
SCHEDULE 4 DRAWBACKS AND REFUNDS

NOTES:

1. A drawback or refund in respect of any imported goods shall, subject to the provisions of the CDA be allowed to the extent stated in this Schedule, on compliance with the provisions of the item in which such goods are specified and of any notes applicable thereto.
2. Unless the context otherwise indicates, Note A in the General Notes to Schedule No. 1 and Note 5 to Schedule No. 5 shall *mutatis mutandis* apply to this Schedule.
3. For the purposes of the column headed "Extent of Refund or drawback" 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 any anti-dumping duty provided for in Schedule No.2 of the Customs Tariff, in respect of any goods.
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 in such item prior to use for a purpose or compliance with a condition so specified.

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SCHEDULE 4 PART 1

REFUNDS

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SCHEDULE 4 PART 1 SECTION A
GENERAL REFUNDS

Notes:

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Refund item	Tariff heading	Code	Description	Extent of refund
501.00	GENERAL REFUNDS ON IMPORTED GOODS			
501.01	00.00	01.00	Refunds in terms of section 64 of the CDA	Full duty
502.00	DAMAGED, DESTROYED, LOST OR UNACCOUNTED GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS BEEN PAID AS CONTEMPLATED IN CHAPTER 25 TO THE CCA			
502.01	00.00	01.00	Damaged goods abandoned to the Commissioner or destroyed under customs supervision	Full duty
502.02	00.00	01.00	Destroyed goods abandoned to the Commissioner or destroyed under customs supervision	Full duty
502.03	00.00	01.00	Lost goods	Full duty
502.04	00.00	01.00	Unaccounted goods	Full duty
503.00	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 TO THE CCA			
503.01	00.00	01.00	Goods abandoned	Full duty
503.02	00.00	01.00	Goods destroyed under customs supervision	Full duty

SCHEDULE 4 PART 1 SECTION B

SPECIFIC REFUNDS

NOTES:

1. 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 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.
2. Any application for a refund of duty in terms of the provision 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 declaration relating to the 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;
 - (ii) such evidence of exportation as the customs authority may require, and
 - (iii) in the case of item 522.02/01.00 be lodged with the 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 of examination.
3. For the purposes of items 536.00/03.00 and unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.
4. For the purposes of item 536.00/04.00 and unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.07 has the meaning so assigned.
5. For the purposes of refund item 537.01 –
 - (a) “full duty” where it appears in the column headed “extent or refund” means a refund not exceeding the duty in Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to 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 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.
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 Schedule 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to any other notes this item.
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.
8. For the purposes of item 538.00 –
 - (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) “full duty” where it appears in the column headed “extent of refund” means a refund not exceeding the duty applicable to such goods in Schedule No. 1 calculated on the value reflected on the import rebate credit certificates.

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.02	GOODS RETURNED TO THE SUPPLIER, ABANDONED OR DESTROYED				
522.02	00.00	01.00	09	<p>Goods, from a single consignment, not having been 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;</p> <p>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 abandoned to the Office unconditionally or destroyed with the permission of the customs authority</p>	Full duty
522.06	PRINTED BOOKS, JOURNALS AND PERIODICALS				
522.06	49.00	01.02	09	<p>Printed books, journals and periodicals, not having been 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 customs authority-</p> <p>(i) to be legally unsaleable in the Republic because they do not conform to a standard required by law; or</p> <p>(ii) to have been supplied in error or received in an unsaleable condition; or</p> <p>(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 -</p> <p>(i) 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</p>	Full duty
Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
536.00	MOTOR VEHICLE PARTS AND ACCESSORIES				
536.00	00.00	02.00	05	<p>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</p>	Full duty

536.00	00.00	03.00	02	<p>of motor vehicles, provided proof is submitted to the customs authority six months after the date of issue the permit that such motor vehicles comply with the description of subheading 8702.10.10 in Schedule No. 1</p> <p>Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of 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> <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 form published as a rule on the SARS website for this purpose and it can be produced on request.</p>	Full duty
536.00	00.00	04.00	04	<p>Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of heavy vehicles as defined in rebate item 317.07 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:</p>	Full duty

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
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				<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) the imported component value has been declared on on a from published as a rule on the SARS website for this purpose a Form C+ form published as a rule on the SARS website for this purpose and it can be produced on request.</p>	
537.00	MOTOR VEHICLES				
537.01	MOTOR VEHICLES FOR TRANSPORT OF PERSONS AND GOODS				
537.01	8701.20	01.06	60	Road tractors for semi-trailers	Full duty
537.01	87.02	01.04	41	Motor vehicles for the transport of ten or more persons, including the driver	Full duty
537.01	87.03	01.04	48	Motor cars (including station wagons)	Full duty
537.01	87.04	01.04	44	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10)	Full duty
537.01	87.06	01.04	47	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of heading 8704.10)	Full duty
537.03	MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP				
537.03	8701.20	01.06	64	Road tractors of semi-trailers	Full duty
537.03	87.02	01.04	45	Motor vehicles for the transport of ten or more persons, including the driver	Full duty
537.03	87.03	01.04	41	Motor cars (including station wagons) of heading 87.03	Full duty
537.03	87.04	01.04	48	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading	Full duty
537.03	87.06	01.04	40	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10)	Full duty

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
538.00	AUTOMOTIVE COMPONENTS FOR SPECIFIED MOTOR VEHICLES				

538.00	00.00	03.00	04	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
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**SCHEDULE 4 PART 2
DRAWBACKS**

NOTES:

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SCHEDULE 4 PART 2 SECTION A
DRAWBACKS ON IMPORTED GOODS USED IN THE PROCESSING OF GOODS EXPORTED

NOTES:

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 –
 - (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
 - (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.
2. 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.
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.
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 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.
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.
6. 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.
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.

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
501.00	ANIMALS AND ANIMAL PRODUCTS				
501.02	FISH AND FISH PRODUCTS				
501.02	03.05	01.04	43	Salted fish, used in the manufacture of dried fish	Full duty
501.02	03.06	01.04	48	Crustaceans, fresh (live or dead), chilled or frozen, for processing	Full duty
501.02	48.19	01.04	42	Containers of printed paper or paperboard (excluding corrugated), used for packing frozen fish and frozen fish products	Full duty
504.00	PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO				
504.01	MEAT, FISH AND SEA FOOD PREPARATIONS				
504.01	03.01	01.04	48	Fish, live, used in the manufacture of fish products	Full duty
504.01	03.02	01.04	44	Fish, fresh or chilled, used in the manufacture of fish products	Full duty
504.01	03.03	01.04	40	Fish, frozen, used in the manufacture of fish products	Full duty
504.01	03.04	01.04	47	Fish fillets and other fish meat, fresh, chilled or frozen, used in the manufacture of fish products	Full duty
504.01	03.06	01.04	48	Crustaceans, fresh (live or dead), chilled or frozen, used in the manufacture of crustacean products	Full duty
504.01	21.03	01.04	49	Mustard sauce or soya sauce, used in the canning of fish	Full duty
504.01	70.10	01.04	44	Glass jars, used as containers of fish products	Full duty
506.00	CHEMICAL AND ALLIED PRODUCTS				
506.01	PHARMACEUTICAL PREPARATIONS				
506.01	28.00	01.02	29	Magnesium carbonate and other inorganic chemicals and chemical compounds, used in the manufacture of medicaments	Full duty
506.01	29.00	01.02	22	Acetylsalicylic acid and other organic chemicals (excluding caffeine, emetine, theobromine and natural menthol), used in the manufacture of medicaments	Full duty
506.10	LUBRICATING PREPARATIONS				
506.10	25.30	01.04	49	Molybdenum disulphide, used in the manufacture of lubricating preparations	Full duty
507.00	PLASTIC AND RUBBER GOODS				
507.01	PLASTIC GOODS				
507.01	39.01	01.04	43	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
507.01	39.04	01.04	49	Polyvinyl chloride powder, used in the manufacture of floor and wall coverings in the form of plate or tiles	Full duty
507.01	39.19	01.04	45	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
507.01	39.20	01.04	42	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty
507.01	39.21	01.04	49	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty
511.00	TEXTILES AND TEXTILE PRODUCTS				
511.01	CHENILLE GOODS				
511.01	52.08	01.04	47	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty
511.01	52.09	01.04	43	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille	Full duty
511.01	52.10	01.04	40	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty
511.01	52.11	01.04	47	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty
511.01	52.12	01.04	43	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty
511.02	NARROW FABRICS (WOVEN OR CUT)				
511.02	51.07	01.04	49	Yarn of combed sheeps or lambs wool, used in the manufacture of narrow woven fabrics	Full duty
511.02	51.08	01.04	45	Yarn of fine animal hair, used in the manufacture of narrow woven fabrics	Full duty
511.02	52.04	01.04	43	Yarn of cotton, used in the manufacture of narrow woven fabrics	Full duty
511.02	52.05	01.04	45	Yarn of cotton, used in the manufacture of narrow woven fabrics	Full duty
511.02	52.06	01.04	46	Yarn of cotton, used in the manufacture of narrow woven fabrics	Full duty
511.02	52.08	01.04	49	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
511.02	52.09	01.04	45	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
511.02	52.10	01.04	42	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
511.02	52.11	01.04	49	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
511.02	52.12	01.04	45	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
511.02	53.06	01.04	44	Flax yarn, used in the manufacture of narrow woven fabrics	Full duty
511.02	53.07	01.04	46	Yarn of vegetable fibres, used in the manufacture of narrow woven fabrics	Full duty
511.02	53.08	01.04	42	Yarn of vegetable fibres, used in the manufacture of narrow woven fabrics	Full duty
511.02	54.01	01.04	41	Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics	Full duty
511.02	54.02	01.04	48	Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics	Full duty
511.02	54.03	01.04	44	Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics	Full duty
511.02	55.08	01.04	42	Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics	Full duty
511.02	55.09	01.04	46	Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
511.02	55.10	01.04	43	Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics	Full duty
511.02	56.05	01.04	44	Metallised yarn, used in the manufacture of narrow woven fabrics	Full duty
511.03	IMPREGNATED OR COATED TEXTILE FABRICS				
511.03	54.08	01.04	48	Woven fabrics of cellulosic filament yarn, used in the manufacture of impregnated or coated textile fabrics	Full duty
511.03	55.16	01.04	43	Woven fabrics of cellulosic staple fibres, used in the manufacture of impregnated or coated textile fabrics	Full duty
511.03	60.01	01.04	41	Knitted or crocheted textile fabric, used in the manufacture of impregnated or coated textile fabrics	Full duty
511.03	60.02	01.04	48	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
511.03	60.03	01.04	44	Knitted or crocheted fabrics of a width not exceeding 30 cm, (excluding those of heading 60.01)	Full duty
511.03	60.04	01.04	40	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
511.03	60.05	01.04	47	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty
511.03	60.06	01.04	43	Knitted or crocheted fabrics	Full duty
511.04	KNITTED AND CROCHETED GOODS				
511.04	51.07	01.04	42	Yarn of combed sheeps or lambs wool, used in the manufacture of knitted or crocheted goods	Full duty
511.04	51.08	01.04	49	Yarn of fine animal hair used in the manufacture of knitted or crocheted goods	Full duty
511.04	52.05	01.04	43	Yarn of cotton, used in the manufacture of knitted or crocheted goods	Full duty
511.04	52.06	01.04	43	Yarn of cotton, used in the manufacture of knitted or crocheted goods	Full duty
511.04	54.02	01.04	41	Yarn of man-made filaments, used in the manufacture of knitted or crocheted goods	Full duty
511.04	54.03	01.04	48	Yarn of man-made filaments, used in the manufacture of knitted or crocheted goods	Full duty
511.04	55.08	01.04	43	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods	Full duty
511.04	55.09	01.04	40	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods	Full duty
511.04	55.10	01.04	47	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods	Full duty
511.05	SHAWLS, SCARVES, MUFLERS AND STOLES				
511.05	51.11	01.04	40	Woven fabrics of sheeps or lambs wool or of fine animal hair, used in the manufacture of shawls, scarves and the like	Full duty
511.05	51.12	01.04	47	Woven fabrics of sheeps or lambs wool or of fine animal hair, used in the manufacture of shawls, scarves and the like	Full duty
511.05	52.08	01.04	44	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
511.05	52.09	01.04	40	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
511.05	52.10	01.04	48	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
511.05	52.11	01.04	44	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
511.05	52.12	01.04	40	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
511.05	54.07	01.04	45	Woven fabrics of man-made filament yarn, used in the manufacture of shawls, scarves and the like	Full duty
511.05	54.08	01.04	41	Woven fabrics of man-made filament yarn, used in the manufacture of shawls, scarves and the like	Full duty
511.05	55.12	01.04	41	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
511.05	55.13	01.04	48	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
511.05	55.14	01.04	44	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
511.05	55.15	01.04	40	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
511.05	55.16	01.04	47	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
511.05	58.01	01.04	41	Woven pile fabrics, used in the manufacture of shawls, scarves and the like	Full duty
511.05	58.03	01.04	44	Cotton gauze fabrics, used in the manufacture of shawls, scarves and the like	Full duty
511.05	58.09	01.04	42	Woven fabrics of metal thread or of metallised yarns, used in the manufacture of shawls, scarves and the like	Full duty
511.05	60.01	01.04	45	Knitted or crocheted fabric, used in the manufacture of shawls, scarves and the like	Full duty
511.05	60.02	01.04	41	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
511.05	60.03	01.04	48	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01)	Full duty
511.05	60.04	01.04	44	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
511.05	60.05	01.04	40	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty
511.05	60.06	01.04	47	Knitted or crocheted fabrics	Full duty
511.06	TIES, BOW TIES AND CRAVATS				
511.06	50.07	01.04	42	Woven fabrics of silk, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	51.11	01.04	42	Woven fabrics of sheeps or lambs wool or of fine animal hair, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	51.12	01.04	49	Woven fabrics of sheeps or lambs wool or of fine animal hair, used in the manufacture of ties, bow ties and cravats	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
511.06	52.08	01.04	46	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	52.09	01.04	42	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	52.10	01.04	43	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	52.11	01.04	46	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	52.12	01.04	42	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	53.09	01.04	46	Woven fabrics of flax, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	54.07	01.04	47	Woven fabrics of man-made filament yarn, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	54.08	01.04	43	Woven fabrics of man-made filament yarn, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	55.12	01.04	43	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	55.13	01.04	40	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	55.14	01.04	46	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	55.15	01.04	42	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	55.16	01.04	49	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	56.03	01.04	49	Nonwovens, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	60.01	01.04	47	Knitted or crocheted fabric, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	60.02	01.04	43	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
511.06	60.03	01.04	43	Knitted or crocheted fabric of a width not exceeding 30 cm, (excluding those of heading 60.01)	Full duty
511.06	60.04	01.04	46	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
511.06	60.05	01.04	42	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty
511.06	60.06	01.04	49	Knitted or crocheted fabrics	Full duty
511.07	CLOTHING				
511.07	3926.90	01.06	60	Hangers of plastics, used in the packing of clothing	Full duty
511.07	4821.10	01.06	67	Paper or paperboard labels, printed, used in the manufacture of clothing	Full duty
511.07	50.07	01.04	44	Woven fabrics of silk, used in the manufacture of clothing	Full duty
511.07	51.11	01.04	44	Woven fabrics of sheeps or lambs wool or of fine animal hair, used in the manufacture of clothing	Full duty
511.07	51.12	01.04	40	Woven fabrics of sheeps or lambs wool or of fine animal hair, used in the manufacture of clothing	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
511.07	51.13	01.04	47	Woven fabrics of horsehair or of other coarse animal hair, used in the manufacture of clothing	Full duty
511.07	52.08	01.04	48	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
511.07	52.09	01.04	44	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
511.07	52.10	01.04	41	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
511.07	52.11	01.04	48	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
511.07	52.12	01.04	44	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
511.07	53.09	01.04	48	Woven fabrics of flax, used in the manufacture of clothing	Full duty
511.07	53.11	01.04	41	Woven fabrics of ramie, used in the manufacture of clothing	Full duty
511.07	54.07	01.04	49	Woven fabrics of man-made filament yarn, used in the manufacture of clothing	Full duty
511.07	54.08	01.04	45	Woven fabrics of man-made filament yarn, used in the manufacture of clothing	Full duty
511.07	55.12	01.04	45	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
511.07	55.13	01.04	41	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
511.07	55.14	01.04	48	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
511.07	55.15	01.04	44	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
511.07	55.16	01.04	40	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
511.07	56.03	01.04	40	Nonwovens, used in the manufacture of clothing	Full duty
511.07	58.01	01.04	45	Woven pile fabrics, used in the manufacture of clothing	Full duty
511.07	58.02	01.04	41	Terry fabrics of cotton, used in the manufacture of clothing	Full duty
511.07	58.03	01.04	48	Cotton gauze, used in the manufacture of clothing	Full duty
511.07	5807.10	01.06	61	Labels of textile materials, in the piece, in strips or cut to shape or size, woven, used in the manufacture of clothing	Full duty
511.07	58.09	01.04	46	Woven fabrics of metal thread or of metallised yarn, used in the manufacture of clothing	Full duty
511.07	58.11	01.04	48	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
511.07	59.03	01.04	41	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other plastics, used in the manufacture of clothing	Full duty
511.07	59.06	01.04	40	Rubberised knitted or crocheted fabric used in the manufacture of clothing	Full duty
511.07	60.01	01.04	49	Knitted or crocheted fabric, elastic, used in the manufacture of clothing	Full duty
511.07	60.01	02.04	43	Knitted or crocheted fabrics, used in the manufacture of clothing	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
511.07	60.02	01.04	45	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
511.07	60.03	01.04	41	Knitted or crocheted fabrics of a width not exceeding 30 cm, (excluding those of heading 60.01)	Full duty
511.07	60.04	01.04	48	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
511.07	60.05	01.04	44	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty
511.07	60.06	01.04	40	Knitted or crocheted fabrics	Full duty
511.07	62.17	01.04	49	Made up sleeve padding, shoulder pads and shaped interlinings, used in the manufacture of clothing	Full duty
511.07	96.06	01.04	40	Buttons, used in the manufacture of clothing	Full duty
511.07	96.07	01.04	47	Slide fasteners, used in the manufacture of clothing	Full duty
511.08	FOUNDATION GARMENTS				
511.08	00.00	01.00	06	Elastic fabrics of a width not exceeding 10 cm, used in the manufacture of foundation garments	Full duty
511.08	56.03	01.04	42	Label tape of nonwovens, used in the manufacture of brassieres	Full duty
511.08	62.12	01.04	49	Bust cups, used in the manufacture of brassieres	Full duty
511.08	83.08	01.04	41	Slides of aluminium, used in the manufacture of brassieres	Full duty
511.08	96.07	01.04	49	Slide fasteners, used in the manufacture of foundation garments	Full duty
511.09	MADE UP TEXTILE GOODS				
511.09	59.03	01.04	45	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
511.10	TEXTILE BAGS				
511.10	38.24	01.04	43	Preparations containing calcium carbonate, used in the manufacture of bags exported unfilled	Full duty
511.10	3902.10	01.06	63	Propylene polymers, liquids or pastes, used in the manufacture of bags exported unfilled	Full duty
511.12	SEWING THREAD				
511.12	52.05	01.04	48	Cotton yarn, used in the manufacture of sewing thread	Full duty
511.12	52.06	01.04	44	Cotton yarn, used in the manufacture of sewing thread	Full duty
511.13	TWINE, ROPES AND CABLES, PLAITED OR NOT				
511.13	39.01	01.04	44	Ethylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
511.13	39.02	01.04	40	Propylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables	Full duty
511.13	39.20	01.04	47	Strips of propylene polymers, used in the manufacture of twine, cordage, ropes and cables	Full duty
511.13	54.02	01.04	48	Synthetic filament yarn, used in the manufacture of twine, cordage, ropes and cables	Full duty
511.14	CARGO SLINGS				
511.14	39.21	01.04	45	Flexible polyethylene strapping internally reinforced with high tenacity polyester filament cores, used in the manufacture of cargo slings	Full duty
511.14	58.06	01.04	49	Woven webbing of synthetic fibres of a width not exceeding 30 cm, used in the manufacture of cargo slings	Full duty
511.15	INTERLININGS				
511.15	56.03	01.04	45	Nonwovens, used in the manufacture of fusible interlinings	Full duty
511.16	TEXTILE WEAVING				
511.16	3902.10	01.06	64	Propylene polymers, liquids or pastes, used in the weaving of fabrics	Full duty
511.16	51.07	01.04	44	Yarn of combed sheeps or lambs wool (worsted yarn) used in the weaving of fabrics	Full duty
511.16	55.09	01.04	41	Yarn of man-made staple fibres, used in the weaving of Jacquard figured fabrics	Full duty
511.16	55.10	01.04	49	Yarn of man-made staple fibres, used in the weaving of Jacquard figured fabrics	Full duty
511.17	TENTS				
511.17	58.03	01.04	46	Cotton gauze, used in the manufacture of tents	Full duty
511.17	59.03	01.04	47	Woven fabrics of polypropylene fibres, impregnated, coated, covered or laminated with vinyl chloride polymers, used in the manufacture of tents	Full duty
511.17	70.19	01.04	45	Glass fibre gauze, used in the manufacture of tents	Full duty
511.17	83.08	01.04	48	Turnbuttons, used in the manufacture of tents	Full duty
511.17	96.07	01.04	45	Slide fasteners of plastics, used in the manufacture of tents	Full duty
512.00	FOOTWEAR, HEADGEAR, UMBRELLAS AND SUNSHADES				
512.02	HEADGEAR AND PARTS THEREOF				
512.02	52.12	01.04	42	Other woven fabrics of cotton, used in the manufacture of headgear and parts thereof	Full duty
512.02	53.09	01.04	46	Woven fabrics of flax, used in the manufacture of headgear and parts thereof	Full duty
512.02	55.12	01.04	43	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
512.02	55.13	01.04	43	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

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
512.02	55.14	01.04	46	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
512.02	55.15	01.04	42	Other woven fabrics of synthetic staple fibres, used in the manufacture of headgear and parts thereof	Full duty
512.02	55.16	01.04	49	Woven fabrics of artificial staple fibres, used in the manufacture of headgear and parts thereof	Full duty
512.02	65.01	01.04	45	Hoods of felt, used in the manufacture of mens or boys hats and parts thereof	Full duty
515.00	BASE METALS AND ARTICLES OF BASE METAL				
515.01	PLUMBERS BRASSWARE AND SANITARY WARE				
515.01	39.22	01.04	47	Plastic rings and diverter cones, used in the manufacture of sanitary fittings	Full duty
515.01	73.15	01.04	40	Chain, of iron or steel, used in the manufacture of sanitary fittings	Full duty
515.01	74.18	01.04	43	Grips, of brass, used in the manufacture of sanitary fittings	Full duty
515.01	83.07	01.04	41	Flexible tubing, used in the manufacture of sanitary fittings	Full duty
515.01	84.81	01.04	43	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
515.02	TOOLS AND IMPLEMENTS				
515.02	82.03	01.04	44	Forgings, used in the manufacture of pliers	Full duty
515.02	82.09	01.04	42	Tungsten carbide tips, used in the manufacture of drill bits	Full duty
515.03	LOCKS AND PADLOCKS				
515.03	00.00	01.00	06	Other parts and materials, used in the manufacture of locks or padlocks	Full duty
515.03	32.08	01.04	44	Varnishes or lacquers, used in the manufacture of locks	Full duty
515.03	32.09	01.04	40	Varnishes or lacquers, used in the manufacture of locks	Full duty
515.03	32.10	01.04	48	Varnishes or lacquers, used in the manufacture of locks	Full duty
515.03	73.00	01.02	27	Iron or steel materials and articles thereof, used in the manufacture of locks	Full duty
515.03	74.00	01.02	20	Copper materials and articles thereof, used in the manufacture of locks	Full duty
515.03	83.01	01.04	47	Parts (finished or unfinished) of locks or padlocks, used in the manufacture of locks or padlocks	Full duty
515.05	MISCELLANEOUS ARTICLES OF BASE METAL				
515.05	73.23	01.04	49	Handles of iron or steel (plastic coated), used in the manufacture of hollowware	Full duty
515.05	76.15	01.04	49	Handles of aluminium (plastic coated), used in the manufacture of hollowware	Full duty
516.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT				
516.01	MACHINERY AND MECHANICAL APPLIANCES AND IMPLEMENTS				

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
516.01	32.08	01.04	48	Paint or lacquers, used for lining beverage storage tanks	Full duty
516.01	32.09	01.04	44	Paint or lacquers, used for lining beverage storage tanks	Full duty
516.01	32.10	01.04	41	Paint or lacquers, used for lining beverage storage tanks	Full duty
516.01	39.26	01.04	40	Drippers, of plastics, used in the manufacture of irrigation systems	Full duty
516.01	39.26	02.04	44	Conveyor belts, of plastics, used in the manufacture of machinery and equipment of a kind used in the food industry	Full duty
516.01	40.10	01.04	47	Transmission belts, of rubber, used in the manufacture of machinery and equipment of a kind used in the food industry	Full duty
516.01	73.18	01.04	47	Washers, of iron or steel, used in the manufacture of machinery and equipment of a kind used in the food industry	Full duty
516.01	73.26	01.04	49	Fasteners, of iron or steel, for conveyor belts, used in the manufacture of machinery and equipment of a kind used in the food industry	Full duty
516.01	84.18	01.04	43	Absorption type units and parts thereof, used in the manufacture of refrigerators	Full duty
516.01	84.50	01.04	40	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
516.01	85.01	01.04	48	Electric motors (three phase) not exceeding 260 kW, used in the manufacture of machinery	Full duty
516.02	FILTERS				
516.02	40.16	01.04	47	Rubber rings, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.05	01.04	46	Cotton yarn, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.06	01.04	42	Cotton yarn, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.08	01.04	45	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.09	01.04	41	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.10	01.04	49	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.11	01.04	45	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.12	01.04	41	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	55.12	01.04	42	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	55.13	01.04	49	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	55.14	01.04	45	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	55.15	01.04	41	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
516.02	55.16	01.04	48	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	60.01	01.04	46	Knitted fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	60.02	01.04	42	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
516.02	60.03	01.04	49	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01)	Full duty
516.02	60.04	01.04	45	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
516.02	60.05	01.04	41	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty
516.02	60.06	01.04	48	Knitted or crocheted fabrics	Full duty
516.02	84.21	01.04	45	Filter heads, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.03	CRANES AND OTHER LIFTING OR HOISTING EQUIPMENT				
516.03	40.09	01.04	43	Rubber piping or tubing, used in the manufacture of cranes and loading bridges	Full duty
516.03	82.03	01.04	43	Crane tools, used in the manufacture of cranes and loading bridges	Full duty
516.03	82.04	01.04	41	Crane tools, used in the manufacture of cranes and loading bridges	Full duty
516.03	84.82	01.04	40	Ball, roller and needle roller bearings, used in the manufacture of cranes and loading bridges	Full duty
516.03	85.00	01.02	24	Electrical switchgear, connectors, terminals and other electrical equipment, used in the manufacture of cranes and loading bridges	Full duty
516.03	85.39	01.04	46	Electric lamp bulbs, used in the manufacture of cranes and loading bridges	Full duty
516.04	ELECTRIC MOTORS AND GENERATORS				
516.04	32.08	01.04	43	Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils	Full duty
516.04	32.09	01.04	42	Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils	Full duty
516.04	39.12	01.04	45	Cellulosic insulating solution, used in the manufacture of armatures and field coils	Full duty
516.06	VEHICLE STARTING, IGNITION, LIGHTING AND SIGNALLING EQUIPMENT				
516.06	53.08	01.04	46	Paper yarn, used in the manufacture of coils	Full duty
516.06	68.14	01.04	46	Micanite sheets (hot-moulded or separating), used in the manufacture of vehicle parts and accessories	Full duty
516.06	85.12	01.04	48	Acrylic lenses, used in the manufacture of motor vehicle lighting equipment	Full duty
516.06	85.36	01.04	42	Flasher switches and relays, used in the manufacture of motor vehicle lighting equipment	Full duty
516.06	85.39	01.04	41	Sealed beam units, used in the manufacture of motor vehicle lighting equipment	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
516.07	TELEPHONE AND TELEGRAPH APPARATUS				
516.07	48.11	01.04	43	Paper, impregnated or coated with phenolic resin, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty
516.07	85.18	01.04	48	Microphones and amplifiers, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty
516.07	85.44	01.04	46	Insulated electric wire or cable, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty
516.08	ELECTRIC FILAMENT LAMPS				
516.08	85.39	01.04	45	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
516.09	AUTOMATIC VENDING MACHINES				
516.09	73.20	01.04	45	Springs of iron or steel, used in the manufacture of automatic vending machines	Full duty
516.09	85.01	01.04	42	Electric motors, used in the manufacture of automatic vending machines	Full duty
516.10	TELEVISION AND RADIO RECEIVING SETS				
516.10	39.26	01.04	46	Cable clamps and clips, of plastics, used in the manufacture of television and radio receiving sets	Full duty
516.10	73.20	01.04	47	Springs, of iron or steel, used in the manufacture of television and radio receiving sets	Full duty
516.10	74.13	01.04	45	Electric wire or cable, of copper, used in the manufacture of television and radio receiving sets	Full duty
516.10	85.04	01.04	43	Transformers and parts thereof, rectifiers, rectifying apparatus and inductors, used in the manufacture of television and radio receiving sets	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
516.10	85.18	01.04	43	Earphones, used in the manufacture of television and radio receiving sets	Full duty
516.10	85.18	02.04	48	Loudspeakers and parts thereof, used in the manufacture of television and radio receiving sets	Full duty
516.10	85.29	01.04	44	Tuners, tuner control devices, delay lines and control knobs, used in the manufacture of television and radio receiving sets	Full duty
516.10	85.29	02.04	49	Parts of plastics, or of base metal, not incorporating electronic components, used in the manufacture of television and radio receiving sets	Full duty
516.10	85.32	01.04	44	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
516.10	85.32	02.04	49	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
516.10	85.36	01.04	49	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
516.10	85.44	01.04	41	Cable, insulated with plastic material, used in the manufacture of television and radio receiving sets	Full duty
516.11	GOODS USED IN THE MANUFACTURE OF OFFICE MACHINES				
516.11	00.00	01.00	08	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
517.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT				
517.01	RAILWAY ROLLING-STOCK AND LOCOMOTIVES				
517.01	00.00	01.00	07	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	39.00	01.02	29	Plastics and articles thereof used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	40.00	01.02	29	Rubber materials and articles, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	41.00	01.02	22	Leather and leather manufactures, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	44.00	01.02	23	Wood and wood manufactures, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	48.00	01.02	28	Building board, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	73.00	01.02	28	Iron or steel and articles thereof, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	74.00	01.02	21	Copper and articles thereof, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	76.00	01.02	29	Aluminium and articles thereof, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	83.00	01.02	20	Articles of base metal, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	84.00	01.02	24	Mechanical appliances, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	85.00	01.02	28	Electrical equipment, used in the manufacture of railway rolling-stock and locomotives	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
517.01	86.00	01.02	21	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.02	MOTOR VEHICLES AND PARTS THEREOF				
517.02	00.00	01.00	09	Parts (including fasteners) and materials, used in the assembly or manufacture of motor vehicles	Full duty
517.02	40.16	01.04	44	Insert seals, used in the manufacture of McPherson strut inserts or cartridges	Full duty
517.02	73.04	01.04	46	Pressure cylinder tubes, of iron or steel, used in the manufacture of shock absorbers and McPherson strut inserts or cartridges	Full duty
517.02	73.18	01.04	46	Piston-rod nuts, used in the manufacture of shock absorbers	Full duty
517.02	73.18	02.04	40	Nuts, used in the manufacture of McPherson strut inserts or cartridges	Full duty
517.02	73.20	01.04	42	Springs, used in the manufacture of McPherson strut inserts or cartridges	Full duty
517.02	84.81	01.04	47	Valves and parts thereof, used in the manufacture of shock absorbers and McPherson strut inserts or cartridges	Full duty
517.02	87.00	01.02	27	Parts, sub-assemblies and materials, used in the assembly or manufacture of motor vehicles	Full duty
517.02	87.08	01.04	49	Locking flanges, used in the manufacture of locking caps for fuel tanks	Full duty
517.02	87.08	02.04	43	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
517.02	87.08	03.04	48	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
517.03	PEDAL CYCLE SADDLES				
517.03	87.14	01.04	47	Saddle tops of felt covered with plastic coated textile fabric, used in the manufacture of pedal cycle saddles	Full duty
517.04	PARACHUTES AND PARTS THEREOF AND ACCESSORIES THERETO				
517.04	00.00	01.00	02	Elastic webbing of a width not exceeding 30 cm, used in the manufacture of parachutes	Full duty
517.04	52.08	01.04	46	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty
517.04	52.09	01.04	42	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty
517.04	52.10	01.04	43	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty
517.04	52.11	01.04	46	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty
517.04	52.12	01.04	42	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty
517.04	54.01	01.04	49	Prepared sewing yarn of man-made filaments, used in the manufacture of parachutes	Full duty
517.04	54.07	01.04	47	Woven fabrics of man-made filament yarn, used in manufacture of parachutes	Full duty
517.04	54.08	01.04	43	Woven fabrics of man-made filament yarn, used in the manufacture of parachutes	Full duty
517.04	56.02	01.04	42	Felt and articles of felt, used in the manufacture of parachutes	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
517.04	58.06	01.04	45	Narrow woven fabrics, used in the manufacture of parachutes	Full duty
517.04	58.11	01.04	48	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
517.04	59.03	01.04	48	Textile fabrics coated with polyurethane, used in the manufacture of parachute harnesses	Full duty
517.04	73.20	01.04	43	Steel springs, used in the manufacture of parachutes	Full duty
517.04	83.08	01.04	48	Fittings, of base metal, used in the manufacture of parachute harnesses	Full duty
517.05	FORK-LIFT TRUCKS				
517.05	84.31	01.04	42	Transmission units, including axle ends, used in the manufacture of fork-lift trucks	Full duty
517.05	87.09	01.04	40	Transmission units, including axle ends, used in the manufacture of fork-lift trucks	Full duty
518.00	OPTICAL, PHOTOGRAPHIC, SURGICAL, MUSICAL AND PRECISION INSTRUMENTS				
518.02	SURVEYING INSTRUMENTS				
518.02	00.00	01.00	06	Other parts and accessories, used in the manufacture of electronic measuring or surveying instruments	Full duty
518.02	85.32	01.04	44	Electrical capacitors, used in the manufacture of electronic measuring or surveying instruments	Full duty
518.02	85.40	01.04	46	Valves and tubes (including crystal valves), used in the manufacture of electronic measuring or surveying instruments	Full duty
520.00	MISCELLANEOUS				
520.01	MATTRESSES AND SIMILAR PADDED, STUFFED OR FITTED FURNISHINGS				
520.01	52.08	01.04	46	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
520.01	52.08	02.04	40	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty
520.01	52.09	01.04	42	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
520.01	52.09	02.04	47	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty
520.01	52.10	01.04	47	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
520.01	52.10	02.04	44	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty
520.01	52.11	01.04	46	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
520.01	52.11	02.04	40	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty
520.01	52.12	01.04	42	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
520.01	52.12	02.04	47	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
520.01	54.07	01.04	47	Woven fabrics of man-made filament yarn, used in the manufacture of cushions and pillows	Full duty
520.01	54.08	01.04	43	Woven fabrics of man-made filament yarn, used in the manufacture of cushions and pillows	Full duty
520.01	55.16	01.04	49	Woven fabrics of cellulosic staple fibres, unprinted, commonly known as downproof fabrics, used in the manufacture of pillows	Full duty
520.01	58.11	01.04	48	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
520.02	SPORTS GOODS				
520.02	39.00	01.02	26	Trimnings of plastics, used in the manufacture of racquets or racquet frames	Full duty
520.02	44.08	01.04	42	Veneers, used in the manufacture of racquets or racquet frames	Full duty
520.02	44.12	01.04	49	Laminates, used in the manufacture of racquets or racquet frames	Full duty
520.02	49.08	01.04	40	Transfers (decalcomanias), used in the manufacture of racquets or racquet frames	Full duty
520.02	54.04	01.04	44	Polyamide monofil, used in the manufacture of racquets or racquet frames	Full duty
520.02	58.06	01.04	47	Textile tape, used in the manufacture of racquets or racquet frames	Full duty
520.03	MISCELLANEOUS MANUFACTURED ARTICLES				
520.03	96.07	01.04	49	Parts, used in the manufacture of non-metal slide fasteners	Full duty
520.04	CHRISTMAS CRACKERS				
520.04	36.04	01.04	45	Snaps, used in the manufacture of Christmas crackers	Full duty
520.05	FURNITURE				
520.05	41.04	01.04	41	Bovine cattle leather, used as covering in the manufacture of upholstered chairs and other seats	Full duty
520.05	41.07	01.04	40	Bovine cattle leather, used as covering in the manufacture of upholstered chairs and other seats	Full duty
520.05	94.01	01.04	47	Parts of wood, carved, used in the manufacture of chairs and other seats	Full duty
520.05	94.03	01.04	49	Parts of wood, carved, used in the manufacture of furniture	Full duty

521.00		GENERAL			
Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
521.00	00.00	01.00	08	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 be imported or exported or any restrictions of whatever nature ; and (3) the customs authority 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 Schedule	Full duty
521.00	44.15	01.04	41	Wooden packing cases, boxes, crates, drums and similar containers, unassembled, used as packing for exported goods	Full duty
521.00	44.16	01.04	48	Casks of a capacity of less than 180 litres, used as packing for exported goods	Full duty

SCHEDULE 4 PART 2 SECTION B

DRAWBACKS ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED

NOTES:

1. Item 522.00 shall not apply to goods which have already gone into home use, except where there has been limited use as determined by the 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.
2. Any application for a drawback 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 declaration relating to the 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.
 - (ii) such evidence of exportation as the customs authority may require; and
 - (iii) in the case of item 522.02/01.00 be lodged with the 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 of examination; and
 - (iv) 522.03 be lodged with the customs authority at whose office the forms published as a rule on the SARS website for this purpose DA63/SAD500 were accepted.
3.
 - (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 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
4. No person shall be granted a drawback of duty under item 522.04 unless-
 - (a) Return of the goods to the sender has taken place under the supervision of an official or post office official and proof of payment of duty on importation has been furnished to the relevant official; and
 - (b) The application for a drawback is in accordance with the applicable customs legislation and is supported by a certificate signed by the relevant official concerned to the effect that the requirements of paragraph (a) have been complied with.

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
522.00	GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED				
522.02	GOODS RETURNED TO THE SUPPLIER, MOTOR VEHICLES IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE				
522.02	00.00	01.00	09	Goods, from a single consignment, not having been cleared 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 imported goods and, within 3 years of the date of their clearance for home use - (i) are returned to the supplier thereof or another person designated by the supplier; or	Full duty
522.02	87.00	01.02	27	Motor vehicles imported by bona fide tourists for their own use and exported within 12 months from the date of import clearance	Full duty
522.03	GOODS EXPORTED FOR TRADE PURPOSES				
522.03	00.00	01.00	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 import documents, provided on a form published as a rule on the SARS website for this purpose (form DA-66) an application for a refund, supported by the necessary documentary evidence, is submitted to the customs authority in accordance with applicable customs legislation within a period of 3 years from the date of clearance for home use 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
522.04	GOODS NOT INTENDED FOR TRADE PURPOSES, IMPORTED THROUGH THE POST				
522.04	00.00	01.00	02	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
522.05	GOODS (EXCLUDING YACHTS AND MOTOR VEHICLES) IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE				
522.05	00.00	01.00	04	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 customs authority may in exceptional circumstances decide	Full duty

**SCHEDULE 4 PART 2 SECTION C
DRAWBACKS ON OTHER GOODS EXPORTED**

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 25 TO THE CCA			
502.01	00.00	01.00	Damaged goods	Full duty

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