in Part 2A of Schedule No. 1) | Not included | |
| 900 | 460.24/22.07/01.04 Fully denatured ethyl alcohol as provided for in Note 4(c) to Section D of Part 1 of Schedule | Not included | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | No. 6 of the Act, imported into the Republic for industrial use or for use in the manufacture of other non-liquor products (The duty in Part 2A of Schedule No. 1) | | |
| 901 | 460.24/2710.12/01.06 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit (The duty in Part 2A of Schedule No. 1) | Not included | |
| 902 | 460.25 GOODS, IN SUCH QUANTITIES AT SUCH TIMES AND UNDER THE CONDITIONS SPECIFIED IN GOVERNMENT GAZETTE NO. 16886 OF 18 DECEMBER 1995, AS THE DIRECTOR GENERAL: DEPARTMENT OF AGRICULTURE, FORESTRY AND FISHERIES MAY ALLOW BY SPECIFIC PERMIT | See Part 6: Other relief to Schedule No. 3 | |
| 903 | 460.25/0201.10/01.06 Carcasses and half carcasses of bovine animals, fresh or chilled (Full duty less 13,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 904 | 460.25/0201.20/01.06 Cuts with bone in (excluding carcasses and half carcasses) of bovine animals, fresh or | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | chilled (Full duty less 13,8%) | | |
| 905 | 460.25/0201.30/01.06 Boneless meat of bovine animals, fresh or chilled (Full duty less 32%) | See Part 6: Other relief to Schedule No. 3 | |
| 906 | 460.25/0202.10/01.06 Carcasses and half carcasses of bovine animals, frozen (Full duty less 13,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 907 | 460.25/0202.20/01.06 Cuts with bone in (excluding carcasses and half carcasses), of bovine animals, frozen (Full duty less 13,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 908 | 460.25/0202.30/01.06 Boneless meat of bovine animals, frozen (Full duty less 32%) | See Part 6: Other relief to Schedule No. 3 | |
| 909 | 460.25/0204.10/01.06 Carcasses and half carcasses of lamb, fresh or chilled (Full duty less 19%) | See Part 6: Other relief to Schedule No. 3 | |
| 910 | 460.25/0204.21/01.06 Carcasses and half carcasses of sheep, fresh or chilled (Full duty less 19%) | See Part 6: Other relief to Schedule No. 3 | |
| 911 | 460.25/0204.22/01.06 Cuts with bone in (excluding carcasses and half carcasses), of sheep, fresh or chilled (Full duty less 13,2%) | See Part 6: Other relief to Schedule No. 3 | |
| 912 | 460.25/0204.23/01.06 Boneless meat of sheep, fresh or chilled | See Part 6: Other relief to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------------|---|---|-----------------|
| | (Full duty less 13,2%) | | |
| 913 | 460.25/0204.30/01.06 Carcasses and half carcasses of lamb, frozen (Full duty less 19%) | See Part 6: Other relief to Schedule No. 3 | |
| 914 | 460.25/0204.41/01.06 Carcasses and half carcasses of sheep, frozen (Full duty less 19%) | See Part 6: Other relief to Schedule No. 3 | |
| 915 | 460.25/0204.42/01.06 Cuts with bone in (excluding carcasses and half carcasses), of sheep, frozen (Full duty less 13,2%) | See Part 6: Other relief to Schedule No. 3 | |
| 916 | 460.25/0204.43/01.06 Boneless cuts of meat of sheep, frozen (Full duty less 13,2%) | See Part 6: Other relief to Schedule No. 3 | |
| 917 | 460.25/0204.50/01.06 Meat of goats, fresh, chilled or frozen (Full duty less 16,4%) | See Part 6: Other relief to Schedule No. 3 | |
| 918 | 460.25/04.01/01.04 Milk and cream, not concentrated nor containing any added sugar or other sweetening matter, fresh (Full duty less 19,2%) | See Part 6: Other relief to Schedule No. 3 | |
| 919 | 460.25/04.02/01.04 Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder (Full duty less 19,2%) | See Part 6: Other relief to Schedule No. 3 | |

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|------------|--|---|-----------------|
| 920 | 460.25/04.03/01.04 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 (Full duty less 19,2%) | See Part 6: Other relief to Schedule No. 3 | |
| 921 | 460.25/04.04/01.04 Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included (Full duty less 19,2%) | See Part 6: Other relief to Schedule No. 3 | |
| 922 | 460.25/04.05/01.04 Butter and other fats and oils derived from milk (Full duty less 15,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 923 | 460.25/04.06/01.04 Cheese (excluding cheddar and sweetmilk cheese) (Full duty less 19%) | See Part 6: Other relief to Schedule No. 3 | |
| 924 | 460.25/04.08/01.04 Birds' eggs, not in shell, and egg yolks, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter (Full duty less 3,8%) | See Part 6: Other relief to Schedule No. 3 | |

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|------------|--|---|-----------------|
| 925 | 460.25/0708.10/01.06 Peas (PISUM SATIVUM), shelled or unshelled, fresh or chilled (Full duty less 6,6%) | See Part 6: Other relief to Schedule No. 3 | |
| 926 | 460.25/07.10/01.04 Vegetables (excluding potatoes and leguminous vegetables) (uncooked or cooked by steaming or boiling in water), frozen (Full duty less 7,4%) | See Part 6: Other relief to Schedule No. 3 | |
| 927 | 460.25/0710.10/01.06 Potatoes (uncooked or cooked by steaming or boiling in water), frozen (Full duty less 9,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 928 | 460.25/0710.2/01.05 Leguminous vegetables (excluding peas (PISUM SATIVUM) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen (Full duty less 4,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 929 | 460.25/0710.21/01.06 Peas (PISUM SATIVUM) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen (Full duty less 6,6%) | See Part 6: Other relief to Schedule No. 3 | |
| 930 | 460.25/07.12/01.04 Dried vegetables (excluding potatoes), whole, cut, sliced, broken or in powder, but not further prepared (Full duty less 7,4%) | See Part 6: Other relief to Schedule No. 3 | |
| 931 | 460.25/0712.90/01.06 Dried potatoes, whether or not cut or sliced, | See Part 6: Other relief to Schedule No. 3 | |

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|------------|---|---|-----------------|
| | but not further prepared (Full duty less 9,8%) | | |
| 932 | 460.25/0713.20/01.06 Dried chickpeas (garbanzos), shelled, whether or not skinned or split (Full duty less 6,6%) | See Part 6: Other relief to Schedule No. 3 | |
| 933 | 460.25/0713.3/01.05 Dried beans (VIGNA SPP., PHASEOLUS SPP.), shelled, whether or not skinned or split (Full duty less 4,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 934 | 460.25/0713.60/01.06 Pigeon peas, shelled, whether or not skinned or split (Full duty less 4,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 935 | 460.25/0713.90/01.06 Other dried leguminous vegetables, shelled, whether or not skinned or split (Full duty less 4,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 936 | 460.25/0806.20/01.06 Grapes, dried (Full duty less 4,6%) | See Part 6: Other relief to Schedule No. 3 | |
| 937 | 460.25/0813.20/01.06 Prunes, dried (Full duty less 6,6%) | See Part 6: Other relief to Schedule No. 3 | |
| 938 | 460.25/0813.30/01.06 Apples (Full duty less 6%) | See Part 6: Other relief to Schedule No. 3 | |
| 939 | 460.25/0813.50/01.06 Mixtures of nuts or dried fruit of Chapter 8 (Full duty less 8,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 940 | 460.25/10.01/01.04 Wheat (Full duty less 14,4%) | See Part 6: Other relief to Schedule No. 3 | |

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|------------|---|---|-----------------|
| 941 | 460.25/10.05/01.04 Maize (corn) (Full duty less 10%) | See Part 6: Other relief to Schedule No. 3 | |
| 942 | 460.25/10.08/01.04 Buckwheat, millet and canary seed; other cereals (Full duty less 8,6%) | See Part 6: Other relief to Schedule No. 3 | |
| 943 | 460.25/12.01/01.04 Soya beans, whether or not broken (Full duty less 8%) | See Part 6: Other relief to Schedule No. 3 | |
| 944 | 460.25/19.01/01.04 Malt extract; food preparations of flour, groats, meal, starch or malt containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included (excluding preparations for infant use, put up for retail sale, gluten-free bread and cake mixtures, cornflour and pudding mixtures); 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 (excluding preparations for infant use, put up for retail sale, and pudding powders) (Full duty less 19,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 945 | 460.25/1901.10/01.06 Preparations for infant use, put up for retail sale (Full duty less 19,2%) | See Part 6: Other relief to Schedule No. 3 | |

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|------------|--|---|-----------------|
| 946 | 460.25/19.02/01.04 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 (Full duty less 10,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 947 | 460.25/21.06/01.04 Food preparations not elsewhere specified or included (excluding pudding mixtures and ice cream mixtures) (Full duty less 7,4%) | See Part 6: Other relief to Schedule No. 3 | |
| 948 | 460.25/2106.90/01.06 Pudding mixtures (Full duty less 19,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 949 | 460.25/2106.90/02.06 Ice cream mixtures (Full duty less 19,2%) | See Part 6: Other relief to Schedule No. 3 | |
| 950 | 460.25/2204.10/01.06 Sparkling wine, in containers holding 2 li or less (The duty in Part 1 of Schedule No. 1 less 14,6%) | See Part 6: Other relief to Schedule No. 3 | |
| 951 | 460.25/2204.10/02.06 Sparkling wine, in containers holding more than 2 li (The duty in Part 1 of Schedule No. 1 less 19,6%) | See Part 6: Other relief to Schedule No. 3 | |
| 952 | 460.25/2204.21/01.06 Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested | See Part 6: Other relief to Schedule No. 3 | |

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|------------|---|---|-----------------|
| | by the addition of alcohol, in containers holding 2 li or less (The duty in Part 1 of Schedule No. 1 less 14,6%) | | |
| 953 | 460.25/2204.29/01.06 Wine (excluding sparkling wine) and grape must with the fermentation prevented or arrested by the addition of alcohol, in containers holding more than 2 li (The duty in Part 1 of Schedule No. 1 less 19,6%) | See Part 6: Other relief to Schedule No. 3 | |
| 954 | 460.25/2204.30/01.06 Grape must (excluding grape must with fermentation prevented or arrested by the addition of alcohol) (The duty in Part 1 of Schedule No. 1 less 19,6%) | See Part 6: Other relief to Schedule No. 3 | |
| 955 | 460.25/2205.10/01.06 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 li or less (The duty in Part 1 of Schedule No. 1 less 14,6%) | See Part 6: Other relief to Schedule No. 3 | |
| 956 | 460.25/2205.90/01.06 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding more than 2 li (The duty in Part 1 of Schedule No. 1 less 19,6%) | See Part 6: Other relief to Schedule No. 3 | |
| 957 | 460.25/22.06/01.04 Other fermented beverages (for example, | See Part 6: Other relief to Schedule No. 3 | |

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|------------|---|---|-----------------|
| | cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included (The duty in Part 1 of Schedule No. 1 less 14,6%) | | |
| 958 | 460.25/22.07/01.04 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 (The duty in Part 1 of Schedule No. 1 less 119,4%) | See Part 6: Other relief to Schedule No. 3 | |
| 959 | 460.25/2208.20/01.06 Spirits obtained by distilling grape wine or grape marc, in containers holding 2 li or less (The duty in Part 1 of Schedule No. 1 less 13,4%) | See Part 6: Other relief to Schedule No. 3 | |
| 960 | 460.25/2208.20/02.06 Spirits obtained by distilling grape wine or grape marc, in containers holding more than 2 li (The duty in Part 1 of Schedule No. 1 less 24,2%) | See Part 6: Other relief to Schedule No. 3 | |
| 961 | 460.25/2208.30/01.06 Whiskies, in containers holding 2 li or less (The duty in Part 1 of Schedule No. 1 less 13,4%) | See Part 6: Other relief to Schedule No. 3 | |
| 962 | 460.25/2208.30/02.06 Whiskies, in containers holding more than 2 li | See Part 6: Other relief to Schedule No. 3 | |

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|------------|--|---|-----------------|
| | (The duty in Part 1 of Schedule No. 1 less 24,2%) | | |
| 963 | 460.25/2208.40/01.06 Rum and tafia, in containers holding less than 2 li (The duty in Part 1 of Schedule No. 1 less 13,4%) | See Part 6: Other relief to Schedule No. 3 | |
| 964 | 460.25/2208.40/02.06 Rum and tafia, in containers holding more than 2 li (The duty in Part 1 of Schedule No. 1 less 24,2%) | See Part 6: Other relief to Schedule No. 3 | |
| 965 | 460.25/2208.40/03.06 Other spirits obtained by distilling fermented sugarcane products (The duty in Part 1 of Schedule No. 1 less 119,4%) | See Part 6: Other relief to Schedule No. 3 | |
| 966 | 460.25/2208.50/01.06 Gin and Geneva, in containers holding 2 li or less (The duty in Part 1 of Schedule No. 1 less 13,4%) | See Part 6: Other relief to Schedule No. 3 | |
| 967 | 460.25/2208.50/02.06 Gin and Gineva, in containers holding more than 2 li (The duty in Part 1 of Schedule No. 1 less 24,2%) | See Part 6: Other relief to Schedule No. 3 | |
| 968 | 460.25/2208.60/01.06 Vodka (The duty in Part 1 of Schedule No. 1 less 119,4%) | See Part 6: Other relief to Schedule No. 3 | |
| 969 | 460.25/2208.70/01.06 | See Part 6: Other relief to Schedule No. 3 | |

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|------------|--|---|-----------------|
| | Liqueurs and cordials (The duty in Part 1 of Schedule No. 1 less 119,4%) | | |
| 970 | 460.25/2208.90/01.06 Other (The duty in Part 1 of Schedule No. 1 less 119,4%) | See Part 6: Other relief to Schedule No. 3 | |
| 971 | 460.25/24.01/01.04 Unmanufactured tobacco; tobacco refuse (Full duty less 8,8%) | See Part 6: Other relief to Schedule No. 3 | |
| 972 | 460.25/52.01/01.04 Cotton, not carded or combed (Full duty less 12%) | See Part 6: Other relief to Schedule No. 3 | |
| 973 | 460.26 GAUTRAIN RAPID RAIL LINK PROJEC | See Part 6: Other relief to Schedule No. 3 | |
| 974 | 460.26/00.00/01.00 Goods of any description, for use in the construction of the infrastructure known as the "Gautrain Rapid Rail Link", at such times and in such quantities as the International Trade Administration Commission of South Africa, may allow by specific permit (Full duty) | See Part 6: Other relief to Schedule No. 3 | |
| 975 | PART 3 GOODS TEMPORARILY ADMITTED UNDER REBATE OF CUSTOMS DUTIES | Schedule No. 3 Part 2 Section B: Goods temporarily admitted for processing, repair, cleaning, reconditioning or for the manufacture of goods exclusively for export | |
| 976 | 470.00 | See Notes to Section B in Part 2 | |

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|--|---|---|---|
| | <p>GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT</p> <p>NOTES:</p> <p>1. Temporary admission of any goods under rebate item 470.00 shall be subject, mutatis mutandis, to the provisions of the rules for section 75.</p> <p>2. The Commissioner may require the importer to register with him or her a rate of yield of the processed or manufactured goods that will be obtained per unit of the imported goods.</p> <p>3. (a) Goods admitted under the provisions of rebate item 470.03 shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported -</p> <p>(i) for the purposes of rebate item 470.03 (01.00 and 02.00), within 12 months from the date of entry thereof; and</p> <p>(ii) for the purposes of rebate item 470.03 (03.00), within 3 years from the date of entry thereof.</p> <p>(b) Parts admitted under the provisions of</p> | <p>Note 2 deleted</p> <p>See Note 1 to Section B in Part 2</p> | <p>Redundant – Item always to be read in conjunction with the Act.</p> <p>Covered in Section 425 of the CCA</p> |

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|--|--|--|--|
| | <p>rebate item 470.02 shall be used and the goods submitted for repair, cleaning or reconditioning shall be exported within 6 months from the date of entry thereof: Provided that the Commissioner may, in circumstances which he deems exceptional, extend the period specified in each case for a further period he or she deems reasonable: Provided further that the application for such extension is made prior to the expiry of the period of 3 years, 12 months or 6 months, as the case may be.</p> <p>4. Liability for duty on any goods specified in rebate items 470.02 or 470.03 shall cease on production of proof that the goods imported have been used for repair, cleaning, reconditioning, processing or manufacture and the goods repaired, cleaned, reconditioned, processed or manufactured have been duly exported.</p> <p>5. For the purposes of rebate item 470.03/00.00/02.00: (a) Where the rebate registrant is contractually entitled to keep a portion of the goods manufactured, processed, finished, equipped or packed in lieu of</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-30deg);">DRAFT</p> <p>Note 4 deleted</p> | <p>Section 409 of the CCA read with Chapter 3 of the CDA</p> |

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|------------|---|---|-----------------|
| | <p>payment for the operations carried out, he or she must -</p> <p>(i) also export those goods within the period of 12 months contemplated in Note 3(a); or</p> <p>(ii) (aa) process a bill of entry at the office of the Controller for payment of the value-added tax on the goods retained; and</p> <p>(bb) adjust by voucher of correction the rebate bill of entry in respect of the quantity and value of the goods used to manufacture the goods retained.</p> <p>(b) Notwithstanding the Notes to Schedule No. 3 and Schedule No. 4, "full duty" where it appears in the "Extent of Rebate" column opposite this rebate item means goods free of duty as contemplated in section 75A.</p> | <p>See Note 2 to Section B in Part 2</p> | |
| 977 | <p>470.02 GOODS FOR REPAIR, CLEANING OR RECONDITIONING</p> | <p>See Section B in Part 2 of Schedule No. 3</p> | |
| 978 | <p>470.02/00.00/01.00 Goods (including parts therefor) for repair, cleaning or reconditioning (Full duty)</p> | <p>See Section B in Part 2 of Schedule No. 3</p> | |

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|------------|---|---|-----------------|
| 979 | 470.02/00.00/02.00 Parts for goods temporarily imported for repair, cleaning or reconditioning (Full duty) | See Section B in Part 2 of Schedule No. 3 | |
| 980 | 470.03 GOODS CLEARED IN TERMS OF A PERMIT ISSUED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION | See Section B in Part 2 of Schedule No. 3 | |
| 981 | 470.03/00.00/01.00 Goods (excluding goods free of duty as contemplated in section 75A) cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export (Full duty) | See Section B in Part 2 of Schedule No. 3 | |
| 982 | 470.03/00.00/02.00 Goods free of duty, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export (Full duty) | See Section B in Part 2 of Schedule No. 3 | |
| 983 | 470.03/00.00/03.00 Goods cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing or equipping of yachts classifiable in tariff heading 89.03 exclusively for export | See Section B in Part 2 of Schedule No. 3 | |

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|------------|--|---|---|
| | (Full duty) | | |
| 984 | <p>480.00 GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES NOTES: 1. Unless otherwise specified in these Notes goods imported under this item shall on importation and on re-exportation be entered on form SAD-500 or on such other form as may be specified by the Commissioner. 2. Where articles cannot readily be identified by foreign seals, by marks, by numbers or other identification permanently fixed to them, by description, by photographs or by sampling, customs and excise marks or seals may be fixed to them. 3. For the purposes of rebate item 480.20 welfare material landed from a ship for temporary use ashore by the crew for a period not exceeding that ship's stay in port, shall not be subject to entry on form SAD-500 as specified in Note 1. 4. International carnets for the temporary admission of goods referred to in section 38 shall be accepted in lieu of import and export documents and as security for any duty in respect of rebate items 480.10, 480.15 and</p> | <p>See Part 1: Relief on goods under temporary admission procedure</p> <p>None</p> <p>Note 2 is deleted</p> <p>Note 3 is deleted</p> <p>Note 4 is deleted</p> | <p>Note 1 Deleted as it is covered in Chapter 7 of the CCA</p> <p>Deleted as it is covered in rules (12.19) to Chapter 12 Part 7 of the CCA</p> <p>Deleted as it will be covered in the Rules to Chapter 12, Section 293 (e)(i) to the CCA(Rika to create Rule)</p> <p>Deleted as it is covered in Part 4 to Chapter 12 to the CCA.</p> |

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|--|--|---|-----------------|
| | <p>480.35- 5. For the purposes of rebate item 480.35 –</p> <p>(a) samples may be imported by -</p> <p>(i) commercial travellers and other representatives of firms abroad who visit the Republic temporarily with their samples for the purpose of securing orders;</p> <p>(ii) persons or firms established in the Republic, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; and</p> <p>(iii) a prospective customer in the Republic to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods.</p> <p>(b) except with the permission of the Commissioner only one sample of each description, range, type or colour of an article shall be allowed temporary admission; and</p> <p>(c) each sample shall be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the</p> | <p>See Note 1 to Part 1 of Schedule No. 3</p> <p>See temporary export procedure</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>purpose of being shown or demonstrated free of charge to prospective customers.</p> <p>6. On re-exportation of the goods concerned -</p> <p>(a) such goods may be re-exported through any customs and excise office through which goods may be exported and may be made in more than one consignment; and</p> <p>(b) the documents produced at the time of entry shall be produced to the Controller and the goods shall be re-exported under the supervision of an officer, if so required by the Controller.</p> <p>7. Except in respect of goods in Note 3, goods shall be re-exported -</p> <p>(a) in the case of goods under an international carnet within the period of validity of such carnet; and</p> <p>(b) in the case of other goods, within 6 months from the date of entry thereof or within such further period as the Commissioner may, in exceptional circumstances, allow.</p> <p>8. The liability of the importer shall cease if he proves that the goods have been duly re-exported or if the goods have been exported under the supervision of an</p> | <p>Note 6 is deleted (team to confirm and provide reason)</p> <p>Re-insert Note 7 In Part 1 to Schedule No 3. See Note 2 to Part 1 of Schedule 3</p> <p>Note 8 is deleted</p> <p>Note 9 is deleted</p> | <p>(a) deleted as the CCA does not impose restrictions, unless otherwise provided. See Section 291.</p> <p>(b) is Deleted as it is covered in Part 3 of Chapter 12 to the CCA.</p> <p>Section 264 of the CCA read with Chapter 3 of the CDA</p> <p>Deleted as it is covered in Section 264, Chapter 8 or 26 to the CCA.</p> <p>AJ - Notes 1, 2 , 6 ,7(b) , 8 and 9 of the 1964 Tariff deleted as these</p> |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>officer.</p> <p>9. (a) On request by the importer, and subject to the permission of the Commissioner, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods.</p> <p>(b) The provisions of rebate item 412.07 shall apply, MUTATIS MUTANDIS, to the abandonment or destruction of the goods concerned.</p> | | obligations now reside in the CCA and the Rules thereto. |
| 985 | 480.05 CONTAINERS AND OTHER ARTICLES USED AS PACKING | Deleted | No item required as no clearance is required. Item deleted. See Section 91 and 290 to the CCA. |
| 986 | 480.05/00.00/01.00 Containers (excluding containers of tariff heading 86.09 of Schedule No. 1) and other articles used as packing, whether or not filled at the time of importation: Provided that such articles do not become the property of the importer (Full duty) | Deleted | No item required as no clearance is required. Item deleted. See Section 91 and 290 to the CCA. |
| 987 | 480.10 GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS | See Part 1: Relief on goods under temporary admission procedure in Schedule No. 3 | |
| 988 | 480.10/00.00/01.00 Goods for display or use at exhibitions, fairs, meetings or similar events (Full duty) | See Part 1 to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 989 | 480.15 PROFESSIONAL EQUIPMENT OWNED BY PERSONS RESIDENT ABROAD | See Part 1 to Schedule No. 3 | |
| 990 | 480.15/00.00/01.00 Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person (Full duty) | See Part 1 to Schedule No. 3 | |
| 991 | 480.20 WELFARE MATERIAL | See Part 1 to Schedule No.3 | |
| 992 | 480.20/00.00/01.00 Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities (Full duty) | See Part 1 to Schedule No. 3 | |
| 993 | 480.25 INSTRUMENTS, APPARATUS AND MACHINES FOR USE BY INSTITUTIONS APPROVED BY THE COMMISSIONER | See Part 1 to Schedule No. 3 | |
| 994 | 480.25/00.00/01.00 Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the Commissioner, for scientific research or education (Full duty) | See Part 1 to Schedule No. 3 | |
| 995 | 480.30 MODELS, INSTRUMENTS, APPARATUS, MACHINES AND OTHER PEDAGOGIC | See Part 1 to Schedule No. 3 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | MATERIAL IMPORTED BY INSTITUTION APPROVED BY THE COMMISSIONER | | |
| 996 | 480.30/00.00/01.00 Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) imported by institutions approved by the Commissioner, for educational or vocational training (Full duty) | See Part 1 of Schedule No. 3 | |
| 997 | 480.35 COMMERCIAL SAMPLES OWNED ABROAD AND IMPORTED FOR THE PURPOSES OF BEING SHOWN OR DEMONSTRATED IN THE REPUBLIC | See Part 1 of Schedule No. 3 | |
| 998 | 480.35/00.00/01.00 Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in the Republic for the soliciting of orders for goods to be supplied from abroad (Full duty) | See Part 1 of Schedule No. 3 | |
| 999 | 490.00 GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE NOTES: 1. Temporary admission of any goods under rebate item 490.00 shall, except as may be provided for in any other Note under this item, be subject <i>mutatis mutandis</i> , to the provisions of Notes 1, 2, 6, 7, 8 and 9 to rebate item 480.00. | See Part 1 to Schedule No. 3 Note 3 3. Temporary admission of any goods under rebate item 490.00 shall, except as may be provided for in any other Note under this item, be subject <i>mutatis mutandis</i> , to the provisions of Notes 1, 2, 6, 7, 8 and 9 to rebate item 480.00. | Same reasons as per note 1,2,6, |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>2. For the purposes of rebate item 490.35 -</p> <p>(a) pallets temporarily imported by a pallet operator either laden or for loading with cargo for export, shall on application by the pallet operator, if the Commissioner approves, be admitted without production of customs and excise documents either at importation or at re-exportation and without the furnishing of security; and</p> <p>(b) the pallet operator shall keep records of pallets temporarily admitted and shall supply, as the Commissioner may require, detailed information regarding the movement of each pallet granted temporary admission, including the dates and places of entry into and exit from the Republic.</p> | | Note 2 deleted as it is covered in Section 91 and 290 and Rule 12.15 to the CCA |
| 1000 | 490.03 PRIVATE MOTOR VEHICLES | See Part 1 to Schedule No. 3 | |
| 1001 | 490.03/87.00/01.02 Private motor vehicles belonging to a person taking up temporary residence in the Republic (Full duty) | See Part 1 to Schedule No. 3 | |
| 1002 | 490.05 POSTCARDS AND OTHER MAIL MATTER | See Part 1 to Schedule No. 3 | |

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| 1003 | 490.05/00.00/01.00 Postcards and other mail matter, imported in bulk, for despatch to addresses beyond the borders of the Republic (Full duty) | See Part 1 to Schedule No. 3 | |
| 1004 | 490.10 MODELS AND PROTOTYPES | See Part 1 to Schedule No. 3 | |
| 1005 | 490.10/00.00/01.00 Models and prototypes, to be used in the manufacture of goods (Full duty) | See Part 1 to Schedule No. 3 | |
| 1006 | 490.11 ARTICLES FOR PRINTING ON LOAN OR HIRE | See Part 1 to Schedule No. 3 | |
| 1007 | 490.11/00.00/01.00 Matrices, blocks, plates, and similar articles, on loan or hire, for printing illustrations in periodicals or books (Full duty) | See Part 1 to Schedule No. 3 | |
| 1008 | 490.12 ARTICLES FOR THE MANUFACTURE OF ARTICLES THAT ARE TO BE DELIVERED ABROAD ON LOAN OR HIRE | See Part 1 to Schedule No. 3 | |
| 1009 | 490.12/00.00/01.00 Matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered abroad (Full duty) | See Part 1 to Schedule No. 3 | |
| 1010 | 490.13 ARTICLES TO BE TESTED BY THE NATIONAL | See Part 1 to Schedule No. 3 | |

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| | REGULATOR FOR COMPULSORY SPECIFICATIONS | | |
| 1011 | 490.13/00.00/01.00 Instruments, apparatus, machines and other articles to be tested by the National Regulator for Compulsory Specifications (Full duty) | See Part 1 to Schedule No. 3 | |
| 1012 | 490.14 INSTRUMENTS, APPARATUS AND MACHINES, MADE AVAILABLE FREE OF CHARGE | See Part 1 to Schedule No. 3 | |
| 1013 | 490.14/00.00/01.00 Instruments, apparatus and machines, made available free of charge to a customer by or through a supplier, pending delivery or repair of similar goods (Full duty) | See Part 1 to Schedule No. 3 | |
| 1014 | 490.15 COSTUMES, SCENERY AND OTHER THEATRICAL EQUIPMENT | See Part 1 to Schedule No. 3 | |
| 1015 | 490.15/00.00/01.00 Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres (Full duty) | See Part 1 to Schedule No. 3 | |
| 1016 | 490.20 ANIMALS AND SPORTS REQUISITES BELONGING TO A PERSON RESIDENT ABROAD | See Part 1 to Schedule No. 3 | |
| 1017 | 490.20/00.00/01.00 Animals and sports requisites (including yachts | See Part 1 to Schedule No. 3 | |

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| | and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision in sports contests (including motor car rallies and transcontinental excursions) (Full duty) | | |
| 1018 | 490.25 PHOTOGRAPHS AND TRANSPARENCIES FOR PUBLIC EXHIBITIONS OR COMPETITIONS FOR PHOTOGRAPHERS | See Part 1 to Schedule No. 3 | |
| 1019 | 490.25/00.00/01.00 Photographs and transparencies to be shown in a public exhibition or competition for photographers (Full duty) | See Part 1 to Schedule No. 3 | |
| 1020 | 490.30 SPECIALISED EQUIPMENT ARRIVING BY SHIP AND USED ON SHORE AT PORTS OF CALL FOR THE LOADING, UNLOADING OR HANDLING OF CONTAINERS | See Part 1 to Schedule No. 3 | |
| 1021 | 490.30/00.00/01.00 Specialised equipment arriving by ship and used on shore at ports of call for the loading, unloading or handling of containers of tariff heading 86.09 of Schedule No. 1 (Full duty) | See Part 1 to Schedule No. 3 | |
| 1022 | 490.35 PALLETS | Not included | |
| 1023 | 490.35/00.00/01.00 | Deleted | Item deleted as it is covered in |

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| | Pallets, whether or not laden with cargo at importation (Full duty) | | sections 290, 293(d) and rule 12.19 of the CCA |
| 1024 | 490.40 MACHINERY OR PLANT FOR USE ON CONTRACT IN CIVIL ENGINEERING OR CONSTRUCTION WORK | See Part 1 to Schedule No. 3 | |
| 1025 | 490.40/00.00/01.00 Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit (Full duty) | See Part 1 to Schedule No. 3 | |
| 1026 | 490.50 MOTOR VEHICLES, YACHTS AND OTHER REMOVABLE ARTICLES IMPORTED BY FOREIGN TOURISTS AND TRAVELLERS RESIDENT IN FOREIGN COUNTRIES | See Part 1 to Schedule No. 3 | |
| 1027 | 490.50/00.00/01.00 Motor vehicles, yachts and other removable articles (including spare parts and normal accessories and equipment therefor) imported by foreign tourists and travellers resident in foreign countries for their own use | See Part 1 to Schedule No. 3 | |

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| | (Full duty) | | |
| 1028 | 490.60 COMMERCIAL ROAD VEHICLES | See Part 1 to Schedule No. 3 | |
| 1029 | 490.60/00.00/01.00 Commercial road vehicles used in the conveyance of imported merchandise (Full duty) | See Part 1 to Schedule No. 3 | |
| 1030 | 490.90 MACHINERY OR PLANT FOR USE ON CONTRACT; GOODS NOT SPECIFIED ELSEWHERE IN PART 3, TEMPORARILY ADMITTED AS APPROVED BY THE COMMISSIONER | See Part 1 to Schedule No. 3 | |
| 1031 | 490.90/00.00/01.00 Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit (Full duty) | See Part 1 to Schedule No. 3 | |
| 1032 | 490.90/00.00/02.00 Goods not specified elsewhere in Part 3, temporarily admitted for purposes approved by the Commissioner (Full duty) | See Part 1 to Schedule No. 1 | |

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| 1033 | PART 4 REBATES OF FUEL LEVY | Not included | |
| 1034 | 495.00 FUEL LEVY GOODS | Not included | |
| 1035 | 495.00/00.00/01.00 Goods in respect of which the fuel levy, together with the customs duty, where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional while such goods are - (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Office; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided - (i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not | Not included | |

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| | due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption (Full duty) | | |
| 1035 | 496.00 SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS AND PETROL | Not included | |
| 1036 | 496.00/2710.12/01.06 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit (Full fuel levy and Road Accident Fund levy) | Not included | |
| 1037 | 496.00/2710.12/02.06 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) | Not included | |
| 1038 | PART 5 REBATES OF ENVIRONMENTAL LEVY | Not included | |
| 1039 | NOTES: 1. For the purposes of Chapter VA of the Act and this Schedule- | Not included | |

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| | <p>(a) any imported goods referred to in any item of this Schedule shall, subject to compliance with any relevant Note or rule, be admitted under rebate of environmental levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied, except-</p> <ul style="list-style-type: none"> (i) in respect of the rebate specified in item 412.09; (ii) in rebate item 460.17, the environmental levy specified in Sections D and E of Part 3 of Schedule No. 1; and (iii) in respect of rebate item 460.07, the environmental levy specified in Section E of Part 3 of Schedule No. 1. <p>(b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall, subject to these notes, determine entitlement to any rebate of environmental levy, notwithstanding that no customs duty is leviable on the goods concerned.</p> <p>2. "Full duty" when referring to the extent of rebate in any item in this Part means the environmental levy payable in terms of the</p> | <p style="font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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| | relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods. | | |
| 1040 | 497.00 REBATES OF ENVIRONMENTAL LEVY | Not included | |
| 1041 | 497.01/00.00/01.00 Goods in respect of which environmental levy together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are- (a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided- (i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by | Not included | |

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| | any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption. (Full duty) | | |
| 1042 | PART 6 IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A | See Part 6 of Schedule No. 3 | |
| 1043 | 498.00 IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A NOTES: For the purposes of this item and the application of any provisions of Schedule No. 4- 1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A. 2. Goods may only be entered under item 498.02 by a registered SEZ operator as contemplated in rule 21A.04. | See Part 6 of Schedule No. 3 Notes not included | Notes to be included in the Rules |

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| | <p>3. Goods imported under item 498.00 must be entered thereunder whether or not the goods are liable to any duty. However, any goods imported for storage in a CCA enterprise may not be entered under item 498.00.</p> <p>4. Goods imported under item 498.00 or goods produced or manufactured there from may not be removed from a CCA for consumption in the common customs area except if the goods have been entered at the office of the Controller and the duty due thereon has been paid.</p> <p>5. The expression "infrastructure" shall be limited to the basic structural elements permanently installed in a CCA (including e.g. sanitation, electricity, roads, bridges, buildings and the like).</p> <p>6. The movement of any goods to or from a CCA enterprise including the movement of goods to another enterprise, any other rebate user outside the CCA or partly manufactured goods to any rebate user shall be subject to the rules for section 21A.</p> | <p style="font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |
| 1044 | <p>498.01/00.00/01.00 Goods of any description imported by a registered CCA enterprise into the CCA</p> | <p>See Part 6 to Schedule No. 3</p> | |

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| | (Full duty) | | |
| 1045 | 498.02/00.00/01.00 Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an SEZ (Full duty) | See Part 6 to Schedule No. 3 | |
| 1046 | | SCHEDULE 4 SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES, FUEL LEVY AND HEALTH PROMOTION LEVY | Ex Schedule No. 5 |
| 1047 | | Notes: 1. A drawback or refund of the duties paid under Parts 1, 2, 3 or 5 of Schedule No. 1 and Schedule No. 2 in respect of any imported goods specified in Column II of this Schedule, shall, subject to compliance with (a) the provisions of section 75 the CDA; (b) (i) the provisions of the item in which such goods are specified; (ii) (aa) Note 8 of the notes to this Schedule in respect of the items specified in that note; and (bb) any other notes to this Schedule, as may be applicable, and any specific notes to any Part or item of this Schedule, | Ex Note 1 to Schedule No. 5 to the 1964 Act |

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| | | be allowed to the extent stated in Column II of this Schedule, on compliance with the provisions of the item in which such goods are specified and of any notes applicable thereto. | |
| 1048 | | 2. Unless the context otherwise indicates, Notes Nos. A, C and H of Note A in the General Notes to Schedule No.1 and the Section and Chapter Notes Note 5 to Schedule No. 5 in the said Schedule shall, mutatis mutandis apply to this Schedule | Ex Note 2 to Schedule No. 5 to the 1964 Act |
| 1049 | | 3. Note 3 to Schedule No. 3 shall mutatis mutandis apply in respect of any expression relating to the extent of any drawback or refund in For the purposes of the column headed "extend of refund or drawback" Column III of in this Schedule, "full duty" means a refund or drawback to the extent of the import duty specified in and payable under any column against any tariff heading or subheading specified in Schedule No. 1 and for that purpose any reference to ordinary customs duty shall be deemed to include a reference to any anti-dumping duty provided for in Schedule No. 2 in respect of the any goods in question. | Ex Note 3 to Schedule No. 5 to the 1964 Act |
| 1050 | | 4. No drawback or refund of duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified | Ex Note 5 to Schedule No. 5 to the 1964 Act |

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| | | in such item prior to use for a purpose or compliance with a condition so specified. | |
| 1051 | | PART 1 REFUNDS | |
| 1052 | | SECTION A: GENERAL REFUNDS | |
| 1053 | | 1. For the purposes of refund item 532.00 the provisions of rebate item 412.07 shall mutatis mutandis apply to the abandonment or destruction of goods. | Ex Note 1 to Part 3 of Schedule No. 5 |
| 1054 | | 501.00 (new) GENERAL REFUNDS ON IMPORTED GOODS | |
| 1055 | | 501.01/00.00/01.00 Refunds in terms of section 64 of the CDA (full duty) | Ex section 75 of the 1964 Act |
| 1056 | | 502.00 (new) DAMAGED, DESTROYED, LOST OR UNACCOUNTED GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS BEEN PAID AS CONTEMPLATED IN CHAPTER 25 OF THE CCA | Newly inserted and consolidated to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods |
| 1057 | | 502.01/00.00/01.00 Damaged goods abandoned to the customs authority or destroyed under customs supervision (full duty) | Newly inserted to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods Previously covered in Section 76(2)(d) |

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| | | | to the 1964 Act. |
| 1058 | | 502.02/00.00/01.00 Destroyed goods abandoned to the customs authority or destroyed under customs supervision (full duty) | Newly inserted to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods Previously covered in Section 76(2)(d) to the 1964 Act. |
| 1059 | | 502.03/00.00/01.00 Lost goods (full duty) | Newly inserted to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods Previously covered in Section 76(2)(d) to the 1964 Act. |
| 1060 | | 502.04/00.00/01.00 Unaccounted goods (full duty) | Newly inserted to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods Previously covered in Section 76(2)(e) to the 1964 Act. |
| 1061 | | 503.00 (new) OTHER GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS BEEN PAID ABANDONED TO THE CUSTOMS AUTHORITY OR DESTROYED UNDER CUSTOMS SUPERVISION AS CONTEMPLATED IN CHAPTER 26 OF THE CCA | Newly inserted and consolidated to provide for refunds contemplated in Chapter 26 of the CCA on goods abandoned or goods destroyed under customs supervision Previously provided for in item 412.07 to the 1964 Tariff. |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|--|
| 1062 | | 503.01/00.00/01.00 Goods abandoned (full duty) | Newly inserted to provide for refunds contemplated in Chapter 26 of the CCA on goods abandoned or goods destroyed under customs supervision Previously provided for in item 412.07 to the 1964 Tariff. |
| 1063 | | 503.02/00.00/01.00 Goods destroyed under customs supervision (full duty) | Newly inserted to provide for refunds contemplated in Chapter 26 of the CCA on goods abandoned or goods destroyed under customs supervision Previously provided for in item 412.07 to the 1964 Tariff. |
| 1064 | | 532.00 GOODS ABANDONED TO THE OFFICE Goods which have been entered for home consumption and are unconditionally abandoned to the Office by the owner or goods destroyed with the permission of the Commissioner customs authority: Provided that the Commissioner customs authority may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as prescribed by rule | Deleted as these circumstances are consolidated in new items 502.00 and 503.00 |
| 1065 | | 532.00/00.00/01.00 Goods while still under the control of the Office (excluding goods cleared under Schedule No. 3) | Deleted as these circumstances are consolidated in new items 502.00 and 503.00 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | (Full duty) | |
| 1066 | | 532.00/00.00/02.00 Goods cleared under Schedule No. 3 (Full duty) | Deleted as these circumstances are consolidated in new items 502.00 and 503.00 |
| 1067 | | 532.00/87.00/01.02 Motor vehicles imported by bona fide tourists damaged by accident or unavoidable cause (Full duty) | Deleted as these circumstances are consolidated in new items 502.00 and 503.00 |
| 1068 | | SECTION B: SPECIFIC REFUNDS | |
| 1069 | | Notes: | |
| 1070 | | 1. Refund Item 522.00 shall not apply to goods which have already gone into use in the Republic, except where there has been limited use as determined by the Commissioner customs authority in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract. | Ex Note 1 to Part 2 and ex Note 1 to item 522.00 in Part 2 to Schedule No. 5 to the 1964 Act Replace "Commissioner" with "customs authority" |
| 1071 | | 2. Any application for a refund of duty in terms of the provisions of refund item 522.00 shall - (a) be submitted on the prescribed form which shall be duly completed and be supported by - (i) a copy of the bill of entry declaration relating to the importation clearance of such goods or such other or additional | Ex Note 2(a) and (b)(i) to Part 2 and ex Note 2(a) and (b)(i) to item 522.00 in Part 2 to Schedule No. 5 to the 1964 Act Replace "bill of entry" with "declaration", "importation" with "clearance", "Commissioner" and |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | <p>evidence of the payment of duty on and the identity of such goods by the person claiming the refund;</p> <p>(ii) such evidence of exportation as the Commissioner customs authority may require, and</p> <p>(iii) (b) in case of refund item (i) 522.02 in the case of item 522.02/01.00 be lodged with the Controller customs authority in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time for of examination; and</p> <p>(ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/SAD 500 were accepted</p> | <p>“Controller” with “customs authority</p> |
| 1072 | | <p>3. Exportation of any goods under the provisions of item 522.00 shall be subject to the approval of the Commissioner customs authority and where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay the prescribed rates for attendance of such officer</p> | <p>Ex Note 3 to Part 2 and ex Note 3 to item 522.00 in Part 2 to Schedule No. 5 to the 1964 Act</p> <p>Note deleted as refers to export . Only applicable in the case of a drawback</p> |
| 1073 | | <p>4. The provisions of rebate item 412.07 shall mutatis mutandis mutatis mutandis apply to the abandonment or destruction of goods obtained under the provisions</p> | <p>Note deleted as item 412.07 is being deleted.</p> |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------|--|---|---|
| | | of item 522.02. | |
| 1074 | | 3. For the purposes of item 536.00/03.00 and unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned. | Ex Note 1 to refund item 536.00/03.00 in Part 3 of Schedule No. 5 to the 1964 Act |
| 1075 | | 4. For the purposes of item 536.00/04.00 and unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.07 has the meaning so assigned. | Ex Note 1 to refund item 536.00/04.00 in Part 3 of Schedule No. 5 to the 1964 Act |
| 1076 | | 5. For the purposes of refund item 537.01- , (a) "full duty" where it appears in the column headed "extent of refund" means a refund not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the any other Note to this item; (b) the value of import rebate credit certificates in respect of specified motor vehicles exported not fitted with an engine or gear-box exported by the registered manufacturer from the licensed premises, automotive components, automotive tooling and motor vehicles manufactured under rebate item | (a) Ex extend of refund where it appears in the column opposite refund items 537.01 items; (b) Ex Note 1 to refund item 537.00 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|--|--|
| | | 317.07 and exported shall be reduced by 40 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes. | |
| 1077 | | 6. For the purposes of refund item 537.03, “full duty” where it appears in the column headed “extent of refund” means 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 any other notes Note to this item. | Ex extend of refund opposite item 537.03 in extent of refund column |
| 1078 | | 7. For the purposes of item 537.03 - (a) unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned; (b) 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. | Ex Note 2(a) and (b) to refund item 537.00 in Part 3 to Schedule No. 5 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|--|--|
| 1079 | | <p>8. For the purpose of item 538.00 –</p> <p>(a) unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned;</p> <p>(b) “full duty” where it appears in the column headed “extent of refund” means a refund not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates</p> | <p>Note 9(a):Ex Note 1 to refund item 538.00 in Part 3 to Schedule No. 5 to the 1964 Act</p> <p>Note 9(b): Extent of refund in the column headed “extent of refund” opposite refund item 538.00</p> |
| 1080 | | <p>522.02 GOODS RETURNED TO THE SUPPLIER, ABANDONED OR DESTROYED</p> | <p>Header after the semi-colon will only apply to the second item under 522.02 not included in this part</p> |
| 1081 | | <p>522.02/00.00/01.00 Goods, from a single consignment, not having been imported-cleared contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and -</p> <p>(i) which are found to be not legally saleable in the Republic because they do not conform to a standard prescribed by law; or</p> <p>(ii) which, at the time of importation, were not in accordance with the terms of the contract in respect of their description, quality, state or condition and documentary evidence confirming the dispute in this respect between the supplier</p> | <p>Ex refund item 522.02/00.00/01.00 in Part 2 of Schedule No. 5 to the 1964 Act</p> <p>Replace “imported” with “cleared” and “Commissioner” with “customs authority”</p> <p>Items cannot have export leg as refund item but must be included under drawback. Note (iii)(i) is deleted</p> |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | <p>and the importer, is furnished; or (iii) which have been landed damaged; provided such goods are identifiable with the imported goods and, within 24 months of the date of their entry for home consumption - (i) are returned to the supplier thereof or another person designated by the supplier; or (ii) are abandoned to the Office unconditionally or destroyed with the permission of the Commissioner customs authority (Full duty)</p> | |
| 1082 | | <p>522.06 PRINTED BOOKS, JOURNALS AND PERIODICALS</p> | |
| 1083 | | <p>522.06/49.00/01.02 Printed books, journals and periodicals, not having been imported cleared contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and which, irrespective of having been released from customs control, are proved to the Commissioner customs authority- (i) to be legally unsaleable in the Republic because they do not conform to a standard required by law; or (ii) to have been supplied in error or received in an unsaleable condition; or (iii) to have become unsaleable and are being returned to the supplier or are abandoned to the Office; provided such goods,</p> | <p>Ex refund item 522.06/49.00/01.02 in Part 2 of Schedule No. 5 to the 1964 Act Replace “imported” with “cleared” and “Commissioner” with “customs authority” Items cannot have export leg as refund item but must be included under drawback. Note (iii)(i) is deleted</p> |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | within 24 months of the date of their entry for home consumption - (i) are re-exported under supervision of the Office; or (ii) are accepted back into the custody of the Office after unconditional abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof | |
| 1084 | | 536.00 MOTOR VEHICLE PARTS AND ACCESSORIES | |
| 1085 | | 536.00/00.00/02.00 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 customs authority six 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. 1 (Full duty) in Part 1 of Schedule No. 1 | Ex Note 536.00/00.00/02.00 in Part 3 to Schedule No. 5 of the 1964 Act |
| 1086 | | 536.00/00.00/03.00 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 | Ex refund item 536.00/00.00/03.00 in Part 3 of Schedule No. 5 to the 1964 Act |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | <p>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:</p> <ul style="list-style-type: none"> (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 form published as a rule on the SARS website for this purpose and it can be produced on request. <p>Note:</p> | <p>Note 1 deleted – see Note 5 to Schedule No. 4 Part 1 Section B</p> |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | <p>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. (Full duty)</p> | |
| 1087 | | <p>536.00/00.00/04.00 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: (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</p> | <p>Ex refund item 536.00/00.00/04.00 in Part 3 of Schedule No. 5 to the 1964 Act</p> <p>Note 1 deleted – see Note 6 to Schedule No. 4 Part 1 Section B</p> |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | <p>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 form published as a rule on the SARS website for this purpose and it can be produced on request.</p> <p>Note: 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. (full duty)</p> | |
| 1088 | | 537.00 MOTOR VEHICLES | |
| 1089 | | 537.01 MOTOR VEHICLES FOR TRANSPORT OF PERSONS AND GOODS | |
| 1090 | | 537.01/8701.20/01.06 Road tractors for semi-trailers (full duty) Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item | Ex refund item 537.01/8701.20/01.06 in Part 3 of Schedule No. 5 to the 1964 Act For the extent of refund see Note 7(a) to Section B in Part 1 of Schedule No. 4 |
| 1091 | | 537.01/87.02/01.04 | Ex refund item 537.01/87.02/01.04 in |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | <p>Motor vehicles for the transport of ten or more persons, including the driver (full duty) Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item</p> | <p>Part 3 of Schedule No. 5 to the 1964 Act For the extent of refund see Note 7(a) to Section B in Part 1 of Schedule No. 4</p> |
| 1092 | | <p>537.01/87.03/01.04 Motor cars (including station wagons) (full duty) Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item</p> | <p>Ex refund item 537.01/87.03/01.04 in Part 3 of Schedule No. 5 to the 1964 Act For the extent of refund see Note 7(a) to Section B in Part 1 of Schedule No. 4</p> |
| 1093 | | <p>537.01/87.04/01.04 Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10) (full duty) Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item</p> | <p>Ex refund item 537.01/87.04/01.04 in Part 3 of Schedule No. 5 to the 1964 Act For the extent of refund see Note 7(a) to Section B in Part 1 of Schedule No. 4</p> |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 1094 | | 537.01/87.06/01.04 Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of heading 8704.10) (full duty) Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item | Ex refund item 537.01/87.06/01.04 in Part 3 of Schedule No. 5 to the 1964 Act For the extent of refund see Note 7(a) to Section B in Part 1 of Schedule No. 4 |
| 1095 | | 537.02 MOTOR VEHICLES | |
| 1096 | | 537.02 87.00 01.02 20 Motor vehicles classifiable under tariff subheadings 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 and 8706.00.15 entered on or before 31 December 2015 for the purposes of this item, as specified by the International Trade Administration Commission, by means of a certificate: Provided that the application for such certificate shall not be considered by the International Trade | Ex refund item 537.02/87.00/01.02 in Part 3 of Schedule No. 5 to the 1964 Act Deleted as it has become redundant |

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| | | <p>Administration Commission, unless the applicant— (a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles; (b) has submitted a business plan on or before 31 December 2009 and entered on or before 31 December 2014 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and (c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme</p> <p>NOTES: 1. Productive assets include the following: Buildings erected for the sole purpose of</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | <p>manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software.</p> <p>The duty which may be rebated is calculated as follows: A total of 20 per cent of the value of the productive assets approved by the International Trade Administration Commission for purposes of this rebate provision, but limited to 4 per cent per annum up to 31 December 2014, thereafter a PAA certificate issued for any remaining amount of Productive Asset Allowance value to be valid to 31 December 2015.</p> <p>2. The International Trade Administration Commission may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by him or her.</p> <p>Full duty less the duty in Section B of Part 2 of Schedule No. 1</p> | |
| 1097 | | 537.03 MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP | |
| 1098 | | 537.03/8701.20/01.06 Road tractors of semi-trailers | Ex refund item 537.03/8701.20/01.06 in Part 3 of Schedule No. 5 to the 1964 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | (full duty) 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 | Act For the extent of refund see Note 8 to Section B in Part 1 of Schedule No. 4 |
| 1099 | | 537.03/87.02/01.04 Motor vehicles for the transport of ten or more persons, including the driver (full duty) 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 | Ex refund item 537.03/87.02/01.04 in Part 3 of Schedule No. 5 to the 1964 Act For the extent of refund see Note 8 to Section B in Part 1 of Schedule No. 4 |
| 1100 | | 537.03/87.03/01.04 Motor cars (including station wagons) of heading 87.03 (full duty) 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 | Ex refund item 537.03/87.03/01.04 in Part 3 of Schedule No. 5 to the 1964 Act For the extent of refund see Note 8 to Section B in Part 1 of Schedule No. 4 |
| 1101 | | 537.03/87.04/01.04 Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10) (full duty) Not exceeding the duty in Part 1 of | Ex refund item 537.03/87.04/01.04 in Part 3 of Schedule No. 5 to the 1964 Act For the extent of refund see Note 8 to Section B in Part 1 of Schedule No. 4 |

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| | | 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 | |
| 1102 | | 537.03/87.06/01.04 Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10) (full duty) 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 | Ex refund item 537.03/87.06/01.04 in Part 3 of Schedule No. 5 to the 1964 Act For the extent of refund see Note 8 to Section B in Part 1 of Schedule No. 4 |
| 1103 | | 538.00 AUTOMOTIVE COMPONENTS FOR SPECIFIED MOTOR VEHICLES | |
| 1104 | | 538.00/00.00/02.00 Automotive components for specified motor vehicles as defined in Note 7 to 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, | Deleted as it has become redundant and refers to MIDP of rebate item 317.04 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20 Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates | |
| 1105 | | 538.00/00.00/03.00 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 (full duty) 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 has the meaning so assigned. | Ex refund item 538.00/00.00/03.00 in Part 3 of Schedule No. 5 to the 1964 Act For the extent of refund see Note 10(b) to Section B in Part 1 of Schedule No. 4 For Note 1 see Note 10(a) to Section B in Part 1 of Schedule No. 4 |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on any PRCC issued in the name of the importer | |
| 1106 | | PART 2: DRAWBACKS | |
| 1107 | | SECTION A: DRAWBACKS ON IMPORTED GOODS USED IN THE PROCESSING OF GOODS EXPORTED | |
| 1108 | | <p>1. Any person desirous of claiming a drawback of duty under the provisions of any item of this Part in respect of any goods specified in such item, shall—</p> <p>(a) apply to the Commissioner through the Controller, on a form approved by the Commissioner, for registration to entitle him or her to such drawback and for registration of the premises where such goods will be used; and</p> <p>(b) submit to the Controller with his or her application for registration, a statement indicating the methods he or she proposes to follow for the purposes of proving that any imported goods specified in the item in respect of which registration is sought have</p> | Ex Note 2 to Part 1 of Schedule 5 to the 1964 Tariff |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | been used in the manufacture of the goods specified in such times and that he or she is entitled to a drawback in respect of the duty on such goods. | |
| 1109 | | 2. Any application for a drawback of duty shall be submitted to the Controller on the prescribed form as published on the SARS website (form DA 66) together with an application for drawback on the prescribed form DA-64 published on the SARS website and such supporting evidence as the Commissioner may require. | Ex Note 5 to Part 1 of Schedule No. 5 of 1964 tariff |
| 1110 | | 3. Every registrant shall establish and prove to the Commissioner the quantity of each class or kind of imported goods actually incorporated or used in any exported goods and also the quantity of waste of such imported goods incurred in the manufacture of such exported goods if such waste is normal for the goods in question, the Commissioner may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported goods and the normal waste incurred in the manufacture of such exported goods. | Ex Note 6 to Part 1 of Schedule No. 5 of 1964 tariff |
| 1111 | | 4. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving | Ex Note 7 to Part 1 of Schedule No. 5 to 1964 tariff |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry or SAD form from such person or arrange for such copy to be submitted to the Controller by such person. | |
| 1112 | | 5. Any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or if this method is not practicable and different values or different rates of duty applied in respect of different consignments or such imported goods, the Commissioner may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods. | Ex Note 8 to Part 1 of Schedule No. 5 to 1964 tariff |
| 1113 | | 6. The Commissioner customs authority may accept a claim for a drawback of duty specified in any item of the Part and incorporated or used in any goods manufactured before and exported on or after the date on which the claimant in question was registered in terms of Note 3 | Ex Note 9 to Part 1 of Schedule No. 5 to 1964 tariff |

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| | | provided the provisions of the said item and the relative notes have been otherwise complied within respect of such goods. | |
| 1114 | | 7. A drawback under this Part shall be subject to production of evidence of the export of the goods in the manufacture, processing, finishing, equipment or packing of which the goods specified opposite any tariff heading in Column II of this Part were used. | Ex Note 10 to Part 1 of Schedule No. 5 to 1964 tariff |
| 1115 | | Items 501.00 to 520.05 remain unchanged | Ex drawback items 501.00 – 520.05 in Part 1 of Schedule No. 5 to the 1964 Act |
| 1116 | | 521.00/00.00/01.00 Goods used in the manufacture, processing, finishing, equipping or packing of any goods exported: Provided that- (1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the International Trade Administration Commission; (2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipment or packing of which the first-mentioned | Ex drawback item 521.00/00.00/01.00 in Part 1 of Schedule No .5 to the 1964 Act |

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| | | goods are used, the period during which any such goods shall be imported or exported or any restrictions of whatever nature ; and (3) the Commissioner may, exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to this Part 1 of Schedule No. 5. (full duty) Full duty less the duty in Section B of Part 2 of Schedule No. 1 | |
| 1117 | | 521.00/44.15/01.04 Wooden packing cases, boxes, crates, drums and similar containers, unassembled, used as packing for exported goods (Full duty) | Ex drawback item 521.00/44.15/01.04 in Part 1 of Schedule No. 5 to the 1964 Act |
| 1118 | | 521.00/44.16/01.04 Casks of a capacity of less than 180 litres, used as packing for exported goods (Full duty) | Ex drawback item 521.00/44.16/01.04 in Part 1 of Schedule No. 5 to the 1964 Act |
| 1119 | | SECTION B: DRAWBACKS ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED | |
| 1120 | | Notes: | |
| 1121 | | 1. Refund Item 522.00 shall not apply to goods which have already gone into use in the Republic, except where there has been limited use as determined by the Commissioner customs authority in cases where such use is | Ex Note 1 to Part 2 and ex Note 1 to item 522.00 in Part 2 to Schedule No. 5 to the 1964 Act Replace “Commissioner” with “customs authority” |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | | indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract. | |
| 1122 | | <p>2. Any application for a refund of duty in terms of the provisions of refund item 522.00 shall -</p> <p>(a) be submitted on the prescribed form which shall be duly completed and be supported by-</p> <p>(i) a copy of the bill of entry declaration relating to the importation clearance of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund;</p> <p>(ii) such evidence of exportation as the Commissioner customs authority may require, and</p> <p>(iii) (b) in case of refund item (i) 522.02 in the case of item 522.02/01.00 be lodged with the Controller customs authority in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time for of examination; and (ii) 522.03 be lodged with the Controller customs authority at whose office the applicable forms published as rules on the SARS website for this purpose DA 63/SAD 500 were accepted</p> | <p>Ex Note 2(a) and (b)(i) to Part 2 and ex Note 2(a) and (b) to item 522.00 in Part 2 to Schedule No. 5 to the 1964 Act</p> <p>Replace “bill of entry” with “declaration”, “importation” with “clearance” and “Commissioner” and “Controller” with “customs authority”</p> |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|------|--|---|---|
| 1123 | | 3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner customs authority and where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay the prescribed rates for attendance of such officer | Ex Note 3 to Part 2 and ex Note 3 to item 522.00 in Part 2 to Schedule No. 5 to the 1964 Act Replace “Commissioner” with “customs authority” |
| 1124 | | 4. No person shall be granted the refund drawback of duty under refund item 522.04 unless - (a) return of the goods to the sender has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and (b) the application for refund drawback is in accordance with the applicable customs legislation form approved by the Commissioner and is supported by a certificate signed by the officer or post office relevant official concerned to the effect that the requirements of paragraph (a) have been complied with. | Ex Note 6 to Part 2 and ex Note 6 to item 522.00 in Part 2 to Schedule No. 5 to the 1964 Act |
| 1125 | | 522.02 GOODS RETURNED TO THE SUPPLIER ABANDONED OR DESTROYED ; MOTOR VEHICLES IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE | |

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|-------------|--|--|---|
| 1126 | | <p>522.02/00.00/01.00 Goods, from a single consignment, not having been imported cleared contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and -</p> <p>(i) which are found to be not legally saleable in the Republic because they do not conform to a standard prescribed by law; or</p> <p>(ii) which, at the time of importation, were not in accordance with the terms of the contract in respect of their description, quality, state or condition and documentary evidence confirming the dispute in this respect between the supplier and the importer, is furnished; or</p> <p>(iii) which have been landed damaged; provided such goods are identifiable with the imported goods and, within 24 months of the date of their entry for home consumption -</p> <p>(i) are returned to the supplier thereof or another person designated by the supplier; or</p> <p>(ii) are abandoned to the Office unconditionally or destroyed with the permission of the Commissioner customs authority (Full duty)</p> | <p>Ex refund item 522.02/00.00/01.00 in Part 2 of Schedule No. 5 to the 1964 Act</p> <p>Replace “imported” with “cleared”</p> <p>Delete (iii)(ii) as it applies only to</p> |
| 1127 | | <p>522.02/87.00/01.02 Motor vehicles imported by bona fide tourists for their own use and exported within 12 months from the date of import clearance (Full duty)</p> | <p>Ex refund item 522.02/87.00/01.02 in Part 2 of Schedule No. 5 in the 1964 Act</p> |

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|-------------|--|---|---|
| 1128 | | 522.03 GOODS EXPORTED FOR TRADE PURPOSES | |
| 1129 | | 522.03/00.00/01.00 Goods, exceeding R200 in value for each consignment for each consignee, exported for trade purposes, if such goods are— (a) (i) in the same condition as imported; or (ii) in a condition in which the essential character of the imported goods has been retained; (b) identifiable as the same goods described on the imports documents, provided a duly completed form published as a rule on the SARS website for this purpose "General Application for Refund" (form DA 66), supported by the necessary documentary evidence, is submitted to the Controller customs authority within a period of 2-3 years from the date of entry for home consumption of such goods and provided also that proof is produced in each case that the exporter has been compensated for the goods exported (Full duty) | Ex refund item 522.03/00.00/01.00 in Part 2 of Schedule No. 5 in the 1964 Act Replace "Commissioner" with "customs authority" and "2" years with "3" years |
| 1130 | | 522.04 GOODS NOT INTENDED FOR TRADE PURPOSES, IMPORTED THROUGH THE POST | |
| 1131 | | 522.04/00.00/01.00 Goods, not intended for trade purposes, imported through the post, if such goods are returned by the | Ex refund item 522.04/00.00/01.00 in Part 2 of Schedule No. 5 in the 1964 Act |

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| | | addressee to the sender, in the same condition as imported, the export of such goods takes place within 12 months of the date of importation (Full duty) | |
| 1132 | | 522.05 GOODS (EXCLUDING YACHTS AND MOTOR VEHICLES) IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE | |
| 1134 | | 522.05/00.00/01.00 Goods (excluding yachts and motor vehicles) imported by bona fide tourists for their own use, provided the export of such goods take place within 12 months of the date of importation or further period as the Commissioner customs authority may in exceptional circumstances decide (Full duty) | Ex refund item 522.05/00.00/01.00 in Part 2 of Schedule No. 5 in the 1964 Act Replace "Commissioner" with "customs authority" |
| 1135 | | 522.06 PRINTED BOOKS, JOURNALS AND PERIODICALS | |
| 1136 | | 522.06/49.00/01.02 Printed books, journals and periodicals, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and which, irrespective of having been released from customs control, are proved to the Commissioner customs authority - (i) to be legally unsaleable in the Republic because they do not conform to a standard required by law; | Ex refund item 522.06/49.00/01.02 in Part 2 of Schedule No. 5 to the 1964 Act Replace "Commissioner" with "customs authority" |

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| | | or (ii) to have been supplied in error or received in an unsaleable condition; or (iii) to have become unsaleable and are being returned to the supplier or are abandoned to the Office; provided such goods, within 24 months of the date of their entry for home consumption - (i) are re-exported under supervision of the Office; or (ii) are accepted back into the custody of the Office after unconditional abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof (Full duty) | |
| 1137 | | 502.00 DAMAGED GOODS AND PARTS OR MATERIALS SALVAGED FROM DESTROYED GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS BEEN PAID AS CONTEMPLATED IN CHAPTER 26 TO THE CCA | Newly inserted to provide for drawback on damaged goods exported as provided for in Chapter 26 to the CCA |
| 1138 | | 502.01/00.00/01.00 Damaged goods (Full duty) | Newly inserted to provide for drawback on damaged goods exported as provided for in Chapter 26 to the CCA as item 522.00 provided for a drawback on goods exported in the same condition |
| 1139 | | 502.02/00.00/01.00 Part or materials salvaged from destroyed goods | Item deleted as trader would have received a refund on the destroyed |

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| | | (Full duty) | goods in terms of Schedule 4 Part 1A to the customs tariff. Cannot now receive a drawback if the duty has been refunded. |
| 1140 | SCHEDULE 5 SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES, FUEL LEVY AND HEALTH PROMOTION LEVY | See schedule no. 4 drawbacks and refunds | |
| 1141 | NOTES: 1. A drawback or refund of the duties paid under Parts 1, 2, 3 or 5 of Schedule No. 1 and Schedule No. 2 in respect of any goods specified in Column II of this Schedule, shall, subject to compliance with- (a) the provisions of section 75; (b) (i) the provisions of the item in which such goods are specified; (ii) (aa) Note 8 of the notes to this Schedule in respect of the items specified in that note; and (bb) any other notes to this Schedule, as may be applicable, and any specific notes to any Part or item of this Schedule, be allowed to the extent stated in Column II of | See Note 1 to Schedule No. 4 | |

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| | this Schedule. | | |
| 1142 | 2. Unless the context otherwise indicates, Notes Nos. A, C and H of the General Notes to Schedule No.1 and the section and chapter notes in the said schedule shall mutatis mutandis apply to this Schedule. | See Note 2 to Schedule No.4 | |
| 1143 | 3. Note 3 to Schedule No. 3 shall mutatis mutandis apply in respect of any expression relating to the extent of any drawback or refund in Column III of this Schedule and for that purpose any reference to ordinary customs duty shall be deemed to include a reference to any anti-dumping duty provided for in Schedule No. 2 in respect of the goods in question. | See Note 3 to Schedule No. 4 | |
| 1144 | 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. | Not included | To be covered in the excise Act. |
| 1145 | 5. No drawback or refund of duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified. | See Note 4 to Schedule No. 4 | |

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| 1146 | 6. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy item under which any goods are classified in Part 5 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading or fuel levy item. | See General Note IJ – Note 1 | |
| 1147 | 7. A drawback or refund of duty under this Schedule shall be paid only to the importer or person who paid the duty on entry for home consumption of the goods in question, except if the Commissioner authorises payment of such drawback or refund to any other person on compliance with such conditions as he may impose in each case. | Deleted | Covered in Section 67 of Chapter 4 |
| 1148 | 8. Notwithstanding any provision to the contrary in this Schedule, for the purposes of items 501.00 to 521.00 in Part 1, items 522.02 to 522.06 in Part 2 and items 550.00 to 551.00 of this Schedule, a refund or drawback of duty as contemplated in section 75(1)(c), 54D or 54J, shall only be | Deleted | Covered by chapter67(3) |

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| | granted if the customs procedure code (CPC) applicable to the export as specified in the list published on the SARS website referred to in rule 00.06 and the relevant refund or drawback item are reflected on the export bill of entry or other export declaration. | | |
| 1149 | 9. A drawback of surcharge paid under Part 4 of Schedule No. 1 shall, subject to the provisions of section 75, and the regulations, be allowed the extent stated in Column III of item 521.00/00.00/02.00, 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. | Deleted | Deleted as it refers to surcharge according to team comments. |
| 1150 | 10. A reference to customs duties in Part 2 and 3 of this Schedule shall be taken to include a reference to surcharge. | Deleted | Deleted as it refers to surcharge according to team comments. |
| 1151 | 11. A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of Part 4 of the Schedule shall, subject to the provisions of section 75 and the rules, be allowed to the extent stated in Column III of the Part, in respect of such goods on compliance with the provisions of the item in this Part in | Deleted | Team to confirm. |

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| | which such goods are specified and of any notes applicable in respect of such item. | | |
| 1152 | 12. Any particulars in Column III in Part 4 in respect of any goods related to the fuel levy specified in Part 5 of Schedule No.1. | Deleted | Team to confirm |
| 1153 | 13. A refund of the customs duty specified in item 533.00 or the fuel levy specified in item 540.00 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case. | Deleted | Team to confirm |
| 1154 | PART 1 SPECIFIC DRAWBACKS OF CUSTOMS DUTIES | See Section A in Part 2 of Schedule No. 4 | |
| 1155 | NOTES: 1. The provisions of the rules for section 75 shall mutatis mutandis apply in respect of any drawback claimed under this Part to the extent the Commissioner may require and for that purpose any reference to Schedule No. 3, 4 or 6 shall be deemed to include a reference to Part 1 of Schedule No. 5 and any reference to a rebate of duty shall be deemed to be a reference to a drawback of duty. | Deleted | Delete as the CDA and the Rules thereto apply |

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| 1156 | <p>2. Any person desirous of claiming a drawback of duty under the provisions of any item of this Part in respect of any goods specified in such item, shall -</p> <p>(a) apply to the Commissioner through the Controller, on a form approved by the Commissioner, for registration to entitle him or her to such drawback and for registration of the premises where such goods will be used; and</p> <p>(b) submit to the Controller with his or her application for registration, a statement indicating the methods he or she proposes to follow for the purposes of proving that any imported goods specified in the item in respect of which registration is sought have been used in the manufacture of the goods specified in such times and that he or she is entitled to a drawback in respect of the duty on such goods.</p> | See Note 1 to Section A in Part 2 of Schedule 4 | |
| 1157 | <p>3. Every registrant shall notify the Controller immediately or in advance, of any change or contemplated change in the registered name under which he or she trades, the address of his or her registered premises, the nature of the goods obtained by him or</p> | Deleted | Delete and remove to CCA Chapter 28 Rules |

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| | her and the nature of the goods manufactured therefrom or the method by which it is his or her intention to prove his or her claim to a drawback in respect of such goods. | | |
| 1158 | 4. The Commissioner may require that - (a) the formula to be used by any registrant shall be registered with him or her and if so registered no registrant shall depart from such formula except with the permission of the Commissioner; and (b) any goods manufactured from any imported goods shall be given such identifying mark or number as he or she may decide and any declaration. | Deleted | Delete and remove to CCA Chapter 28 Rules |
| 1159 | 5. Any application for a drawback of duty shall be submitted to the Controller on the prescribed form (form DA 66) together with an application for drawback on form DA 64 and such supporting evidence as the Commissioner may require | See Note 2 to Section A in Part 2 of Schedule 4 | |
| 1160 | 6. Every registrant shall establish and prove to the Commissioner the quantity of each class or kind of imported goods actually incorporated or used in any exported goods and also the quantity of waste of such imported goods incurred in the | See Note 3 to Section A in Part 2 of Schedule 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>manufacture of such exported goods if such waste is normal for the goods in question, the Commissioner may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported goods and the normal waste incurred in the manufacture of such exported goods.</p> | | |
| 1161 | <p>7. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry or SAD form from such person or arrange for such copy to be submitted to the Controller by such person</p> | <p>See Note 4 to Section A in Part 2 of Schedule 4</p> | |
| 1162 | <p>8. Any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the</p> | <p>See Note 5 to Section A in Part 2 of Schedule 4</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | registrant or if this method is not practicable and different values or different rates of duty applied in respect of different consignments or such imported goods, the Commissioner may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods. | | |
| 1163 | 9. The Commissioner may accept a claim for a drawback of duty specified in any item of the Part and incorporated or used in any goods manufactured before and exported on or after the date on which the claimant in question was registered in terms of Note 3 provided the provisions of the said item and the relative notes have been otherwise complied with in respect of such goods. | See Note 6 to Section A in Part 2 of Schedule 4 | |
| 1164 | 10. A drawback under this Part shall be subject to production of evidence of the export of the goods in the manufacture, processing, finishing, equipment or packing of which the goods specified opposite any tariff heading in Column II of this Part were used. | See Note 7 to Section A in Part 2 of Schedule 4 | |
| 1165 | 501.00 ANIMALS AND ANIMAL PRODUCTS | | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| 1166 | 501.02 FISH AND FISH PRODUCTS | | |
| 1167 | 501.02/03.05/01.04 Salted fish, used in the manufacture of dried fish (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1168 | 501.02/03.06/01.04 Crustaceans, fresh (live or dead), chilled or frozen, for processing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1169 | 501.02/48.19/01.04 Containers of printed paper or paperboard (excluding corrugated), used for packing frozen fish and frozen fish products (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1170 | 504.00 PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO | | |
| 1171 | 504.01 MEAT, FISH AND SEA FOOD PREPARATIONS | See Section A in Part 2 of Schedule No. 4 | |
| 1172 | 504.01/03.01/01.04 Fish, live, used in the manufacture of fish products (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1173 | 504.01/03.02/01.04 Fish, fresh or chilled, used in the manufacture of fish products (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1174 | 504.01/03.03/01.04 Fish, frozen, used in the manufacture of fish products (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 1175 | 504.01/03.04/01.04 Fish fillets and other fish meat, fresh, chilled or frozen, used in the manufacture of fish products (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1176 | 504.01/03.06/01.04 Crustaceans, fresh (live or dead), chilled or frozen, used in the manufacture of crustacean products (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1177 | 504.01/21.03/01.04 Mustard sauce or soya sauce, used in the canning of fish (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1178 | 504.01/70.10/01.04 Glass jars, used as containers of fish products (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1179 | 506.00 CHEMICAL AND ALLIED PRODUCTS | | |
| 1180 | 506.01 PHARMACEUTICAL PREPARATIONS | | |
| 1181 | 506.01/28.00/01.02 Magnesium carbonate and other inorganic chemicals and chemical compounds, used in the manufacture of medicaments (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1182 | 506.01/29.00/01.02 Acetylsalicylic acid and other organic chemicals (excluding caffeine, emetine, theobromine and natural menthol), used in | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | the manufacture of medicaments (Full duty) | | |
| 1183 | 506.10 LUBRICATING PREPARATIONS | | |
| 1184 | 506.10/25.30/01.04 Molybdenum disulphide, used in the manufacture of lubricating preparations (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1185 | 507.00 PLASTIC AND RUBBER GOODS | | |
| 1186 | 507.01 PLASTIC GOODS | | |
| 1187 | 507.01/39.01/01.04 Ethylene polymers and copolymers, liquid or pasty and in blocks, lumps, powders and similar bulk forms, with a relative density not exceeding 0,940, used in the manufacture of bags of plastics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1188 | 507.01/39.04/01.04 Polyvinyl chloride powder, used in the manufacture of floor and wall coverings in the form of plate or tiles (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1189 | 507.01/39.19/01.04 Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| 1190 | 507.01/39.20/01.04 Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1191 | 507.01/39.21/01.04 Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1192 | 511.00 TEXTILES AND TEXTILE PRODUCTS | | |
| 1193 | 511.01 CHENILLE GOODS | | |
| 1194 | 511.01/52.08/01.04 Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1195 | 511.01/52.09/01.04 Woven fabrics of cotton, used as a base fabric in the manufacture of chenille (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1196 | 511.01/52.10/01.04 Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 1197 | 511.01/52.11/01.04 Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1198 | 511.01/52.12/01.04 Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1199 | 511.02 NARROW FABRICS (WOVEN OR CUT) | | |
| 1200 | 511.02/51.07/01.04 Yarn of combed sheep's or lamb's wool, used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1201 | 511.02/51.08/01.04 Yarn of fine animal hair, used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1202 | 511.02/52.04/01.04 Yarn of cotton, used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1203 | 511.02/52.05/01.04 Yarn of cotton, used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1204 | 511.02/52.06/01.04 Yarn of cotton, used in the manufacture of | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| | narrow woven fabrics (Full duty) | | |
| 1205 | 511.02/52.08/01.04 Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1206 | 511.02/52.09/01.04 Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1207 | 511.02/52.10/01.04 Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1208 | 511.02/52.11/01.04 Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1209 | 511.02/52.12/01.04 Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1210 | 511.02/53.06/01.04 Flax yarn, used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1211 | 511.02/53.07/01.04 Yarn of vegetable fibres, used in the | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| | manufacture of narrow woven fabrics (Full duty) | | |
| 1212 | 511.02/53.08/01.04 Yarn of vegetable fibres, used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1213 | 511.02/54.01/01.04 Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1214 | 511.02/54.02/01.04 Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1215 | 511.02/54.03/01.04 Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1216 | 511.02/55.08/01.04 Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1217 | 511.02/55.09/01.04 Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 1218 | 511.02/55.10/01.04 Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1219 | 511.02/56.05/01.04 Metallised yarn, used in the manufacture of narrow woven fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1220 | 511.03 IMPREGNATED OR COATED TEXTILE FABRICS | | |
| 1221 | 511.03/54.08/01.04 Woven fabrics of cellulosic filament yarn, used in the manufacture of impregnated or coated textile fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1222 | 511.03/55.16/01.04 Woven fabrics of cellulosic staple fibres, used in the manufacture of impregnated or coated textile fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1223 | 511.03/60.01/01.04 Knitted or crocheted textile fabric, used in the manufacture of impregnated or coated textile fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1224 | 511.03/60.02/01.04 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 | See Section A in Part 2 of Schedule No. 4 | |

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| | similar to lace or net fabrics and knitted pile fabrics) (Full duty) | | |
| 1225 | 511.03/60.03/01.04 Knitted or crocheted fabrics of a width not exceeding 30 cm, (excluding those of heading 60.01) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1226 | 511.03/60.04/01.04 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) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1227 | 511.03/60.05/01.04 Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1228 | 511.03/60.06/01.04 Knitted or crocheted fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1229 | 511.04 KNITTED AND CROCHETED GOODS | | |
| 1230 | 511.04/51.07/01.04 Yarn of combed sheep's or lamb's wool, used in the manufacture of knitted or crocheted goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1231 | 511.04/51.08/01.04 Yarn of fine animal hair used in the | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | manufacture of knitted or crocheted goods (Full duty) | | |
| 1232 | 511.04/52.05/01.04 Yarn of cotton, used in the manufacture of knitted or crocheted goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1233 | 511.04/52.06/01.04 Yarn of cotton, used in the manufacture of knitted or crocheted goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1234 | 511.04/54.02/01.04 Yarn of man-made filaments, used in the manufacture of knitted or crocheted goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1235 | 511.04/54.03/01.04 Yarn of man-made filaments, used in the manufacture of knitted or crocheted goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1236 | 511.04/55.08/01.04 Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1237 | 511.04/55.09/01.04 Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1238 | 511.04/55.10/01.04 Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods | See Section A in Part 2 of Schedule No. 4 | |

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| | (Full duty) | | |
| 1239 | 511.05 SHAWLS, SCARVES, MUFFLERS AND STOLES | | |
| 1240 | 511.05/51.11/01.04 Woven fabrics of sheep's or lamb's wool or of fine animal hair, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1241 | 511.05/51.12/01.04 Woven fabrics of sheep's or lamb's wool or of fine animal hair, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1242 | 511.05/52.08/01.04 Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1243 | 511.05/52.09/01.04 Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1244 | 511.05/52.10/01.04 Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1245 | 511.05/52.11/01.04 Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like | See Section A in Part 2 of Schedule No. 4 | |

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| | (Full duty) | | |
| 1246 | 511.05/52.12/01.04 Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1247 | 511.05/54.07/01.04 Woven fabrics of man-made filament yarn, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1248 | 511.05/54.08/01.04 Woven fabrics of man-made filament yarn, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1249 | 511.05/55.12/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1250 | 511.05/55.13/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1251 | 511.05/55.14/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| 1252 | 511.05/55.15/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1253 | 511.05/55.16/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1254 | 511.05/58.01/01.04 Woven pile fabrics, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1255 | 511.05/58.03/01.04 Cotton gauze fabrics, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1256 | 511.05/58.09/01.04 Woven fabrics of metal thread or of metallised yarns, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1257 | 511.05/60.01/01.04 Knitted or crocheted fabric, used in the manufacture of shawls, scarves and the like (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1258 | 511.05/60.02/01.04 Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber | See Section A in Part 2 of Schedule No. 4 | |

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| | thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics) (Full duty) | | |
| 1259 | 511.05/60.03/01.04 Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1260 | 511.05/60.04/01.04 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) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1261 | 511.05/60.05/01.04 Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1262 | 511.05/60.06/01.04 Knitted or crocheted fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1263 | 511.06 TIES, BOW TIES AND CRAVATS | | |
| 1264 | 511.06/50.07/01.04 Woven fabrics of silk, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1265 | 511.06/51.11/01.04 | See Section A in Part 2 of Schedule No. 4 | |

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| | Woven fabrics of sheep's or lamb's wool or of fine animal hair, used in the manufacture of ties, bow ties and cravats (Full duty) | | |
| 1266 | 511.06/51.12/01.04 Woven fabrics of sheep's or lamb's wool or of fine animal hair, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1267 | 511.06/52.08/01.04 Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1268 | 511.06/52.09/01.04 Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1269 | 511.06/52.10/01.04 Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1270 | 511.06/52.11/01.04 Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1271 | 511.06/52.12/01.04 Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats (Full | See Section A in Part 2 of Schedule No. 4 | |

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| | duty) | | |
| 1272 | 511.06/53.09/01.04 Woven fabrics of flax, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1273 | 511.06/54.07/01.04 Woven fabrics of man-made filament yarn, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1274 | 511.06/54.08/01.04 Woven fabrics of man-made filament yarn, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1275 | 511.06/55.12/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1276 | 511.06/55.13/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1277 | 511.06/55.14/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| 1278 | 511.06/55.15/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1279 | 511.06/55.16/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1280 | 511.06/56.03/01.04 Nonwovens, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1281 | 511.06/60.01/01.04 Knitted or crocheted fabric, used in the manufacture of ties, bow ties and cravats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1282 | 511.06/60.02/01.04 Knitted or crocheted fabric 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) | See Section A in Part 2 of Schedule No. 4 | |
| 1283 | 511.06/60.03/01.04 Knitted or crocheted fabric of a width not exceeding 30 cm, (excluding those of heading 60.01) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| 1284 | 511.06/60.04/01.04 Knitted or crocheted fabric 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) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1285 | 511.06/60.05/01.04 Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1286 | 511.06/60.06/01.04 Knitted or crocheted fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1287 | 511.07 CLOTHING | | |
| 1288 | 511.07/3926.90/01.06 Hangers of plastics, used in the packing of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1289 | 511.07/4821.10/01.06 Paper or paperboard labels, printed, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1290 | 511.07/50.07/01.04 Woven fabrics of silk, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| 1291 | 511.07/51.11/01.04 Woven fabrics of sheep's or lamb's wool or of fine animal hair, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1292 | 511.07/51.12/01.04 Woven fabrics of sheep's or lamb's wool or of fine animal hair, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1293 | 511.07/51.13/01.04 Woven fabrics of horsehair or of other coarse animal hair, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1294 | 511.07/52.08/01.04 Woven fabrics of cotton, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1295 | 511.07/52.09/01.04 Woven fabrics of cotton, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1296 | 511.07/52.10/01.04 Woven fabrics of cotton, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1297 | 511.07/52.11/01.04 Woven fabrics of cotton, used in the | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| | manufacture of clothing (Full duty) | | |
| 1298 | 511.07/52.12/01.04 Woven fabrics of cotton, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1299 | 511.07/53.09/01.04 Woven fabrics of flax, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1300 | 511.07/53.11/01.04 Woven fabrics of ramie, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1301 | 511.07/54.07/01.04 Woven fabrics of man-made filament yarn, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1302 | 511.07/54.08/01.04 Woven fabrics of man-made filament yarn, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1303 | 511.07/55.12/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| 1304 | 511.07/55.13/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1305 | 511.07/55.14/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1306 | 511.07/55.15/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1307 | 511.07/55.16/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1308 | 511.07/56.03/01.04 Nonwovens, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1309 | 511.07/58.01/01.04 Woven pile fabrics, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1310 | 511.07/58.02/01.04 Terry fabrics of cotton, used in the manufacture of clothing | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| | (Full duty) | | |
| 1311 | 511.07/58.03/01.04 Cotton gauze, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1312 | 511.07/5807.10/01.06 Labels of textile materials, in the piece, in strips or cut to shape or size, woven, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1313 | 511.07/58.09/01.04 Woven fabrics of metal thread or of metallised yarn, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1314 | 511.07/58.11/01.04 Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1315 | 511.07/59.03/01.04 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other plastics, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1316 | 511.07/59.06/01.04 | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| | Rubberised knitted or crocheted fabric used in the manufacture of clothing (Full duty) | | |
| 1317 | 511.07/60.01/01.04 Knitted or crocheted fabric, elastic, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1318 | 511.07/60.01/02.04 Knitted or crocheted fabrics, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1319 | 511.07/60.02/01.04 Knitted or crocheted fabric, 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) | See Section A in Part 2 of Schedule No. 4 | |
| 1320 | 511.07/60.03/01.04 Knitted or crocheted fabrics of a width not exceeding 30 cm, (excluding those of heading 60.01) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1321 | 511.07/60.04/01.04 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) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1322 | 511.07/60.05/01.04 | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| | Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04) (Full duty) | | |
| 1323 | 511.07/60.06/01.04 Knitted or crocheted fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1324 | 511.07/62.17/01.04 Made up sleeve padding, shoulder pads and shaped interlinings, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1325 | 511.07/96.06/01.04 Buttons, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1326 | 511.07/96.07/01.04 Slide fasteners, used in the manufacture of clothing (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1327 | 511.08 FOUNDATION GARMENTS | | |
| 1328 | 511.08/00.00/01.00 Elastic fabrics of a width not exceeding 10 cm, used in the manufacture of foundation garments (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1329 | 511.08/56.03/01.04 Label tape of nonwovens, used in the | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| | manufacture of brassieres (Full duty) | | |
| 1330 | 511.08/62.12/01.04 Bust cups, used in the manufacture of brassieres (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1331 | 511.08/83.08/01.04 Slides of aluminium, used in the manufacture of brassieres (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1332 | 511.08/96.07/01.04 Slide fasteners, used in the manufacture of foundation garments (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1333 | 511.09 MADE UP TEXTILE GOODS | | |
| 1334 | 511.09/59.03/01.04 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other plastics, used in the manufacture of strapping suitable for footwear (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1335 | 511.10 TEXTILE BAGS | | |
| 1336 | 511.10/38.24/01.04 Preparations containing calcium carbonate, used in the manufacture of bags exported unfilled (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| 1337 | 511.10/3902.10/01.06 Propylene polymers, liquids or pastes, used in the manufacture of bags exported unfilled (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1338 | 511.12 SEWING THREAD | | |
| 1339 | 511.12/52.05/01.04 Cotton yarn, used in the manufacture of sewing thread (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1340 | 511.12/52.06/01.04 Cotton yarn, used in the manufacture of sewing thread (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1341 | 511.13 TWIN, ROPES AND CABLES, PLAIDED OR NOT | | |
| 1342 | 511.13/39.01/01.04 Ethylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1343 | 511.13/39.02/01.04 Propylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1344 | 511.13/39.20/01.04 Strips of propylene polymers, used in the | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| | manufacture of twine, cordage, ropes and cables (Full duty) | | |
| 1345 | 511.13/54.02/01.04 Synthetic filament yarn, used in the manufacture of twine, cordage, ropes and cables (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1346 | 511.14 CARGO SLINGS | | |
| 1347 | 511.14/39.21/01.04 Flexible polyethylene strapping internally reinforced with high tenacity polyester filament cores, used in the manufacture of cargo slings (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1348 | 511.14/58.06/01.04 Woven webbing of synthetic fibres of a width not exceeding 30 cm, used in the manufacture of cargo slings (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1349 | 511.15 INTERLININGS | | |
| 1350 | 511.15/56.03/01.04 Nonwovens, used in the manufacture of fusible interlinings (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1351 | 511.16 TEXTILE WEAVING | | |
| 1352 | 511.16/3902.10/01.06 Propylene polymers, liquids or pastes, used in the weaving of | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| | fabrics (Full duty) | | |
| 1353 | 511.16/51.07/01.04 Yarn of combed sheep's or lamb's wool (worsted yarn) used in the weaving of fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1354 | 511.16/55.09/01.04 Yarn of man-made staple fibres, used in the weaving of Jacquard figured fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1355 | 511.16/55.10/01.04 Yarn of man-made staple fibres, used in the weaving of Jacquard figured fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1356 | 511.17 TENTS | | |
| 1357 | 511.17/58.03/01.04 Cotton gauze, used in the manufacture of tents (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1358 | 511.17/59.03/01.04 Woven fabrics of polypropylene fibres, impregnated, coated, covered or laminated with vinyl chloride polymers, used in the manufacture of tents (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1359 | 511.17/70.19/01.04 Glass fibre gauze, used in the manufacture of tents (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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|-------------|--|---|-----------------|
| 1360 | 511.17/83.08/01.04 Turnbuttons, used in the manufacture of tents (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1361 | 511.17/96.07/01.04 Slide fasteners of plastics, used in the manufacture of tents (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1362 | 512.00 FOOTWEAR, HEADGEAR, UMBRELLAS AND SUNSHADES | | |
| 1363 | 512.02 HEADGEAR AND PARTS THEREOF | See Section A in Part 2 of Schedule No. 4 | |
| 1364 | 512.02/52.12/01.04 Other woven fabrics of cotton, used in the manufacture of headgear and parts thereof (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1365 | 512.02/53.09/01.04 Woven fabrics of flax, used in the manufacture of headgear and parts thereof (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1366 | 512.02/55.12/01.04 Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres, used in the manufacture of headgear and parts thereof (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1367 | 512.02/55.13/01.04 | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| | 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 ² used in the manufacture of headgear and parts thereof (Full duty) | | |
| 1368 | 512.02/55.14/01.04 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 ² used in the manufacture of headgear and parts thereof (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1369 | 512.02/55.15/01.04 Other woven fabrics of synthetic staple fibres, used in the manufacture of headgear and parts thereof (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1370 | 512.02/55.16/01.04 Woven fabrics of artificial staple fibres, used in the manufacture of headgear and parts thereof (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1371 | 512.02/65.01/01.04 Hoods of felt, used in the manufacture of men's or boys hats and parts thereof (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1372 | 515.00 BASE METALS AND ARTICLES OF BASE METAL | | |

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|-------------|--|---|-----------------|
| 1373 | 515.01 PLUMBERS BRASSWARE AND SANITARY WARE | See Section A in Part 2 of Schedule No. 4 | |
| 1374 | 515.01/39.22/01.04 Plastic rings and diverter cones, used in the manufacture of sanitary fittings (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1375 | 515.01/73.15/01.04 Chain, of iron or steel, used in the manufacture of sanitary fittings (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1376 | 515.01/74.18/01.04 Grips, of brass, used in the manufacture of sanitary fittings (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1378 | 515.01/83.07/01.04 Flexible tubing, used in the manufacture of sanitary fittings (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1379 | 515.01/84.81/01.04 Brass head parts with non-rising spindle (without combined shield and cross top), bidet fittings and shower fittings, used in the manufacture of sanitary fittings (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1380 | 515.02 TOOLS AND IMPLEMENTS | | |
| 1381 | 515.02/82.03/01.04 Forgings, used in the manufacture of pliers (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1382 | 515.02/82.09/01.04 Tungsten carbide tips, used in the | See Section A in Part 2 of Schedule No. 4 | |

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|-------------|--|---|-----------------|
| | manufacture of drill bits (Full duty) | | |
| 1383 | 515.03 LOCKS AND PADLOCKS | See Section A in Part 2 of Schedule No. 4 | |
| 1384 | 515.03/00.00/01.00 Other parts and materials, used in the manufacture of locks or padlocks (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1385 | 515.03/32.08/01.04 Varnishes or lacquers, used in the manufacture of locks (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1386 | 515.03/32.09/01.04 Varnishes or lacquers, used in the manufacture of locks (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1387 | 515.03/32.10/01.04 Varnishes or lacquers, used in the manufacture of locks (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1388 | 515.03/73.00/01.02 Iron or steel materials and articles thereof, used in the manufacture of locks (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1389 | 515.03/74.00/01.02 Copper materials and articles thereof, used in the manufacture of locks (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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|-------------|---|---|-----------------|
| 1390 | 515.03/83.01/01.04 Parts (finished or unfinished) of locks or padlocks, used in the manufacture of locks or padlocks (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1391 | 515.05 MISCELLANEOUS ARTICLES OF BASE METAL | | |
| 1392 | 515.05/73.23/01.04 Handles of iron or steel (plastic coated), used in the manufacture of hollowware (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1393 | 515.05/76.15/01.04 Handles of aluminium (plastic coated), used in the manufacture of hollowware (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1394 | 516.00 MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT | | |
| 1395 | 516.01 MACHINERY AND MECHANICAL APPLIANCES AND IMPLEMENTS | | |
| 1396 | 516.01/32.08/01.04 Paint or lacquers, used for lining beverage storage tanks (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1397 | 516.01/32.09/01.04 Paint or lacquers, used for lining beverage storage tanks | See Section A in Part 2 of Schedule No. 4 | |

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|-------------|--|---|-----------------|
| | (Full duty) | | |
| 1398 | 516.01/32.10/01.04 Paint or lacquers, used for lining beverage storage tanks (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1399 | 516.01/39.26/01.04 Drippers, of plastics, used in the manufacture of irrigation systems (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1400 | 516.01/39.26/02.04 Conveyor belts, of plastics, used in the manufacture of machinery and equipment of a kind used in the food industry (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1401 | 516.01/40.10/01.04 Transmission belts, of rubber, used in the manufacture of machinery and equipment of a kind used in the food industry (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1402 | 516.01/73.18/01.04 Washers, of iron or steel, used in the manufacture of machinery and equipment of a kind used in the food industry (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1402 | 516.01/73.26/01.04 Fasteners, of iron or steel, for conveyor belts, used in the manufacture of machinery and | See Section A in Part 2 of Schedule No. 4 | |

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Strikethrough - Deletions

| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| | equipment of a kind used in the food industry (Full duty) | | |
| 1404 | 516.01/84.18/01.04 Absorption type units and parts thereof, used in the manufacture of refrigerators (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1405 | 516.01/84.50/01.04 Spin pulley assemblies, aluminium lids for tubs and driers, tub heater sumps and mask plate assemblies, used in the manufacture of domestic laundry washing machines (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1406 | 516.01/85.01/01.04 Electric motors (three phase) not exceeding 260 kW, used in the manufacture of machinery (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1407 | 516.02 FILTERS | | |
| 1408 | 516.02/40.16/01.04 Rubber rings, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1409 | 516.02/52.05/01.04 Cotton yarn, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1410 | 516.02/52.06/01.04 | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| | Cotton yarn, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | | |
| 1411 | 516.02/52.08/01.04 Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1412 | 516.02/52.09/01.04 Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1413 | 516.02/52.10/01.04 Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1415 | 516.02/52.11/01.04 Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1416 | 516.02/52.12/01.04 Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1417 | 516.02/55.12/01.04 Woven fabrics of man-made staple fibres, | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| | used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | | |
| 1418 | 516.02/55.13/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1419 | 516.02/55.14/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1420 | 516.02/55.15/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1421 | 516.02/55.16/01.04 Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1422 | 516.02/60.01/01.04 Knitted fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| 1423 | 516.02/60.02/01.04 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) | See Section A in Part 2 of Schedule No. 4 | |
| 1424 | 516.02/60.03/01.04 Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1425 | 516.02/60.04/01.04 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)(Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1426 | 516.02/60.05/01.04 Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04) (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1427 | 516.02/60.06/01.04 Knitted or crocheted fabrics (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| 1428 | 516.02/84.21/01.04 Filter heads, used in the manufacture of air, fuel or oil filter cartridges or elements (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1429 | 516.03 CRANES AND OTHER LIFTING OR HOISTING EQUIPMENT | | |
| 1430 | 516.03/40.09/01.04 Rubber piping or tubing, used in the manufacture of cranes and loading bridges (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1431 | 516.03/82.03/01.04 Crane tools, used in the manufacture of cranes and loading bridges (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1432 | 516.03/82.04/01.04 Crane tools, used in the manufacture of cranes and loading bridges (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1433 | 516.03/84.82/01.04 Ball, roller and needle roller bearings, used in the manufacture of cranes and loading bridges (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1434 | 516.03/85.00/01.02 Electrical switchgear, connectors, terminals and other electrical equipment, used in the manufacture of cranes and loading bridges (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| 1435 | 516.03/85.39/01.04 Electric lamp bulbs, used in the manufacture of cranes and loading bridges (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1436 | 516.04 ELECTRIC MOTORS AND GENERATORS | | |
| 1437 | 516.04/32.08/01.04 Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1438 | 516.04/32.09/01.04 Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1439 | 516.04/39.12/01.04 Cellulosic insulating solution, used in the manufacture of armatures and field coils (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1440 | 516.06 VEHICLE STARTING, IGNITION, LIGHTING AND SIGNALLING EQUIPMENT | | |
| 1441 | 516.06/53.08/01.04 Paper yarn, used in the manufacture of coils (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1442 | 516.06/68.14/01.04 Meccanite sheets (hot-moulded or separating), used in the manufacture of | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| | vehicle parts and accessories (Full duty) | | |
| 1443 | 516.06/85.12/01.04 Acrylic lenses, used in the manufacture of motor vehicle lighting equipment (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1444 | 516.06/85.36/01.04 Flasher switches and relays, used in the manufacture of motor vehicle lighting equipment (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1445 | 516.06/85.39/01.04 Sealed beam units, used in the manufacture of motor vehicle lighting equipment (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1446 | 516.07 TELEPHONE AND TELEGRAPH APPARATUS | | |
| 1447 | 516.07/48.11/01.04 Paper, impregnated or coated with phenolic resin, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1448 | 516.07/85.18/01.04 Microphones and amplifiers, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment (Full duty less the duty in Section B of Part 2 of Schedule No. 1) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| 1449 | 516.07/85.44/01.04 Insulated electric wire or cable, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1450 | 516.08 ELECTRIC FILAMENT LAMPS | | |
| 1451 | 516.08/85.39/01.04 Glass envelopes equipped with mountings, filaments and electrodes, used in the manufacture of motor vehicle stop light and tail light filament lamps, of voltages not exceeding 24 V (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1452 | 516.09 AUTOMATIC VENDING MACHINES | | |
| 1453 | 516.09/73.20/01.04 Springs of iron or steel, used in the manufacture of automatic vending machines (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1454 | 516.09/85.01/01.04 Electric motors, used in the manufacture of automatic vending machines (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1455 | 516.10 TELEVISION AND RADIO RECEIVING SETS | | |
| 1456 | 516.10/39.26/01.04 | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| | Cable clamps and clips, of plastics, used in the manufacture of television and radio receiving sets (Full duty) | | |
| 1457 | 516.10/73.20/01.04 Springs, of iron or steel, used in the manufacture of television and radio receiving sets (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1458 | 516.10/74.13/01.04 Electric wire or cable, of copper, used in the manufacture of television and radio receiving sets (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1459 | 516.10/85.04/01.04 Transformers and parts thereof, rectifiers, rectifying apparatus and inductors, used in the manufacture of television and radio receiving sets (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1460 | 516.10/85.18/01.04 Earphones, used in the manufacture of television and radio receiving sets (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1461 | 516.10/85.18/02.04 Loudspeakers and parts thereof, used in the manufacture of television and radio receiving sets (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1462 | 516.10/85.29/01.04 Tuners, tuner control devices, delay lines and control knobs, used in the manufacture of television and radio receiving sets (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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Strikethrough - Deletions

| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-----------------|
| 1463 | 516.10/85.29/02.04 Parts of plastics, or of base metal, not incorporating electronic components, used in the manufacture of television and radio receiving sets (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1464 | 516.10/85.32/01.04 Fixed capacitors, electrolytic, with windings of aluminium foil or with windings or superimposed plates of metallised plastic material, whether or not encapsulated, used in the manufacture of television radio receiving sets (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1465 | 516.10/85.32/02.04 Fixed capacitors, electrolytic, with windings of aluminium foil or with windings or superimposed plates of metallised plastic material, whether or not encapsulated, used in the manufacture of television radio receiving sets (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1466 | 516.10/85.36/01.04 Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits, used in the manufacture of television and radio receiving sets (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| 1467 | 516.10/85.44/01.04 Cable, insulated with plastic material, used in the manufacture of television and radio receiving sets (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1468 | 516.11 GOODS USED IN THE MANUFACTURE OF OFFICE MACHINES | | |
| 1469 | 516.11/00.00/01.00 Goods of any description, used in the manufacture of office machines of subheading 84.69 and headings 84.70, 84.71 and 84.72 (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1470 | 517.00 VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT | | |
| 1471 | 517.01 RAILWAY ROLLING-STOCK AND LOCOMOTIVES | | |
| 1472 | 517.01/00.00/01.00 Parts and accessories, used in the manufacture of railway rolling-stock and locomotives (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1473 | 517.01/39.00/01.02 Plastics and articles thereof used in the manufacture of railway rolling-stock and locomotives (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1474 | 517.01/40.00/01.02 | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| | Rubber materials and articles, used in the manufacture of railway rolling-stock and locomotives (Full duty) | | |
| 1475 | 517.01/41.00/01.02 Leather and leather manufactures, used in the manufacture of railway rolling-stock and locomotives (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1476 | 517.01/44.00/01.02 Wood and wood manufactures, used in the manufacture of railway rolling-stock and locomotives (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1477 | 517.01/48.00/01.02 Building board, used in the manufacture of railway rolling-stock and locomotives (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1477 | 517.01/73.00/01.02 Iron or steel and articles thereof, used in the manufacture of railway rolling-stock and locomotives (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1478 | 517.01/74.00/01.02 Copper and articles thereof, used in the manufacture of railway rolling- stock and locomotives (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1479 | 517.01/76.00/01.02 Aluminium and articles thereof, used in the manufacture of railway rolling-stock and | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|--|---|-----------------|
| | locomotives (Full duty) | | |
| 1480 | 517.01/83.00/01.02 Articles of base metal, used in the manufacture of railway rolling-stock and locomotives (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1481 | 517.01/84.00/01.02 Mechanical appliances, used in the manufacture of railway rolling-stock and locomotives (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1482 | 517.01/85.00/01.02 Electrical equipment, used in the manufacture of railway rolling-stock and locomotives (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1483 | 517.01/86.00/01.02 Parts and accessories, used in the manufacture of railway rolling-stock and locomotives (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1484 | 517.02 MOTOR VEHICLES AND PARTS THEREOF | See Section A in Part 2 of Schedule No. 4 | |
| 1485 | 517.02/00.00/01.00 Parts (including fasteners) and materials, used in the assembly or manufacture of motor vehicles (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1486 | 517.02/40.16/01.04 Insert seals, used in the manufacture of McPherson strut inserts or cartridges | See Section A in Part 2 of Schedule No. 4 | |

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|-------------|---|---|-----------------|
| | (Full duty) | | |
| 1487 | 517.02/73.04/01.04 Pressure cylinder tubes, of iron or steel, used in the manufacture of shock absorbers and McPherson strut inserts or cartridges (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1488 | 517.02/73.18/01.04 Piston-rod nuts, used in the manufacture of shock absorbers (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1489 | 517.02/73.18/02.04 Nuts, used in the manufacture of McPherson strut inserts or cartridges (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1490 | 517.02/73.20/01.04 Springs, used in the manufacture of McPherson strut inserts or cartridges (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1491 | 517.02/84.81/01.04 Valves and parts thereof, used in the manufacture of shock absorbers and McPherson strut inserts or Cartridges (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1492 | 517.02/87.00/01.02 Parts, sub-assemblies and materials, used in the assembly or manufacture of motor vehicles (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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|-------------|---|---|-----------------|
| 1493 | 517.02/87.08/01.04 Locking flanges, used in the manufacture of locking caps for fuel tanks (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1494 | 517.02/87.08/02.04 Piston rings, rebound stop plates, top caps, piston-rod guides, dust cover tops, end cups, mounting rings and adjustable cams, used in the manufacture of shock absorbers (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1495 | 517.02/87.08/03.04 Piston valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0,635 mm, and piston sleeves, pistons, piston rings, piston-rod guide assemblies, top caps and end cups, used in the manufacture of McPherson strut inserts or cartridges (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1496 | 517.03 PEDAL CYCLE SADDLES | | |
| 1497 | 517.03/87.14/01.04 Saddle tops of felt covered with plastic coated textile fabric, used in the manufacture of pedal cycle saddles (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1498 | 517.04 PARACHUTES AND PARTS THEREOF AND ACCESSORIES THERETO | | |

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|-------------|---|---|-----------------|
| 1499 | 517.04/00.00/01.00 Elastic webbing of a width not exceeding 30 cm, used in the manufacture of parachutes (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1500 | 517.04/52.08/01.04 Woven fabrics of cotton, used in the manufacture of parachutes (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1501 | 517.04/52.09/01.04 Woven fabrics of cotton, used in the manufacture of parachutes (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1502 | 517.04/52.10/01.04 Woven fabrics of cotton, used in the manufacture of parachutes (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1503 | 517.04/52.11/01.04 Woven fabrics of cotton, used in the manufacture of parachutes (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1504 | 517.04/52.12/01.04 Woven fabrics of cotton, used in the manufacture of parachutes (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1505 | 517.04/54.01/01.04 Prepared sewing yarn of man-made filaments, used in the manufacture of parachutes (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1506 | 517.04/54.07/01.04 Woven fabrics of man-made filament yarn, used in manufacture of parachutes | See Section A in Part 2 of Schedule No. 4 | |

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|-------------|--|---|-----------------|
| | (Full duty) | | |
| 1507 | 517.04/54.08/01.04 Woven fabrics of man-made filament yarn, used in the manufacture of parachutes (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1508 | 517.04/56.02/01.04 Felt and articles of felt, used in the manufacture of parachutes (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1509 | 517.04/58.06/01.04 Narrow woven fabrics, used in the manufacture of parachutes (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1510 | 517.04/58.11/01.04 Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of parachutes (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1511 | 517.04/59.03/01.04 Textile fabrics coated with polyurethane, used in the manufacture of parachute harnesses (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1512 | 517.04/73.20/01.04 Steel springs, used in the manufacture of parachutes (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1513 | 517.04/83.08/01.04 Fittings, of base metal, used in the manufacture of parachute harnesses (Full | See Section A in Part 2 of Schedule No. 4 | |

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|-------------|---|---|-----------------|
| | duty) | | |
| 1514 | 517.05 FORK-LIFT TRUCKS | | |
| 1515 | 517.05/84.31/01.04 Transmission units, including axle ends, used in the manufacture of fork-lift trucks (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1516 | 517.05/87.09/01.04 Transmission units, including axle ends, used in the manufacture of fork-lift trucks (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1517 | 518.00 OPTICAL, PHOTOGRAPHIC, SURGICAL, MUSICAL AND PRECISION INSTRUMENTS | | |
| 1518 | 518.02 SURVEYING INSTRUMENTS | | |
| 1519 | 518.02/00.00/01.00 Other parts and accessories, used in the manufacture of electronic measuring or surveying instruments (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1520 | 518.02/85.32/01.04 Electrical capacitors, used in the manufacture of electronic measuring or surveying instruments (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1521 | 518.02/85.40/01.04 Valves and tubes (including crystal valves), | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | used in the manufacture of electronic measuring or surveying Instruments (Full duty) | | |
| 1522 | 520.00 MISCELLANEOUS | | |
| 1523 | 520.01 MATTRESSES AND SIMILAR PADDED, STUFFED OR FITTED FURNISHINGS | | |
| 1524 | 520.01/52.08/01.04 Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1525 | 520.01/52.08/02.04 Woven fabrics of cotton, used in the manufacture of padded bedspreads (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1526 | 520.01/52.09/01.04 Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1527 | 520.01/52.09/02.04 Woven fabrics of cotton, used in the manufacture of padded bedspreads (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1528 | 520.01/52.10/01.04 Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 1529 | 520.01/52.10/02.04 Woven fabrics of cotton, used in the manufacture of padded bedspreads (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1530 | 520.01/52.11/01.04 Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1531 | 520.01/52.11/02.04 Woven fabrics of cotton, used in the manufacture of padded bedspreads (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1532 | 520.01/52.12/01.04 Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of Pillows (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1533 | 520.01/52.12/02.04 Woven fabrics of cotton, used in the manufacture of padded bedspreads (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1534 | 520.01/54.07/01.04 Woven fabrics of man-made filament yarn, used in the manufacture of cushions and pillows (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1535 | 520.01/54.08/01.04 Woven fabrics of man-made filament yarn, used in the manufacture of cushions and pillows (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1536 | 520.01/55.16/01.04 | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | Woven fabrics of cellulosic staple fibres, unprinted, commonly known as downproof fabrics, used in the manufacture of pillows (Full duty) | | |
| 1537 | 520.01/58.11/01.04 Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of pillows and bedspreads (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1538 | 520.02 SPORTS GOODS | | |
| 1539 | 520.02/39.00/01.02 Trimmings of plastics, used in the manufacture of racquets or racquet frames (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1540 | 520.02/44.08/01.04 Veneers, used in the manufacture of racquets or racquet frames (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1541 | 520.02/44.12/01.04 Laminates, used in the manufacture of racquets or racquet frames (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1542 | 520.02/49.08/01.04 Transfers (decalcomanias), used in the manufacture of racquets or racquet frames (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 1543 | 520.02/54.04/01.04 Polyamide monofil, used in the manufacture of racquets or racquet frames (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1544 | 520.02/58.06/01.04 Textile tape, used in the manufacture of racquets or racquet frames (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1545 | 520.03 MISCELLANEOUS MANUFACTURED ARTICLES | | |
| 1546 | 520.03/96.07/01.04 Parts, used in the manufacture of non-metal slide fasteners (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1547 | 520.04 CHRISTMAS CRACKERS | | |
| 1548 | 520.04/36.04/01.04 Snaps, used in the manufacture of Christmas crackers (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1549 | 520.05 FURNITURE | | |
| 1550 | 520.05/41.04/01.04 Bovine cattle leather, used as covering in the manufacture of upholstered chairs and other seats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1551 | 520.05/41.07/01.04 Bovine cattle leather, used as covering in the manufacture of upholstered chairs and other seats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 1552 | 520.05/94.01/01.04 Parts of wood, carved, used in the manufacture of chairs and other seats (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1553 | 520.05/94.03/01.04 Parts of wood, carved, used in the manufacture of furniture (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1554 | 521.00 GENERAL | | |
| 1555 | 521.00/00.00/01.00 Goods used in the manufacture, processing, finishing, equipping or packing of any goods exported: Provided that- (1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the International Trade Administration Commission; (2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipment or packing of which the first-mentioned goods are used, the period during which any such goods shall | See Section A in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | be imported or exported or any restrictions of whatever nature ; and (3) the Commissioner may, exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to Part 1 of Schedule No. 5. (Full duty less the duty in Section B of Part 2 of Schedule No. 1) | | |
| 1556 | 521.00/44.15/01.04 Wooden packing cases, boxes, crates, drums and similar containers, unassembled, used as packing for exported goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1557 | 521.00/44.16/01.04 Casks of a capacity of less than 180 litres, used as packing for exported goods (Full duty) | See Section A in Part 2 of Schedule No. 4 | |
| 1558 | PART 2 REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED | SCHEDULE 4 PART 2 SECTION B DRAWBACKS ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED | |
| 1559 | NOTES: 1. Refund item 522.00 shall not apply to goods which have already gone into use in the Republic, except where there has been limited use as determined by the Commissioner in cases where such use is indispensable to reveal any inherent defect | See Note 1 to Section B in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | or to establish that the goods do not conform to the conditions of the contract. | | |
| 1560 | <p>2. Any application for a refund-of duty in terms of the provisions of refund item 522.00 shall -</p> <p>(a) be submitted on the prescribed form which shall be duly completed and be supported by -</p> <p>(i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund; and</p> <p>(ii) such evidence of exportation as the Commissioner may require,</p> <p>(b) in case of refund item -</p> <p>(i) 522.02 be lodged with the Controller in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time for examination; and</p> <p>(ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/SAD 500 were accepted</p> | See Note 2 to Section B in Part 2 of Schedule No. 4 | |
| 1561 | 3. Exportation of any goods under the provisions of refund item 522.00 shall be | See Note 3 to Section B in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | subject to the approval of the Commissioner and where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay the prescribed rates for attendance of such officer. | | |
| 1562 | 4. The provisions of rebate item 412.07 shall mutatis mutandis apply to the abandonment or destruction of goods obtained under the provisions of refund item 522.02. | Deleted | |
| 1563 | 5. (a) For the purposes of drawback item 522.03 a drawback of duty shall only be granted to a person - (i) if the declaration for export is, at the time of submission thereof, accompanied by an application for a drawback in the prescribed form ; (ii) who, submits the prescribed forms a drawback an application for drawback in the prescribed forms and any other documents which the customs authority may require in respect of the intended drawback ; (b) in the case of goods to be exported by parcel post or from a place where there | See Note 4 to Section B in Part 2 of Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | is no customs and excise office the exporter shall, prior to the export of the goods deliver the prescribed form for drawback to the customs authority at the customs and excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the customs authority | | |
| 1564 | 6. No person shall be granted the refund of duty under refund item 522.04 unless - (a) return of the goods to the sender has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and (b) the application for refund is in a form approved by the Commissioner and is supported by a certificate signed by the officer or post office official concerned to the effect that the requirements of paragraph (a) have been complied with. | See Note 5 to Section B in Part 2 of Schedule No. 4 | |
| 1565 | 522.00 GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED | | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 1566 | <p>NOTES:</p> <p>1. Refund item 522.00 shall not apply to goods which have already gone into use in the Republic, except where there has been limited use as determined by the Commissioner in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract.</p> | See Note 1 in Section B of Part 2 to Schedule No. 4 | |
| 1567 | <p>2. Any application for a refund of duty in terms of the provisions of refund item 522.00 shall -</p> <p>(a) be submitted on the prescribed form which shall be duly completed and be supported by -</p> <p>(i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund; and</p> <p>(ii) such evidence of exportation as the Commissioner may require,</p> <p>(b) in case of refund item -</p> <p>(i) 522.02 be lodged with the Controller in whose area of control the importer conducts his or her business and</p> | See Note 2 in Section B of Part 2 to Schedule No. 4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | where the relevant goods are being kept at the time for examination; and (ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/SAD 500 were accepted. | | |
| 1568 | 3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner and where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay the prescribed rates for attendance of such officer. | See Note 3 in Section B of Part 2 to Schedule No. 4 | |
| 1569 | 4. The provisions of rebate item 412.07 shall <i>mutatis mutandis</i> apply to the abandonment or destruction of goods obtained under the provisions of refund item 522.02. | See Note 4 to Section B in Part 2 of Schedule No. 4 | |
| 1570 | 5. (a) For the purposes of refund item 522.03 a refund of duty as intended by section 75(1)(c) shall only be granted to a person- (i) if the bill of entry for export is, at the time of submission thereof, accompanied by an application for a refund in the prescribed form (form DA 63); | See Note 5 to Section B in Part 2 of Schedule No. 4 | |

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| | <p>(ii) who, subject to the provisions of section 75(14), submits a general application for refund (form DA 66) together with an application for refund (form DA 63) and any other documents which the Commissioner may require in respect of the intended refund;</p> <p>(b) in the case of goods to be exported by parcel post or from a place where there is no customs and excise office the exporter shall, prior to the export of the goods deliver the said application for refund (form DA 63) to the Controller at the customs and excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the Controller.</p> | <p style="font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |
| 1571 | <p>6. No person shall be granted the refund of duty under refund item 522.04 unless -</p> <p>(a) return of the goods to the sender has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and</p> | See Note 4 in Section B of Part 2 to Schedule No. 4 | |

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| | (b) the application for refund is in a form approved by the Commissioner and is supported by a certificate signed by the officer or post office official concerned to the effect that the requirements of paragraph (a) have been complied with. | | |
| 1572 | 522.02 GOODS RETURNED TO THE SUPPLIER, ABANDONED OR DESTROYED; MOTOR VEHICLES IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE | | |
| 1573 | 522.02/00.00/01.00 Goods, from a single consignment, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and - (i) which are found to be not legally saleable in the Republic because they do not conform to a standard prescribed by law; or (ii) which, at the time of importation, were not in accordance with the terms of the contract in respect of their description, quality, state or condition and documentary evidence confirming the dispute in this respect between the supplier and the importer, is furnished; or (iii) which have been landed damaged; provided such goods are identifiable with the | See Section B of Part 2 to Schedule No. 4 | |

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| | imported goods and, within 24 months of the date of their entry for home consumption - (i) are returned to the supplier thereof or another person designated by the supplier; or (ii) are abandoned to the Office unconditionally or destroyed with the permission of the Commissioner | | |
| 1574 | 522.02/87.00/01.02 Motor vehicles imported by bona fide tourists for their own use and exported within 12 months from the date of import clearance (Full duty) | See Section B of Part 2 to Schedule No. 4 | |
| 1575 | 522.03 GOODS EXPORTED FOR TRADE PURPOSES | | |
| 1576 | 522.03/00.00/01.00 Goods, exceeding R200 in value for each consignment for each consignee, exported for trade purposes, if such goods are- (a) (i) in the same condition as imported; or (ii) in a condition in which the essential character of the imported goods has been retained; (b) identifiable as the same goods described on the imports documents, provided a duly completed form, "General Application for Refund" (form DA 66), supported by the necessary documentary evidence, is | See Section B of Part 2 to Schedule No. 4 | |

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| | submitted to the Controller within a period of 2 years from the date of entry for home consumption of such goods and provided also that proof is produced in each case that the exporter has been compensated for the goods exported (Full duty) | | |
| 1577 | 522.04 GOODS NOT INTENDED FOR TRADE PURPOSES, IMPORTED THROUGH THE POST | | |
| 1578 | 522.04/00.00/01.00 Goods, not intended for trade purposes, imported through the post, if such goods are returned by the addressee to the sender, in the same condition as imported, the export of such goods takes place within 12 months of the date of importation (Full duty) | See Section B of Part 2 to Schedule No. 4 | |
| 1579 | 522.05 GOODS (EXCLUDING YACHTS AND MOTOR VEHICLES) IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE | | |
| 1580 | 522.05/00.00/01.00 Goods (excluding yachts and motor vehicles) imported by bona fide tourists for their own use, provided the export of such goods take place within 12 months of the date of importation or further period as the | See Section B of Part 2 to Schedule No. 4 | |

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| | Commissioner may in exceptional circumstances decide (Full duty) | | |
| 1581 | 522.06 PRINTED BOOKS, JOURNALS AND PERIODICALS | | |
| 1582 | 522.06/49.00/01.02 Printed books, journals and periodicals, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and which, irrespective of having been released from customs control, are proved to the Commissioner - (i) to be legally unsaleable in the Republic because they do not conform to a standard required by law; or (ii) to have been supplied in error or received in an unsaleable condition; or (iii) to have become unsaleable and are being returned to the supplier or are abandoned to the Office; provided such goods, within 24 months of the date of their entry for home consumption - (i) are re-exported under supervision of the Office; or (ii) are accepted back into the custody of the Office after unconditional abandonment to the State and acceptance, in writing by the | See Section B of Part 2 to Schedule No. 4 | |

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| | importer, of the risk and responsibility for the cost of destruction thereof (Full duty) | | |
| 1583 | PART 3 MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY | | |
| 1584 | NOTE: 1. For the purposes of refund item 532.00 the provisions of rebate item 412.07 shall mutatis mutandis apply to the abandonment or destruction of goods. | See A in Part 1 to Schedule No.4 | |
| 1585 | 532.00 GOODS ABANDONED TO THE OFFICE Goods which have been entered for home consumption and are unconditionally abandoned to the Office by the owner or goods destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as prescribed by rule | Deleted Deleted | See Section A:General Refunds in Part 1 to Schedule No. 4 Item 532 is deleted as similar provisions is consolidated into items 502 and 503 |
| 1586 | 532.00/00.00/01.00 Goods while still under the control of the Office (excluding goods cleared under | Deleted | See Section A:General Refunds in Part 1 to Schedule No. 4 Item 532 is deleted and consolidated |

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| | Schedule No. 3) (Full duty) | | into items 502 and 503 |
| 1587 | 532.00/00.00/02.00 Goods cleared under Schedule No. 3 (Full duty) | Deleted | See Section A:General Refunds in Part 1 to Schedule No. 4 Item 532 is deleted and consolidated into items 502 and 503 |
| 1588 | 532.00/87.00/01.02 Motor vehicles imported by bona fide tourists damaged by accident or unavoidable cause (Full duty) | Deleted | See Section A:General Refunds in Part 1 to Schedule No. 4 Item 532 is deleted and consolidated into items 502 and 503 |
| 1589 | 534.00 GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS | Not included | See Excise Tariff |
| 1590 | 534.00/00.00/01.00 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 (Not exceeding duty payable per quarter for excise duty purpose) | Not included | See Excise Tariff |
| 1591 | 536.00 MOTOR VEHICLE PARTS AND ACCESSORIES | | |
| 1592 | 536.00/00.00/02.00 Goods of any description (excluding chassis fitted with engines), in such quantities and at | See Section B of Part 1 to Schedule No.4 | |

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| | 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 six 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. 1 (Full duty in Part 1 of Schedule No. 1) | | |
| 1593 | 536.00/00.00/03.00 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: (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 | See Section B of Part 1 to Schedule No.4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>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;</p> <p>(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and</p> <p>(iv) the imported component value has been declared on a Form C1 and it can be produced on request.</p> <p>Note: 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. (Full duty)</p> |  | |
| 1594 | 536.00/00.00/04.00 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 | See Section B of Part 1 to Schedule No.4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>vehicles as defined in rebate item 317.07 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:</p> <p>(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;</p> <p>(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;</p> <p>(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and</p> <p>(iv) the imported component value has been declared on a Form C1 and it can be produced on request.</p> <p>Note:</p> <p>1. For the purposes of this item unless the context indicated otherwise, any expression to</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | which a meaning has been assigned in item 317.03 has the meaning so assigned. (Full duty) | | |
| 1595 | 537.00 MOTOR VEHICLES NOTE: 1.For the purposes of refund item 537.01 the value of import rebate credit certificates in respect of specified motor vehicles exported not fitted with an engine or gear-box exported by the registered manufacturer from the licensed premises, automotive components, automotive tooling and motor vehicles manufactured under rebate item 317.07 and exported shall be reduced by 40 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes. 2.(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 | See Section B of Part 1 to Schedule No.4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | 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 | | |
| 1596 | 537.01 MOTOR VEHICLES FOR TRANSPORT OF PERSONS AND GOODS | | |
| 1597 | 537.01/8701.20/01.06 Road tractors for semi-trailers (Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item) | See Section B of Part 1 to Schedule No.4 | |
| 1598 | 537.01/87.02/01.04 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 import rebate credit certificates issued in the name of the importer and subject to the Note to this item) | See Section B of Part 1 to Schedule No.4 | |
| 1599 | 537.01/87.03/01.04 Motor cars (including station wagons) | See Section B of Part 1 to Schedule No.4 | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | (Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item) | | |
| 1600 | 537.01/87.04/01.04 Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10) (Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item) | See Section B of Part 1 to Schedule No.4 | |
| 1601 | 537.01/87.06/01.04 Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of heading 8704.10) (Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item) | See Section B of Part 1 to Schedule No.4 | |
| 1602 | 537.02 MOTOR VEHICLES | | |
| 1603 | 537.02 87.00 01.02 20 Motor vehicles classifiable under tariff subheadings 8701.20.10, 8702.10.81, 8702.10.85, | None | Deleted as it became redundant |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 and 8706.00.15 entered on or before 31 December 2015 for the purposes of this item, as specified by the International Trade Administration Commission, by means of a certificate: Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant - (a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles; (b) has submitted a business plan on or before 31 December 2009 and entered on or before 31 December 2014 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or components of sufficient quality, quantity and</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and (c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme</p> <p>NOTES:</p> <p>1. Productive assets include the following: Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in plant logistics, testing, design and production IT equipment and supporting software.</p> <p>The duty which may be rebated is calculated as follows: A total of 20 per cent of the value of the productive assets approved by the International Trade Administration Commission for purposes of this rebate provision, but limited to 4 per cent per annum up to 31 December 2014, thereafter a PAA</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-30deg);">DRAFT</p> | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>certificate issued for any remaining amount of Productive Asset Allowance value to be valid to 31 December 2015.</p> <p>2. The International Trade Administration Commission may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by him or her.</p> <p>(Full duty less the duty in Section B of Part 2 of Schedule No. 1)</p> | | |
| 1604 | 537.03 MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP | | |
| 1605 | 537.03/8701.20/01.06 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) | See Section B of Part 1 to Schedule No.4 | |
| 1606 | 537.03/87.02/01.04 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) | See Section B of Part 1 to Schedule No.4 | |

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| 1607 | 537.03/87.03/01.04 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) | See Section B of Part 1 to Schedule No.4 | |
| 1608 | 537.03/87.04/01.04 Motor vehicles for the transport of goods of heading 87.04 (excluding 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) | See Section B of Part 1 to Schedule No.4 | |
| 1609 | 537.03/87.06/01.04 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) | See Section B of Part 1 to Schedule No.4 | |
| 1610 | 538.00 AUTOMOTIVE COMPONENTS FOR SPECIFIED MOTOR VEHICLES | | |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| 1611 | 538.00/00.00/02.00 Automotive components for specified motor vehicles as defined in Note 7 to 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 (Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates) | None | Deleted as it became redundant |
| 1612 | 538.00/00.00/03.00 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, | See Section B of Part 1 to Schedule No.4 | |

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| | <p>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> <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 317.03 has the meaning so assigned. (Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on any PRCC issued in the name of the importer)</p> | | |
| 1613 | PART 4 REFUNDS OF FUEL LEVY | | |
| 1614 | <p>NOTES: 1. A refund of fuel levy (except the fuel levy specified in fuel levy item 195.30) 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</p> | Not included | See Excise Tariff |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | compliance with the provisions of the terms in this Part in which such goods are specified and of any notes applicable in respect of such item. | | |
| 1615 | 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. | Not included | See Excise Tariff |
| 1616 | 540.00 PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES | Not included | See Excise Tariff |
| 1617 | 540.01 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 | Not included | See Excise Tariff |
| 1618 | 540.01/195.10/01.05 Petrol for use by the State President (8,9c/li) | Not included | See Excise Tariff |
| 1619 | 540.01/195.10/02.05 Distillate fuels for use by the State President (6,7c/li) | Not included | See Excise Tariff |
| 1620 | | | |
| 1621 | 540.01/195.10/03.0 | Not included | See Excise Tariff |

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|-------------|---|---|-------------------|
| | Petrol and distillate fuels used by diplomatic and other foreign representatives (As determined and approved by the Director-General: Department of International Relations and Cooperation) | | |
| 1622 | 540.01/195.20/01.05 Biodiesel for use by the State President (6,7c/li) | Not included | See Excise Tariff |
| 1623 | 540.01/195.20/02.05 Biodiesel used by diplomatic and other foreign representatives (As determined and approved by the Director-General: Department of International Relations and Cooperation) | Not included | See Excise Tariff |
| 1624 | PART 5 DRAWBACKS AND REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS | Not included | See Excise Tariff |
| 1625 | NOTES: 1. For the purposes of Chapter VA of the Act and the provisions of Schedule No. 5 - (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; | Not included | See Excise Tariff |

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| | <p>(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;</p> <p>(iii) in the Notes to items 521.00/00.00/01.00 and 522.00;</p> <p>(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.</p> <p>(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.</p> | <p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p> | |
| 1626 | <p>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.</p> <p>(b) The reference 00.00 in the tariff</p> | Not included | See Excise Tariff |

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| | <p>heading/environmental levy column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to -</p> <p>(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 any relevant drawback or refund item of any Part of Schedule No. 5; or</p> <p>(ii) any environmental levy item or all the environmental levy items specified in Part 3 of the said Schedule No. 1.</p> | | |
| 1627 | 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. | Not included | See Excise Tariff |
| 1628 | 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. | Not included | See Excise Tariff |
| 1629 | 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 | Not included | See Excise Tariff |

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| | apply, to goods exported in terms of rebate item 551.03. | | |
| 1630 | 550.00 DRAWBACKS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS EXPORTED | Not included | See Excise Tariff |
| 1631 | 550.01/00.00/01.00 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 environmental levy has been paid (Full duty) | Not included | See Excise Tariff |
| 1632 | 551.00 REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS | Not included | See Excise Tariff |
| 1633 | 551.01 GOODS ABANDONED OR DESTROYED OF ITEM 532.00 | Not included | See Excise Tariff |
| 1634 | 551.01/00.00/01.00 Goods abandoned or destroyed as contemplated in item 532.00 on which environmental levy has been paid (Full duty) | Not included | See Excise Tariff |
| 1635 | 551.02 NEW MOTOR VEHICLES EXPORTED TO A BLNS COUNTRY | Not included | See Excise Tariff |
| 1636 | 551.02/00.00/01.00 New motor vehicles in respect of which an environmental levy has been paid that are | Not included | See Excise Tariff |

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| | exported to a BLNS country as defined in rule 54F.01 (Full duty) | | |
| 1637 | 551.03 OTHER ENVIRONMENTAL LEVY GOODS EXPORTED TO A BLNS COUNTRY | Not included | See Excise Tariff |
| 1638 | 551.03/00.00/01.00 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 (Full duty) | Not included | See Excise Tariff |
| 1639 | PART 6 DRAWBACKS AND REFUNDS OF HEALTH PROMOTION LEVY ON IMPORTED GOODS | Not included | See Excise Tariff |
| 1640 | 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; | Not included | See Excise Tariff |

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| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | <p>(iii) in the Notes to items 521.00/00.00/01.00 and 522.00;</p> <p>(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.</p> <p>(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.</p> | | |
| 1641 | <p>2.</p> <p>(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.</p> <p>(b) The reference 00.00 in the tariff heading/ health promotion levy columns of this Part in respect of any item</p> | Not included | See Excise Tariff |

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| | 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 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. | | |
| 1642 | 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. | Not included | See Excise Tariff |
| 1643 | 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 rebate item 561.02. | Not included | See Excise Tariff |
| 1644 | 560.00 DRAWBACKS OF HEALTH PROMOTIONAL LEVY ON IMPORTED GOODS EXPORTED | Not included | See Excise Tariff |

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| 1645 | 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) | Not included | See Excise Tariff |
| 1646 | 561.00 REFUNDS OF HEALTH PROMOTIONAL LEVY ON IMPORTED GOODS | Not included | See Excise Tariff |
| 1647 | 561.01 GOODS ABANDONED OR DESTROYED OF ITEM 532.00 | Not included | See Excise Tariff |
| 1648 | 561.01/00.00/01.00 Goods abandoned or destroyed as contemplated in item 532.00 on which the health promotion levy has been paid (Full duty) | Not included | See Excise Tariff |
| 1649 | 561.02 OTHER HEALTH PROMOTIONAL LEVY GOODS EXPORTED TO A BLNS COUNTRY | Not included | See Excise Tariff |
| 1650 | 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) | Not included | See Excise Tariff |

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Text in red is new insertions
Highlighted in Yellow – Amended
Strikethrough - Deletions

| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
|-------------|---|---|-------------------|
| 1651 | 561.03 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 | Not included | See Excise Tariff |
| 1652 | 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. Note: 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) | Not included | See Excise Tariff |
| 1653 | SCHEDULE NO. 6 REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND HEALTH | Not included | See Excise Tariff |

Strikethrough and highlighted in Yellow – Deleted

Text in red is new insertions

Highlighted in Yellow – Amended

Strikethrough - Deletions

| | Customs and Excise Act, 1964: Schedules to the Act Customs, Excise and Sales Duties and Surcharge | Customs Duty Act, 30 of 2018: (Annexure 1 to the Duty Bill) - Customs Tariff | COMMENTS |
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| | PROMOTION LEVY | | |

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