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How it works:

- Press 'Control F' on your computer keyboard. A search box will pop up on your screen.
- Type the TARIFF CODE of the item you are importing into the search box.
 - Note 1: try searching only the first four digits of the tariff code and see if the product description matches your product.
 - Note 2: try searching with and without any full stops tariff code.
- Press F3 OR the small right arrow next to the search box OR scroll down to your tariff code.
- NB – some products are listed more than once. Continue pressing F3 OR the small right arrow to review all options.

 **1.** Look up the tariff code under “Tariff Heading “column

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

 **2.** Check that it matches your product’s description.
Be specific.

 **3.** The amount of import duty you are liable to save is listed here

SCHEDULE 3

INDUSTRIAL REBATES OF CUSTOMS DUTIES

NOTES:

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.
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.
3.
 - (a) The following expressions shall, for the purposes of the Column headed "Extent of Rebate" of this Schedule, be construed as specified hereunder:
 - (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;
 - (ii) "%" means per cent ad valorem.
 - (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 subitem in Part 2 of Schedule No. 1 in respect of such goods.
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 materials as the products mentioned in such name.
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.
 - (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.
 - (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.
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.
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.
 - (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.
 - (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.
8. Any reference to a permit or certificate issued or endorsed by the International Trade Administration Commission in any of the provisions of this Schedule shall be deemed to include a reference to any permit or certificate issued or endorsed by the Director-General: Trade and Industry before 1 June 2003 in terms of the provisions which existed before 1 June 2003.

SCHEDULE 3 PART 1

GOODS USED IN THE MANUFACTURE OF OTHER GOODS

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
303.00	ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES				
303.01	INDUSTRY: ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS, AND PREPARED EDIBLE FATS AND ANIMAL OR VEGETABLE WAX				
303.01	1511.90	01.06	62	Palm stearin, not chemically modified, for the manufacture of edible fats	Full duty
303.01	1511.90	02.06	67	Palm stearin, refined but not chemically modified, for blending with paraffin wax, of which the palm stearin content is 20 per cent or more by mass	Full duty
303.01	1511.90	03.06	61	Palm oil, refined, bleached and deodorised but not fractionated, for the manufacture of edible mixtures or preparations of animal or vegetable fats or oils, or of fractions of different fats or oils of Chapter 15, classifiable in tariff subheading 1517.90	Full duty
304.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES				
304.01	INDUSTRY: PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES				
304.01	0202.30	02.06	69	Mechanically deboned meat of bovine animals (excluding cuts), frozen, for the manufacture of cooked or smoked sausage and similar products and of prepared or preserved meat in airtight metal containers	Full duty
304.01	0202.30	04.06	68	Meat of bovine animals, frozen, boneless, in such quantities and at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, for the manufacture of prepared or preserved meat in airtight metal containers	Full duty
304.01	02.04	01.04	44	Meat of sheep or goats, frozen, boneless, in the quantities and at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit	Full duty less 56c/kg
304.01	7612.90	01.06	66	Flat aluminium ring-pull cans, for the canning of fish in airtight metal containers	Full duty
304.02	INDUSTRY: FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES				
304.02	0713.90	01.06	69	Guar beans, for the manufacture of guar powder, meal or flour of heading 11.06	Full duty
304.03	INDUSTRY: SUGAR CONFECTIONARY, WHETHER OR NOT CONTAINING COCOA				
304.03	1516.20	01.06	64	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Full duty
304.03	1517.90	01.06	61	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils	Full duty
304.05	INDUSTRY: PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK AND PASTRYCOOKS' PRODUCTS				
304.05	1103.11	01.06	60	Semolina of wheat, for the manufacture of pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli and cannelloni, and couscous, whether or not prepared, of heading 19.02	Full duty
304.05	1108.11	01.06	62	Wheat starch, for the manufacture of biscuits of subheadings 1905.30 and 1905.90	Full duty
304.05	1517.90	01.06	65	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, for the manufacture of pastry of subheading 1905.90	Full duty
304.06	INDUSTRY: PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
304.06	0812.10	01.06	65	Cherries, 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 glazed cherries of heading 20.06 and fruit salad and fruit cocktails of subheading 2008.97	Full duty
304.07	INDUSTRY: FOOD PREPARATION				
304.07	0403.90	01.06	62	Buttermilk powder, for the manufacture of ice cream of heading 21.05	Full duty
304.07	0404.10	01.06	60	Demineralised whey powder, for the manufacture of prepared infants food	Full duty
304.07	11.08	01.04	44	Starches (excluding maize (corn) and manioc (cassava) starch)	Full duty
304.07	15.15	01.04	42	Evening primrose oil, for the manufacture of food supplements in capsules	Full duty
304.07	2002.90	01.06	67	Tomato paste in containers holding 200 li or more used in the manufacture of food preparations classifiable in Chapters 16 to 21 in such quantities, at such times and subject to such conditions as the International Trade Administration Commission of South Africa may allow by specific permit	Full duty
304.07	23.04	01.04	44	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit for the manufacture of preparations of a kind used in animal feeding, with effect from 1 July 2008 up to and including 30 June 2011	Full duty
304.07	28.35	01.04	42	Calcium hydrogen orthophosphate ("dicalcium phosphate"), for the manufacture of infants' food, dietetic food and food supplements of heading 21.06	Full duty
304.08	INDUSTRY: BEVERAGES, SPIRITS AND VINEGAR				
304.08	2009.89	01.06	68	Black currant juice and raspberry juice, for the manufacture of non-alcoholic beverages of heading 22.02	Full duty
304.08	2918.12	01.06	62	Tartaric acid, for the manufacture of wine of headings 22.04 and 22.05	Full duty
304.08	3923.50	01.06	60	Stoppers of plastics, used in the bottling of wine	Full duty
304.09	INDUSTRY: TOBACCO				
304.09	24.01	01.04	42	Unmanufactured air-cured tobacco, for the manufacture of pipe tobacco and snuff	Full duty less 15%
305.00	MINERAL PRODUCTS				
305.01	INDUSTRY: MINING				
305.01	3823.1	01.05	57	Industrial monocarboxylic acids, for use in the floatation process	Full duty
305.02	INDUSTRY: MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION, AND BITUMINOUS SUBSTANCES AND MINERAL WAXES				
305.02	2710.12	01.06	60	Fully refined preparations (commonly known as reformat) produced by a catalytic reforming process, classifiable under subheading 2710.12.90, for the manufacture of petrol of subheading 2710.12.02	Full duty less 0,091c/li
305.02	38.24	01.04	42	Chemical reagents, for the manufacture of bituminous emulsions	Full duty
305.02	38.24	02.04	47	Clay gelling agents, for the manufacture of lubricants	Full duty
306.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES				
306.01	INDUSTRY: CHEMICALS AND CHEMICAL COMPOUNDS				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
306.01	13.02	01.04	42	Poppy extract, for the manufacture of codeine, morphine and derivatives thereof	Full duty
306.01	13.02	02.04	47	Datura extract, for the manufacture of scopolamine	Full duty
306.01	1515.30	01.06	66	Castor oil and its fractions, for the manufacture of chloroxylenol	Full duty
306.01	27.10	01.04	41	Mineral oil, for the manufacture of chemical compounds, including reactor and tangential oil for the manufacture of carbon black (excluding mineral oil for use as solvents)	Full duty
306.01	2815.11	01.06	63	Solid sodium hydroxide (caustic soda), with a particle size not exceeding 1 mm, for the manufacture of dithiocarbonates (xanthates) of subheading 2930.90.30	Full duty
306.01	2815.11	02.06	68	Solid sodium hydroxide (caustic soda) for use in the manufacture of sodium metasilicates classifiable in tariff subheading 2839.11, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
306.01	29.21	15.04	41	n-Alkyl dimethylamine with a carbon chain length of C[12] to C[16], for the manufacture of quaternary ammonium salts and hydroxides	Full duty
306.01	2921.19	02.06	66	Tertiary butylamine, for the manufacture of anti-oxidants and accelerators	Full duty
306.01	3823.70	01.06	63	Mixed aliphatic alcohols, for the manufacture of phthalic acid esters	Full duty
306.01	3823.70	02.06	68	Industrial fatty alcohols, for the manufacture of amine-function compounds	Full duty
306.02	INDUSTRY: PHARMACEUTICAL PRODUCTS				
306.02	1515.30	01.06	68	Castor oil and its fractions, in immediate packings of a content of 200 kg or more, for packing in containers of a content not exceeding 100 ml, put up as a laxative of tariff heading 30.04	Full duty
306.02	28.00	01.02	21	Inorganic chemicals, for use as active ingredients in the preparation of stock remedies	Full duty
306.02	28.35	01.04	48	Calcium hydrogen orthophosphate ("dicalcium phosphate"), for use as an excipient in the manufacture of medicaments in tablet form	Full duty
306.02	29.00	01.02	25	Organic chemicals (excluding piperazine citrate, piperazine hexahydrate, piperazine adipate and furazolidone), for use as active ingredients in the preparation of stock remedies	Full duty
306.02	2918.12	01.06	66	Tartaric acid	Full duty
306.02	2918.14	01.06	62	Citric acid	Full duty
306.02	39.20	01.04	48	Polyester film, for packing surgical sutures	Full duty
306.02	39.20	02.04	42	Polyvinyl film, for the manufacture of surgical dressings, medicated plasters and surgical sutures	Full duty
306.02	39.20	03.04	47	Film of ethylene polymers or copolymers, for packing surgical sutures	Full duty
306.02	39.20	04.04	41	Plates, sheets, film, foil and strip, of polymers of propylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of a thickness of 0.2 mm or more but not exceeding 3 mm, for the manufacture of ostomy pouches of subheading 3006.91	Full duty
306.02	4016.99	01.06	61	Plungers of vulcanised rubber (excluding hard rubber), for the packing of anaesthetics	Full duty
306.02	42.06	01.04	44	Non-sterile surgical catgut strands made of goldbeaters skin or sheep gut, for the manufacture of surgical sutures	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
306.02	5208.1	01.05	52	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² unbleached, in a plain weave, for the manufacture of wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale, for medical, surgical, dental or veterinary purposes, of heading 30.05	Full duty
306.02	5208.21	01.06	63	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 100 g/m ² unbleached, in a plain weave, for the manufacture of wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale, for medical, surgical, dental or veterinary purposes	Full duty less 11%
306.02	5208.32	01.06	69	Woven fabric of cotton, containing 85 per cent or more by mass of cotton, dyed, in a plain weave, of a mass exceeding 100 g/m ² but not exceeding 130 g/m ² , for the manufacture of adhesive dressings of subheading 3005.10	Full duty
306.02	5208.42	01.06	66	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of yarns of different colours, in a plain weave, of a mass exceeding 100 g/m ² but not exceeding 130 g/m ² , for the manufacture of adhesive dressings of subheading 3005.10	Full duty
306.02	5210.11	01.06	65	Woven crêpe fabrics of cotton, containing less than 85 per cent by mass of cotton and mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ² , for the manufacture of adhesive bandages	Full duty
306.02	5210.31	01.06	64	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, dyed, in a plain weave, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , for the manufacture of adhesive dressings of subheading 3005.10	Full duty
306.02	5210.41	01.06	61	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of yarns of different colours, in a plain weave, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , for the manufacture of adhesive dressings of subheading 3005.10	Full duty
306.02	5514.11	01.06	66	Woven crêpe fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres and mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , for the manufacture of adhesive bandages	Full duty
306.02	5516.21	01.06	66	Woven crêpe fabrics of artificial staple fibres, containing less than 85 per cent by mass of artificial staple fibres and mixed mainly or solely with man-made filaments, for the manufacture of adhesive bandages	Full duty
306.02	5604.90	01.06	65	Synthetic catgut of polyglycolic acid, for the manufacture of surgical sutures of subheading 3006.10	Full duty
306.02	58.08	01.04	41	Non-sterile braid of cotton or of imitation catgut or silk, for the manufacture of surgical sutures	Full duty
306.02	7010.90	01.05	60	Cartridges of glass, for the packing of anaesthetics	Full duty
306.02	8309.90	01.06	64	Caps of aluminium, for the packing of anaesthetics	Full duty
306.03	INDUSTRY: ESSENTIAL OILS, RESINOIDS, PERFUMERY, COSMETIC OR TOILET PREPARATIONS				
306.03	28.35	01.04	41	Calcium hydrogen orthophosphate (dicalcium phosphate), for the manufacture of toothpaste	Full duty
306.03	29.00	01.02	27	Organic chemical compounds (odoriferous), for the manufacture of perfumery	Full duty
306.04	INDUSTRY: TANNING AND DYEING EXTRACTS, TANNINS AND THEIR DERIVATIVES, DYES, COLOURS, PAINTS AND VARNISHES, PUTTY, FILLERS AND STOPPINGS, AND INKS				
306.04	1515.11	01.06	65	Crude linseed oil, for the manufacture of alkali refined linseed oil, modified linseed oil and putty oil	Full duty
306.04	15.18	01.04	48	Modified animal and vegetable oils, for the manufacture of ink	Full duty
306.04	27.10	01.04	47	Hydrocarbons, for use as solvents in the manufacture of printing ink	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
306.04	28.00	01.02	25	Zinc compounds (excluding zinc oxide and zinc chromate) and barium compounds (excluding barium chromate), in the dry state, for the manufacture of paints	Full duty
306.04	28.03	01.04	45	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included), for the manufacture of paints and inks	Full duty
306.04	29.17	01.04	49	Benzyl butyl phthalate	Full duty
306.04	29.21	01.04	45	P-chloro-o-nitroaniline, 3-nitro-p-toluidine, 2-chloro-paratoluidine-5-sulphonic acid, ortho-chloro-paranitroaniline and para-toluidine- metasulphonic acid, for the manufacture of organic dyestuffs	Full duty
306.04	29.21	02.04	41	2-Amino-5-chloro-4-toluene sulphonic acid, meta-nitro-para-anisidine, meta-nitro- ortho-anisidine, meta-nitro-ortho-toluidine, 2-naphthylamine-1-sulphonic acid, dichlorobenzidine and dichlorobenzidine hydrochloride, for the manufacture of azo pigment dyestuffs	Full duty
306.04	29.21	04.04	49	Sodium naphthionate, for the manufacture of organic dyestuffs	Full duty
306.04	3206.49	01.06	69	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides), for the manufacture of printing ink of subheading 3215.1	Full duty
306.04	32.08	01.04	48	Solutions of polyurethane, unpigmented	Full duty
306.04	32.08	02.04	42	Varnish and lacquer paint, for the manufacture of ink	Full duty
306.04	32.09	01.04	44	Varnish and lacquer paint, for the manufacture of ink	Full duty
306.04	32.10	01.04	41	Varnish and lacquer paint, for the manufacture of ink	Full duty
306.04	34.02	01.04	47	Organic surface-active agents and surface-active preparations	Full duty
306.04	3823.1	01.05	50	Industrial monocarboxylic fatty acids of linseed, oiticica or soya bean oil	Full duty
306.04	38.24	01.04	43	Naphthenic acids, for the manufacture of paint driers	Full duty
306.04	38.24	02.04	48	Prepared grinding aids	Full duty
306.04	38.24	03.04	42	Prepared anti-oxidants	Full duty
306.04	38.24	04.04	47	Mixtures of two or more of the following acids, namely, isononaic, isodecanoic and iso-octanoic acids, for the manufacture of paint driers	Full duty
306.04	39.04	01.04	48	Vinyl chloride polymers and copolymers, for the manufacture of varnishes, lacquers, paints and enamels	Full duty
306.04	39.07	01.04	47	Saturated polyester resins, oil-free	Full duty
306.05	INDUSTRY: PREPARED GLUES AND OTHER PREPARED ADHESIVES				
306.05	3905.21	01.06	68	Vinyl acetate- ethylene copolymer in aqueous dispersion, for the manufacture of prepared glues and other prepared adhesives, and products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives not exceeding a net mass of 1 kg, of heading 35.06	Full duty
306.06	INDUSTRY: SOAP, ORGANIC SURFACE-ACTIVE AGENTS, SURFACE-ACTIVE PREPARATIONS AND WASHING PREPARATIONS				
306.06	1511.90	01.06	63	Palm stearine, for the manufacture of soap	Full duty
306.06	2815.11	01.06	62	Solid caustic soda, for the manufacture of laundry and toilet soaps, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
306.06	2815.12	01.06	60	Liquid caustic soda for the manufacture of laundry and toilet soaps, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty
306.06	3402.13	01.06	63	Alcohol ethoxylates, for the manufacture of sodium lauryl ether sulphates of subheading 3402.11	Full duty
306.06	3823.1	01.05	53	Palm fatty acid distillate for the manufacture of soap	Full duty
306.06	3823.70	01.06	62	Industrial fatty alcohols, for the manufacture of fatty alcohol sulphates	Full duty
306.07	INDUSTRY: POLISHES AND CREAMS				
306.07	34.04	01.04	45	Prepared waxes, not emulsified or containing solvents	Full duty
306.09	INDUSTRY: DISINFECTANTS, INSECTICIDES, FUNGICIDES, RAT POISONS, HERBICIDES, ANTI-SPROUTING PRODUCTS, PLANT-GROWTH REGULATORS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR SALE BY RETAIL OR AS PREPARATIONS OR ARTICLES				
306.09	29.04	01.04	44	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, for use as active ingredients in the manufacture of pesticides	Full duty
306.09	29.24	01.04	43	Carboxamide-function compounds, and amide-function compounds of carbonic acid (excluding diuron and alachlor), for use as active ingredients in the manufacture of pesticides	Full duty
306.09	29.32	01.04	45	Heterocyclic compounds (excluding carbofuran), for use as active ingredients in the manufacture of pesticides	Full duty
306.09	29.32	02.04	46	Heterocyclic compounds, for the manufacture of disinfectants	Full duty
306.09	29.33	01.04	41	Heterocyclic compounds (excluding atrazine, simazine and chloroisocyanuric acid and terbutylazine), for use as active ingredients in the manufacture of pesticides	Full duty
306.09	29.33	02.04	46	Heterocyclic compounds (excluding chloroisocyanuric acid), for the manufacture of disinfectants	Full duty
306.09	29.33	03.04	40	Heterocyclic compounds (excluding chloroisocyanuric acid), for the manufacture of fungicides	Full duty
306.09	34.02	01.04	46	Organic surface-active agents (excluding soap and those containing quaternary ammonium salts of the n-alkyl dimethyl benzyl ammonium chloride group), for the manufacture of disinfectants	Full duty
306.10	INDUSTRY: CHEMICAL PREPARATIONS				
306.10	11.08	01.04	49	Starch (excluding maize, corn or rice starch), not dextrinised, for the manufacture of adhesives	Full duty
306.10	1511.90	01.06	60	Palm stearine, not chemically modified for the manufacture of stearine acid of subheading 3823.11	Full duty
306.10	15.14	01.04	43	Rape seed oil and colza oil, for the manufacture of emulsifiers	Full duty
306.10	27.10	01.04	48	Mixed alkylenes, for the manufacture of mixed alkylbenzenes of subheading 3817.10	Full duty
306.10	29.18	01.04	46	Ricinoleic acid, tartaric acid and lactic acid, for the manufacture of emulsifiers	Full duty
306.10	34.02	02.04	42	Organic surface-active agents (excluding soap), for the manufacture of corrosion inhibitors, paper pulping aids and pitch dispersing agents	Full duty
306.10	3823.19	01.06	61	Acid oils from refining for the manufacture of industrial monocarboxylic fatty acids of subheading 3823.1	Full duty
306.10	3823.19	02.06	64	Palm fatty acid distillate, for the manufacture of industrial monocarboxylic fatty acids of subheading 3823.1	Full duty
306.10	38.24	01.04	44	Chemical preparations, for the manufacture of blocks of artificial graphite	Full duty
306.10	38.24	02.04	49	Mixtures of glycols or of other hydrocarbons, for the manufacture of brake fluids	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
306.10	38.24	03.04	43	Mixtures of mono-ethylenic hydrocarbons, for the manufacture of alkylbenzene	Full duty
306.10	38.24	04.04	48	Distilled monoglyceride, for the manufacture of emulsifiers	Full duty
306.10	3902.30	01.06	69	Propylene-ethylene copolymers, in primary forms, for the manufacture of viscosity index modifiers	Full duty
306.10	39.04	01.04	49	Vinyl chloride polymers and copolymers, liquid or pasty, for the manufacture of di-electric welding compounds	Full duty
306.12	INDUSTRY: FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE INDUSTRY				
306.12	34.02	01.04	41	Organic surface-active agents (excluding soap)	Full duty
306.12	34.04	01.04	44	Artificial waxes and prepared waxes	Full duty
306.12	38.24	01.04	48	Polyethylene glycol emulsifiers	Full duty
306.13	INDUSTRY: FERTILIZERS				
306.13	3402.11	01.06	64	Organic surface-active agents, anionic, in immediate packings of a content exceeding 10 kg, for the manufacture of fertilizers of Chapter 31	Full duty
306.14	INDUSTRY: BIODIESEL				
306.14	12.01	01.04	46	Soya beans, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit, for the extraction of soya bean oil classifiable in tariff heading 15.07, to be used in the manufacture of biodiesel as defined in Additional Note 1 (a) to Chapter 38, classifiable in tariff subheading 3824.90.03, with effect from 1 July 2008 up to and including 30 June 2011	Full duty
306.15	INDUSTRY: MINING				
306.15	2815.11	01.06	69	Sodium hydroxide (caustic soda), solid, for use in the extraction of uranium oxide classifiable in tariff subheading 2612.10 from uranium ore, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by a specific permit	Full duty
307.00	PLASTICS AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF				
307.01	INDUSTRY: PLASTICS				
307.01	15.15	01.04	40	Oiticica oil; tung oil	Full duty
307.01	15.18	01.04	45	Dehydrated castor oil, classifiable in tariff subheading 1518.00.90, for use in the manufacture of alkyd resins in primary form, classifiable in tariff subheading 3907.50 in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
307.01	27.07	01.04	49	Hydrocarbon solvents; phenol, cresol and cresylic acid	Full duty
307.01	27.10	02.04	43	Technical white oil	Full duty
307.01	27.10	03.04	48	Hydrocarbons, for use as solvents in the manufacture of polymers of ethylene of a specific gravity of less than 0.94	Full duty
307.01	27.10	04.04	42	Diisobutylene-mixed alkylene, for the manufacture of phenolic resins of subheading 3909.40	Full duty
307.01	28.03	01.04	47	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included), for the manufacture of plastics in primary forms	Full duty
307.01	29.17	01.04	40	Dibutyl maleate	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
307.01	29.21	01.04	47	Amine catalysts, for the manufacture of cellular plastic	Full duty
307.01	29.21	05.04	45	Amines and methylene bis orthochloroaniline, for the manufacture of unreacted polyether-polyol or polyester polyol blends containing 2 or more hydroxyl groups	Full duty
307.01	29.21	06.04	41	Amine-function compounds, for the manufacture of condensation, polycondensation and polyaddition products	Full duty
307.01	32.06	01.04	47	Other colouring matter and preparations (excluding pigments with the basis of titanium dioxide, chrome oxide green, zinc chromate, lead chromate, barium chromate or strontium chromate)	Full duty
307.01	3206.1	01.05	56	Pigments and preparations based on titanium dioxide, for the manufacture of biaxially oriented plates, sheets, film or foil of polypropylene	Full duty
307.01	34.02	01.04	49	Alkyl polyglycol ether	Full duty
307.01	34.04	01.04	41	Polyethylene glycol stearate	Full duty
307.01	38.12	01.04	48	Prepared anti-oxidants	Full duty
307.01	38.12	02.04	42	Prepared plasticisers (excluding chlorinated paraffin plasticisers, phthalic acid esters of mixed aliphatic alcohols and epoxy esters plasticisers), for the manufacture of moulding powders and pastes	Full duty
307.01	3823.1	01.05	51	Industrial monocarboxylic acids of linseed, oiticica, soya bean or dehydrated castor oil	Full duty
307.01	3824.90	01.06	61	Dimerised acids	Full duty
307.01	3824.90	02.06	66	Mixtures of propylene oxide and ethylene oxide, for the manufacture of polyether polyols containing 2 or more hydroxyl groups	Full duty
307.01	3824.90	03.06	60	Dimerised fatty acids and residual products thereof	Full duty
307.01	39.01	01.04	40	Ethylene polymers and copolymers, in powder form, with a melt flow index of less than 2.3 g per 10 minutes at 190°C under a load of 21.6 kg (MFI 190/21.6), for the manufacture of plates, sheets and rods	Full duty
307.01	3902.30	01.06	62	Ter- and copolymers of propylene in primary forms, for the manufacture of plates, sheets, film, foil and strip of biaxially orientated polypropylene of subheading 3920.20	Full duty
307.01	39.04	01.04	43	Vinyl chloride polymers and copolymers, in primary forms for the manufacture of plastisols	Full duty
307.01	39.07	01.04	49	Polyesters, for the manufacture of cellular plastic	Full duty
307.01	39.07	02.04	43	Polyesters, for the manufacture of polyurethane elastomers	Full duty
307.01	39.07	03.04	48	Polyesters, for the manufacture of unreacted polyether-polyol or polyester-polyol blends containing 2 or more hydroxyl groups	Full duty
307.01	39.19	01.04	46	Plates, sheets, film, foil and strip, of condensation, polycondensation and polyaddition products, self-adhesive, reinforced with monofil of textile material or glass fibre, of a width exceeding 500 mm, for cutting into strip	Full duty
307.01	39.19	02.04	40	Cellular, plates, sheets, film, foil and strip, of condensation, polycondensation and polyaddition products self-adhesive, with discardable paper backing, for cutting into strip	Full duty
307.01	39.19	04.04	49	Plates, sheets, film, foil and strip, of polymerisation and copolymerisation products, self-adhesive, reinforced with monofil of textile material or glass fibre, of a width exceeding 500 mm, for cutting into strip	Full duty
307.01	39.19	07.04	43	Plates, sheets, film, foil and strip of polymerisation and copolymerisation products, cellular, self-adhesive, with discardable paper backing, for cutting into strip	Full duty
307.01	39.19	08.04	48	Cellular plates, sheets and strip, of vinyl chloride polymers of copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
307.01	3919.90	01.06	62	Self-adhesive plates, sheets, film, foil and strip, of polymers of ethylene, of a width exceeding 1.9 m, for use as discardable backing in the packaging of sheets and plates of acrylic polymers	Full duty
307.01	3919.90	02.06	67	Plates, sheets, strip, film and foil, self-adhesive, of polymers of polypropylene, for the manufacture of printed self-adhesive labels in rolls	Full duty
307.01	39.20	01.04	43	Plastic materials in sheets or rolls, for the manufacture of chemically impregnated materials incorporating an ultraviolet barrier	Full duty
307.01	39.20	03.04	42	Plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness not exceeding 10 mm, heat shrinkable, for the manufacture of food and sausage casings	Full duty
307.01	39.20	04.04	47	Plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness not exceeding 10 mm, for the manufacture of tubes	Full duty
307.01	39.20	05.04	41	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0.05 mm, unprinted, for the manufacture of printed film for the wrapping of sugar confectionery, chocolate and the like	Full duty
307.01	3920.20	01.06	69	Plates, sheets, film, foil and strip, of polymers of propylene, biaxially oriented, for the manufacture of self-adhesive tape of subheading 3919.10	Full duty
307.01	3920.49	01.06	67	Plates, sheets, film, foil and strip of polymers of vinyl chloride, non-cellular, of a thickness not exceeding 0,125 mm, containing by mass less than 6 per cent of plasticisers, for the manufacture of self-adhesive tape of subheading 3919.10	Full duty
307.01	39.21	04.04	43	Textile fabrics embedded in or coated or covered on both sides with preparations of polyurethane, for finishing by the process of coating, printing, embossing or lacquering	Full duty
307.01	39.21	05.04	48	Plates, sheets and strip, of cellular vinyl chloride polymers of copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm	Full duty
307.01	39.21	07.04	47	Plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness not exceeding 10 mm, for the manufacture of tubes	Full duty
307.01	39.21	08.04	41	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0.05 mm, unprinted, for the manufacture of printed film for the wrapping of sugar confectionery, chocolate and the like	Full duty
307.01	70.19	01.04	44	Glass fibre, for the manufacture of floor coverings of vinyl chloride polymers or copolymers	Full duty
307.01	70.19	02.04	49	Multifilament strands of glass fibre, chopped to length, for the manufacture of polyamides and super polyamides, in granular form	Full duty
307.03	INDUSTRY: MOULDED PLASTIC GOODS				
307.03	39.00	01.02	27	Plastics for use as linings or for coating linings in the manufacture of caps for bottles and jars	Full duty
307.03	39.07	01.04	42	Plastic polymer or copolymer moulding powders (excluding styrene, ethylene and propylene polymers and copolymers and vinyl chloride polymers)	Full duty
307.03	39.12	01.04	45	Plastic polymer or copolymer moulding powders (excluding styrene, ethylene and propylene polymers and copolymers and vinyl chloride polymers)	Full duty
307.03	3923.50	01.06	63	Stoppers, lids, caps and other closures, incorporating a desiccant-filled chamber for purposes of moisture absorption, for the manufacture of trade packages of heading 39.23	Full duty
307.03	4908.90	01.06	68	Heat transfer labels (decalcomanias), not vitrifiable, for use in the manufacture of articles for the conveyance or packing of goods, of plastics classifiable in tariff heading 39.23	Full duty
307.03	4911.99	01.06	61	Printed labels, for the manufacture of containers and lids, of polypropylene, by the in-mould labeling process, of heading 39.23	Full duty
307.04	INDUSTRY: PLASTIC GOODS OF PLATE, SHEET, STRIP OR FILM				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
307.04	2933.69	01.06	68	4,6 diamine-2-methyl-1, 3, 5-triazine, for the manufacture of plates, sheets, film, foil and strip of decorative laminate of phenolic resins of subheading 3921.90	Full duty
307.04	3901.20	01.06	61	Unchlorinated high density polyethylene, for the manufacture of plates, sheets, film, foil, and strip of polyethylene classifiable under subheading 3920.10, with a thickness of 500 microns or more but not exceeding 2 000 microns	Full duty
307.04	39.19	01.04	41	Self-adhesive plates, sheets, film, foil and strip, of plastics (excluding those of polymers of ethylene, biaxially oriented polypropylene, polymers of styrene, polymers of vinyl chloride, acrylic polymers, polyethylene terephthalate, cellular polyurethane, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers)	Full duty
307.04	39.19	06.04	44	Plates, sheets, film, foil and strip of cellular vinyl chloride polymers and copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm	Full duty
307.04	39.20	01.04	49	Plates, sheets, film, foil and strip, of plastics, (excluding those of polymers of ethylene, biaxially oriented polypropylene, polymers of vinyl chloride, acrylic polymers, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Full duty
307.04	39.20	02.04	43	Plates or sheets of vinyl chloride polymers and copolymers, of a thickness exceeding 2 mm, unplasticised, rigid	Full duty
307.04	39.20	03.04	48	Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, of a thickness not exceeding 0.075 mm, for the manufacture of bibs, aprons and pilchers, for infants	Full duty
307.04	39.20	04.04	42	Plates, sheets, film, foil and strip of biaxially oriented vinyl chloride polymers and copolymers, for the manufacture of bottle capsules	Full duty
307.04	3920.4	01.05	53	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, for the manufacture of table-cloths	The full anti-dumping duty
307.04	3920.43	01.06	63	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials containing by mass 6 percent or more of plasticisers, of a thickness of 365 microns or more but not exceeding 425 microns, for further processing by means of embossing or surface coating	Full duty
307.04	3920.49	01.06	62	Plates, sheets, film, foil and strip of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, uniaxially oriented, heat-shrinkable, of a thickness not exceeding 0,075 mm, unprinted, for the manufacture of printed film for the wrapping of articles in the conveyance or packing of goods	Full duty
307.04	3920.49	02.06	67	Plates, sheets, film, foil and strip of polymers of vinyl chloride containing by mass less than 6 per cent of plasticisers, with a width not exceeding 160 mm and a thickness of 0,36 mm, printed, for the manufacture of moulded trays for the packing and conveyance of goods classifiable under tariff subheading 3923.90.90	Full duty
307.04	39.21	01.04	45	Plates, sheets, film, foil and strip, of plastics (excluding those of polymers of ethylene, biaxially oriented polypropylene, polymers of styrene, polymers of vinyl chloride, acrylic polymers, cellular polyurethane, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers)	Full duty
307.04	39.21	02.04	40	Plates or sheets of vinyl chloride polymers and copolymers, of a thickness exceeding 2 mm, unplasticised, rigid	Full duty
307.04	39.21	03.04	44	Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, laminated, for the manufacture of inflatable articles	Full duty
307.04	39.21	04.04	49	Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, of a thickness not exceeding 0.075 mm, for the manufacture of bibs, aprons and pilchers, for infants	Full duty
307.04	39.21	05.04	43	Plates, sheets, film, foil and strip of cellular vinyl chloride polymers and copolymers, of a thickness exceeding 8 mm	Full duty
307.04	39.21	06.04	48	Plates, sheets, film, foil and strip of biaxially oriented vinyl chloride polymers and copolymers, for the manufacture of bottle capsules	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
307.04	39.21	07.04	42	Plates, sheets, film, foil and strip of cellular vinyl chloride polymers and copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm	Full duty
307.04	3926.90	01.06	63	Plates, sheets, film, foil and strip, of polyesters, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, perforated, of a thickness not exceeding 1 mm, for the manufacture of refrigeration night covers of subheading 3926.90	Full duty
307.04	48.11	01.04	41	Coated release paper and printed décor papers, for the manufacture of plates, sheets, film, foil and strip of decorative laminite of phenolic resins of subheading 3921.90	Full duty
307.04	7019.3	01.05	57	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products, for the manufacture of honeycomb panels	Full duty
307.04	7019.40	01.06	69	Glass fibre woven fabrics of rovings, for the manufacture of honeycomb panels	Full duty
307.04	7019.5	01.05	51	Other glass fibre woven fabrics, for the manufacture of honeycomb panels	Full duty
307.05	INDUSTRY: FABRICATED PLASTIC GOODS				
307.05	39.16	01.04	44	Polymer and copolymer thermoplastic materials, in the form of rods, sticks and profile shapes	Full duty
307.05	39.21	01.04	47	Metallised plastic tape or strip, for the manufacture of profile shapes	Full duty
307.05	39.21	02.04	41	Cellular vinyl chloride polymers (closed cell), for the manufacture of life jackets	Full duty
307.05	76.07	01.04	46	Aluminium foil containing, by mass, more than 0.9 per cent of manganese, printed or unprinted, lacquered on both sides, of a thickness exceeding 0.045 mm but not exceeding 0.15 mm, for the manufacture of metallised plastic profile shapes	Full duty
307.06	INDUSTRY: BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS AND FILES, OF PLASTICS				
307.06	83.05	01.04	47	Lever arch binding mechanisms, for the manufacture of lever arch files by means of permanently riveting the mechanism to the file form; compression bars with a length of 122 mm or more designed for use with lever arch mechanisms and slotted fittings for lever arch files with an opening of 41,5 mm or more designed to hook onto the arch of the mechanisms slotted through the file form	Full duty
307.06	83.05	02.04	41	Ring binding mechanisms with a diameter of 25 mm or more, for the manufacture of ring-binder files by means of permanently riveting the mechanism to the file form	Full duty
307.06	83.05	03.04	46	Clip mechanisms with a length of 110 mm or more, for the manufacture of clipboard files or binders by means of permanently riveting the mechanism to the file or binder form	Full duty
307.07	INDUSTRY: SYNTHETIC RUBBER				
307.07	2710.12	01.06	64	Blends of complex petroleum hydrocarbons classifiable in tariff subheading 2710.12.90, for use as plasticisers in the manufacture of synthetic rubber classifiable in tariff heading 40.02, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
307.07	28.00	01.02	28	Inorganic chemicals, for use as anti-oxidants	Full duty
307.07	34.01	01.04	43	Sodium or potassium soap of rosin or of tall oil	Full duty
307.08	INDUSTRY: RUBBER PRODUCTS				
307.08	2710.12	01.06	66	Blends of complex petroleum hydrocarbons classifiable in tariff subheading 2710.12.90, for use as plasticisers in the manufacture of pneumatic tyres classifiable in tariff heading 40.11, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
307.08	34.04	01.04	44	Artificial waxes, for use as anti-oxidants	Full duty
307.08	38.24	01.04	48	Prepared rubber reclaiming agents	Full duty
307.08	40.08	01.04	48	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabric, for the manufacture of diving suits, surfing suits, water skiing tunics and the like	Full duty
307.08	40.08	02.04	42	Neoprene rubber, in plates or sheets, backed with knitted textile fabric, for the manufacture of limb and body supports	Full duty
307.08	40.08	03.04	47	Plates, sheets and strip, of vulcanised rubber (excluding hard rubber), for the manufacture of machine roller coverings and printing blankets	Full duty
307.08	40.09	01.04	44	Tubes, pipes and hoses, of vulcanised rubber (excluding hard rubber), for the manufacture of machine roller coverings	Full duty
307.08	5607.50	01.06	63	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of synthetic fibres (excluding those of polyethylene or polypropylene), for the manufacture of transmission belts of vulcanised rubber of subheading 4010.29	Full duty
307.08	73.12	01.04	43	Stranded wire, cables, cordage and ropes, of iron or steel wire plated, coated or clad with copper, for the manufacture of pneumatic tyres and tyre cases	Full duty
307.09	INDUSTRY: CAN SEALING AND BOTTLE CAP LINING PREPARATIONS				
307.09	39.04	01.04	44	Vinyl chloride polymers	Full duty
308.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (EXCLUDING SILK-WORM GUT)				
308.01	INDUSTRY: LEATHER TANNING AND FINISHING				
308.01	32.08	01.04	47	Solutions of plasticised vinyl chloride polymers or polyurethane, whether or not pigmented, for finishing leather	Full duty
308.01	32.09	01.04	43	Solutions of plasticised vinyl chloride polymers or polyurethane, whether or not pigmented, for finishing leather	Full duty
308.01	32.10	01.04	40	Solutions of plasticised vinyl chloride polymers or polyurethane, whether or not pigmented, for finishing leather	Full duty
308.01	34.02	01.04	46	Organic surface-active agents; surface-active preparations	Full duty
308.01	34.04	01.04	49	Prepared waxes	Full duty
308.01	38.24	01.04	42	Chemical products and preparations of the chemical and allied industries; residual products of the chemical and allied industries	Full duty
308.01	39.21	01.04	47	Vinyl chloride polymers, in film, sheet or strip, of a thickness not exceeding 0.5 mm, for the manufacture of imitation patent leather	Full duty
308.01	3921.13	01.06	61	Plates, sheets, film, foil and strip, of polyurethanes, cellular for the manufacture of bovine leather and equine leather archment-dressed or prepared after tanning, of subheading 41.07	Full duty
308.01	41.04	01.04	40	Chrome tanned leather of bovine animals, for the finishing thereof, provided such leather undergoes, at least the processes of retanning and dyeing	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
308.02	INDUSTRY: SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL; TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER; TRAVELLING-BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS; OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER; ARTICLES OF LEATHER OR OF COMPOSITION LEATHER				
308.02	3920.10	01.06	60	Plates, sheets, film, foil and strip, of polymers of ethylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of brief-cases and school satchels	Full duty
308.02	3921.12	01.06	63	Other plates, sheets, film, foil and strip, cellular, of polymers of vinyl chloride, of a thickness exceeding 0,25 mm but not exceeding 0,75 mm, for the manufacture of handbags	Full duty
308.02	3921.90	01.06	65	Textile fabrics, embedded in or coated or covered on both sides with polyurethane, for the manufacture of handbags	Full duty
308.02	3926.90	01.06	67	Handles, of plastics, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Full duty
308.02	41.04	01.04	42	Vegetable tanned bovine whole hides, of a thickness not exceeding 1,5 mm, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Full duty
308.02	4421.90	01.06	61	Wood frames	Full duty
308.02	5407.42	01.06	61	Woven fabrics, containing 85 per cent or more by mass of filaments of nylon or other polyamides, dyed, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Full duty
308.02	59.03	01.04	48	Textile fabrics impregnated, coated, covered or laminated with plastics, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Full duty
308.02	7117.19	01.06	66	Imitation jewellery, of base metal, whether or not plated with precious metal, for the manufacture of handbags	Full duty
308.02	7315.89	01.06	61	Chain, of iron or steel, for the manufacture of handbags	Full duty
308.02	73.17	01.04	41	Nickel studs, nails with heads of nickel and saddle nails, of iron or steel	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
308.02	82.03	01.04	40	Hand tools, for leather workers	Full duty
308.02	82.05	01.04	43	Hand tools, for leather workers	Full duty
308.02	83.01	01.04	41	Locks and parts thereof, of base metal for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Full duty
308.02	8301.50	01.06	69	Frames with clasps, incorporating locks, of base metal for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Full duty
308.02	8302.49	01.06	61	Base metal mountings, fittings and similar articles	Full duty
308.02	8308.10	01.06	64	Hooks, eyes and eyelets, of base metal	Full duty
308.02	8308.20	01.06	61	Tubular rivets, of base metal	Full duty
308.02	8308.90	01.06	62	Clasps and frames with clasps, of base metal	Full duty
308.02	8308.90	02.06	67	Buckles and buckle-clasps, for the manufacture of saddlery and harness	Full duty
308.02	9607.1	01.05	56	Slide fasteners, for the manufacture of handbags	Full duty
308.02	9607.20	01.06	69	Slide fastener chains or stringers, for the manufacture of handbags	Full duty
309.00	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK				
309.01	INDUSTRY: WOOD AND ARTICLES OF WOOD				
309.01	56.03	02.04	47	Non-wovens, whether or not impregnated, coated, covered or laminated, of man-made staple fibres or of natural fibres, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , for the manufacture of oil absorbers	Full duty
310.00	PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF				
310.01	INDUSTRY: PULP, PAPER AND PAPERBOARD				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
310.01	2815.12	03.06	63	Sodium hydroxide (caustic soda), in aqueous solution, in such quantities and at such time as the International Trade Administration Commission of South Africa may allow by specific permit, for the manufacture of: (a) Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets, of any size, (excluding paper of heading 48.01 or 48.03) not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 percent by mass of the total fibre content consists of such fibres; (b) Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets; and (c) Paper and paperboard, coated on one or both sides with kaolin (china clay) or other organic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular, (including square) sheets, of any size, used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 percent by mass of the total fibre content consists of such fibres	Full duty
310.01	2815.12	04.06	68	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-bleached or bleached coniferous wood pulp classifiable in tariff subheading 4703.21, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
310.01	2815.12	05.06	62	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-bleached or bleached non-coniferous wood pulp classifiable in tariff subheading 4703.29, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
310.01	2815.12	06.06	67	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of unbleached kraftliner paper, classifiable in tariff subheading 4804.11, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
310.01	2815.12	07.06	61	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of other kraftliner paper classifiable in tariff subheading 4804.19, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
310.01	2815.12	08.06	66	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of newsprints, in rolls or sheets, classifiable in tariff subheading 4801.00, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
310.01	3920.10	01.06	67	Polymers of ethylene, in the form of fibrous sheets, having a specific gravity of 0,94 or more, for the manufacture of paper and paperboard of a mass exceeding 250 g/m ² of Chapter 48	Full duty
310.02	INDUSTRY: IMPREGNATED, COATED OR LAMINATED PAPER AND PAPERBOARD				
310.02	38.24	01.04	42	Chloroparaffins, for the manufacture of self-copy paper	Full duty
310.05	INDUSTRY: CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER OR PAPERBOARD				
310.05	8308.10	01.06	68	Eyelets and the like, of base metal	Full duty
310.06	INDUSTRY: BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS AND FILES, OF PAPER OR PAPERBOARD				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
310.06	83.05	01.04	42	Lever arch binding mechanisms, for the manufacture of lever arch files by means of permanently riveting the mechanism to the file form; compression bars with a length of 122 mm or more designed for use with lever arch mechanisms and slotted fittings for lever arch files with an opening of 41,5 mm or more designed to hook onto the arch of the mechanisms slotted through the file form	Full duty
310.06	83.05	02.04	47	Ring binding mechanisms with a diameter of 25 mm or more, for the manufacture of ring-binder files by means of permanently riveting the mechanism to the file form	Full duty
310.06	83.05	03.04	41	Clip mechanisms with a length of 110 mm or more, for the manufacture of clipboard files or binders by means of permanently riveting the mechanism to the file or binder form	Full duty
310.08	INDUSTRY: PRINTING, PUBLISHING AND BOOKBINDING				
310.08	38.24	01.04	43	Prepared etches (excluding lithographic plate processing etches)	Full duty
310.08	3923.90	01.06	67	Plastic jackets incorporating five or more partitions, for the manufacture of photo albums	Full duty
310.08	4802.5	01.05	56	Other uncoated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres, of a mass of 40 g/m ² or more but not more than 150 g/m ² , for the manufacture of banknotes	Full duty
310.08	49.11	01.04	46	Mounting bases; calendar mounts on which a picture is printed	Full duty
310.08	5508.10	01.06	62	Sewing thread of synthetic staple fibres, for the manufacture of passports of heading 49.07	Full duty
310.08	58.06	01.04	42	Webbing and tape	Full duty
310.09	INDUSTRY: ARTICLES OF PAPER PULP, PAPER OR PAPERBOARD				
310.09	4823.90	01.06	68	Diagnostic reagent paper, for the manufacture of urine test strips	Full duty
311.00	TEXTILES AND TEXTILE ARTICLES				
311.01	INDUSTRY: TEXTILE				
311.01	27.10	01.04	41	Lubricating oil (including base oils therefor)	Full duty
311.01	28.00	01.02	28	Inorganic chemicals (excluding hypochlorites), for use as bleaching agents	Full duty
311.01	28.28	01.04	40	Hypochlorites, for use as bleaching agents	Full duty
311.01	28.47	01.04	43	Hydrogen peroxide, not solidified with urea, for use in the manufacture of textiles	Full duty
311.01	29.00	01.02	23	Organic chemicals, for use as bleaching agents	Full duty
311.01	29.00	02.02	28	Diazonium salts and couplers for these salts, for use as azoic dyestuffs	Full duty
311.01	29.04	01.04	45	Sodium nitrobenzene sulphonate	Full duty
311.01	3206.11	01.06	66	Pigments and preparations based on titanium dioxide, containing 80 per cent or more by mass of titanium dioxide calculated on the dry matter, for use in the dyeing and printing of textiles	Full duty
311.01	32.08	01.04	42	Paste paint, for the silk screen process	Full duty
311.01	32.10	01.04	46	Paste paint, for the silk screen process	Full duty
311.01	34.02	01.04	41	Organic surface-active agents; surface-active preparations and washing preparations	Full duty
311.01	34.04	01.04	44	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.01	38.24	01.04	48	Mothproofing agents	Full duty
311.01	38.24	02.04	42	Naphtols and diazonium compounds	Full duty
311.01	38.24	03.04	47	Sodium chlorite with added corrosion inhibitors or explosion preventive agents, for use as a bleaching agent	Full duty
311.02	INDUSTRY: FIBRES AND YARNS				
311.02	3402.1	01.05	56	Organic surface-active agents, whether or not put up for retail sale, anionic or non-ionic, for the manufacture of acrylic or modacrylic filament tow, staple fibres and tops	Full duty
311.02	5509.22	01.06	69	Multiple (folded) or cabled yarn (excluding sewing thread) containing only polyester staple fibres not put up for retail sale, for the manufacture of sewing thread falling within heading 55.08	Full duty
311.02	63.09	01.04	42	Worn clothing and other worn articles of textile materials (excluding those containing cotton) at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the recovery of fibres	Full duty
311.02	63.10	01.04	46	Rags, new or used, for the recovery of fibres	Full duty
311.03	INDUSTRY: INTERLINERS AND INDUSTRIAL FILTER CLOTH				
311.03	55.09	04.04	42	Yarn of man-made staple fibres not containing polyester fibres or cotton, for the weaving of fabrics (excluding fabrics suitable for use as interlinings and industrial filter cloth)	Full duty less 12%
311.07	INDUSTRY: TEXTILE EMBROIDERY				
311.07	54.07	01.04	40	Woven fabrics of man-made filament yarn, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty
311.10	INDUSTRY: CARPETS AND OTHER TEXTILE FLOOR COVERINGS				
311.10	5404.12	01.06	60	Monofilament, of propylene, for the manufacture of carpet backing material, consisting of woven fabrics containing 85 per cent or more by mass of synthetic filaments, classifiable in subheading 54.07	Full duty
311.10	5407.20	01.06	60	Woven fabrics obtained from strip or the like, of polymers of propylene, unprinted, for use as backing in the manufacture of carpets	Full duty less 15%
311.10	5407.20	02.06	65	Woven fabrics of a width exceeding 370 cm, obtained from strip or the like, of polymers of propylene, unprinted, for use as backing material in the manufacture of tufted carpeting in the length, having a width exceeding 360 cm in the loom state	Full duty
311.10	5704.90	01.06	63	Random velour needle punch carpets, for the manufacture of moulded carpets identifiable for use in motor vehicles	Full duty less 10%
311.12	INDUSTRY: IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS				
311.12	39.01	01.04	43	Polymers of ethylene, in primary forms, having a relative density of more than 0,94, for the manufacture of impregnated or coated interlinings	Full duty
311.12	39.04	01.04	42	Polyvinyl chloride in primary forms, for the manufacture of impregnated or coated textile fabrics	Full duty
311.12	52.08	01.04	48	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , for the manufacture of impregnated or coated textile fabrics in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.12	54.07	01.04	49	Open weave fabrics of synthetic filament yarn, including woven fabrics obtained from material of heading 54.04, with a construction not exceeding 10 threads per cm ² , for the manufacture of impregnated or coated textile fabrics	Full duty
311.12	54.07	02.04	43	Woven fabrics of synthetic filament yarn, including fabrics obtained from materials of heading 54.04, of a mass not exceeding 65 g/m ² woven from yarns with a linear density not exceeding 78 dtex, for the manufacture of impregnated or coated textile fabrics	Full duty
311.12	54.07	03.04	48	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04, of a mass exceeding 65 g/m ²	Full duty less the greater of 25% or 23c/m ²
311.12	55.16	01.04	40	Woven fabrics of artificial staple fibres, unbleached, bleached or dyed, for the manufacture of coated fabrics	Full duty
311.12	56.03	01.04	40	Nonwovens, uncoated, for the manufacture of impregnated or coated textile fabrics (excluding interlinings)	Full duty
311.12	5903.20	01.06	67	Textile fabrics, impregnated, coated, covered or laminated with polyurethane, for finishing by a process of coating, laminating, printing, embossing or lacquering	Full duty
311.12	5903.90	01.06	68	Textile fabrics impregnated, coated, covered or laminated with plastics (excluding polyvinyl chloride or polyurethane), for the manufacture of self-adhesive tape of a width not exceeding 30 cm	Full duty less 15%
311.12	60.01	01.04	49	Pile fabrics including "long pile" fabrics and terry fabrics, knitted or crocheted	Full duty
311.12	60.02	01.04	45	Other knitted or crocheted fabrics	Full duty
311.12	60.03	01.04	41	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01)	Full duty
311.12	60.04	01.04	48	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
311.12	60.05	01.04	44	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04) in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
311.12	60.06	01.04	40	Other knitted or crocheted fabrics in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
311.13	INDUSTRY: INDUSTRIAL TEXTILE ARTICLES AND MATERIALS				
311.13	54.04	01.04	41	Monofil of synthetic filaments for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery	Full duty less 12%
311.13	54.04	02.04	46	Strip of synthetic fibre materials, for the manufacture of prepared packings	Full duty less 12%
311.13	54.07	01.04	40	Woven fabrics of man-made filament yarn including woven fabrics of monofil or strip of heading 54.04 or 54.05 of Schedule No. 1, for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery	Full duty
311.13	56.07	01.04	48	Twine of man-made fibres of strip (excluding those of polyethylene, polypropylene, polyamide or polyester), for the manufacture of prepared packings	Full duty
311.15	INDUSTRY: KNITTED GLOVES				
311.15	4002.91	01.06	63	Carboxylated acrylonitrile butadiene latex, vulcanised, for the manufacture of industrial gloves of subheading 6116.10	Full duty
311.15	6006.2	01.05	56	Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7 c/m ²	Full duty
311.15	6006.3	01.05	53	Knitted or crocheted fabrics of synthetic fabrics	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.15	6116.9	01.05	55	Gloves of cotton or synthetic fibres, or of mixtures of cotton and synthetic fibres, for use as liners in the manufacture of gloves, impregnated, coated or covered with plastics or rubber, classifiable in subheading 6116.10	Full duty
311.16	INDUSTRY: SHAWLS, SCARVES, MUFLERS, STOLES, PRINTED KHANGAS, PRINTED KADUNGAS AND THE LIKE				
311.16	54.07	01.04	46	Woven unprinted fabrics of man made filament yarn, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
311.17	INDUSTRY: TIES AND BOW TIES				
311.17	54.07	01.04	48	Woven fabrics of synthetic filament yarn	Full duty less 11%
311.18	INDUSTRY: HANDKERCHIEFS AND OTHER GENERAL MADE-UP TEXTILE ARTICLES				
311.18	52.08	01.04	49	Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty
311.18	63.09	01.04	41	Worn clothing and other worn articles of textile materials containing 35 per cent or more by mass of cotton fibres (excluding brassieres, girdles, corsets, braces, suspenders, garters, jackets, blazers, jerseys, pullovers, cardigans, overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas, swimwear, socks and similar clothing articles) at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of wiping rags and cleaning cloths	Full duty
311.20	INDUSTRY: WOMENS AND GIRLS OUTER GARMENTS				
	NOTE:				
	1. For the purposes of this item the manufacture of trousers with a vertical opening in the centre of the part of the garment and of which the opening is covered with a flap which extends from left over right, is not permitted				
311.20	5407.61	01.06	66	Woven fabrics, of a mass of 35 g/m ² or more but not exceeding 50 g/m ² , consisting of 100 per cent non-textured polyester monofilament yarns, with a linear density of 15 dtex or more but not exceeding 22 dtex and with a construction of 60 threads per cm ² or more but not exceeding 80 threads per cm ² , for the manufacture of woman's and girls' dresses	Full duty
311.20	60.02	01.04	49	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics) (excluding those of heading 60.01) printed, for the manufacture of swimwear	Full duty
311.20	60.03	01.04	46	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of headings 60.01 or 60.02), for the manufacture of swimwear	Full duty
311.20	60.04	01.04	42	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) printed, for the manufacture of swimwear	Full duty
311.20	60.05	01.04	49	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04) printed, for the manufacture of swimwear	Full duty
311.20	60.06	01.04	45	Knitted or crocheted fabrics, printed, for the manufacture of swimwear	Full duty
311.21	INDUSTRY: UNDER GARMENTS				
311.21	60.02	01.04	41	Knitted or crocheted open-work fabrics similar to lace (excluding trimmings), of a width not exceeding 30 cm, containing by mass 5 per cent or more elastomeric yarn or rubber thread of textured yarn	Full duty
311.21	60.03	01.04	48	Knitted or crocheted open-work fabrics similar to lace (excluding trimmings), of a width not exceeding 30 cm, of textured yarn	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.21	60.04	01.04	44	Knitted or crocheted open-work fabrics similar to lace (excluding trimmings), of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread, of textured yarn	Full duty
311.21	60.05	01.04	40	Warp knit or open-work fabrics similar to lace (excluding trimmings) (including those made on galloon knitting machines), of textured yarn	Full duty
311.21	60.06	01.04	47	Other knitted or crocheted open-work fabrics similar to lace (excluding trimmings), of textured yarns	Full duty
311.23	INDUSTRY: WATERPROOF CLOTHING				
311.23	59.06	01.04	40	Rubberised textile fabrics	Full duty
311.25	INDUSTRY: FOUNDATION GARMENTS AND ELASTICISED APPAREL; BELTS, WHETHER OR NOT ELASTICISED				
311.25	54.07	01.04	42	Woven unprinted fabrics of textured man-made filament yarns, for the manufacture of foundation garments	Full duty
311.25	54.07	02.04	47	Woven unprinted fabrics of synthetic filament yarn (excluding fabrics woven from textured yarns and woven fabrics containing polyurethane elastomers) of a value for duty purposes per kg exceeding 198c, for the manufacture of foundation garments	Full duty less 11%
311.25	54.07	03.04	41	Woven unprinted fabrics of man-made filament yarn, containing polyurethane elastomer yarns, for the manufacture of foundation garments	Full duty
311.25	58.11	02.04	48	Knitted or crocheted fabrics, interlined with cellular rubber	Full duty
311.25	58.11	03.04	42	Knitted fabrics, interlined with neoprene rubber, for the manufacture of limb and body supports	Full duty
311.25	59.06	01.04	44	Knitted or crocheted fabrics, elastic or rubberised, for the manufacture of foundation garments	Full duty
311.25	59.06	02.04	49	Knitted or crocheted fabrics, interlined with cellular rubber	Full duty
311.25	59.06	03.04	43	Knitted fabrics, interlined with neoprene rubber, for the manufacture of limb and body supports	Full duty
311.25	60.02	01.04	49	Knitted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of polyurethane elastomeric yarn (excluding those of heading 60.01 and plain knitted fabrics)	Full duty
311.25	60.02	02.04	43	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01), for the manufacture of foundation garments	Full duty
311.25	60.03	01.04	45	Knitted fabrics of textured yarns of a width not exceeding 30 cm (excluding those of heading 60.01 and fabrics containing polyurethane elastomeric yarn)	Full duty
311.25	60.03	02.04	44	Knitted fabrics of textured yarn of a width not exceeding 30 cm, containing polyurethane elastomeric yarn (excluding those of heading 60.01 and plain knitted fabrics)	Full duty
311.25	60.04	01.04	41	Knitted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of polyurethane elastomeric yarn (excluding those of heading 60.01 and plain knitted fabrics)	Full duty
311.25	60.04	02.04	46	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01), for the manufacture of foundation garments	Full duty
311.25	60.05	01.04	48	Warp knit fabrics of textured yarn (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04 and fabrics containing polyurethane elastomeric yarn)	Full duty
311.25	60.05	02.04	42	Warp knit fabrics of textured yarn (including those made on galloon knitting machines (excluding those of headings 60.01 to 60.04 and plain knitted fabrics)	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.25	60.06	01.04	44	Other knitted fabrics of textured yarn (excluding fabrics containing polyurethane elastomeric yarn)	Full duty
311.25	60.06	02.04	49	Other knitted fabrics containing polyurethane elastomeric yarn (excluding plain knitted fabrics)	Full duty
311.25	73.20	01.04	49	Corset busks and similar supports, of steel	Full duty
311.25	73.26	01.04	47	Spiralled busk wire of steel, not cut to size, for the manufacture of corset busks and similar supports	Full duty
311.27	INDUSTRY: TARPAULINS, SAILS, AWNINGS, SUNBLINDS, TENTS AND CAMPING GOODS				
311.27	54.07	02.04	40	Woven fabrics of man-made filament yarn, for the manufacture of sails for sailing vessels	Full duty
311.27	83.02	01.04	49	D-rings	Full duty
311.27	83.08	01.04	47	Brass eyelets, hooks and eyes	Full duty
311.40	INDUSTRY: CLOTHING (GENERAL)				
311.40	39.26	01.04	45	Buckles, slides and bust cups, of plastics	Full duty
311.40	40.08	01.04	49	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving socks	Full duty
311.40	5208.4	01.05	53	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , of yarns of different colours, for the manufacture of men's or boys' shirts classifiable in heading 62.05, women's or girls' blouses, shirts and shirt-blouses classifiable in heading 62.06 and boxer-shorts classifiable in tariff headings 62.07 and 62.08	Full duty
311.40	5210.4	01.05	57	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ² , of yarns of different colours, for the manufacture of men's or boys' shirts classifiable in heading 62.05 and women's or girls' blouses, shirts and shirt-blouses classifiable in heading 62.06	Full duty
311.40	54.07	01.04	45	Woven unprinted fabrics, consisting wholly of yarn of polyamide filaments, exceeding 75 dtex but not exceeding 250 dtex, in a plain weave and of a mass per m ² not exceeding 160 g, for use as outercloth in the manufacture of skirts with elasticised waists, trouser type leggings with side access slits and elasticised waists, jackets commonly known as windbreakers, raincoats (including reversible raincoats) and lifejackets	Full duty
311.40	5407.5	01.05	51	Other woven fabrics, containing 85 per cent or more by mass of textured polyester filaments, with a mass of 55 g/m ² or more but not exceeding 135 g/m ² , for the manufacture of woven articles of apparel classifiable in Chapter 62	Full duty
311.40	5407.61	01.06	62	Other woven fabrics, containing 85 per cent or more by mass of non-textured polyester filaments, with a mass of 55 g/m ² or more but not exceeding 135 g/m ² , for the manufacture of woven articles of apparel classifiable in Chapter 62	Full duty
311.40	5408.10	01.05	67	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05, for use as linings in the manufacture of outer garments classifiable in Chapter 61 and Chapter 62	Full duty
311.40	5408.10	01.06	64	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05, for use as linings in the manufacture of outer garments classifiable in Chapter 61 and Chapter 62	Full duty
311.40	56.03	01.04	41	Non-wovens, whether or not impregnated, coated or laminated, for the manufacture of sterilised surgical and examination gowns	Full duty
311.40	58.01	01.04	46	Woven pile fabrics and chenille fabrics (excluding those of wool or fine animal hair), for the manufacture of woven articles of apparel classifiable in Chapter 62	Full duty
311.40	58.08	01.04	40	Gold or silver braid, for uniforms	Full duty
311.40	58.08	02.04	45	Braid, for the manufacture of belts	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.40	58.10	01.04	44	Embroidery in the piece or in strips, with a width of 30 cm or more, for the manufacture of articles of apparel classifiable in Chapter 61 and Chapter 62	Full duty
311.40	59.06	01.04	41	Fabrics rubberised with cellular rubber, for the manufacture of swimwear, foundation garments and elasticised apparel	Full duty
311.40	59.06	02.04	46	Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving suits, surfing suits, water-skiing tunics and the like	Full duty
311.40	59.06	03.04	40	Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving socks	Full duty
311.40	59.07	01.04	48	Textile fabrics, impregnated or coated	Full duty
311.40	83.08	01.04	40	Hooks and eyes (excluding hooks and eyes on tape), eyelets and similar fittings (excluding hooks and bars, slides, buckles, buckle moulds and buckle-clasps), of base metal	Full duty
311.41	INDUSTRY: TEXTILES AND TEXTILE ARTICLES (GENERAL)				
311.41	5402.33	01.06	67	Textured filament yarn of polyester, measuring per single yarn 75 dtex or more but not exceeding 650 dtex and having a tenacity not exceeding 45 cN/tex, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textiles and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region	Full duty
311.41	54.03	01.04	46	Artificial filament yarn (excluding sewing thread), not put up for retail sale, including artificial monofilament of less than 67 dtex, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region	Full duty
311.41	5509.1	01.05	50	Yarn (excluding sewing thread) containing 85 per cent or more by mass of staple fibres of nylon or other polyamides, not put up for retail sale, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region	Full duty
311.41	5509.4	01.05	52	Other yarn (excluding sewing thread) containing 85 per cent or more by mass of synthetic staple fibres, not put up for retail sale, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region	Full duty
311.41	5509.51	01.06	63	Other yarn (excluding sewing thread) of polyester staple fibres mixed mainly or solely with artificial staple fibres, not put up for retail sale, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region	Full duty
311.41	55.10	01.04	45	Yarn (excluding sewing thread) of artificial staple fibres, not put up for retail sale, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region	Full duty
311.42	INDUSTRY: TEXTILE BED, TABLE, TOILET AND KITCHEN LINEN; CURTAINS AND INTERIOR BLINDS; CURTAIN OR BED VALANCES; OTHER FURNISHING ARTICLES; OTHER MADE UP ARTICLES; MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.42	52.08	01.04	42	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff headings 63.02, 63.03, 63.04 and 63.07	Full duty
311.42	5208.23	01.06	62	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , bleached, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff subheading 63.07	Full duty
311.42	5208.33	01.06	62	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , dyed, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff heading 63.07	Full duty
311.42	52.09	01.04	49	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	52.10	01.04	46	Woven fabrics of cotton, containing less than 85 per cent of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	54.07	01.04	43	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04, in rolls of a width of 160 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	55.13	01.04	46	Woven fabrics of synthetic fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	55.14	01.04	42	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 , dyed or printed, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	5903.20	01.06	61	Textile fabrics impregnated, coated, covered or laminated with polyurethane, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02	Full duty
311.42	6001.21	01.06	67	Looped pile fabrics, knitted or crocheted, of cotton, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02	Full duty
312.00	FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR				
312.01	INDUSTRY: FOOTWEAR				
312.01	34.02	01.04	49	Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations (whether or not containing soap)	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
312.01	34.04	01.04	41	Artificial waxes; prepared waxes	Full duty
312.01	34.05	01.04	48	Polishes and creams	Full duty
312.01	39.00	01.02	23	Plastics (excluding polymers of ethylene having a specific gravity of less than 0,94 and polymers of vinyl chloride) and articles thereof (excluding those polymers of vinyl chloride)	Full duty
312.01	40.05	01.04	46	Rubber adhesives	Full duty
312.01	40.08	01.04	45	Welting and randing, of rubber	Full duty
312.01	40.08	03.04	44	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving boots	Full duty
312.01	4104.4	01.05	58	Tanned or crust hides and skins of bovine (including buffalo) animals, without hair on, whether or not split, but not prepared, of a unit surface area not exceeding 2,22 m ² per whole hide or 1,11 m ² per half hide, for use as linings	Full duty
312.01	4104.4	02.05	52	Tanned or crust hides and skins of bovine (including buffalo) animals, without hair on, whether or not split, but not further prepared, of a unit surface area not exceeding 1 075 m ² per half hide and of a value for duty purposes exceeding 10 000 c/m ² , for use as upper material or for the covering of heels	Full duty
312.01	4104.4	03.05	57	Tanned or crust hides and skins of bovine (including buffalo) animals, without hair on, whether or not split, but not further prepared, vegetable pre-tanned of a thickness of 2,5 mm or more, for the manufacture of inner and outer soles of subheading 6406.90	Full duty
312.01	4107.1	02.05	56	Leather prepared after tanning or crusting, including parchment dressed leather, of bovine (including buffalo) animals, without hair on, whether or not split, (excluding leather of heading 41.14) of a unit surface area not exceeding 1,075 m ² per half hide and of a value for duty purposes exceeding 10 000 c/m ² , for use as upper material or for the covering of heels	Full duty
312.01	42.05	01.04	43	Welting and randing, of leather or of composition leather; leather thongs and ornaments; woven leather upper material	Full duty
312.01	52.11	01.04	45	Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels	Full duty
312.01	54.07	01.04	46	Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering of heels	Full duty
312.01	55.14	01.04	45	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering of heels	Full duty
312.01	55.15	01.04	41	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering of heels	Full duty
312.01	56.03	01.04	48	Non-woven fabrics (excluding those for use as linings) coated or covered with plastics (excluding vinyl chloride polymers and copolymers)	Full duty
312.01	56.03	02.04	42	Non-woven fabrics impregnated or coated with plastics, for the manufacture of stiffeners, including toe-puffs	Full duty
312.01	56.03	03.04	47	Non-woven fabrics not impregnated, coated or covered with plastics	Full duty
312.01	58.06	01.04	44	Narrow woven fabrics, of a width exceeding 3 mm	Full duty
312.01	59.03	01.04	49	Stiffening fabrics, including toe-puff materials	Full duty
312.01	59.03	02.04	43	Impregnated, coated, covered or laminated with plastics, (excluding vinyl chloride polymers or vinyl chloride), for use as upper material, for covering heels or platforms or for the manufacture of uppers or inner soles	Full duty
312.01	59.03	03.04	48	Coated, covered or laminated with polyester film or sheet, for the manufacture of strapping for foot wear	Full duty
312.01	59.06	01.04	48	Rubberised textile fabrics (excluding rubberised knitted or crocheted goods)	Full duty
312.01	59.06	02.04	42	Knitted or chrocheted fabrics interlined with neoprene rubber (closed cell), for the manufacture of diving boots	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
312.01	59.07	01.04	44	Textile fabrics (excluding knitted pile fabrics), impregnated or coated, for use as upper material, for insole reinforcement or as stiffening fabric, including toe-puff materials	Full duty
312.01	63.07	01.04	45	Made-up insole ribbing material, in preformed strips	Full duty
312.01	64.06	02.04	47	Heel top-pieces (detachable), of plastics, for the manufacture of plastic heels	Full duty
312.01	6406.90	01.06	69	Studs of aluminium	Full duty
312.01	6406.90	02.06	63	Inserts of stainless steel, for the manufacture of footwear incorporating a protective metal toe-cap	Full duty
312.01	6406.90	03.06	68	Inner soles, of cork, for the manufacture of footwear	Full duty
312.01	7117.19	01.06	67	Imitation jewellery of base metal	Full duty
312.01	7117.90	01.06	61	Imitation jewellery of plastics	Full duty
312.01	73.17	01.04	42	Nails, tacks and studs, of iron or steel	Full duty
312.01	83.08	01.04	47	Hooks, eyes and eyelets, of base metal	Full duty
312.02	INDUSTRY: HEADGEAR				
312.02	46.01	01.04	44	Plaits of straw, esparto and similar plaiting materials	Full duty
312.02	51.11	02.04	48	Woollen fabrics	Full duty
312.02	55.15	01.04	43	Other woven fabrics of synthetic staple fibres, for the manufacture of headgear of headings 65.04 and 65.05	Full duty
312.02	56.03	01.04	44	Non-woven fabrics, not impregnated or coated with plastics	Full duty
312.02	58.08	01.04	49	Braids	Full duty
312.02	59.01	01.04	48	Buckram and similar fabrics	Full duty
312.02	59.06	01.04	41	Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving hoods	Full duty
312.02	59.07	01.04	46	Textile fabrics otherwise impregnated, coated or covered	Full duty less 22%
312.02	6005.3	01.05	50	Warp knitted fabrics of synthetic fibres, for the manufacture of peaked caps	Full duty
312.02	65.01	01.04	46	Hoods, neither blocked to shape nor with made brims, for the manufacture of womens and girls hats, of furfelt	Full duty
312.02	65.01	02.04	40	Hoods, neither blocked to shape nor with made brims, for the manufacture of womens and girls hats, of other felt	Not exceeding 15%
312.02	65.02	01.04	42	Hat-shapes, plaited or made from plaited or other strips of any material neither blocked to shape nor with made brims	Full duty
312.02	65.04	01.04	45	Hat-shapes, plaited or made from plaited or other strips of any material, not further processed than blocked to shape and with made brims, for the manufacture of womens or girls hats	Full duty
312.02	65.05	01.04	41	Hoods of furfelt, not further processed than blocked to shape and with made brims (capelines), for the manufacture of womens and girls hats	Full duty
312.02	65.07	01.04	44	Inside bands, linings, cap peaks not covered with cloth	Full duty
312.02	83.08	01.04	49	Metal fittings, of base metal, for caps, helmets and chin straps	Full duty
312.03	INDUSTRY: UMBRELLAS AND SUNSHADES				
312.03	54.07	01.04	43	Woven fabrics of man-made filament yarn, for hand umbrellas	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
312.03	66.03	01.04	44	Parts, fittings, trimmings and accessories (excluding textile articles)	Full duty
312.04	INDUSTRY: ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT AND PARTS THEREOF				
312.04	54.07	01.04	41	Woven fabrics of man-made filament yarn	Full duty
312.04	54.08	01.04	48	Woven fabrics of man-made filament yarn	Full duty
313.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE				
313.01	INDUSTRY: ABRASIVE GOODS				
313.01	39.20	01.04	40	Vulcanised fibre	Full duty
313.01	59.07	01.04	41	Impregnated textile fabrics, for the manufacture of abrasive cloth	Full duty
313.01	70.19	01.04	41	Glass fibre gauze and discs thereof, for the manufacture of grinding wheels and discs	Full duty
313.06	INDUSTRY: CERAMIC PRODUCTS				
313.06	49.08	01.04	44	Transfers (decalcomanias)	Full duty
313.06	6907.90	01.06	63	Unglazed ceramic tiles, for the manufacture of glazed ceramic tiles	Full duty
313.06	6911.10	01.06	68	Tableware, undecorated, glazed, in sets, containing cups and saucers or mugs in addition to other tableware, of a value for duty purposes of 625c/kg or more for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%
313.06	6911.10	03.06	67	Cups and saucers, undecorated, glazed, of a value for duty purposes of 115c per item or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%
313.06	6911.10	04.06	61	Plates, undecorated, glazed, of a value for duty purposes of 583c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%
313.06	6911.10	05.06	66	Sweet dishes, undecorated, glazed, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%
313.06	6911.10	06.06	60	Other tableware, undecorated, glazed, of a value for duty purposes of 549c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%
313.06	69.12	01.04	46	Tableware, undecorated, glazed, in sets, containing cups and saucers or mugs in addition to other tableware, of a value for duty purposes of 738c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%
313.06	69.12	02.04	40	Mugs, undecorated, glazed, of a value for duty purposes of 80c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%
313.06	69.12	03.04	45	Cups and saucers, undecorated, glazed, of a value for duty purposes of 150c per item or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%
313.06	69.12	04.04	46	Plates, undecorated, glazed, of a value for duty purposes of 441c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%
313.06	69.12	05.04	44	Sweet dishes, undecorated, glazed, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
313.06	69.12	06.04	49	Tableware (excluding sets, mugs, cups, saucers, plates and sweet dishes), undecorated, glazed, of a value for duty purposes of 403c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%
313.07	INDUSTRY: GLASS AND GLASSWARE				
313.07	39.20	01.04	41	Polyurethane, in plates, sheets, film, foil and strip, for the manufacture of laminated safety glass	Full duty
313.07	39.20	02.04	46	Plastic in sheets or rolls, for the manufacture of laminated safety glass	Full duty
313.07	39.21	01.04	48	Polyurethane, in plates, sheets, film, foil and strip, for the manufacture of laminated safety glass	Full duty
313.07	70.05	01.04	42	Tinted float glass, of a thickness exceeding 1.7 mm, for the manufacture of toughened safety glass, whether or not shaped	Full duty
313.07	70.13	01.04	44	Glassware, uncut, for the manufacture of cut glassware	Full duty
313.07	70.13	02.04	49	Glassware, footed and stemmed, for frosting, sand blasting, colouring, badging or decorating	Full duty
313.09	INDUSTRY: ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL				
313.09	39.26	01.04	43	Biaxially oriented propylene polymer film, not pressure sensitive, of a thickness not exceeding 0.012 mm, perforated	Full duty
313.09	56.03	01.04	48	Non-wovens, of man-made filaments	Full duty
313.09	70.19	01.04	46	Non-woven glass fibre sheets	Full duty
314.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN				
314.01	INDUSTRY: IMITATION JEWELLERY				
314.01	39.26	01.04	46	Beads (excluding imitation pearls) and parts of articles of personal adornment; pearlised balls, ovals and similar shapes, unpierced	Full duty
314.01	71.17	01.04	44	Necklace clasps; unfinished parts of imitation jewellery	Full duty
314.01	73.00	01.02	27	Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of iron or steel	Full duty
314.01	74.00	01.02	20	Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of copper	Full duty
315.00	BASE METALS AND ARTICLES OF BASE METAL				
315.01	INDUSTRY: BASE METALS				
315.01	32.09	01.04	48	Paint, with a basis of chrome compounds or zinc powder, for use as a primer or for the pretreatment of metal, in the manufacture of painted sheets, plates, hoop or strip, of iron or steel	Full duty
315.01	38.24	01.04	47	Case hardening powders and compounds	Full duty
315.01	38.24	02.04	41	Additives with a basis of polyethylene oxide, for use in the manufacture of tinned sheets or plates, of iron or steel	Full duty
315.01	4008.29	01.06	66	Vulcanised rubber rods, with a cross-sectional dimension not exceeding 61 mm, for the manufacture of suspension units, of iron or steel, used for anti-vibration, damping, tensioning or oscillating purposes	Full duty
315.02	INDUSTRY: TUBES AND PIPES (INCLUDING FLEXIBLE TUBING), OF BASE METAL				
315.02	3901.10	01.06	62	Polyethylene in primary forms, having a specific gravity of less than 0,94, for coating tubes and pipes of base metal	Full duty
315.02	3901.20	01.06	62	Polyethylene in primary forms, having a specific gravity of 0,94 or more, for coating tubes and pipes of base metal	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
315.02	8307.10	01.06	62	Corrugated flexible tubing of iron or steel, for covering with braided wire	Full duty
315.03	INDUSTRY: METAL CONTAINERS				
315.03	39.23	01.04	48	Caps of plastics, for the manufacture of trade packages	Full duty
315.03	40.05	01.04	41	Rubber sealing compounds	Full duty
315.03	7616.99	01.06	62	Slugs for impact extrusion for use in the manufacture of aluminium aerosol cans of a capacity not exceeding 500 ml, classifiable in tariff subheading 7612.90.40, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
315.03	8309.90	01.06	65	Threaded bungs and threaded flanges for steel drums, packed in sets, whether or not presented with bung covers	Full duty
315.06	INDUSTRY: BASE METAL FITTINGS AND MOUNTINGS OF A KIND SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CASKETS AND THE LIKE				
315.06	00.00	01.00	02	Goods of any description, for the manufacture of motor vehicle window winding mechanisms	Full duty
315.06	73.20	01.04	43	Springs, for the manufacture of concealed self-closing furniture hinges with circular hinge bosses	Full duty
315.06	83.02	01.04	40	Parts of hinges, for the manufacture of concealed self-closing furniture hinges with circular hinge bosses	Full duty
315.07	INDUSTRY: SHEET METAL PRODUCTS				
315.07	00.00	01.00	04	Goods of any description (excluding heaters (space heating apparatus) whether or not assembled of subheading 7321.8 and wire grids of subheading 7321.90), for the manufacture of gas heaters	Full duty
315.07	3926.90	01.06	60	Handles of plastics, for the manufacture of stainless steel hollowware for table or kitchen use of subheading 7323.93	Full duty
315.07	73.23	01.04	44	Spouts and handles, of iron or steel, for the manufacture of kitchen and other household articles	Full duty
315.07	73.23	02.04	49	Stampings, pressings and made-up roughs, of kitchen and other household articles, of iron or steel, for the manufacture of electroplated ware	Full duty
315.07	7323.9	01.05	55	Eyelets, handles, hooks, angles, rims and rings, of iron or steel, for the manufacture of pressed steelware	Full duty
315.07	73.24	03.04	47	Steel pressings, not enamelled, for the manufacture of steel baths	Full duty
315.07	74.18	01.04	45	Spouts and handles, of copper, for the manufacture of kitchen and other household articles	Full duty
315.07	74.18	02.04	46	Stampings, pressings and made-up roughs, of kitchen and other household articles, of copper, not plated, for the manufacture of electroplated ware (excluding beer mugs, presentation cups, trophies, spoons and forks)	Full duty
315.07	82.00	01.02	24	Stampings, pressings and made-up roughs of cutlery and other implements of base metal (excluding spoons, forks and scissors), not plated, for the manufacture of electroplated ware	Full duty
315.08	INDUSTRY: TOOLS AND IMPLEMENTS				
315.08	3926.90	01.06	62	Handles of plastics, for the manufacture of hammers	Full duty
315.08	44.17	02.04	47	Wooden handles, for hand tools (excluding those falling within tariff heading 82.01 of Schedule No. 1) manufactured in the Republic	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
315.08	82.03	01.04	46	Dropforged steel blanks, for the manufacture of files, rasps, pliers [excluding waterpump pliers, gas pliers and slip joint pipe-grip pliers (including bent-nose type), adjustable self-locking pliers and grips], pincers (excluding carpenters' pincers), tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	Full duty
315.08	8204.1	01.05	55	Dropforged steel blanks, for the manufacture of hand operated spanners and wrenches (excluding double open-end spanners of all sizes up to 36 mm, ring spanners of all sizes up to 36 mm, combination ring and open-end spanners of all sizes up to 36 mm, pipe wrenches (other than chain type) and adjustable wrenches of a length of 140 mm or more but not exceeding 310 mm)	Full duty
315.08	82.09	01.04	44	Tungsten carbide tips, for the manufacture of saws	Full duty
315.10	INDUSTRY: CUTLERY, SPOONS AND FORKS				
315.10	82.15	01.04	47	Spoons and forks, of nickel silver, unplated, for the manufacture of spoons and forks plated with silver	Full duty
315.11	INDUSTRY: SAFES AND STRONG-ROOM DOORS				
315.11	83.01	01.04	42	Locks, including keys, and lock mechanisms	Full duty
315.12	INDUSTRY: LAMPSHADES				
315.12	39.19	01.04	48	Plastics (excluding vinyl chloride polymers or copolymers), in sheets or rolls	Full duty
315.12	39.20	01.04	45	Plastics (excluding vinyl chloride polymers or copolymers), in sheets or rolls	Full duty
315.12	3920.4	01.05	51	Plates, sheets, film, foil and strip, of polymers of vinyl chloride	Full anti-dumping duty
315.12	39.21	01.04	41	Plastics (excluding vinyl chloride polymers or copolymers), in sheets or rolls	Full duty
315.13	INDUSTRY: CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES				
315.13	7409.21	01.06	61	Plates, sheets and strip, of copper-zinc base alloys (brass), in coils, for the manufacture of eyelets	Full duty
315.14	INDUSTRY: CLOSURES AND CLOSURE LININGS				
315.14	39.00	01.02	29	Plastics for use as linings or for coating linings	Full duty
316.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF				
316.01	INDUSTRY: MACHINERY AND MECHANICAL APPLIANCES AND IMPLEMENTS				
316.01	00.00	01.00	00	Goods of any description (excluding radiator and heater cores), for the manufacture of blower and ram type heaters and ventilating units identifiable for use solely or principally with motor vehicles with water-cooled engines	Full duty
316.01	00.00	02.00	05	Goods of any description (excluding heaters (space heating apparatus) whether or not assembled of subheading 8516.2 and wire grids of subheading 7321.90), for the manufacture of electric space heating apparatus	Full duty
316.01	39.21	01.04	49	Polyester, for the manufacture of printing machine rollers	Full duty
316.01	3926.90	01.06	67	Components of silicones, for the manufacture of air conditioners of heading 84.15	Full duty
316.01	40.09	01.04	40	Tubes, pipes and hoses of vulcanized rubber (excluding hard rubber), without fittings, for the manufacture of air-conditioning systems, identifiable for use solely or principally with motor vehicles	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.01	4009.41	01.06	69	Tubes and pipes, of vulcanised rubber, reinforced or combined with other materials (excluding metal or textile materials), without fittings, for the manufacture of blower and ram type heaters, ventilation units and air-conditioning systems, identifiable for use solely or principally with motor vehicles with water cooled engines	Full duty
316.01	40.16	01.04	46	Seals or side shields, for the manufacture of bearings	Full duty
316.01	40.16	02.04	40	Gaskets of rubber, for the manufacture of aerosol valves	Full duty
316.01	4016.93	01.06	67	Gaskets, washers and other seals, of unvulcanised rubber, seals for the manufacture of automatic washing machines of heading 84.50	Full duty
316.01	4016.99	01.06	66	Blocks of unvulcanised rubber, for the manufacture of automatic washing machines of heading 84.50	Full duty
316.01	6806.10	01.06	64	Ceramic fibre mineral wool consisting of aluminosilicates, with a mass of 1 000 g/m ² or more, in rolls of sheets, for press-cutting thereof into pieces, for the manufacture of catalytic converters of subheading 8421.39	Full duty
316.01	70.19	01.04	43	Non-woven glass fibre sheets, for the manufacture of industrial air filters	Full duty
316.01	73.04	02.04	42	Tubes and pipes, of iron or steel, for the manufacture of bearings and parts thereof	Full duty
316.01	73.04	03.04	47	Tubes and pipes, of iron or steel, seamless, with an outside cross-sectional dimension of 30 mm or more but not exceeding 95mm, for the manufacture of hydraulic lifting jacks	Full duty
316.01	73.04	04.04	41	Seamless tubes and pipes and blanks, of iron and steel (excluding those of stainless steel), with plain ends, with a wall thickness of 10 mm or more or of which the outside cross-sectional dimension is 75 mm or more and of which the wall thickness is one-tenth more of the outside cross-sectional dimension, for the manufacture of drill rods for thrust borers	Full duty
316.01	73.04	05.04	46	Tubes and pipes, of iron or steel, seamless, for the manufacture of hydraulic cylinders	Full duty
316.01	73.04	08.04	40	Tubes, pipes and hollow profiles, seamless, of a circular cross section, of iron or non-alloy steel, for the manufacture of freezers of heading 84.18	Full duty
316.01	7304.39	01.06	64	Tubes, pipes and hollow profiles, of circular cross-section, of iron or non-alloy steel, for the manufacture of refrigerators of heading 84.18	Full duty
316.01	7306.30	01.06	63	Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, for the manufacture of refrigerators and freezers of heading 84.18	Full duty
316.01	73.14	01.04	42	Woven wire materials, of iron or steel, for the manufacture of filters and filter elements for internal combustion piston engines	Full duty
316.01	73.14	02.04	47	Reinforcing material, of iron or steel wire with a diameter not exceeding 1 mm, for the manufacture of air filter elements	Full duty
316.01	73.18	01.04	48	Screws, bolts, nuts and washers, of iron or steel for the manufacture of refrigerators, automatic tumble drying machines, automatic washing machines and air conditioners of headings 84.15, 84.18, 84.50 and 84.51	Full duty
316.01	7320.90	01.06	68	Springs (excluding leaf-springs and helical springs), of iron or steel, for the manufacture of automatic washing machines of heading 84.50	Full duty
316.01	74.07	01.04	40	Copper bars, rods and profiles, for the manufacture of nozzles for gas-operated soldering, brazing or welding machinery and apparatus, of subheading 8468.90	Full duty
316.01	7411.10	01.06	65	Tubes and pipes of refined copper with an outside cross-sectional dimension not exceeding 115 mm for the manufacture of finned tube heat-exchangers, blower coil unit coolers, evaporators and condensers classifiable in subheadings 8415.90.90 and 8418.99, for use in air conditioning machines, refrigerators, freezers and other refrigerating or freezing equipment	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.01	76.04	01.04	49	Hollow profiles of aluminium, of a cross-sectional dimension not exceeding 370 mm, for the manufacture of condensers and evaporators for motor vehicle air conditioning equipment, in such quantities as the International Trade Administration Commission may allow by specific permit after the Commission has been satisfied that the quality of such hollow profiles of aluminium, manufactured in SACU is not acceptable to the motor industry	Full duty
316.01	7608.10	01.06	62	Tubes and pipes of aluminium, not alloyed, with an outside diameter not exceeding 7 mm, for use in the manufacture of household refrigerators and freezers, classifiable in heading 84.18	Full duty
316.01	76.09	01.04	40	Other aluminium tube or pipe fittings, for the manufacture of heaters or radiator cores of a type suitable for use with blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with the water cooled engines	Full duty
316.01	8301.40	01.06	61	Locks of base metal, for the manufacture of refrigerators and freezers of heading 84.18	Full duty
316.01	8302.10	01.06	66	Hinges of base metal, for the manufacture of automatic washing machines of heading 84.50	Full duty
316.01	8302.49	01.06	61	Mountings of base metal, for the manufacture of automatic washing machines of heading 84.50	Full duty
316.01	8415.90	01.06	61	Parts, for the manufacture of air conditioners of heading 84.15	Full duty
316.01	8415.90	02.06	66	Air conditioning machines, having a rated cooling capacity exceeding 3 kW, incomplete or unassembled, for the manufacture of air conditioning machines identifiable for use in heavy vehicles as defined in Note 1 to rebate item 317.07	Full duty
316.01	8418.69	01.06	62	Heat pumps, for the manufacture of freezers of heading 84.18	Full duty
316.01	8418.99	01.06	64	Evaporators and condensers, for the manufacture of refrigerators	Full duty
316.01	84.81	01.04	41	Valves of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 12.7 mm, for the manufacture of hydraulic industrial equipment	Full duty
316.01	84.81	02.04	46	Valves of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 12.7 mm, for the manufacture of front-end loaders	Full duty
316.01	84.82	01.04	48	Rollers, for the manufacture of bearings (excluding single row tapered roller bearings) with the following dimensions: Cups Outside diameter / Width 72.23 mm / 19.84 mm 65.09 mm / 13.97 mm 73.43 mm / 14.73 mm 64.29 mm / 16.67 mm Cones Inside diameter / Width 34.92 mm / 25.4 mm 38.1 mm / 18.29 mm 41.27 mm / 19.81 mm 30.16 mm / 21.43 mm	Full duty less 10%
316.01	84.82	02.04	42	Rollers and unworked rings (excluding hardened rings), for the manufacture of single row tapered roller bearings with the following dimensions: Cups Outside diameter / Width 72.23 mm / 19.84 mm 65.09 mm / 13.97 mm 73.43 mm / 14.73 mm	Full duty

(continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				64.29 mm / 16,67 mm Cones Inside diameter / Width 34.92 mm / 25.4 mm 38.1 mm / 18.29 mm 41.27 mm / 19.81 mm 30.16 mm / 21.43 mm	
316.01	8508.70	01.06	65	Parts, for the manufacture of vacuum cleaners of heading 85.08	Full duty
316.01	8516.80	01.06	64	Electric heating resistors, for the manufacture of automatic washing machines and fan heaters of headings 84.14 and 84.50	Full duty
316.01	8536.50	01.06	61	Switches, for the manufacture of fan heaters and automatic washing machines of headings 84.14 and 84.50	Full duty
316.01	8536.90	01.06	60	Other electrical apparatus, for the manufacture of fan heaters of heading 84.14	Full duty
316.01	85.37	01.04	40	Numerical control systems, for the manufacture of numerically controlled lathes	Full duty
316.01	85.44	01.04	46	Insulated electric conductors, for the manufacture of fan heaters of heading 84.14	Full duty
316.01	85.44	02.04	40	Cables, insulated with vinyl chloride polymers, for the manufacture of numerically controlled lathes	Full duty
316.01	87.08	01.04	40	Steering wheels and other steering mechanism parts from and including the steering box up to and including the steering link, instrument panels with gauges and brake mechanisms (excluding brake drums), for the manufacture of road graders	Full duty
316.01	87.08	02.04	45	Steering wheels and other steering mechanism parts from and including the steering box up to and including the steering link, instrument panels with gauges and brake mechanisms (excluding brake drums), for the manufacture of front-end loaders	Full duty
316.02	INDUSTRY: PUMPS				
316.02	84.81	01.04	43	Discharge control cocks, for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil	Full duty
316.04	INDUSTRY: ELECTRICAL GENERATORS, MOTORS, CONVERTERS (ROTARY OR STATIC), TRANSFORMERS, RECTIFIERS AND RECTIFYING APPARATUS, AND INDUCTORS				
316.04	39.21	01.04	44	Polyimide film	Full duty
316.04	68.14	01.04	43	Mica manufacturers	Full duty
316.04	7019.40	01.06	69	Woven fabrics of rovings of glass fibres (excluding those woven from multifilament rovings), coated with plastics, for the manufacture of parts of subheading 8504.90 for electrical transformers	Full duty
316.04	85.03	01.04	47	Parts of electric motors, for the manufacture of commutator motors	Full duty
316.04	85.03	02.04	41	Parts of electric motors, for the manufacture of submersible motors	Full duty less 5%
316.04	85.03	03.04	46	Commutators and brush holders, for the manufacture of windscreen and similar wiper motors	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.04	8544.60	01.06	66	Insulated electric conductors, for a voltage exceeding 1 000 V, for the manufacture of dielectric transformers	Full duty
316.05	INDUSTRY: ELECTRIC BATTERIES AND ACCUMULATORS				
316.05	00.00	01.00	08	Goods of any description, provided woven fabrics and plates, sheets, film, foil and strip, of plastics, undergoing a further process than merely cutting, for the manufacture of battery separator plates	Full duty
316.05	39.16	01.04	43	Profile shapes, whether or not surface worked but not otherwise worked, of plastics, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators suitable for use with motor vehicles)	Full duty
316.05	39.20	01.04	40	Plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators suitable for use with motor vehicles)	Full duty
316.05	39.21	01.04	46	Plates, sheets, film, foil and strip, of plastics, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators suitable for use in motor vehicles)	Full duty
316.05	3926.90	01.06	64	Strip of polymer of vinyl chloride, perforated	Full duty
316.05	7019.31	01.06	61	Mats of glass fibre, for use as separator material in the manufacture of 2 cell electric accumulators, 4 V	Full duty
316.05	7019.90	01.06	67	Braid of glass fibre	Full duty
316.06	INDUSTRY: ELECTRICAL STARTING AND IGNITION EQUIPMENT FOR INTERNAL COMBUSTION ENGINES, AND GENERATORS AND CUT-OUTS FOR USE IN CONJUNCTION WITH SUCH ENGINES				
316.06	00.00	01.00	00	Parts and subassemblies, for the manufacture of starter motors and alternators, under a manufacturing programme approved by the Minister of Trade and Industry on the recommendation of the International Trade Administration Commission	Full duty
316.06	85.11	01.04	42	Distributor parts, for the manufacture or completion thereof	Full duty
316.08	INDUSTRY: ELECTRIC FILAMENT LAMPS AND ELECTRICAL DISCHARGE LAMPS (INCLUDING INFRA-RED AND ULTRA-VIOLET LAMPS), AND ARC LAMPS				
316.08	8504.10	01.06	69	Electronic ballasts, for the manufacture of fluorescent discharge lamps (excluding ultra-violet lamps) of tariff subheading 8539.31.90, with a power rating of 8 W or more but not exceeding 23 W	Full duty
316.08	85.39	01.04	46	Mountings, filaments, caps and leading-in wires, for the manufacture of electric filament lamps of voltages not exceeding 24 V	Full duty
316.08	85.39	02.04	40	Glass envelopes, equipped with mountings, filaments and leading-in wires, for the manufacture of electric filament lamps (excluding stop light and tail light filament lamps, whether or not combined, flicker light filament lamps and reversing light filament lamps, for vehicles) of voltages not exceeding 24 V	Full duty
316.08	85.39	03.04	45	Filaments, leading-in wires and quartz burners, for the manufacture of electric discharge lamps	Full duty
316.08	85.39	04.04	41	Filaments, leading-in wires and caps, for the manufacture of electric filament lamps	Full duty
316.09	INDUSTRY: ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS (EXCLUDING THOSE OF HEADING 85.45)				
316.09	3208.90	01.06	66	Paints and varnishes, dispersed or dissolved in a non-aqueous medium, for the manufacture of electric smoothing irons and electric frying pans of heading 85.16	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.09	3209.90	01.06	66	Paints and varnishes, dispersed or dissolved in an aqueous medium, for the manufacture of electric frying pans and electric kettles of heading 85.16	Full duty
316.09	3926.90	01.06	61	Components of silicones, for the manufacture of electric smoothing irons, electric frying pans and electric kettles of heading 85.16	Full duty
316.09	4016.93	01.06	61	Gaskets, washers, seals and other seals of vulcanised rubber for the manufacture of electric smoothing irons, pressure cookers and electric kettles of heading 85.16	Full duty
316.09	6814.10	01.06	60	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support, for the manufacture of electrical heating resistors	Full duty
316.09	70.06	01.04	44	Glass panels, for the manufacture of electric stoves, electric ovens and cooking surface hobs of heading 85.16	Full duty
316.09	7007.19	01.06	62	Toughened (tempered) safety glass, for the manufacture of warmer trays, buffet trolleys, glass-top hobs and glass-top stoves of heading 85.16	Full duty
316.09	7007.19	02.06	67	Borosilicate glass, for the manufacture of electrical cooking surface hobs of heading 85.16	Full duty
316.09	7013.49	01.06	63	Glass jugs, for the manufacture of electric coffee makers of heading 85.16	Full duty
316.09	73.18	01.04	42	Screws, bolts, nuts and washers, of iron or steel, for the manufacture of electric stoves, electric smoothing irons, electric frying pans, electric hot trays, grillers, electric ovens, cooking surface hobs, solid hot plates, electric kettles, hair dryers and microwave ovens of heading 85.16	Full duty
316.09	8302.10	01.06	60	Hinges of base metal, for the manufacture of electric ovens of heading 85.16	Full duty
316.09	8516.80	01.06	69	Electric heating resistors, for the manufacture of electric smoothing irons, electric frying pans, electric hot trays, sandwich makers, electric coffee makers, glass-top hobs, glass-top stoves and jug kettles with plastic bodies of heading 85.16	Full duty
316.09	8516.80	02.06	63	Electric heating resistors with a rated heating capacity not exceeding 1 000 Watt, for the manufacture of single or double spiral-plate tabletop cookers of heading 85.16	Full duty
316.09	8516.80	03.06	68	Electric heating resistors, for the manufacture of solid-plate stoves, solid-plate hobs and solid-plate tabletop cookers of heading 85.16	Full duty
316.09	8516.90	01.06	66	Parts, for the manufacture of electric hot trays, glass top hobs and glass top stoves, of heading 85.16	Full duty
316.09	8516.90	02.06	60	Glass lids, for the manufacture of electric frying pans of heading 85.16	Full duty
316.09	8516.90	03.06	65	Solid plates, for the manufacture of stoves, hobs and tabletop cookers of heading 85.16	Full duty
316.09	8536.50	01.06	66	Switches, for the manufacture of electric smoothing irons, solid hot plates, electric kettles and electric coffee makers of heading 85.16	Full duty
316.09	8536.61	01.06	61	Lampholders, for the manufacture of microwave ovens, electric stoves and electric ovens of heading 85.16	Full duty
316.09	8536.69	01.06	67	Plugs and sockets, for the manufacture of electric kettles and hair dryers of heading 85.16	Full duty
316.09	8536.90	01.06	65	Other electrical apparatus, for the manufacture of electric smoothing irons, grillers, solid hot plates, sandwich makers, electric stoves, electric ovens, cooking surface hobs and electric kettles of heading 85.16	Full duty
316.09	85.44	01.04	40	Insulated electric conductors, for the manufacture of electric smoothing irons, electric frying pans, grillers, solid hot plates and sandwich makers of heading 85.16	Full duty
316.09	9032.10	01.06	66	Thermostats, for the manufacture of microwave ovens, electric stoves, electric smoothing irons, electric frying pans, electric hot trays, grillers, solid hot plates, domestic sandwich makers and electric coffee makers of heading 85.16	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.09	9405.91	01.06	62	Parts of lamps and lighting fittings, of glass, for the manufacture of microwave ovens, electric stoves and electric ovens of heading 85.16	Full duty
316.10	INDUSTRY: RADIOS, GRAMOPHONES AND MAGNETIC SOUND RECORDING AND REPRODUCING APPARATUS AND COMPONENTS				
316.10	85.00	01.02	28	Rectifiers and parts thereof	Full duty less 5%
316.10	85.00	02.02	22	Loudspeakers (excluding those mounted in cabinets) with a maximum cross-sectional dimension of the cone section not exceeding 100 mm or of a value for duty purposes exceeding 200c each; parts of loudspeakers	Full duty
316.10	85.00	03.02	27	Circuit boards or sheets (excluding those of metal) not fitted with components; aerials, ferrite rods, tuners, vibrators and variometers; parts thereof	Full duty less 5%
316.10	85.00	04.02	21	Potentiometers, resistors and switches; parts thereof	Full duty less 5%
316.10	85.00	05.02	26	Control knobs	Full duty less 5%
316.10	85.19	01.04	40	Record-players and automatic record changers, not mounted in cabinets or the like	Full duty
316.10	85.19	02.04	45	Tape decks, not mounted in cabinets or the like	Full duty
316.11	INDUSTRY: INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS				
316.11	00.00	01.00	09	Goods of any description (excluding electrical cable of subheading 8544.49), for the manufacture of ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships of subheading 8544.30	Full duty
316.11	32.08	01.04	47	Enamels, based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, for the manufacture of insulated electric copper wire	Full duty
316.11	39.01	01.04	48	Polyethylene, in primary forms, cross-linkable, for use as insulation or screening in the manufacture of electric cables of heading 85.44	Full duty
316.11	3916.90	01.06	60	Profile shapes of plastics (excluding those of polymers of ethylene and polymers of vinyl chloride), for the manufacture of optical fibre cables	Full duty
316.11	39.19	01.04	43	Polyamide film	Full duty
316.11	39.20	01.04	40	Polyamide film	Full duty
316.11	39.21	01.04	47	Polyamide film	Full duty
316.11	52.04	01.04	47	Cotton yarn	Full duty less 12%
316.11	52.05	01.04	43	Cotton yarn	Full duty less 12%
316.11	52.06	01.04	45	Cotton yarn	Full duty less 12%
316.11	52.07	01.04	46	Cotton yarn	Full duty less 12%
316.11	59.06	01.04	45	Rubberised textile fabrics	Full duty
316.11	68.14	01.04	46	Electrical insulating tape, of mica	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.11	8536.69	01.06	60	Plug inserts without casings and socket inserts without outer casings, for use in the manufacture of insulated electric cables fitted with a plug moulded to the one side and a socket moulded to the other side, for a voltage not exceeding 250 V, classifiable under tariff subheading 8544.42	Full duty
316.13	INDUSTRY: INTERNAL COMBUSTION PISTON ENGINES (EXCLUDING MOTOR CYCLE ENGINES) AND PARTS THEREOF				
316.13	39.26	01.04	42	Articles of plastics (excluding hose clamps)	Full duty
316.13	40.09	01.04	42	Tubes, pipes and hoses, of vulcanised rubber (excluding hard rubber) with or without their fittings	Full duty
316.13	40.10	01.04	47	Transmission belts, of vulcanised rubber	Full duty
316.13	40.16	01.04	48	Articles of vulcanised rubber (excluding hard rubber)	Full duty
316.13	48.23	01.04	42	Paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres	Full duty
316.13	49.08	01.04	49	Transfers (decalcomanias)	Full duty
316.13	73.04	01.04	42	Tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel	Full duty
316.13	73.06	01.04	42	Tubes, pipes and hollow profiles, of iron or steel	Full duty
316.13	73.07	01.04	49	Tubes or pipe fittings, of iron or steel	Full duty
316.13	73.15	01.04	40	Timing chains, of iron or steel	Full duty
316.13	73.18	01.04	40	Screws, bolts, nuts, rivets, cotters, cotterpins, washers (including spring washers) and screw studs, of iron or steel	Full duty
316.13	73.20	01.04	43	Springs, of iron or steel	Full duty
316.13	73.26	01.04	41	Articles of iron or steel (excluding hose clamps)	Full duty
316.13	74.00	01.02	27	Copper and articles thereof (excluding hose clamps)	Full duty
316.13	76.00	01.02	24	Aluminium and articles thereof (excluding hose clamps)	Full duty
316.13	84.09	01.04	48	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	Full duty
316.13	84.14	01.04	40	Fans and parts thereof	Full duty
316.13	84.21	01.04	46	Filters (air, fuel and oil)	Full duty
316.13	84.81	01.04	43	Taps, cocks, valves and similar appliances	Full duty
316.13	84.83	01.04	46	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	Full duty
316.13	84.84	01.04	42	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Full duty
316.13	85.11	01.04	45	Electrical ignition and starting equipment of a kind used for spark-ignition or compression ignition internal combustion engines (excluding starter motors with an outside polehousing diameter not exceeding 150 mm, sparking plugs, 12 V dynamos which develop a maximum of 30 A, 12 V and 24 V alternators of a mass not exceeding 7 kg, cutouts and ignition coils)	Full duty
316.13	85.36	01.04	46	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (excluding starter motor solenoid switches), for a voltage not exceeding 1 000 V	Full duty
316.13	85.44	01.04	48	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.13	87.08	01.04	42	Clutch and torque converter housings; mounting brackets, insulators and governors	Full duty
316.15	INDUSTRY: PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA				
316.15	39.19	01.04	40	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of polymers of vinyl chloride, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating a magnetic stripe of subheading 8523.21	Full duty
316.15	3920.4	01.05	52	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness exceeding 0,85 mm for the manufacture of cards incorporating a magnetic stripe of subheading 8523.21	Full duty
316.15	3920.6	01.05	57	Other plates, sheets, film, foil and strip, of polycarbonates, alkyd resins, polyallyl esters or other polyesters, non-cellular and not reinforced, laminated, supported or similarly combined, with other materials, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating a magnetic stripe of subheading 8523.21	Full duty
316.15	39.21	01.04	44	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating a magnetic stripe of subheading 8523.21	Full duty
316.17	INDUSTRY: RECEPTION APPARATUS FOR TELEVISION, AND PARTS THEREOF				
316.17	00.00	01.00	09	Goods of any description (excluding mounted or populated circuit boards, picture tubes fitted with components other than the deflection coil and cabinets fitted with components and any apparatus classifiable in tariff heading 85.28), for the manufacturing of reception apparatus for television incorporating a cathode-ray tube (CRT) classifiable in tariff heading 8528.72.20 and 528.73.20, whether or not combined in the same housing with radio-broadcasting receivers or sound or video recording or reproducing apparatus	Full duty
316.17	00.00	02.00	04	Goods of any description (excluding mounted or populated circuit boards and display panels, irrespective of their degree of completion and any apparatus classifiable in heading 85.28), at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of reception apparatus for television incorporating a display other than a cathode-ray tube (CRT) classifiable in subheadings 8528.72.90 and 8528.73.90, whether or not combined in the same housing with radio-broadcasting receivers or sound or video recording or reproducing apparatus	Full duty
316.17	00.00	03.00	09	Goods of any description (excluding goods of heading 85.28 and mounted or populated circuit boards), used in the manufacture of reception apparatus for television not designed to incorporate a video display or screen, classifiable in tariff subheading 8528.71, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
316.17	76.08	01.04	43	Tubes of aluminium, round, of a wall thickness not exceeding 1,1 mm and with an outside diameter of 6,5 mm or more but not exceeding 16 mm, for the manufacture of antennas	Full duty
316.17	76.08	02.04	48	Tubes of aluminium (excluding round), of a wall thickness not exceeding 1,1 mm and of which no cross-sectional dimension exceeds 30 mm, for the manufacture of antennas	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.17	85.29	01.04	48	Display panels (excluding any apparatus classifiable in heading 85.28) not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of reception apparatus for television, classifiable in subheadings 8528.72.90 and 8528.73.90, provided that the Commission is satisfied that the manufacturing process for reception apparatus for television includes the mounting and populating of unpopulated (blank) circuit boards	Full duty
316.17	85.29	02.04	42	Display panels (excluding any apparatus classifiable in heading 85.28), not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of reception apparatus for television, classifiable in subheadings 8528.72.90 and 8528.73.90	Full duty less 12,2%
316.18	INDUSTRY: ELECTRIC INSULATING PRODUCTS				
316.18	39.19	01.04	46	Polyimide film	Full duty
316.18	39.20	01.04	43	Polyimide film	Full duty
316.18	39.20	02.04	48	Polyvinyl fluoride film	Full duty
316.18	39.21	01.04	47	Polyimide film	Full duty
316.18	39.21	02.04	44	Polyvinyl fluoride film	Full duty
316.18	56.03	01.04	48	Nonwovens of polyamide fibres	Full duty
316.18	68.14	01.04	49	Reconstituted mica, in rolls or in sheets	Full duty
316.18	70.19	01.04	44	Woven fabrics of glass fibre, of a thickness not exceeding 0.15 mm	Full duty
316.18	70.19	02.04	49	Glass fibre fabrics (not woven)	Full duty
316.19	INDUSTRY: ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS				
316.19	73.18	01.04	40	Machine screws, of iron or steel, for the manufacture of terminals	Full duty
316.19	8535.30	01.06	63	Push button switches, for the manufacture of earth leakage relays	Full duty
316.19	8538.90	02.06	60	Parts of goods of headings 85.35 and 85.37, for the manufacture of switchgear and automatic circuit breakers for a voltage not exceeding 1 kV	Full duty less 5%
316.20	INDUSTRY: ELECTRIC OR LASER-OPERATED WELDING, BRAZING, SOLDERING OR CUTTING MACHINES AND APPARATUS				
316.20	74.07	01.04	45	Wrought bars and rods of copper, for the manufacture of resistance welding electrodes	Full duty
316.20	74.08	01.04	41	Copper wire, for the manufacture of resistance welding electrodes	Full duty
316.20	74.09	01.04	48	Wrought plates, sheets and strip, of copper, for the manufacture of electric resistance welding machines and apparatus	Full duty
316.20	85.04	01.04	42	Electrical transformers, for the manufacture of resistance welding machines	Full duty
316.21	INDUSTRY: TRANSISTOR AND ELECTRONIC INTEGRATED CIRCUITS				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.21	28.06	01.04	41	Hydrogen chloride (hydrochloric acid), for the manufacture of electronic integrated circuits	Full duty
316.21	3705.90	01.06	60	Photographic plates and film, exposed and developed, for the manufacture of electronic integrated circuits	Full duty
316.21	38.24	01.04	40	Dye bonding paste, for the manufacture of electronic integrated circuits	Full duty
316.21	39.19	01.04	41	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of polymers of vinyl chloride, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating an electronic integrated circuit ("smart" cards) of subheading 8523.52	Full duty
316.21	3919.10	01.06	69	Self-adhesive film, in rolls, of polymers of vinyl chloride, of a width not exceeding 20 cm and of a thickness not exceeding 0,05 mm, for the manufacture of electronic integrated circuits	Full duty
316.21	3920.4	01.05	53	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating an electronic integrated circuit ("smart" cards) of subheading 8523.52	Full duty
316.21	3920.6	01.05	58	Other plates, sheets, film, foil and strip, of polycarbonates, alkyd resins, polyallyl esters or other polyesters, non cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating an electronic integrated circuit ("smart" cards) of subheading 8523.52	Full duty
316.21	39.21	01.04	45	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating an electronic integrated circuit ("smart" cards) of subheading 8523.52	Full duty
316.22	INDUSTRY: STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS): ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET); ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS) (EXCLUDING HEATING RESISTORS); PRINTED CIRCUITS; DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES, PHOTSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS, LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS; ELECTRONIC INTEGRATED CIRCUITS AND MICRO-ASSEMBLIES				
316.22	00.00	01.00	09	Goods of any description, for the manufacture of static converters	Full duty
316.22	00.00	02.00	03	Goods of any description, for the manufacture of electrical capacitors	Full duty
316.22	00.00	03.00	08	Goods of any description, for the manufacture of photosensitive semi-conductor devices including photovoltaic cells	Full duty
316.23	INDUSTRY: MONITORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS				
316.23	00.00	01.00	00	Goods of any description (excluding mounted or populated circuit boards and display panels, irrespective of their degree of completion and any apparatus classifiable in heading 85.28), at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus, classifiable in tariff subheadings 8528.51.90 and 8528.59.90	Full duty
316.23	8529.90	02.06	63	Display panels (excluding any apparatus classifiable in heading 85.28) not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus classifiable in tariff subheadings 8528.51.90 and 8528.59.90, provided that the Commission is satisfied that the manufacturing process for monitors not incorporating television reception apparatus includes the mounting and populating of unpopulated (blank) circuit boards	Full duty
316.23	8529.90	03.06	64	Display panels (excluding any apparatus classifiable in heading 85.28), not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus, classifiable in tariff subheadings 8528.51.90 and 8528.59.90	Full duty less 12,2%

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT				
	NOTES:				
	1. 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 provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated.				
317.02	INDUSTRY: MOTOR VEHICLES (GENERAL)				
317.02	00.00	01.00	03	Components for the manufacture of cabs	Full duty
317.02	00.00	02.00	04	Components (excluding chasis fitted with engines), for the manufacture of motor vehicles, for the transport of ten or more persons, including the driver, with compression ignition internal combustion piston engines (diesel or semi-diesel) fitted with interior parcel racks, footrests, coat hooks, magazine receptacles, reclining seats, armrests, microphone and radio or cassette equipment, airconditioning with individual controls, pneumatic plug doors and individual reading lights, chemical toilet, washbasin and refrigerator, of subheading 8702.10	Full duty
317.02	00.00	03.00	09	Components, for the manufacture of shuttle cars for use in underground mines, low-construction flame-proof vehicles, equipped with control mechanisms both in the front and rear, for use in underground mines	Full duty
317.02	00.00	04.00	03	Components, for the manufacture of off-the-road logging trucks	Full duty
317.02	00.00	05.00	08	Goods of any description (excluding two-wheeled tractors and trailers whether or not presented together and excluding chassis fitted with engines) for the manufacture of dumpers of subheading 8704.10	Full duty
317.02	39.21	02.04	42	Plates, sheets, film and foil, of plastics (excluding paper coated with plastics, polyvinyl chloride film of a thickness not exceeding 1.27 mm and flexible cellular polyvinyl chloride of a thickness not exceeding 8 mm)	Full duty
317.02	40.11	01.04	43	Radial ply pneumatic tyres, of a mass exceeding 140 kg, for the manufacture of dumpers (excluding light dumpers)	Full duty
317.02	83.02	01.04	47	Door furniture, hand rail support brackets, luggage or parcel rail brackets and door gear mechanisms, for omnibuses	Full duty
317.02	87.04	01.04	44	Chassis fitted with cabs, for the manufacture of fire fighting vehicles	Full duty
317.02	8704.23	01.06	64	Chassis fitted with cabs, with front- and rearwheel drive, with two frontwheel and two rearwheel driving axles, imported with or incorporating internal combustion piston engines with a cubic displacement of not less than 18 000 cm ³ and with a vehicle mass of not less than 20 000 kg, for the equipment with breakdown and crane equipment manufactured in the common customs area	Full duty
317.02	87.06	02.04	41	Chassis fitted with engines, for the manufacture of fire fighting vehicles of subheading 8705.30	Full duty
317.02	87.08	01.04	48	Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blind mechanisms and numbered blinds, for omnibuses	Full duty
317.02	87.08	02.04	44	Auxiliary gear-boxes (with twin take-off), differentials and axles, for the equipment of motor vehicles with third axles for direct drive	Full duty
317.03	INDUSTRY: SPECIFIED MOTOR VEHICLES				
	NOTES:				
	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).				
	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:				

(continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>1.1 Acronyms 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> <p>1.2 Definitions</p> <p>"automotive tooling" means- (a) dies for drawing or extruding metal, of subheading 8207.20; (b) tools for pressing, stamping or punching, of subheading 8207.30; (c) work holders of subheading 8466.20; (d) assembly jigs and assembly lines, of subheading 8479.89; and (e) injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles, heavy vehicles as defined in Note 1 to rebate item 317.07 and automotive components for such motor vehicles.</p> <p>"Form C1" means a Form C1 as defined in the ITAC Regulations.</p> <p>"imported component value" means the value for customs duty purposes of any imported original equipment components imported by the registrant or imported by or received from any person in SACU and used in the manufacture or assembly of original equipment components or specified motor vehicles.</p> <p>"guidelines" means the guidelines issued by ITAC.</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 - (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);</p>	

(continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>(c) motor cars (including station wagons) of heading 8703;</p> <p>(d) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); 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 motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).</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": 20 per cent from 1 January 2013; 19 per cent from 1 January 2014; and 18 per cent from 1 January 2015.</p> <p>"value for VAA purposes" means the value, determined on the basis prescribed in Note 7.1, of all specified motor vehicles produced in terms of this item during a quarter and ready for sale.</p> <p>2. Registration</p> <p>2.1 Applicants under this rebate item shall submit a letter of approval from ITAC confirming qualification for participation together with the application.</p> <p>3. Submission of accounts</p> <p>3.1 Registrants under this rebate item shall submit accounts in the following manner: (a) A quarterly account (DA 199) to the SARS customs office in which area of control the premises is registered and bring any customs duty and additional VAT to account at that office within 30 days from the closing date of the accounting period, but not later than the penultimate official working day following the period of three months during which the closing date of the account occurs. (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. (c) The registrant shall not be entitled to the deferment of additional VAT, other than the 30 days provided for in (a) above.</p> <p>3.2 When the registrant becomes aware of an error in the account submitted, the registrant must amend the account as soon as reasonably possible by - (a) completing a form (DA 199A) for the quarter affected by the amendment; (b) adjusting all forms affected by the amendment; (c) submitting form (DA 199A), adjusted forms and payment of any customs duty and additional VAT together with an explanation of the reasons for the amendment to the SARS customs office referred to in Note 3.1(a).</p> <p>4. Original equipment components imported by the registrant</p>	

(continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>4.1 The registrant shall clear all original equipment components for the manufacture of specified motor vehicles, under Chapter 98 of Schedule No. 1.</p> <p>4.2 All such original equipment components shall - (a) on importation be cleared under procedure code "Placement of goods under the 'Processing for Home Use' procedure"; or (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 (c) when cleared as contemplated in paragraphs (a) or (b), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies.</p> <p>4.3 The value for customs duty purposes of all original equipment components shall be included in the quarter during which such components were cleared under the procedure code 'Processing for Home Use'.</p> <p>5. Original equipment components supplied to the registrant</p> <p>5.1 A registrant must ensure and produce proof if required that the Form C1 completed by the supplier of original equipment components correctly declares the imported component value.</p> <p>5.2 (a) The imported component value on the Form C1 completed by a SACU supplier and received by the registrant during a quarter shall be recorded in the ensuing quarter irrespective of whether it has been used in production as yet or paid for; and (b) The imported component value on the Form C1 shall be deducted by the registrant in the quarter when the original equipment components are - (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> <p>5.3 (a) Registrants shall be liable for any customs duty underpaid resulting from the under declaration of the imported component value on Form C1. (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 duty due. (c) If Form C1 is not obtained or duly completed, the price at which the original equipment components were purchased by the registrant shall be deemed to be the imported component value in respect of the original equipment components. (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>6. Determination of value for duty and additional VAT</p> <p>6.1 Determination of the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant: (a) The value for customs duty purposes of original equipment components cleared under Chapter 98 during a quarter, less the value for customs duty purposes of the original equipment components-</p>	

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

(continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>7.4 ITAC will inform the Commissioner of any amendments to a CSP as a result of which the quarterly accounts must be amended.</p> <p>7.5 The Commissioner may, in the case of any model for which a recommended retail list price contemplated in paragraph 7.1 is not available, determine a value in terms of section 69(3) of the Act.</p> <p>7.6 The VAA in any quarter shall firstly be utilized, if applicable, to reduce the value as calculated in terms of Notes 6.1 and 6.2.</p> <p>7.7 "Excess VAA" shall be calculated as follows: (a) The balance of any excess VAA brought forward from the previous quarter; (b) less any excess VAA utilised under rebate item 460.17 for this quarter; (c) plus the VAA for this quarter; (d) less the VAA utilised to offset the duty liability calculated in terms of Note 8.1(d) for this quarter.</p> <p>7.8 Any excess VAA may be utilised to reduce the value for customs duty purposes of specified motor vehicles imported under rebate item 460.17 in the next quarter, provided that - (a) prior written approval for the utilisation of such excess VAA shall be obtained from the Commissioner; (b) the value of the excess VAA shall be reduced by 20 per cent if used on imported fully built-up motor vehicles; and (c) the remaining balance of any excess VAA shall be the opening balance in the next quarter.</p> <p>7.9 The VAA or any excess VAA is not tradable or transferable.</p> <p>7.10 A PRCC may only be used- (a) by the registrant or other importers in whose name the certificate is issued to apply for rebate in terms of section 75 or a refund provided for in section 76 of the Act; and (b) to offset the duty liability calculated in terms of note 8.1(e).</p> <p>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 duty as if no rebate had been allowed.</p> <p>8. Extent of rebate</p> <p>8.1 The calculation of the value to determine the extent of rebate shall be - (a) the value for customs duty purposes of imported original equipment components calculated in terms of Note 6.1; (b) plus the imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2; (c) plus the VAA calculated in terms of Note 7.3(b) (Form DA 199.02); (d) less the VAA utilised in terms of Note 7.1 for this quarter; and if any liability remains (e) less the value of PRCCs to the point that the value is reduced to nil.</p>	

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Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>8.2 The extent of rebate provided for in this rebate item shall not exceed the customs duty payable on the entry of imported goods under Chapter 98 of Schedule No. 1.</p> <p>8.3 If any liability remains after the calculation in terms of Note 8.1, the customs duty and additional VAT must be brought to account.</p> <p>9. Compliance</p> <p>9.1 The registrant or component supplier must, as applicable, comply with-</p> <p>(a) this rebate item, rebate items 317.06 and 317.07 of Schedule No. 3, rebate item 460.17 of Schedule No. 4 and refund items 536.00, 537.00 and 538.00 of Schedule No. 5 and the Notes thereto;</p> <p>(b) section 75 and any other provisions of the Act;</p> <p>(c) the regulations;</p> <p>(d) the guidelines; and</p> <p>(e) any directives issued by the Commissioner 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 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 2012 MIDP per quarter.</p>	

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Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				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.	

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03	98.01	01.04	43	Original equipment components, for the manufacture of road tractors for semi-trailers of subheading 8701.20, of a vehicle mass not exceeding 1 600 kg	Full duty less the duty payable on the value calculated in terms of Note 8.1
317.03	98.01	02.04	48	Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10)	Full duty less the duty payable on the value calculated in terms of Note 8.1
317.03	98.01	03.04	42	Original equipment components, for the manufacture of motor cars (including station wagons) of heading 87.03	Full duty less the duty payable on the value calculated in terms of Note 8.1
317.03	98.01	05.04	41	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3500 kg or a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 8.1
317.03	98.01	06.04	46	Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 8.1
317.04	<p>INDUSTRY: SPECIFIED MOTOR VEHICLES NOTES: 1. The extent of rebate provided for in this item shall not exceed the duty payable on the entry of imported goods under Chapter 98 of Schedule No. 1. 2. Registrants under this item shall - (i) during the first accounting period as defined in Note 3(i)(a) submit a customs account for the first four months period to the Controller and bring any customs duty due to account on a bill of entry for home consumption or SAD form within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of four months during which the date of closing of duty accounts occurs; (ii) during the second accounting period as defined in Note 3(i)(b) submit accumulative quarterly accounts to the Controller and pay any customs duty due on a provisional payment within thirty days from the closing date of each quarter. Should it be found that the accumulative duty payable at the end of a quarter is less than that paid at the end of the previous quarter, claim a refund of such difference in duty from the Controller. If the duty payable is more than that paid at the end of the previous quarter, bring the difference in duty to account by means of a provisional payment, provided that at the end of the accounting period, the duty due on the final return so calculated shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate working day of the month following the period of twelve months during which the date for closing of duty accounts occurs and the provisional payments refunded; (iii) during the third and ensuing accounting period as defined in Note 3(i)(c), submit customs accounts to the Controller and bring any customs duty and additional value-added tax (VAT), to account within thirty days from the closing date of the accounting period concerned but not later than the penultimate official working day of the month following the period of three months during which the date of closing of duty accounts occurs; (iv) in respect of original equipment components classifiable within Chapter 98 - (a) enter, from 1 March 2012, all such components on form SAD 500 (IR), except if entered on importation for storage in a licensed customs and excise storage warehouse; (b) enter, before 15 March 2012, for home consumption on form SAD 500 (XIR), all of such components imported and entered for warehousing in a registered special manufacturing warehouse before 1 March 2012; (c) stored in a licensed customs and excise storage warehouse, enter such components for home consumption before removal from that warehouse on form SAD 500 (XIR); (d) when the components are entered on form SAD 500 (IR) or SAD 500 (XIR) as contemplated in paragraphs (a), (b) and (c), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies. (v) for the purposes of Note 2(ii) pay customs duty on Form DA 70 "APPLICATION TO MAKE PROVISIONAL PAYMENT". The rate of customs duty shall be the rate applicable under Chapter 98 on the date of the certificate for the removal of xisable/ specified goods ex warehouse (Form DA 32); (vi) amend all accounts in respect of a current accounting period, in the following manner only: (a) any correction/amendment of any particulars of a quarterly account shall be entered on Form DA 199.65 or Form DA 199.70, as applicable, accounting for the difference between the original account and the corrected/amended account for customs duty purposes. Form DA 199.65 and Form DA 199.70 shall be supported by full details of the corrected/amended account as well as a copy of the original account; (b) any duty due in respect of such correction/amendment shall be paid by the Registrant on Form DA 70 "APPLICATION TO MAKE PROVISIONAL PAYMENT". Any overpayment of duty in respect of such correction shall be refunded to the Registrant by the Controller; (c) in respect of such correction/amendment of the value for customs duty purposes the Registrant shall calculate and submit to the Controller the effect of such correction/amendment on the calculation of the duty free allowance in terms of Notes 11 and 12 and the effect thereof on the amount of the duty free allowance utilised in terms of Note 14(i) and the value of the excess duty free allowance to be carried forward as an opening balance to the ensuing quarter in terms of Note 14(iii). Such values for customs duty purposes shall be amended by the Registrant accordingly; (vii) not reflect any correction/amendment of customs accounts in respect of a previous accounting period as a correction/ amendment in a customs account for a current accounting period: (a) any duty due in respect of such correction/amendment in respect of a previous accounting</p>				

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Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>period shall be brought to account by the Registrant and paid into the National Revenue Fund as customs duty on a departmental bill of entry (Form DA 490) by the Controller; (b) any duty overpaid as a result of such correction/amendment may be claimed by a Registrant on Form DA 66 "APPLICATION FOR REFUND". (c) in respect of such duty due or any claim for the refund of duty in respect of such quarter during a previous accounting period, the Registrant shall calculate, take into account and submit to the Controller the effect of such correction/amendment on the value of the duty free allowance calculated and utilised in terms of Notes 14 and 29(iv) in such quarter as well as the balance of any excess duty free allowance carried forward as an opening balance to the ensuing quarters. Such values for customs duty purposes shall be amended by the Registrant accordingly. 3. For the purposes of this item - (i) the accounting periods shall be as follows: (a) the first accounting period for original equipment components entered under this rebate item, those received from local component manufacturers or suppliers and motor vehicles produced shall be for four months commencing on 1 September 1995 and shall end on 31 December 1995; (b) the second accounting period shall be for four periods of three months each commencing on 1 January 1996 and shall end on 31 December 1996; (c) the third and ensuing accounting periods shall be for four periods of three months each commencing on 1 January each year and shall end on 31 December each year; (ii) the Controller shall in respect of the customs accounts as defined in Note 2(i) to (iii) for the accounting periods as defined in Note 3(i)(b) and (c) liquidate all Forms DA 70 "APPLICATION TO MAKE PROVISIONAL PAYMENT" in respect of customs duty and pay it into the National Revenue Fund on Form DA 490 as customs duty received within sixty days from the closing date of the full accounting period but not later than the penultimate official working day of the period of sixty days following the closing date of the full accounting period. 4. "Import rebate credit certificates" means certificates issued by the International Trade Administration Commission in respect of eligible exports of goods defined in Note 5. 5. "Eligible exports" means exports of any of the following which are new and unused at the time of export - (i) Specified motor vehicles defined in Note 7, fitted with an engine and gear-box, manufactured in terms of this rebate item and exported from the licensed premises by the manufacturer. (ii) Motor vehicles manufactured in terms of rebate item 317.07 in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit. (iii) Specified motor vehicles as defined in Note 7, not fitted with an engine or gear-box, exported from the licensed premises by the manufacturer, automotive components and automotive tooling as defined in Note 10, for which a certificate was issued by the International Trade Administration Commission, provided that the export of such components and tooling contribute to the achievement of the overall objectives of Government's Motor Industry Development Programme. Such components and tooling shall, furthermore, meet the following criteria, namely that - (a) they were wholly or partly manufactured in the common customs area; (b) not less than 25 per cent of the ex-factory selling price of the components and tooling is represented by the sum of - - the cost of labour in the common customs area; - the value of materials of the common customs area; - the factory overhead expenses (excluding profit) incurred in the common customs area in respect of the components and tooling; and (c) the final process of manufacture was carried out in the common customs area: Provided that operations of packing or painting shall not qualify as manufacturing processes. In the event of the final process of manufacture not taking place in the common customs area, a determination as to the eligibility of the relevant product must be made by the International Trade Administration Commission. 6. For the purposes of Note 5 the International Trade Administration Commission may issue import rebate credit certificates subject to such further conditions as the Commission may determine. 7. "Specified motor vehicles" means - (i) road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg; (ii) 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); (iii) motor cars (including station wagons) of heading 87.03; (iv) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G. V. M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and (v) chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks). 8. "The value of any import rebate credit certificates in respect of eligible exports" means the foreign currency earnings as defined in Note 9 of such goods or at the place of despatch from the common customs area less the foreign currency usage as defined in Note 18. 9. The expression "foreign currency earnings" means the free carrier value (i.e. free-on-board (f.o.b.) and, in the case of overland transport through exit points in the common customs area, free on rail (f.o.r.) or free on truck (f.o.t.), at the border) of export sales. For the purposes of the definition the following shall not form part of the foreign currency earnings, namely: (i) freight and insurance costs in respect of eligible exports, outside the common customs area, whether or not these costs have been paid for in the common customs area; (ii) any expenditure costs, of whatever nature incurred by an exporter for any activity, including services performed, or to be performed, outside the common customs area for any export sale, including, but without limiting it to - (a) commission paid to an overseas representative; (b) costs incurred in the marketing, advertising, positioning, warehousing, repairing and clearance of products sold in terms of an export sale; and (c) any taxes, customs and excise duties. Whether or not such expenditure or costs have been paid, or are payable, in the common customs area provided that, in the event of any dispute arising as to the determination of foreign currency earning, the International Trade Administration Commission may determine a national foreign currency earning. 10. "Automotive tooling" means - - dies for drawing or extruding metal, of subheading 8207.20; - tools for pressing, stamping or punching, of subheading 8207.30; - work holders of subheading 8466.20; - assembly jigs and assembly lines, of subheading 8479.89; and - injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles and automotive components for such motor vehicles. 11. "Duty free allowance" means 27 per cent of the value for duty free allowance purposes as defined in Note 12. 12. (i) "The value for duty free allowance purposes" means the value, determined on the basis prescribed in this Note, of all motor vehicles produced in terms of this item during a quarter and ready for sale, excluding such vehicles exported during the same quarter. (ii) For the purposes of this Note: (a) the value for duty free allowance purposes for such a quarter shall be the recommended retail list price (including options) for the domestic market (exclusive of VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No 1), applicable to such motor vehicle(s) at the time of production thereof, less a company specific percentage(s) determined by the International Trade Administration Commission on a quarterly basis; (b) the company's specific percentage(s) shall be based on the financial information of the quarter prior to the production quarter and shall, INTER ALIA include the variance(s) between the average recommended retail list price(s) (exclusive of VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No. 1) of the specific motor vehicle manufacturer, plus any</p>	

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Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>other cost item(s) which may result in a distortion of sales price(s) which may include, but not limited to discounts, commissions and service contract. This information shall, for purposes of Note 12, be based on sales on the domestic market and to buyers not related to the vehicle manufacturer in terms of section 66(2)(a) of the Act; (c) the International Trade Administration Commission may determine the appointment of any related item and may, if the company specific percentage(s) were incorrectly calculated, adjust such percentage(s) retrospectively; (d) the International Trade Administration Commission may request a report that includes computations and schedules supporting the calculations of the company specific percentage(s) from the registered motor vehicle manufacturer or his practising accountant or auditor registered in terms of section 15 of the Public Account's and Auditor's Act, 1991 the cost of the registered motor vehicle manufacturer; (e) the International Trade Administration Commission may in the case of any model for which relevant price and cost structures are not available, determine the company's specific percentage(s) in consultation with the motor vehicle manufacturer; (f) the Commissioner, may, in the case of any model for which a recommended retail list price (exclusive of VAT, AD VALOREM excise duty in terms Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No. 1) is not available, determine, after consultation with the motor vehicle manufacturer, a recommended price in terms of section 69(3). 13. For the purposes of Note 12 - (i) all documentation, including but not limited to books of account, which support or may support information furnished in respect of the company's specific percentage(s) shall be kept for a period of not less than three years from the end of the production quarter and shall be made available and produced to the Department of Trade and Industry on request for purposes of verification and should such documentation not be available, all benefits relating to such documents are recoverable; and (ii) the International Trade Administration Commission may, for the period 1 September 1995 to 31 December 1995 determine a provisional company's specific percentage(s) in consultation with the motor vehicle manufacturer, which may be adjusted with retrospective effect. 14. (i) The duty free allowance in terms of Note 11 in any quarter shall in the first instance be utilized in terms of Note 29(iv) by a Registrant to reduce the value for customs duty purposes of original equipment components imported and the foreign currency usage of original equipment components received from any person in the common customs area calculated in terms of Note 27. (ii) Any excess duty free allowance may be utilized by such Registrant to reduce the value of motor vehicles imported under rebate item 460.17 in the quarter thereafter provided that the prior written approval for the utilization of such excess duty free allowance shall be obtained from the Commissioner and the remaining balance of such excess duty free allowance shall be utilized in terms of Note 14(i) in the next quarter. (iii) "Excess duty free allowance" shall be calculated as follows: (a) the balance of any excess duty free allowance brought forward from the previous quarter; (b) less any duty free allowance utilized in terms of Note 14(ii) under rebate item 460.17 for this quarter; (c) plus the duty free allowance in terms of Note 11 for this quarter; (d) less the duty free allowance (including any excess duty free allowance brought forward from the previous quarter not utilized for the import of motor vehicles under rebate item 460.17) utilized in terms of Note 29(iv) for this quarter. (iv) The balance of any excess duty free allowance shall at the closing date of each accounting period, as defined in Note 3(i), be confirmed in writing with the Commissioner. 15. (i) The Registrant shall obtain certificates (Form DA 190) as prescribed by rule declaring the foreign currency usage in respect of original equipment components for use in the manufacture of specified motor vehicles, received from any person in the common customs area. Such certificates shall be obtained at the times and in the manner as prescribed by the Commissioner from time to time. (ii) If such certificates are not obtained or duly completed, the foreign currency usage in respect of such goods may be deemed to be the price at which such goods were purchased by the Registrant. 16. (i) The foreign currency earnings in respect of exports by local component manufacturers, suppliers or other exporters shall be supported by a certificate (Form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into each type of automotive component and automotive tooling exported. (ii) The foreign currency earnings in respect of motor vehicles, automotive components and automotive tooling exported by a Registrant shall be supported by a certificate (Form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into such exports. (iii) If such duly completed certificates are not obtained the foreign currency usage in respect of such motor vehicles, automotive components and automotive tooling exported may be deemed to be the full value of the foreign currency earning. (iv) The value of precious metals in respect of catalytic converters, whether or not incorporated in exhaust systems, shall be restricted to 40 per cent of the value of South African precious metals incorporated therein. (v) The value of import rebate credit certificates shall be restricted to 70 per cent of the certificate. (vi) The International Trade Administration Commission may under such conditions as it may determine further restrict the value of import rebate credit certificates mentioned in Note 16 (v). 17. For the purposes of Notes 15 and 16, the International Trade Administration Commission may determine the method and basis of calculation and method and conditions regarding the verification of the foreign currency usage declared on such certificates and may verify the correctness of such foreign currency usage. 18. "Foreign currency usage" means the value for customs duty purposes of any imported components and materials (excluding consumables, petrol, distillate fuels, lubricating grease and prepared engine, gearbox, steering case and drive-axle lubricating oils) imported by or received from any person in the common customs area and used in the manufacture or assembly of automotive components of specified motor vehicles and automotive tooling. 18A. For the purposes of Note 18 the local content of automotive components and materials further processed outside the common customs area and re-imported into the common customs area may also be excluded from the value for customs duty purposes under the specific conditions as prescribed in the MIDP guidelines by the International Trade Administration Commission and upon application to, and approval by the International Trade Administration Commission. The value of the local content shall be the free carrier value (i.e. free-on-board (f.o.b.)) of such goods at the port of export. 19. In addition to any obligation of component manufacturers and suppliers to declare the correct foreign currency usage motor vehicle manufacturers acquiring such foreign currency usage shall be liable for any discrepancies resulting from the under declaration of foreign currency usage by such component manufacturers and suppliers, and shall remain liable for import duty as if no rebate had been allowed. In the event of a dispute as to whether a motor vehicle manufacturer is entitled to a rebate claim, the onus shall rest on such motor vehicle manufacturer to prove its entitlement to the rebate. 20. The International Trade Administration Commission may approve and issue import rebate credit certificates to exporters in respect of eligible exports as defined in Note 15, exported, provided the under-mentioned conditions are complied with: (i) such goods were packed and exported under customs supervision unless otherwise determined by the Commissioner (except for dumpers with articulated chassis with a G.V.M. exceeding 5 tons exported during the period from 1 January 2007 to 31 December 2009); (ii) all export documentation supported by duly completed form DA 190, and proof of repatriation of funds for the goods exported shall be kept available by the registered exporter under such conditions that may be determined by the International Trade Administration Commission; (iii) in order</p>	

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Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>to qualify for stated benefits, applications for import rebate credit certificates are to be submitted to the International Trade Administration Commission, not later than 12 months from the date of the export bill of entry (except in the case of dumpers with articulated chassis with a G.V.M. exceeding 5 tons exported during the period from 1 January 2007 to 31 December 2009, in respect of which applications for import rebate credit certificates to the International Trade Administration Commission must be submitted not later than 12 months from 31 December 2009); and (iv) only goods which have physically left the common customs area shall qualify. Such foreign currency earnings may only qualify for import rebate credit certificates if proof, to the satisfaction of the International Trade Administration Commission, has been furnished including evidence that the payment of such proceeds emanate from the direct inflow of foreign exchange through a registered banking institution. Non-compliance of any of these provisions shall not affect the obligations of the user of the rebate credit certificate under this item. 21. For the purposes of Notes 16 and 20, the International Trade Administration Commission may - (i) prescribe the method, basis and conditions for applications for import rebate credit certificates and the substantiation and verification of such applications. All documentation, including but not limited to books of account, which support or may support an application for an import rebate credit certificate in terms of this item shall be kept for a period of not less than five years from the date of the certificate and shall be available and produced to the International Trade Administration Commission on request for purposes of verification and should such documents not be available all benefits relating to such documents are recoverable; (ii) for the period 1 September 1995 to 31 December 1995 under such circumstances as he may prescribe issue provisional import rebate credit certificates before proof of payment is produced provided such proof of payment is produced not later than twelve months from the date of the export bill of entry. 22. In addition to the obligation of suppliers or component manufacturers to declare the correct foreign currency usage and of exporters to declare the correct foreign currency earnings, the person in whose name an import rebate credit certificate is issued shall be liable for any discrepancies resulting from the under declaration or over declaration of foreign currency usage or earnings or any other incorrect information supplied, for whatever reason, which result in the issue of an incorrect certificate and shall remain liable for the customs duty as if no rebate had been allowed. In the event of a dispute as to whether such person is entitled to a rebate claim, the onus shall rest on him to prove his entitlement to the rebate. 23. The International Trade Administration Commission shall, based on information supplied by the applicant, on the import rebate credit certificate, indicate whether it is in respect of automotive components, automotive tooling or motor vehicles exported. 24. Import Rebate Credit Certificates may be used only - (i) by Registrants to reduce the value of imported automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07; or (ii) by other importers to reduce the value of automotive components, specified motor vehicles or heavy motor vehicles as defined in Note 1 to rebate item 317.07 or to claim a refund of customs duties paid on automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07 imported by the person in whose name the certificate was issued. 25. On application for an import rebate credit certificate, the applicant may by means of a letter of authorisation name the beneficiary of such certificate. Any beneficiary shall acquire such import rebate credit certificate subject to any conditions or limitations that might at any time be applicable to such import rebate credit certificate. 26. Import rebate credit certificates obtained by local component manufacturers, suppliers or other exporters in respect of eligible exports as defined in Note 5, exported, may subject to Notes 24 and 25 only be transferred once. 27. For the purposes of this rebate item - (i) the value for customs duty purposes of original equipment components imported shall be included in the quarter during which such components were entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) by a motor vehicle manufacturer. For the purposes of Note 29 the value for customs duty purposes shall be determined as follows: (a) the value for customs duty purposes of original equipment components imported; (b) "less the value for customs duty purposes of all such components in unopened containers or unit load devices, provided that the value for customs duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter"; (c) less the value for customs duty purposes of such components imported and used in the manufacture of original equipment components by such motor vehicle manufacturer and supplied to other registered motor vehicle manufacturers in terms of this item; (d) less the value for customs duty purposes of such components imported and used in the manufacture of original equipment components by such motor vehicle manufacturer and exported; (e) less the value for customs duty purposes of such components imported and returned to the overseas suppliers by such motor vehicle manufacturer; (f) less the value for customs duty purposes of such components imported and transferred to Parts and Accessories of such motor vehicle manufacturer; (g) less the value for customs duty purposes of such components imported and used in the manufacture of specified motor vehicles by such motor vehicle manufacturer and exported. Provided that the value for customs duty purposes in terms of Notes 27(i)(b) to 27 (i)(g) shall not exceed the value for customs duty purposes of such imported components. (ii) The foreign currency usage of original equipment components received from any person in the common customs area by a motor vehicle manufacturer during a quarter shall be recorded in the ensuing quarter. However, for the first four months period (1 September 1995 to 31 December 1995) goods received during the four months period (1 June 1995 to 30 September 1995) shall be accounted for in the four months period (1 September 1995 to 31 December 1995). "27A. For the purposes of Note 27(i)(b), "unit load device" means any container or covered pallet specially designed and used for the carriage of cargo by air".</p> <p>"27B. For the purposes of Notes 27(i)(d) and 27(i)(g) registrants may carry forward any excess value for customs duty purposes of original equipment imported and used in exports during a quarter to -</p> <p>(i) the ensuing quarter, and</p> <p>(ii) such further quarters as the Commissioner may allow in exceptional circumstances." 28. (i) The International Trade Administration Commission may at any time verify any matter or information relating to this item save for those relating to the Commissioner. (ii) The International Trade Administration Commission may withdraw an import rebate credit certificate which was issued on the basis of incorrect information pertaining to the application. If, at the time of the withdrawal, any of the benefits in terms of such certificate had been used, such benefits will be recoverable from the user(s). (iii) In the event of any dispute arising as to the interpretation or application of any of the provisions of this item, save for those relating to the Commissioner, the decision of the International Trade Administration Commission will be final. 29. For the purposes of this rebate item "the value calculated in terms of Note 29" means - (i) the value for customs duty purposes of imported original equipment components calculated in terms of Note 27(i); (ii) plus the foreign currency usage of original equipment components received from any person in the common customs area calculated in terms of Note 27(ii); (iii) plus the duty free allowance originally allocated to motor vehicles at the time</p>	

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Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				of production but which were exported in this quarter; (iv) less the duty free allowance utilized in terms of Note 14 for this quarter provided that the determination of the duty free allowance to be utilized in terms of this Note the value of any import rebate credit certificates to be utilized in terms of Note 29(v), shall be disregarded; (v) less the value of import rebate credit certificates provided that the value of such import rebate credit certificates so utilized shall not exceed the net value determined on the basis of Note 29(i) to 29(iv) above; (vi) less the foreign currency usage of original equipment components received by a motor vehicle manufacturer from any person in the common customs area during the accounting period subject to Note 27(b), which have been incorporated in motor vehicles exported. 30. To qualify for any rebate in terms of this rebate item (including the duty free allowance) all components imported for the manufacture of specified motor vehicles as defined in Note 7, shall be entered under Chapter 98.	
317.04	98.01	01.04	45	Original equipment components, for the manufacture of road tractors for semi-trailers of subheading 8701.20, of a vehicle mass not exceeding 1 600 kg	Full duty less the duty payable on the value calculated in terms of Note 29
317.04	98.01	02.04	47	Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	Full duty less the duty payable on the value calculated in terms of Note 29
317.04	98.01	03.04	44	Original equipment components, for the manufacture of motor cars (including station wagons) of heading 87.03	Full duty less the duty payable on the value calculated in terms of Note 29
317.04	98.01	04.04	49	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or 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 motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 29
317.04	98.01	05.04	43	Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 29
317.05	INDUSTRY: TRACTORS (EXCLUDING ROAD TRACTORS)				
317.05	00.00	01.00	05	Goods of any description (excluding tractors)	Full duty
317.06	INDUSTRY: MOTOR VEHICLE PARTS AND ACCESSORIES				
317.06	00.00	01.00	07	Parts, for the manufacture of automatic or semi-automatic gear-boxes (completed with fluid couplings, gear selectors, retarders and control systems) and manual gear-boxes	Full duty
317.06	00.00	02.00	01	Parts and accessories (excluding single row radial ball bearings and single row tapered roller bearings, with an outside diameter of 31 mm or more but not exceeding 90 mm), for the manufacture of driving axles	Full duty
317.06	00.00	03.00	06	Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a specified motor vehicle manufacturer registered under rebate item 317.03 imported by component manufacturers approved by the International Trade Administration Commission. Provided that - (i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers; (ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and (iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.	Full duty

(continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				(iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.	
				NOTE: 1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.	
317.06	00.00	05.00	05	Goods of any description, for use in the manufacture of leather covers, trimmings or the like, whether or not combined with backing material, for supply either as made up covers, individual panels or in the form of kits designed for the interior fitment of motor vehicles, provided that the leather is supplied cut to size and shape	Full duty
317.06	39.01	01.04	46	Polymers of ethylene of a relative density of 0,94 or more, in primary forms, for the manufacture of fuel tanks	Full duty
317.06	3920.30	01.06	61	Plates, sheets, film, foil and strip, of acrylonitrile-butadiene-styrene copolymers (ABS), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Full duty
317.06	3920.4	01.05	53	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular, combined with plates, sheets, film, foil and strip, of acrylonitrile butadiene styrene, for the manufacture of dashboards for motor vehicles of subheading 8708.29	Full duty
317.06	39.21	02.04	48	Plates, sheets, film, foil and strip, cellular, of acrylonitrile-butadiene-styrene copolymers (ABS)	Full duty
317.06	3921.13	02.06	62	Plates, sheets, film, foil and strip, cellular, of polyurethane, for the manufacture of sun visors	Full duty
317.06	3926.90	01.06	63	Articles of plastics, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
317.06	3926.90	02.06	68	Articles of plastics, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
317.06	4011.10	01.06	69	New pneumatic tyres, of rubber, for the manufacture of motor vehicles of a vehicle mass not exceeding 600 kg	Full duty
317.06	40.16	01.04	42	Rubber cone seals, for the manufacture of shock absorbers	Full duty
317.06	4016.93	01.06	63	Gaskets, washers and other seals of vulcanised rubber, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
317.06	4016.99	01.06	62	Articles of vulcanised rubber, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
317.06	4911.99	01.06	63	Identification plates, being printed matter, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
317.06	73.04	01.04	44	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty
317.06	73.04	02.04	49	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies	Full duty
317.06	73.05	01.04	40	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty
317.06	73.05	02.04	45	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies	Full duty
317.06	73.06	01.04	47	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty
317.06	73.06	02.04	41	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies	Full duty
317.06	73.18	02.04	49	Eye-bolts, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.06	7318.16	01.06	61	Nuts, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
317.06	7318.16	02.06	66	Nuts, with a thread diameter not exceeding 6,5 mm, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
317.06	7318.21	01.06	68	Spring washers, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
317.06	73.20	01.04	48	Valve springs, of iron or steel, for the manufacture of shock absorbers	Full duty
317.06	8308.20	01.06	68	Blind rivets, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
317.06	8536.69	01.06	69	Electrical circuit items, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
317.06	8536.90	01.06	67	Electrical circuit items, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
317.06	8544.30	01.06	65	Wiring sets, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
317.06	8544.49	01.06	66	Electrical insulated wire, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
317.06	87.08	01.04	47	Ball pins and sockets, for steering joints	Full duty
317.06	87.08	02.04	41	Bodies, for clutch slave cylinder assemblies	Full duty
317.06	87.08	03.04	46	Pressure plates, release levers, release lever plates, release lever pins, struts, clutch release bearing assemblies and diaphragm springs, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm	Full duty
317.06	87.08	04.04	40	Hubs, retainer plates, main plates and metal segments, for the manufacture of clutch driven plates with an outside diameter exceeding 300 mm	Full duty
317.06	87.08	05.04	45	Piston rings of sintered iron, valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0,635 mm and piston sleeves, for shock absorbers	Full duty
317.06	87.08	06.04	42	Wheel cylinder assemblies, wheel cylinder connections, tube assemblies, brake shoe holding-down pins, adjusters, including tappets, master cylinder pistons, bodies and reservoirs (including combinations thereof), for hydraulic brake equipment	Full duty
317.06	87.08	07.04	44	Stub axle yokes for independent suspension driving axle shaft sub-assemblies of the type used with cross journal universal joints, complete or incomplete (whether or not finished), for the manufacture or completion of such axle shaft sub-assemblies	Full duty
317.06	87.08	08.04	49	Bodies, pistons and anchor plates (whether or not finished), for the manufacture of disc brakes	Full duty
317.06	87.08	09.04	43	Housings, heat control bezels and outlet deflectors, of plastics, for the manufacture of heating equipment	Full duty
317.06	87.08	10.04	46	Front-axle assemblies, complete or incomplete (whether or not finished), completely unassembled (except that differential and differential carrier assemblies may be assembled), for the manufacture or completion thereof	Full duty
317.06	87.08	11.04	40	Steering mechanisms of the rack and pinion type (excluding steering wheels), complete or incomplete, finished or unfinished, completely unassembled, for the manufacture or completion thereof	Full duty
317.06	87.08	12.04	45	Prepared steel tubes fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty
317.06	87.08	13.04	43	Cross journals for universal joints with an overall length across the journals, including bearing cups, exceeding 95 mm, and parts thereof, together with flange yoke, tube yoke, midship, yoke shaft, muff, slip stub shaft, sleeve yoke and companion flange, unassembled, for the manufacture of transmission (propeller) shafts	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.06	87.08	14.04	44	Driving axle shaft sub-assemblies of the constant velocity universal joint type, complete or incomplete (whether or not finished), completely unassembled (except that the universal joints and stub axle may be assembled with the ball bearing in position), for the manufacture or completion thereof	Full duty
317.06	87.08	15.04	49	Centre carrying bearings mounted in bracket housings, for the manufacture or completion of split type transmission (propeller) shafts	Full duty
317.06	87.08	16.04	43	Ball type constant velocity universal joints, complete or incomplete, splined shafts and rubber dust covers, for the manufacture of transmission (propeller) shafts	Full duty
317.06	87.08	18.04	42	Steering wheel components (excluding spokes, outer rings and metal cores), for the manufacture of steering wheels	Full duty
317.06	87.08	19.04	47	Covers, of iron or steel, of a thickness of 4.5 mm or more, and diaphragm springs, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter not exceeding 300 mm	Full duty
317.06	8708.30	01.06	63	Backing plates, for the manufacture of assembled brake pads for disc brakes	Full duty
317.06	8708.30	02.06	64	Parts and accessories, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
317.06	8708.40	01.06	67	Gearboxes, for the manufacture of motor vehicles of a vehicle mass not exceeding 600 kg	Full duty
317.07	INDUSTRY: HEAVY VEHICLES				
	NOTES:				
	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 dumpers signed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks); and				
	(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 dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).				
	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.				
	(b) To qualify for any rebate in terms of this item all components imported for the manufacture of the motor vehicles specified in Note 1 to this item shall be entered under Chapter 98 of Schedule No. 1.				
317.07	98.01	05.04	49	Pneumatic tyres, whether or not fitted to wheel rims	Full duty less 15%
317.07	98.01	06.04	43	Other original equipment components	Full duty
317.08	INDUSTRY: SHIPS (EXCLUDING FLYING BOATS)				
317.08	00.00	01.00	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 - (i) parts and equipment for use in the building and equipment of new boats where no proof is produced to the Commissioner 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 (ii) parts and equipment for use in the rebuilding, re-equipment or repair of boats which are not licenced under the Act mentioned)	Full duty less the duty in Section B of Part 2 of Schedule No. 1
317.09	INDUSTRY: MINE SHUTTLE CARS				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.09	84.21	01.04	46	Filters	Full duty
317.09	84.81	01.04	43	Valves	Full duty
317.09	85.35	01.04	43	Switches, relays, fuses, plugs, lampholders, terminals and the like	Full duty
317.09	85.36	01.04	46	Switches, relays, fuses, plugs, lampholders, terminals and the like	Full duty
317.09	87.08	01.04	42	Parts and accessories of shuttle cars	Full duty
317.10	INDUSTRY: MECHANICALLY PROPELLED WORK TRUCKS OF THE TYPES USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OR HANDLING OF GOODS, AND TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS				
317.10	84.21	01.04	48	Filters and parts thereof, for the manufacture of fork-lift trucks and crane trucks	Full duty
317.10	84.81	01.04	45	Hydraulic valves, for the manufacture of fork-lift trucks and crane trucks	Full duty
317.10	85.11	01.04	47	Generators, alternators, starter motors and distributors, for the manufacture of fork-lift trucks and crane trucks	Full duty
317.11	INDUSTRY: SEMI-TRAILERS				
317.11	87.16	01.04	48	Shock absorbers with a mass exceeding 100 kg each, brake gear, wheel sub-assemblies, wheel rims and rear-axle sub-assemblies, for the manufacture of semi-trailers with bottom dumping doors	Full duty
317.12	INDUSTRY: RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF NOTE: For the purposes of this item, the expression "railway train sets" means a number of interdependant passenger coaches which collectively form a self-contained module consisting of powered coaches and non-powered coaches containing auxiliary power equipment.				
317.12	84.81	01.04	49	Pressure relief valves, for the manufacture of railway ballast tampers	Full duty
317.12	84.81	02.04	43	Control slide valves, for the manufacture of railway ballast tampers	Full duty
317.12	85.00	01.02	29	Electrical machinery, equipment and parts, for the manufacture of railway locomotives and railway train sets	Full duty
317.13	INDUSTRY: AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SPACECRAFT LAUNCH VEHICLES				
317.13	00.00	01.00	02	Goods of any description, for the manufacture of satellites	Full duty
317.13	00.00	02.00	04	Goods of any description, for the manufacture of aircraft interior units of heading 88.03	Full duty
317.13	4908.90	01.06	62	Other transfers (decalcomanias), for the manufacture of aircraft	Full duty
317.13	7304.90	01.06	63	Other tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel, of an outside cross-sectional dimension not exceeding 50 mm, for the manufacture of aircraft	Full duty
317.13	7307.92	01.06	69	Other threaded elbows, bends and sleeves being iron or steel tube or pipe fittings, for the manufacture of aircraft	Full duty
317.13	7307.99	01.06	66	Other steel tube or pipe fittings, for the manufacture of aircraft	Full duty
317.13	7318.15	01.06	66	Other screws, threaded, of iron or steel, for the manufacture of aircraft	Full duty
317.13	7318.15	02.06	60	Other bolts, of iron or steel (excluding bolt ends, screw studs and screw studding) with a thread diameter exceeding 16,5 mm but not exceeding 26 mm, for the manufacture of aircraft	Full duty
317.13	7318.16	01.06	64	Other nuts, of iron or steel, threaded, with a thread diameter exceeding 16,5 mm but not exceeding 26 mm, for the manufacture of aircraft	Full duty
317.13	7320.90	01.06	67	Other helical springs of iron or steel, for the manufacture of aircraft	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.13	7608.10	01.06	61	Aluminium tubes and pipes, not alloyed, for the manufacture of aircraft	Full duty
317.13	8302.10	01.06	65	Hinges of base metal, for the manufacture of aircraft	Full duty
317.13	8481.80	01.06	64	Other valves, for the manufacture of aircraft	Full duty
317.13	8536.20	01.06	69	Other automatic circuit breakers, for the manufacture of aircraft	Full duty
317.13	8536.41	01.06	61	Other relays for a voltage not exceeding 60 V, for the manufacture of aircraft	Full duty
317.13	8536.50	01.06	60	Other electrical switches, for the manufacture of aircraft	Full duty
317.13	8536.69	01.06	61	Other electrical plugs and sockets, for the manufacture of aircraft	Full duty
317.13	8539.22	01.06	64	Other filament lamps, of a power not exceeding 200 W and for a voltage exceeding 100 V, for the manufacture of aircraft	Full duty
317.13	8544.42	01.06	61	Other insulated electric conductors for a voltage not exceeding 80 V, for the manufacture of aircraft	Full duty
317.13	9405.40	01.06	62	Other electric lamps and lighting fittings, of base metal, for the manufacture of aircraft	Full duty
318.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS THEREOF				
318.01	INDUSTRY: MEDICAL, SURGICAL, SCIENTIFIC, OPTICAL AND PHOTOGRAPHIC INSTRUMENTS				
318.01	39.04	01.04	43	Vinyl chloride polymers and copolymers, in blocks, lumps, powders, granules, flakes and similar bulk forms, for the manufacture of medical tubes of plastic, fitted with trocars or other devices	Full duty
318.01	3917.40	01.06	67	Fittings, of plastics, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment	Full duty
318.01	39.19	01.04	40	Vinyl chloride polymers or copolymers in sheets or film, of a thickness exceeding 0.25 mm but not exceeding 0.75 mm, glass clear, for the manufacture of drip flow and blood transfusion apparatus	Full duty
318.01	39.19	02.04	44	Plates, sheets, film, foil and strip, of cross-linked cellular polyethylene, self-adhesive, with discardable backing, for the manufacture of electrocardiograph monitor electrodes	Full duty
318.01	39.19	03.04	49	Plates and sheets, of cellulose acetates, for the manufacture of spectacle frames	Full duty
318.01	39.20	01.04	47	Vinyl chloride polymers or copolymers, in sheets or film, of a thickness exceeding 0.25 mm but not exceeding 0.75 mm, glass clear, for the manufacture of drip flow and blood transfusion apparatus	Full duty
318.01	39.20	02.04	41	Plates and sheets, of cellulose acetates, for the manufacture of spectacle frames	Full duty
318.01	39.21	01.04	43	Plates and sheets, of cellulose acetates, for the manufacture of spectacle frames	Full duty
318.01	39.26	01.04	45	Moulded articles of plastics, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment	Full duty
318.01	40.16	01.04	40	Pistons of vulcanised rubber (excluding hard rubber), for disposable hypodermic syringes	Full duty
318.02	INDUSTRY: MUSICAL INSTRUMENTS				
318.02	44.12	01.04	41	Plywood (excluding plywood of alder or birch wood), of a thickness not exceeding 4 mm, not moulded, for the manufacture of guitars	Full duty
319.00	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF				
319.01	Industry: Cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
319.01	9306.29	01.06	67	Cartridge cases with a length of 78 mm and wads (power pistons) with a diameter of 23 mm and with a length of 24 mm or more but not exceeding 32 mm, depending on the slug loaded (zinc or lead) for use in the manufacture of cartridges classifiable in tariff subheading 9306.21	Full duty
320.00	MISCELLANEOUS MANUFACTURED ARTICLES				
320.01	INDUSTRY: FURNITURE AND FIXTURES				
320.01	39.19	01.04	48	Acrylonitrile-butadiene-styrene, for the manufacture of furniture	Full duty
320.01	39.19	02.04	42	Cellular vinyl chloride polymers of a thickness exceeding 8 mm, for the manufacture of motor vehicle seats	Full duty
320.01	39.20	01.04	45	Acrylonitrile-butadiene-styrene, for the manufacture of furniture	Full duty
320.01	39.21	02.04	46	Cellular vinyl chloride polymers of a thickness exceeding 8 mm, for the manufacture of motor vehicle seats	Full duty
320.01	39.26	01.04	43	Handles of plastics	Full duty
320.01	58.01	01.04	44	Woven pile fabrics (excluding fabrics of heading 58.02 or 58.06 of Schedule No. 1), for the manufacture of motor vehicle seat covers and motor vehicle headrest covers	Full duty
320.01	73.04	01.04	40	Tubing of iron or steel	Full duty
320.01	73.05	01.04	47	Tubing of iron or steel	Full duty
320.01	73.06	01.04	43	Tubing of iron or steel	Full duty
320.01	73.18	01.04	40	Eyebolts and eyescrews of iron or steel	Full duty
320.01	73.18	02.04	45	Nuts and clinch nuts, of iron or steel, for the manufacture of motor vehicle seats	Full duty
320.01	73.26	01.04	42	Support wires, of iron or steel, covered with paper, for the manufacture of motor vehicle seats	Full duty
320.01	83.01	01.04	44	Cylinder locks (excluding disc tumbler cylinder locks) and keys therefor	Full duty
320.01	83.02	01.04	40	Escutcheons, ferrules, handles, hooks and sockets, clothing hooks, mirror clips, stays, towel rails and brackets therefor; metal parts of blind rollers	Full duty
320.01	83.02	02.04	45	Bedstead knobs and rosettes and other metal fittings (excluding castors), for bedsteads or mattress supports	Full duty
320.01	94.01	01.04	40	Actions, including revolving chair screws, for the manufacture of chairs and other seats	Full duty
320.01	94.01	02.04	45	Plywood seats and backrests for the manufacture of chairs	Full duty
320.01	9401.90	01.06	67	Parts, for the manufacture of motor vehicle seats	Full duty
320.01	94.03	01.04	43	Table extension screws	Full duty
320.02	INDUSTRY: MATTRESSES AND SIMILAR PADDED, STUFFED OR FITTED FURNISHINGS				
320.02	52.08	01.04	49	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff heading 94.04	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
320.02	5208.23	01.06	69	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , bleached, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff subheadings 9404.30 and 9404.90	Full duty
320.02	5208.33	01.06	66	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , dyed, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff headings 9404.30 and 9404.90	Full duty
320.02	52.09	01.04	45	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	52.10	01.04	42	Woven fabrics of cotton, containing less than 85 per cent of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	54.07	01.04	44	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04, in rolls of a width of 160 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	55.13	01.04	42	Woven fabrics of synthetic fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	55.14	01.04	49	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , dyed or printed, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	83.08	01.04	40	Eyelets and rings and other metal fittings, for innerspring mattresses	Full duty
320.03	INDUSTRY: BROOMS, BRUSHES AND PAINT ROLLERS				
320.03	39.16	01.04	42	Monofilament of which any cross-sectional dimension exceeds 1 mm, of plastics, for the manufacture of brooms and brushes	Full duty
320.03	54.04	01.04	42	Synthetic monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, for the manufacture of brooms and brushes	Full duty less 6%
320.03	5801.10	01.06	66	Woven pile fabrics and chenille fabrics, of wool or fine animal hair, for the manufacture of rollers for paint rollers	Full duty less 11%
320.04	INDUSTRY: ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS OR OUTDOOR GAMES				
320.04	39.19	01.04	43	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, for the manufacture of rugby, soccer and similar balls	Full duty
320.04	40.07	01.04	46	Vulcanised rubber thread, for the manufacture of golf balls	Full duty
320.04	41.00	01.02	24	Leather, for the manufacture of balls and boxing gloves	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
320.04	5404.1	01.05	57	Synthetic monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm (excluding elastomeric filament), for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20	Full duty
320.04	5404.90	01.06	60	Strip and the like of synthetic textile materials of an apparent width not exceeding 5 mm for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20	Full duty
320.04	5407.20	01.06	69	Woven fabrics obtained from strip and the like, of a width exceeding 350 cm, for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20	Full duty
320.04	5512.19	01.06	61	Woven fabrics containing 85 per cent or more by mass of polyester staple fibres (excluding unbleached or bleached fabric), of a width exceeding 350 cm, for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20	Full duty
320.05	INDUSTRY: TOYS				
320.05	39.04	01.04	49	Vinyl chloride compounds, for the manufacture of dolls or slush moulded toys	Full duty less 6%
320.05	54.02	01.04	43	Yarn of man-made filaments, for the manufacture of dolls	Full duty
320.05	60.01	01.04	45	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	Full duty
320.06	SWIMMING POOLS AND PADDLING POOLS				
320.06	3920.43	01.06	69	Plates, sheets, film, foil and strip, of polymers of vinyl chloride (PVC), containing by mass not less than 6 percent of plasticisers, of a thickness of 0,25 mm or more but not exceeding 0,6 mm, for the manufacture of collapsible swimming pools and paddling pools	Full duty
320.07	INDUSTRY: SLIDE FASTENERS				
320.07	54.04	01.04	41	Synthetic monofilament of 67 dtex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1 mm	Full duty less 6%
320.07	54.05	01.04	46	Artificial monofilament of 67 dtex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1 mm	Full duty less 12%
320.07	74.09	01.04	47	Copper strip, of a thickness exceeding 0,15 mm and a width not exceeding 30,5 mm	Full duty
320.09	INDUSTRY: TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES				
320.09	3921.90	01.06	62	Plates, sheets, film, foil and strip, of a width exceeding 300 mm, of polymers of ethylene coated with carbon	Full duty
320.09	3923.40	01.06	69	Spoils, cassettes, cores and similar supports, of plastics	Full duty
320.09	5806.3	01.05	58	Narrow woven fabrics (excluding goods of heading 58.07)	Full duty
320.10	INDUSTRY: CHRISTMAS TREE DECORATIONS AND SIMILAR ARTICLES FOR CHRISTMAS FESTIVITIES				
320.10	39.04	01.04	48	Metallised vinyl chloride polymers or copolymers	Full duty
320.10	39.20	01.04	41	Metallised vinyl chloride polymers or copolymers	Full duty
320.10	39.21	01.04	48	Metallised vinyl chloride polymers or copolymers	Full duty
320.10	71.17	01.04	43	Small articles of a value for duty purposes not exceeding 7c each and charms, for the manufacture of Christmas stockings and Christmas crackers	Full duty
320.11	INDUSTRY: LAMPS AND LIGHTING FITTINGS, ILLUMINATING SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
320.11	76.06	01.04	42	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm but not exceeding 1,2 mm, whether or not in coils, containing by mass 99,7 per cent or more of aluminium, anodised, for the manufacture of reflectors for lighting fittings of subheading 9405.99	Full duty
320.12	INDUSTRY: SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL				
320.12	3919.10	01.06	66	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of polymers of propylene, in rolls of a width not exceeding 200 mm, for the manufacture of disposable napkins for babies	Full duty
320.12	3920.10	01.06	63	Other plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness exceeding 0,012 mm but not exceeding 0,06 mm, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of disposable napkins for babies	Full duty
320.12	3920.20	01.06	60	Other plates, sheets, film, foil and strip, of polymers of propylene, of a thickness exceeding 0,012 mm or more but not exceeding 0,06 mm, not heat shrinkable, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of disposable napkins for babies	Full duty
320.12	5404.11	01.06	65	Synthetic monofilament, elastomeric, of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, for the manufacture of disposable napkins for babies	Full duty
320.12	54.07	01.04	48	Woven fabrics consisting of a scrim of polyamide monofilament yarns and an appliqué of man-made fibres, of a mass not exceeding 20 g/m ² , for the manufacture of sanitary pads	Full duty less 15%
320.12	5603.1	01.05	52	Nonwovens of man-made filaments, whether or not impregnated, coated, covered or laminated, of a mass not exceeding 150 g/m ² , for the manufacture of disposable napkins for babies, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
320.12	5603.9	01.05	50	Nonwovens (excluding those of man-made filaments), whether or not impregnated, coated, covered or laminated, of a mass not exceeding 150 g/m ² , for the manufacture of disposable napkins for babies, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
320.12	58.11	01.04	49	Woven fabrics consisting of a scrim of polyamide monofilament yarns and an appliqué of man-made fibres, of a mass not exceeding 20 g/m ² , for the manufacture of sanitary pads	Full duty less 15%
320.12	5903.90	01.06	67	Textile fabrics impregnated, coated, covered or laminated with plastics [excluding fabrics impregnated, coated, covered or laminated with poly (vinyl chloride) and polyurethane], of a mass of less than 200 g/m ² , for the manufacture of disposable napkins for babies	Full duty
321.00	GENERAL				
321.01	INDUSTRY: MATERIALS FOR GENERAL INDUSTRIAL PURPOSES				
321.01	28.00	01.02	26	Inorganic chemicals (excluding chrome oxide green, titanium oxide, zinc oxide, tin oxide, iron oxide, zinc chromate, lead chromate, barium chromate and strontium chromate), for use as pigments or colours	Full duty
321.01	32.06	01.04	46	Other colouring matter and preparations (excluding those based on titanium dioxide, chrome oxide green, zinc chromate, lead chromate, barium chromate or strontium chromate)	Full duty

SCHEDULE 3 PART 2

GOODS USED IN THE MANUFACTURE OF OTHER GOODS FOR EXPORT

NOTES:

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.
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.
3. All transactions in connection with this Part shall be entered in a separate rebate stock record.
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 or her intention to pack and export such goods.
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.
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.
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.

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
334.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES				
334.01	INDUSTRY: PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS				
334.01	08.11	01.04	40	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
334.01	08.12	01.04	47	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
334.01	20.08	01.04	47	Pulp, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, for the manufacture of blackberry, black-currant and raspberry jams	Full duty
343.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE				
343.07	INDUSTRY: GLASS AND GLASSWARE				
343.07	3208.90	01.06	63	Paints, for the manufacture of mirrors	Full duty
343.07	38.24	01.04	42	Chemical products and preparations of the chemical or allied industries, for the manufacture of mirrors	Full duty
390.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS				
390.01	INDUSTRY: MEDICAL, SURGICAL, SCIENTIFIC, OPTICAL AND PHOTOGRAPHIC INSTRUMENTS				
390.01	39.01	01.04	47	Polymers of ethylene, in primary forms, for the manufacture of disposable hypodermic syringes of plastics, of subheading 9018.31	Full duty
390.01	39.02	01.04	43	Polymers of propylene, in primary forms, for the manufacture of disposable hypodermic syringes of plastics, of subheading 9018.31	Full duty
390.01	3921.19	01.06	68	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
390.01	9018.32	01.06	69	Tubular metal needles, for the manufacture of disposable hypodermic syringes of plastics of subheading 9018.31	Full duty
392.00	MISCELLANEOUS MANUFACTURED ARTICLES				
392.01	INDUSTRY: UPHOLSTERED FURNITURE				
392.01	41.00	01.02	28	Leather	Full duty
392.01	51.00	02.02	25	Woven fabrics of wool or animal hair	Full duty
392.01	52.00	03.02	23	Woven fabrics of cotton	Full duty
392.01	53.00	04.02	21	Woven fabrics of other vegetable textile fibres	Full duty
392.01	54.00	05.02	23	Woven fabrics of man-made filaments	Full duty
392.01	55.00	06.02	28	Woven fabrics of man-made staple fibres	Full duty
392.01	58.00	07.02	23	Special woven fabrics	Full duty
392.01	59.00	08.02	21	Impregnated, coated, covered or laminated woven textile fabrics	Full duty
392.01	60.00	01.02	27	Knitted fabrics	Full duty

SCHEDULE 4

GENERAL REBATES OF CUSTOMS DUTIES AND FUEL LEVY

NOTES:

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 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.
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.
3.
 - (a) Note 3 to Schedule No. 3 shall apply mutatis mutandis in respect of any expression relating to the extent of any rebate in this Schedule and in addition the extent of any rebate in this Schedule and in addition the extent of the rebate shall, subject to the Notes to Part 5 of this Schedule, be deemed to include a rebate of any environmental levy payable in terms of Part 3 of Schedule No. 1.
 - (b) Note 5 to Schedule no. 3 shall apply mutatis mutandis to any reference to a tariff heading or subheading in this Schedule.
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.
5. Any reference to a permit or certificate issued or endorsed by the International Trade Administration Commission in any of the provisions of this Schedule shall be deemed to include a reference to any permit or certificate issued or endorsed by the Director-General: Trade and Industry before 1 June 2003 in terms of the provisions which existed before 1 June 2003.
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.

SCHEDULE 4 PART 1

SPECIFIC REBATES OF CUSTOMS DUTIES

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
403.00	IMPORTATIONS BY INTERNATIONAL ORGANISATIONS				
403.01	FOR USE BY THE WAR GRAVES COMMISSION				
403.01	00.00	01.00	07	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
405.00	GOODS FOR CULTURAL, EDUCATIONAL, CHARITABLE, WELFARE OR YOUTH ORGANISATIONS OR PURPOSES				
405.01	GOODS FOR APPROVED INSTITUTIONS OR BODIES				
405.01	00.00	02.00	06	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
405.04	GOODS FOR DISABLED PERSONS OR FOR THE UPLIFTMENT OF INDIGENT PERSONS				
405.04	00.00	01.00	07	Goods (excluding motor vehicles) specially designed for use by persons with physical or mental defects, 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, that such goods are for use exclusively by such handicapped persons, 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
405.04	00.00	02.00	01	Machines, implements and materials for use in the manufacture of goods by persons with physical or mental defects, 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, that such machines, implements and materials are for the exclusive use by such handicapped persons, 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
405.04	00.00	04.00	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
405.04	00.00	05.00	05	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
405.04	00.00	06.00	09	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 - (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
405.05	GOODS FOR RELIGIOUS INSTRUCTION OR PURPOSES				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
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
405.05	85.19	01.04	42	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
405.09	GOODS USED BY THE NATIONAL SEA RESCUE INSTITUTE OF SOUTH AFRICA, THE SOUTH AFRICAN LIFESAVING SOCIETY AND SA LIFESAVING				
405.09	00.00	01.00	06	Goods of any description, for use by the National Sea Rescue Institute of South-Africa, the South African Lifesaving Society and Lifesaving South-Africa	Full duty
406.00	GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES				
NOTES:					
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 Co-operation 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 with which the Republic has concluded a formal agreement which provides, inter alia, for the granting of such rebate facilities.					
4. The provisions of this rebate item (excluding rebate item 406.01) may not apply to South African citizens or permanent residents of the Republic unless - (a) they are South African citizens who are also citizens of a state the territory of which formerly formed part of the Republic; (b) the Government of the Republic has by agreement with an organisation or institution undertaken to grant rebate facilities to a South African citizen who is a representative, member, agent or officer with or to such organisation or institution.					
5. A motor vehicle cleared under rebate of duty in terms of rebate items 406.01, 406.02, 406.03, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner in consultation with the Director-General: Department of International Relations and Co-operation.					
406.01	GOODS FOR HEADS OF STATE:				
406.01	00.00	01.00	09	Goods for the personal or official use by the President and his family	Full duty
406.02	GOODS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO DIPLOMATIC MISSIONS				
406.02	00.00	01.00	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
406.03	GOODS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM 406.05)				
406.03	00.00	01.00	02	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

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
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)				
406.05	00.00	01.00	06	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
406.06	STATIONERY, UNIFORMS AND APPOINTMENTS FOR HONORARY CONSULAR OFFICERS				
406.06	00.00	01.00	08	Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer	Full duty
406.07	GOODS IMPORTED BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS				
406.07	00.00	01.00	09	Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported with the approval of the Director-General: Department of International Relations and Co-operation	Full duty
407.00	<p>GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE NOTES: 1. For the purposes of items 407.01 and 407.02 - (a) the person contemplated in those items means a "traveller" as defined in rule 15.01 and (b) in addition to the Notes to item 407.00, such traveller must comply with the requirements of section 15, the rules for that section, any form for declaring goods and the directives issued by the Commissioner relating to such goods available on the SARS website or at the branch office for the place where a traveller enters or leaves the Republic. 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 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 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 obtained from an inbound duty and tax free shop must be regarded as imported goods. (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 goods are for use by the children themselves. 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 - (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 (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. 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. 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. 8. (a) The rebate 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 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 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. 9. If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Commissioner may refuse to grant any rebate of duty provided for in rebate item 407.02. 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. 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. 12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years. 13. Any entry under rebate item 407.04 shall be supported by a duly completed form DA 304 A. 14. Any entry under rebate item 407.06 shall be supported by a duly completed forms DA 304 and P1.160.</p>				
407.01	PERSONAL EFFECTS, SPORTING AND RECREATIONAL EQUIPMENT, NEW OR USED				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
407.01	00.00	01.00	06	Imported either as accompanied or unaccompanied passengers' baggage by non-residents of the Republic for their own use during their stay in the Republic	Full duty
407.01	00.00	02.00	00	Exported by residents of the Republic for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents	Full duty
407.02	GOODS IMPORTED AS ACCOMPANIED PASSENGERS' BAGGAGE, INCLUDING GOODS OBTAINED AT A LICENSED INBOUND DUTY AND TAX FREE SHOP EITHER BY NON-RESIDENTS OR RESIDENTS OF THE REPUBLIC AND CLEARED AT THE PLACE WHERE SUCH PERSONS DISEMBARK OR ENTER THE REPUBLIC				
407.02	00.00	01.00	08	New or used goods of a total value not exceeding R5 000 per person	Full duty
407.02	00.00	02.00	02	Additional goods, new or used, of a total value not exceeding R20 000 per person	Full duty less 20%
407.02	22.00	01.02	21	Wine not exceeding 2 litres per person	Full duty
407.02	22.00	02.02	26	Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person	Full duty
407.02	24.02	01.04	42	Cigarettes not exceeding 200 and cigars not exceeding 20 per person	Full duty
407.02	24.03	01.04	49	250 g cigarette or pipe tobacco per person	Full duty
407.02	33.03	01.04	48	Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person	Full duty
407.04	MOTOR VEHICLES IMPORTED BY NATURAL PERSONS ON CHANGE OF PERMANENT RESIDENCE				
407.04	87.00	01.02	20	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 (b) In respect of a motor vehicle described in paragraph (i)(b): Full duty less the duty calculated PRO RATA on a daily basis according to the number of days less than 12 months; or (c) In respect of a motor vehicle described in paragraph (ii): Full duty
407.06	HOUSEHOLD EFFECTS AND OTHER ARTICLES FOR OWN USE				
407.06	00.00	01.00	05	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.	Full duty
408.00	OTHER PERSONAL REBATES OF DUTY				
408.01	CUPS, MEDALS AND OTHER THROPHIES				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
408.01	00.00	01.00	03	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
408.03	ARTICLES IMPORTED BY FOREIGN GOVERNMENTS FOR OFFICIAL USE				
408.03	00.00	01.00	07	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
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 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, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured; (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; (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 (h) whether any bounty, subsidy or any benefit under an export incentive scheme was paid on the goods exported. 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. 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. 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 (d) the rate of excise duty in force at the time of entry for home consumption from such warehouse, is paid thereon. 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. 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. 7. For the purposes of rebate item 409.07 - (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 (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.				
409.01	RE-EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION				
409.01	00.00	01.00	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
409.02	EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION				
409.02	00.00	01.00	02	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
409.04	IMPORTED OR LOCALLY MANUFACTURED ARTICLES SENT ABROAD FOR PROCESSING OR REPAIR				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
409.04	00.00	01.00	06	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
409.05	USED ROCK DRILL BITS RETURNED TO THE ORIGINAL EXPORTER				
409.05	82.07	01.04	43	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
409.06	EXCISABLE GOODS EXPORTED EX A CUSTOMS AND EXCISE WAREHOUSE AND THEREAFTER RETURNED				
409.06	00.00	01.00	09	Excisable goods exported ex a customs and 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
409.07	COMPENSATING PRODUCTS OBTAINED FROM GOODS TEMPORARILY EXPORTED FOR OUTWARD PROCESSING				
409.07	00.00	01.00	01	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 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
410.00	GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES NOTE: 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 - (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 the Commissioner relating to such goods available on the SARS website or at the branch office where the person enters or leaves the Republic				
410.03	GOODS FOR MANUFACTURING OR COMMERCIAL PURPOSES				
410.03	00.00	01.00	05	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
410.03	00.00	03.00	04	Master models, spotting masks and the like, for use in the preparation of punches or dies for pressing motor vehicle body components	Full duty
410.03	00.00	04.00	09	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
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 manufacture of prepared lubricating oils in the Republic	0,22c/li

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
410.03	34.02	01.04	42	Prepared spreaders, wetting agents and stickers, for use with agricultural insecticides or herbicides	Full duty
410.03	87.00	01.02	23	Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.04 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
410.04	HANDMADE ARTICLES FOR COMMERCIAL PURPOSES				
410.04	99.01	01.04	42	Leather or imitation leather	Full duty
410.04	99.01	02.04	47	Wooden articles	Full duty
410.04	99.01	03.04	41	Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials	Full duty
410.04	99.01	04.04	46	Plastic articles	Full duty
410.04	99.01	05.04	40	Textile articles	Full duty
410.04	99.01	06.04	45	Stone articles	Full duty
410.04	99.01	07.04	45	Glass articles	Full duty
410.04	99.01	08.04	44	Base metal articles	Full duty
411.00	MISCELLANEOUS REBATES				
411.00	38.24	01.04	40	Mixtures of mono-, di-, and polyisocyanates and preparations containing isocyanates	Full duty
411.00	40.09	01.04	47	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
411.00	85.01	01.04	45	Electric motors, single phase or three phase, of less than 0,75 kW, for the ringing of church bells	Full duty
411.00	85.02	01.04	41	Generator sets rated at 5 000 kVA or less, driven by electric motors, to be used for the manufacture of draglines	Full duty
411.00	87.03	01.04	45	Motor cars manufactured more than 20 years prior to the date of importation	Full duty in Part 1 of Schedule No. 1 less 20%

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
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. 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 (iv) indemnify the Office against any claim by any other person; (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; (c) goods shall be destroyed under the supervision of an officer; and (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.				
412.01	GOODS FOR EXPERIMENTAL PURPOSES				
412.01	00.00	01.00	06	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
412.02	NETS TREATED WITH INSECTICIDES				
412.02	6304.91	01.06	67	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
412.03	USED PERSONAL OR HOUSEHOLD EFFECTS BEQUETHED				
412.03	00.00	01.00	03	Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in the Republic	Full duty
412.04	USED PROPERTY OF A SOUTH AFRICAN RESIDENT WHO DIED OUTSIDE THE REPUBLIC				
412.04	00.00	01.00	01	Used property of a person normally resident in the Republic who died while temporarily outside the Republic	Full duty
412.05	LIFE SAVING APPARATUS				
412.05	00.00	01.00	03	Life saving 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
412.06	INFANTS FOOD				
412.06	00.00	01.00	05	Food, containing soya-bean concentrates, specially prepared for infants	Full duty
412.07	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				
412.07	00.00	01.00	07	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
412.07	00.00	02.00	01	Goods cleared under Schedule No. 3	Full duty less the duty paid on entry

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
412.07	87.00	01.02	25	Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause	Full duty less the duty paid on entry
412.08	DUTIABLE GOODS LOST IN MANUFACTURING PROCESSES IN CUSTOMS AND EXCISE WAREHOUSE				
412.08	00.00	01.00	09	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
412.09	GOODS LOST, DESTROYED OR DAMAGED				
412.09	00.00	01.00	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 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
412.10	GIFTS				
412.10	00.00	01.00	02	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 R400 (excluding goods contained in passenger baggage, wine, spirits and manufactured tobacco (including cigarettes and cigars)) consigned by natural persons abroad to natural persons in the Republic	Full duty
412.11	GOODS IMPORTED FOR THE RELIEF OF DISTRESS IN THE CASES OF NATIONAL DISASTER				
412.11	00.00	01.00	04	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
412.12	GOODS IMPORTED FOR ANY PURPOSES AGREED UPON BETWEEN THE GOVERNMENTS OF THE REPUBLIC, BOTSWANA, LESOTHO, SWAZILAND AND NAMIBIA				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
412.12	00.00	01.00	06	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 the Commissioner.	Full duty
412.13	ILEAL BLADDER APPLIANCES; OSTOMY APPLIANCES; INCONTINENCE UNDERGARMENTS AND SIMILAR GOODS:				
412.13	00.00	01.00	08	Ileal bladder appliances, and parts thereof; skin protective preparations for use with ostomy appliances; incontinence undergarments, including napkins (excluding babies napkins) and incontinence pads	Full duty
412.14	PRINTED MATTER				
412.14	00.00	01.00	02	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
412.16	GOODS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES				
412.16	00.00	01.00	03	Goods of any description imported by refugees from African Territories and which are sold by the Office	Full duty
412.17	MOTOR CARS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES				
412.17	87.00	01.02	23	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%
412.21	MECHANICAL APPLIANCES AND ELECTRICAL MACHINERY AND EQUIPMENT				
412.21	00.00	01.00	02	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 in a single consignment
412.22	PARTS AND MATERIALS OF PLASTICS FOR THE MANUFACTURE OF DESIGN ENGINEERING MODELS OF FACTORIES, INSTALLATIONS AND THE LIKE				
412.22	39.00	01.02	26	Parts and materials, of plastics, of a kind used for the manufacture of design engineering models of factories, installations and the like	Full duty
412.23	TEXTILE FABRICS				
412.23	00.00	01.00	06	Textile fabrics woven from six different fibres, for testing dyestuff fastness	Full duty
412.25	IMPORTED GOODS PRODUCED OR MANUFACTURED IN THE PEOPLE'S REPUBLIC OF MOZAMBIQUE				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
412.25	00.00	01.00	01	Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 exceeds 3%, produced or manufactured in the People's Republic of Mozambique, and imported directly therefrom, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the International Trade Administration Commission, and issued on behalf of the People's Republic of Mozambique	Full duty less 3%
412.25	00.00	02.00	04	Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 does not exceed 3%, produced or manufactured in the People's Republic of Mozambique, and imported directly therefrom, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the International Trade Administration Commission, and issued on behalf of the People's Republic of Mozambique	Full duty less 3%
412.26	GOODS SUPPLIED FREE OF CHARGE TO REPLACE DEFECTIVE GOODS				
412.26	00.00	01.00	01	Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided - (a) a copy of the bill of entry and the document submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; (b) the goods are supplied by the original supplier; and (c) the replaced goods are disposed of as directed by the Commissioner	Full duty
412.27	GOODS FOR UPGRADING, SUPPLIED FREE OF CHARGE TO REPLACE PARTS WHICH ARE COVERED BY A WARRANTY AGREEMENT				
412.27	00.00	01.00	03	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
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.				
412.28	00.00	01.00	05	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers	Full duty
412.28	00.00	02.00	08	Goods supplied by a licensee of an outbound duty and tax free shop to outbound travellers	Full duty
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				
	NOTES:				
	1. The event may be approved by the Minister having regard to - (i) the foreign participation in that event; and (ii) the economic impact that event may have on the country as a whole.				
	2. "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.				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
414.01	00.00	01.00	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 participating visiting team in such quantities as the Department of Health may allow by specific permit	Full duty
414.02	00.00	01.00	02	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
414.03	00.00	01.00	04	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

SCHEDULE 4 PART 2

TEMPORARY REBATES OF CUSTOMS DUTIES

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.01	FISH, DAIRY PRODUCTS AND NATURAL HONEY, IMPORTED BY SPECIFIC PERMIT				
460.01	03.02	01.04	49	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 requs</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platypterus</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>), 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 lobbfish (<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
460.01	0302.1	01.05	51	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
460.01	03.03	01.04	45	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 requis</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platypterus</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>), 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
460.01	0303.1	01.05	58	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

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.01	03.04	01.04	41	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris regius), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Aathocybium solandri), sail fish (Istiophorus platypterus), striped marlin (Tetrapturus audax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turncoat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus Leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy jobfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit	Full duty
460.01	03.05	01.04	48	Dried fish, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty
460.01	04.00	01.02	29	Dairy produce of headings 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 in such quantities and at such times as the Director-General: Department of Agriculture, 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
460.01	04.09	01.04	47	Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg	Full duty
460.02	POTATOES, LEGUMINOUS VEGETABLES, CEREALS, OIL SEEDS AND SWEET CORN, IMPORTED BY SPECIFIC PERMIT				
460.02	00.00	01.00	05	Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Director-General: Department of Agriculture, Forestry and Fisheries that it can only be used for planting or sowing	Full duty
460.02	0904.2	01.05	55	Dried, crushed or ground fruits of the genus Capsicum for the extraction of oleoresin of a kind used in the food industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the subject fruits are not available in the SACU region	Full duty
460.02	1001.9	01.05	57	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
460.02	12.05	01.04	49	Rape seed, whether or not broken, in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit	Full duty
460.02	12.06	01.04	45	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
460.04	FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT				
460.04	16.04	01.04	40	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: Environmental Affairs may allow by specific permit	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
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 Member State subject to compliance with the Notes hereto - Notes: 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 member of SACU; "SACU Central Coordinating Authority" means the Commissioner for the South African Revenue Service; "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; "SADC" means the Southern African Development Community; and "TCS" means Technical Committee on Sugar which means as defined in Annex VII "The body comprising representatives of Member States and sugar industries in all Member States". 2. Entry under rebate 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 non-SACU SADC Member State and certificates of origin have been issued in accordance with the provisions of the Addendum to Annex VII; (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; (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; (ii) compliance with - (aa) other provisions of the Addendum to Annex VII; (bb) any relevant provision of rule 49B. 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). 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. (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.	Full duty
460.04	19.00	01.02	25	Preparations of wheat or wheaten flour, gluten-free	Full duty
460.04	2008.20	01.06	62	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
460.04	2009.89	01.06	66	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
460.05	MINERAL PRODUCTS				
460.05	27.10	01.04	48	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
460.05	2713.20	01.06	62	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
460.06	CHEMICAL PRODUCTS				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.06	38.24	01.04	46	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
460.06	38.24	02.04	40	Mixtures containing chlorodifluoromethane or mono-chloropentafluoroethylene or both	Full duty less the duty in Section A of Part 2 of Schedule No. 1
460.07	PLASTICS AND RUBBER ARTICLES				
460.07	39.17	02.04	40	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
460.07	39.19	01.04	49	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 Commission, may allow by specific permit issued on or before 12 April 1996	Full duty
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
460.07	3920.49	02.06	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 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 duty
460.07	40.02	01.04	43	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
460.07	4011.10	01.06	66	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
460.10	PAPER AND PAPERBOARD ARTICLES				
460.10	48.02	01.04	44	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
460.10	48.03	01.04	40	Cellulose wadding, for the packing of fresh fruit	Full duty
460.10	48.10	01.04	46	Graphitised paper	Full duty
460.10	48.11	01.04	42	Bottle tissue paper, lined	Full duty
460.10	48.11	02.04	47	Paper and paperboard, impregnated with oil, unprinted, of a mass less than 35 g/m ²	Full duty less 7,5%
460.11	TEXTILES AND TEXTILES ARTICLES				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.11	00.00	01.00	01	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 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%
460.11	00.00	05.00	01	Textiles and textile articles falling within headings 52.04 to 52.12, 55.08 to 55.16, 58.01 to 58.11, 60.01 and 60.02, 61.01 to 61.17, 62.01 to 62.17, 6301.40 and 63.02 to 63.08 which are produced in and imported from the Republic of Malawi, the Republic of Mozambique, the United Republic of Tanzania and the Republic of Zambia (MMTZ member States of the Southern Africa Development Community), subject to compliance with the Notes - Notes: 1. Entry under rebate of duty in terms of this item of any goods classified under the specified headings shall - (a) only apply to goods for which tariff quotas have been allocated and export certificates have been issued as provided in Appendix V of Annex 1 contained in Part B of the Schedule to the General Notes to Schedule No. 1; (b) be subject to - (i) production of the following documents together with the other documents required in terms of section 39 - (aa) a valid original SADC-MMTZ Export Certificate; and (bb) proof that the goods have been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in paragraph 1 of Article 6 of Appendix V; (ii) compliance with - (aa) other provisions of Appendix V and Annex 1 relating to the exportation and importation of the goods concerned; and (bb) any relevant provision of rule 49B 2. Production of the SADC Certificate of Origin prescribed in Appendix II to Annex I is not required in accordance with the provisions of Article 6(2) of the said Annex I. 3. If any goods are imported for the purpose of entry in terms of the provisions of the item and the SADC-MMTZ Export Certificate is not produced at the time of entry to prove the originating status of the goods concerned, such goods shall be dealt with as provided in section 49(9). 4. (a) Any officer administering the origin provisions of such goods shall, as contemplated in Article 6(3) of Appendix V and in accordance with the provisions of Rule 9(3) and (4) of Annex I, in cases of doubt concerning the statement contained in any SADC-MMTZ Certificate of Origin, submit a report, the certificate and all the relevant import documents to the Commissioner for the purpose of verification of the statement concerned. (b) The request for verification shall be submitted to the MMTZ issuing authority on the form contained in Part 2 of Appendix V. (c) Such officer shall, in accordance with the provisions of Rule 9(4) of Annex I, where the enquiry solely concerns further evidence, allow release of the goods on the furnishing of adequate security to cover duty at the general rate of duty specified in Part 1 of Schedule No. 1 in respect of such goods. (d) If any goods which the SADC-MMTZ Export Certificate has been issued are not exported within 20 working days from the date of issue, the goods shall, on importation into the Republic be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1 in respect of such goods.	Full duty
460.11	52.01	01.04	40	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
460.13	GLASS AND GLASSWARE				
460.13	70.10	01.04	40	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
460.14	IMITATION JEWELLERY				
460.14	7117.19	01.06	62	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
460.15	ARTICLES OF IRON OR STEEL AND ALUMINIUM				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	73.03	01.04	40	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
460.15	73.04	01.04	46	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
460.15	73.05	01.04	42	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
460.15	73.06	01.04	49	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
460.15	7306.30	01.06	61	Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission has been satisfied that the tubes, pipes and hollow profiles will be used in the manufacture of brake line and fuel line assemblies and the National Regulator for Compulsory Specifications has certified that such tubes, pipes and hollow profiles comply with the specifications for brake and fuel lines used in motor vehicles	Full duty
460.15	76.06	01.04	47	Aluminium plates, sheets and strip of a thickness not exceeding 10 mm, coiled, covered on one or both sides with paint or enamel, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.16	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT AND PARTS THEREOF				
460.16	8462.10	01.06	67	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
460.16	84.81	01.04	41	Segmental ball plug valves, positioner and actuator contained in a single housing, for use in the paper and pulp industry	Full duty
460.16	85.00	01.02	21	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
460.16	85.00	02.02	26	Parts for radar apparatus and radio navigational aid apparatus, used for nautical and aeronautical purposes	Full duty
460.16	85.28	01.04	42	Surveillance systems, incorporating a thermal imaging camera, monitor, power supply unit, control console and telemetry transmitter and receiver	Full duty
460.16	85.36	01.04	44	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage not exceeding 1 kV, of 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%
460.17	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT				
NOTES: 1. For the purposes of rebate items 8701.20/01.06, 87.02/01.04, 87.03/01.04, 87.04/01.04 and 87.06/01.04 the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows: (i) The value for customs duty purposes of motor vehicles imported less the value of any excess duty free allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in Note 7 to Rebate item 317.04) and less the value of an import rebate credit certificate in respect of motor vehicles, provided for in these items, automotive components and automotive tooling exported. (ii) For the purposes of paragraph (i) above the value of the excess duty free allowance and the value of an import rebate credit certificate 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 credit certificate is in respect of specified motor vehicles exported fitted with					

(continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>engines and gearboxes.</p> <p>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) For the purposes of rebate items 8701.20/02.06, 87.02/02.04, 87.03/03.04, 87.04/02.04 and 87.06/02.04 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:</p> <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 a production rebate credit certificate shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the production rebate credit certificate was issued in respect of specified motor vehicles produced fitted with engines and gearboxes.</p> <p>3. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.</p>	
460.17	00.00	02.00	07	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, 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 import rebate credit certificates
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

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	87.00	03.02	26	<p>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 31 December 2015 for the purposes of this item, specified by the International Trade Administration Commission, by means of a certificate:</p> <p>Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant -</p> <p>(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;</p> <p>(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</p> <p>(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. 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>	Full duty less the duty in Section B of Part 2 of Schedule No. 1
460.17	87.00	04.02	24	<p>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.</p> <p>Provided that:</p> <p>(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</p> <p>(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 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.</p>	Full duty
460.17	8701.20	01.06	63	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	8701.20	02.06	68	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.02	01.04	44	Motor vehicles for the transport of ten or more persons	Not exceeding the duty as calculated in terms of the Notes to this rebate item
460.17	87.02	02.04	49	Motor vehicles for the transport of ten or more persons	Not exceeding the duties calculated in terms of the Notes to this rebate item

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	87.03	01.04	40	Motor cars (including station wagons)	Not exceeding the duty as calculated in terms of the Notes to this rebate item
460.17	87.03	02.04	45	Motor cars and other motor vehicles principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the International Trade Administration Commission, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) the adaptation of the motor vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 5 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 5 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
460.17	87.03	03.04	44	Motor cars (including station wagons) of heading 87.03	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.04	01.04	47	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10)	Not exceeding the duty as calculated in terms of the Notes to this rebate item
460.17	87.04	02.04	41	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.06	01.04	44	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of subheading 8704.10)	Not exceeding the duty as calculated in terms of the Notes to this rebate item
460.17	87.06	02.04	44	Chassis fitted with engines of heading 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.18	MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS				
460.18	9018.31	01.06	67	Disposable hypodermic syringes of plastics, fitted with needles that, after use, are permanently retracted into the barrel of the syringe, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit: Provided that it was proven to the Commission that there are no manufacturers of such or similar safety syringes in the SACU area.	Full duty
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 AND PETROLEUM RESOURCES				
460.23	00.00	01.00	03	Goods imported or cleared from a customs and excise warehouse by a person who - (i) is certified by the Director-General: Mineral Resources [or the Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002)] to be a person who, in the Republic (including the territorial waters and the continental shelf of the Republic) - (1) explores for petroleum in terms of an exploration right issued in terms of section 80 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);	Full duty less the duty in Section B of Part 2 of Schedule No. 1

(continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<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); and</p> <p>(3) is a contractor of any person referred to in paragraph (1) or (2);</p> <p>(ii) subject to the approval of the said Director-General [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 direct to any person or to any contractor or any person referred to in paragraph (2), 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, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (excluding-</p> <p>(a) distillate fuels, residual fuel oil and biodiesel;</p> <p>(b) goods for the personal use of any person; and</p> <p>(c) goods for use in the exploitation 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> <p>NOTE: For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated, unless he or she proves that such goods so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2)</p>	
460.24	REBATE OF SPECIFIC CUSTOMS DUTIES ON EXCISABLE GOODS ENTERED INTO THE REPUBLIC				
460.24	00.00	01.00	05	<p>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) -</p> <p>Provided that:</p> <p>(a) the provisions of Rule 19A.09(c) are complied with;</p> <p>(b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with;</p> <p>(c) the goods are imported by a licensed manufacturer, into a storage (OS) or manufacturing warehouse; and</p> <p>(d) the goods are removed by such licensed manufacturer or a licensed remover as contemplated in Rule 64D.</p>	The duty in Part 2A of Schedule No. 1
460.24	22.00	01.02	29	<p>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:</p> <p>(a) the provisions of Rule 19A.09(c) are complied with;</p> <p>(b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with;</p> <p>(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</p> <p>(d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D.</p>	The duty in Part 2A of Schedule No. 1

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.24	22.00	02.02	23	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
460.24	22.07	01.04	44	Fully denatured ethyl alcohol as provided for in Note 4(c) to Section D of Part 1 of Schedule No. 6 of the Act, imported into the Republic for industrial use of for use in the manufacture of other non-liquor products	The duty in Part 2A of Schedule No. 1
460.24	2710.12	01.06	67	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
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				
460.25	0201.10	01.06	60	Carcasses and half carcasses of bovine animals, fresh or chilled	Full duty less 13,8%
460.25	0201.20	01.06	68	Cuts with bone in (excluding carcasses and half carcasses) of bovine animals, fresh or chilled	Full duty less 13,8%
460.25	0201.30	01.06	65	Boneless meat of bovine animals, fresh or chilled	Full duty less 32%
460.25	0202.10	01.06	67	Carcasses and half carcasses of bovine animals, frozen	Full duty less 13,8%
460.25	0202.20	01.06	64	Cuts with bone in (excluding carcasses and half carcasses), of bovine animals, frozen	Full duty less 13,8%
460.25	0202.30	01.06	61	Boneless meat of bovine animals, frozen	Full duty less 32%
460.25	0204.10	01.06	64	Carcasses and half carcasses of lamb, fresh or chilled	Full duty less 19%
460.25	0204.21	01.06	65	Carcasses and half carcasses of sheep, fresh or chilled	Full duty less 19%
460.25	0204.22	01.06	63	Cuts with bone in (excluding carcasses and half carcasses), of sheep, fresh or chilled	Full duty less 13,2%
460.25	0204.23	01.06	61	Boneless meat of sheep, fresh or chilled	Full duty less 13,2%
460.25	0204.30	01.06	64	Carcasses and half carcasses of lamb, frozen	Full duty less 19%
460.25	0204.41	01.06	63	Carcasses and half carcasses of sheep, frozen	Full duty less 19%
460.25	0204.42	01.06	68	Cuts with bone in (excluding carcasses and half carcasses), of sheep, frozen	Full duty less 13,2%
460.25	0204.43	01.06	66	Boneless cuts of meat of sheep, frozen	Full duty less 13,2%
460.25	0204.50	01.06	69	Meat of goats, fresh, chilled or frozen	Full duty less 16,4%
460.25	04.01	01.04	45	Milk and cream, not concentrated nor containing any added sugar or other sweetening matter, fresh	Full duty less 19,2%
460.25	04.02	01.04	46	Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder	Full duty less 19,2%
460.25	04.03	01.04	42	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%
460.25	04.04	01.04	49	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%

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.25	04.05	01.04	45	Butter and other fats and oils derived from milk	Full duty less 15,8%
460.25	04.06	01.04	41	Cheese (excluding cheddar and sweetmilk cheese)	Full duty less 19%
460.25	04.08	01.04	44	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%
460.25	0708.10	01.06	63	Peas (PISUM SATIVUM), shelled or unshelled, fresh or chilled	Full duty less 6,6%
460.25	07.10	01.04	49	Vegetables (excluding potatoes and leguminous vegetables) (uncooked or cooked by steaming or boiling in water), frozen	Full duty less 7,4%
460.25	0710.10	01.06	67	Potatoes (uncooked or cooked by steaming or boiling in water), frozen	Full duty less 9,8%
460.25	0710.2	01.05	59	Leguminous vegetables (excluding peas (PISUM SATIVUM)) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen	Full duty less 4,8%
460.25	0710.21	01.06	62	Peas (PISUM SATIVUM) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen	Full duty less 6,6%
460.25	07.12	01.04	41	Dried vegetables (excluding potatoes), whole, cut, sliced, broken or in powder, but not further prepared	Full duty less 7,4%
460.25	0712.90	01.06	68	Dried potatoes, whether or not cut or sliced, but not further prepared	Full duty less 9,8%
460.25	0713.20	01.06	63	Dried chickpeas (garbanzos), shelled, whether or not skinned or split	Full duty less 6,6%
460.25	0713.3	01.05	55	Dried beans (VIGNA SPP., PHASEOLUS SPP.), shelled, whether or not skinned or split	Full duty less 4,8%
460.25	0713.60	01.06	62	Pigeon peas, shelled, whether or not skinned or split	Full duty less 4,8%
460.25	0713.90	01.06	64	Other dried leguminous vegetables, shelled, whether or not skinned or split	Full duty less 4,8%
460.25	0806.20	01.06	61	Grapes, dried	Full duty less 4,6%
460.25	0813.20	01.06	67	Prunes, dried	Full duty less 6,6%
460.25	0813.30	01.06	64	Apples	Full duty less 6%
460.25	0813.50	01.06	69	Mixtures of nuts or dried fruit of Chapter 8	Full duty less 8,8%
460.25	10.01	01.04	48	Wheat	Full duty less 14,4%
460.25	10.05	01.04	43	Maize (corn)	Full duty less 10%
460.25	10.08	01.04	42	Buckwheat, millet and canary seed; other cereals	Full duty less 8,6%
460.25	12.01	01.04	45	Soya beans, whether or not broken	Full duty less 8%
460.25	19.01	01.04	40	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%
460.25	1901.10	01.06	69	Preparations for infant use, put up for retail sale	Full duty less 19,2%
460.25	19.02	01.04	47	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%
460.25	21.06	01.04	46	Food preparations not elsewhere specified or included (excluding pudding mixtures and ice cream mixtures)	Full duty less 7,4%

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.25	2106.90	01.06	62	Pudding mixtures	Full duty less 19,8%
460.25	2106.90	02.06	67	Ice cream mixtures	Full duty less 19,2%
460.25	2204.10	01.06	65	Sparkling wine, in containers holding 2 li or less	The duty in Part 1 of Schedule No. 1 less 14,6%
460.25	2204.10	02.06	62	Sparkling wine, in containers holding more than 2 li	The duty in Part 1 of Schedule No. 1 less 19,6%
460.25	2204.21	01.06	60	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 less 14,6%
460.25	2204.29	01.06	66	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%
460.25	2204.30	01.06	62	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%
460.25	2205.10	01.06	61	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%
460.25	2205.90	01.06	60	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%
460.25	22.06	01.04	43	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 less 14,6%
460.25	22.07	01.04	46	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%
460.25	2208.20	01.06	68	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%
460.25	2208.20	02.06	62	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%
460.25	2208.30	01.06	65	Whiskies, in containers holding 2 li or less	The duty in Part 1 of Schedule No. 1 less 13,4%
460.25	2208.30	02.06	60	Whiskies, in containers holding more than 2 li	The duty in Part 1 of Schedule No. 1 less 24,2%
460.25	2208.40	01.06	62	Rum and tafia, in containers holding less than 2 li	The duty in Part 1 of Schedule No. 1 less 13,4%
460.25	2208.40	02.06	67	Rum and tafia, in containers holding more than 2 li	The duty in Part 1 of Schedule No. 1 less 24,2%
460.25	2208.40	03.06	61	Other spirits obtained by distilling fermented sugarcane products	The duty in Part 1 of Schedule No. 1 less 119,4%
460.25	2208.50	01.06	60	Gin and Geneva, in containers holding 2 li or less	The duty in Part 1 of Schedule No. 1 less 13,4%

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.25	2208.50	02.06	64	Gin and Gineva, in containers holding more than 2 li	The duty in Part 1 of Schedule No. 1 less 24,2%
460.25	2208.60	01.06	67	Vodka	The duty in Part 1 of Schedule No. 1 less 119,4%
460.25	2208.70	01.06	64	Liqueurs and cordials	The duty in Part 1 of Schedule No. 1 less 119,4%
460.25	2208.90	01.06	69	Other	The duty in Part 1 of Schedule No. 1 less 119,4%
460.25	24.01	01.04	45	Unmanufactured tobacco; tobacco refuse	Full duty less 8,8%
460.25	52.01	01.04	46	Cotton, not carded or combed	Full duty less 12%
460.26	GAUTRAIN RAPID RAIL LINK PROJECT				
460.26	00.00	01.00	09	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 Administration Commission of South Africa may allow by specific permit	Full duty
460.27	GOODS FOR USE IN THE CONSTRUCTION OF THE MULTI-PRODUCTS PIPELINE FOR THE TRANSPORTATION OF PETROLEUM PRODUCTS				
460.27	00.00	01.00	00	Goods, entered for home consumption on or before 31 December 2010, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit, for the installation of fuel pipeline systems	Full duty

SCHEDULE 4 PART 3

GOODS TEMPORARILY ADMITTED UNDR REBATE OF CUSTOMS DUTIES

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
470.00	GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT NOTES: 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. 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. 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 - (i) for the purposes of rebate item 470.03 (01.00 and 02.00), within 12 months from the date of entry thereof; and (ii) for the purposes of rebate item 470.03 (03.00), within 3 years from the date of entry thereof. (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 period of 3 years, 12 months or 6 months, as the case may be. 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. 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 payment for the operations carried out, he or she must - (i) also export those goods within the period of 12 months contemplated in Note 3(a); or (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 (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. (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.				
470.01					
470.02	GOODS FOR REPAIR, CLEANING OR RECONDITIONING				
470.02	00.00	01.00	01	Goods (including parts therefor) for repair, cleaning or reconditioning	Full duty
470.02	00.00	02.00	06	Parts for goods temporarily imported for repair, cleaning or reconditioning	Full duty
470.03	GOODS CLEARED IN TERMS OF A PERMIT ISSUED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION				
470.03	00.00	01.00	03	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
470.03	00.00	02.00	08	Goods free of duty, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty
470.03	00.00	03.00	02	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
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 480.35. 5. For the purposes of rebate item 480.35 -				

(continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<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 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 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>	
480.05	CONTAINERS AND OTHER ARTICLES USED AS PACKING				
480.05	00.00	01.00	03	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
480.10	GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS				
480.10	00.00	01.00	02	Goods for display or use at exhibitions, fairs, meetings or similar events	Full duty
480.15	PROFESSIONAL EQUIPMENT OWNED BY PERSONS RESIDENT ABROAD				
480.15	00.00	01.00	01	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
480.20	WELFARE MATERIAL				
480.20	00.00	01.00	00	Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities	Full duty
480.25	INSTRUMENTS, APPARATUS AND MACHINES FOR USE BY INSTITUTIONS APPROVED BY THE COMMISSIONER				
480.25	00.00	01.00	09	Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the Commissioner, for scientific research or education	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
480.30	MODELS, INSTRUMENTS, APPARATUS, MACHINES AND OTHER PEDAGOGIC MATERIAL IMPORTED BY INSTITUTION APPROVED BY THE COMMISSIONER				
480.30	00.00	01.00	09	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
480.35	COMMERCIAL SAMPLES OWNED ABROAD AND IMPORTED FOR THE PURPOSES OF BEING SHOWN OR DEMONSTRATED IN THE REPUBLIC				
480.35	00.00	01.00	08	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
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 MUTATIS MUTANDIS, to the provisions of Notes 1, 2, 6, 7, 8 and 9 to rebate item 480.00.				
	2. For the purposes of rebate item 490.35 -				
	(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				
	(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.				
490.03	PRIVATE MOTOR VEHICLES				
490.03	87.00	01.02	24	Private motor vehicles belonging to a person taking up temporary residence in the Republic	Full duty
490.05	POSTCARDS AND OTHER MAIL MATTER				
490.05	00.00	01.00	09	Postcards and other mail matter, imported in bulk, for despatch to addresses beyond the borders of the Republic	Full duty
490.10	MODELS AND PROTOTYPES				
490.10	00.00	01.00	09	Models and prototypes, to be used in the manufacture of goods	Full duty
490.11	ARTICLES FOR PRINTING ON LONE OR HIRE				
490.11	00.00	01.00	00	Matrices, blocks, plates, and similar articles, on loan or hire, for printing illustrations in periodicals or books	Full duty
490.12	ARTICLES FOR THE MANUFACTURE OF ARTICLES THAT ARE TO BE DELIVERED ABROAD ON LONE OR HIRE				
490.12	00.00	01.00	02	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
490.13	ARTICLES TO BE TESTED BY THE NATIONAL REGULATOR FOR COMPULSORY SPECIFICATIONS				
490.13	00.00	01.00	04	Instruments, apparatus, machines and other articles to be tested by the National Regulator for Compulsory Specifications	Full duty
490.14	INSTRUMENTS, APPARATUS AND MACHINES, MADE AVAILABLE FREE OF CHARGE				
490.14	00.00	01.00	06	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

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
490.15	COSTUMES, SCENERY AND OTHER THEATRICAL EQUIPMENT				
490.15	00.00	01.00	08	Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres	Full duty
490.20	ANIMALS AND SPORTS REQUISITES BELONGING TO A PERSON RESIDENT ABROAD				
490.20	00.00	01.00	07	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
490.25	PHOTOGRAPHS AND TRANSPARENCIES FOR PUBLIC EXHIBITIONS OR COMPETITIONS FOR PHOTOGRAPHERS				
490.25	00.00	01.00	06	Photographs and transparencies to be shown in a public exhibition or competition for photographers	Full duty
490.30	SPECIALISED EQUIPMENT ARRIVING BY SHIP AND USED ON SHORE AT PORTS OF CALL FOR THE LOADING, UNLOADING OR HANDLING OF CONTAINERS				
490.30	00.00	01.00	05	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
490.35	PALLETS				
490.35	00.00	01.00	04	Pallets, whether or not laden with cargo at importation	Full duty
490.40	MACHINERY OR PLANT FOR USE ON CONTRACT IN CIVIL ENGINEERING OR CONSTRUCTION WORK				
490.40	00.00	01.00	03	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
490.50	MOTOR VEHICLES, YACHTS AND OTHER REMOVABLE ARTICLES IMPORTED BY FOREIGN TOURISTS AND TRAVELLERS RESIDENT IN FOREIGN COUNTRIES				
490.50	00.00	01.00	01	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	Full duty
490.60	COMMERCIAL ROAD VEHICLES				
490.60	00.00	01.00	02	Commercial road vehicles used in the conveyance of imported merchandise	Full duty
490.90	MACHINERY OR PLANT FOR USE ON CONTRACT; GOODS NOT SPECIFIED ELSEWHERE IN PART 3, TEMPORARILY ADMITTED AS APPROVED BY THE COMMISSIONER				
490.90	00.00	01.00	04	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
490.90	00.00	02.00	09	Goods not specified elsewhere in Part 3, temporarily admitted for purposes approved by the Commissioner	Full duty

SCHEDULE 4 PART 4

REBATES OF FUEL LEVY

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
495.00	FUEL LEVY GOODS				
495.00	00.00	01.00	07	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 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
496.00	SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS AND PETROL				
496.00	2710.12	01.06	66	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
496.00	2710.12	02.06	60	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

SCHEDULE 4 PART 5

REBATES OF ENVIRONMENTAL LEVY

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	
497.00	REBATES OF ENVIRONMENTAL LEVY NOTES: 1. For the purposes of Chapter VA of the Act and this Schedule- (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- (i) in respect of the rebate specified in item 412.09; and (ii) in rebate item 460.17, the environmental levy specified in Section D of Part 3 of Schedule No. 1. (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. 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 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.					
497.01						
497.01	00.00	01.00	03	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 VIS MAYOR 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 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	

SCHEDULE 4 PART 6

IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	
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 IDZ operator as contemplated in rule 21A,04. 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 498.00. 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. 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). 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.					
498.01						
498.01	00.00	01.00	00	Goods of any description imported by a registered CCA enterprise into the CCA	Full duty	
498.02						
498.02	00.00	01.00	02	Goods of any description imported by a registered IDZ operator for use in the construction and maintenance of the infrastructure of a CCA in an IDZ	Full duty	

SCHEDULE 5

SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY

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 this Schedule.
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.
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.
4. Notwithstanding the provisions of this Part, a refund or drawback of environmental levy is not allowed where any Note to the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.
5. 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.
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.
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.
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) or 54D, shall only be 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.
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.
10. A reference to customs duties in Part 2 and 3 of this Schedule shall be taken to include a reference to surcharge.
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 which such goods are specified and of any notes applicable in respect of such item.
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.
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.
14. Any reference to a permit or certificate issued or endorsed by the International Trade Administration Commission in any of the provisions of this Schedule shall be deemed to include a reference to any permit or certificate issued or endorsed by the Director-General: Trade and Industry before 1 June 2003 in terms of the provisions which existed before 1 June 2003.
15. Customs procedure codes (CPC)
 - (a) The customs procedure codes (CPC) applicable to such an export declaration included in the list published on the SARS website is specified on a declaration and that the specific refund / drawback

item be inserted;

(b) This applies to the under mentioned refund / drawback items:

PART 1: SPECIFIC DRAWBACKS OF CUSTOMS DUTIES (drawback item 501.00 -521.00),

PART 2: REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED (522.00, 522.02 -522.06)

PART 5: DRAWBACKS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS EXPORTED 550.00/00.00/01.00 04 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 551.02/00.00/01.00

REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS 551.00

551.01/00.00/01.00

551.02/00.00/01.00

SCHEDULE 5 PART 1

SPECIFIC DRAWBACKS OF CUSTOMS DUTIES

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.
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 -
 - (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.
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 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.
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
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.
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 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.
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.
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 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.
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.
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.

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
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

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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
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				

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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, MUFFLERS 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
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

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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
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

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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
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

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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
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

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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
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

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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
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

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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				
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

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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
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

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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
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 less the duty in Section B of Part 2 of Schedule No. 1
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
517.01	86.00	01.02	21	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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
517.04	58.06	01.04	45	Narrow woven fabrics, used in the manufacture of parachutes	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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
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

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
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	Trimmings 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				
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 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
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 5 PART 2

REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED

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 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 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 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
 - (ii) such evidence of exportation as the Commissioner may require,
 - (b) in case of refund item -
 - (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
 - (ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/SAD 500 were accepted.
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.
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.
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);
 - (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;
 - (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.
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.

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund	
522.00	GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED 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 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 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 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 (ii) such evidence of exportation as the Commissioner may require, (b) in case of refund item - (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 (ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/SAD 500 were accepted. 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. 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. 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); (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; (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. 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.					
522.02	GOODS RETURNED TO THE SUPPLIER, ABANDONED OR DESTROYED; 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 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 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	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					

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
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 imports documents, provided a duly completed form, "General Application for Refund" (form DA 66), supported by the necessary documentary evidence, is 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
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 Commissioner may in exceptional circumstances decide	Full duty
522.06	PRINTED BOOKS, JOURNALS AND PERIODICALS				
522.06	49.00	01.02	20	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	Full duty

(continued)

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
				abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof	

SCHEDULE 5 PART 3

MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY

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.

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
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				
532.00	00.00	01.00	01	Goods while still under the control of the Office (excluding goods cleared under Schedule No. 3)	Full duty
532.00	00.00	02.00	06	Goods cleared under Schedule No. 3	Full duty
532.00	87.00	01.02	23	Motor vehicles imported by bona fide tourists damaged by accident or unavoidable cause	Full duty
534.00	GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS				
534.00	00.00	01.00	06	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
536.00	MOTOR VEHICLE PARTS AND ACCESSORIES				
536.00	00.00	01.00	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 Note 7 to rebate item 317.04 and 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 received, is produced; (iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and (iv) the foreign currency usage, as defined in Note 18 to rebate item 317.04, of such automotive components have been declared on form DA190 as imported components.	Full duty
536.00	00.00	02.00	05	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 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

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
536.00	00.00	03.00	02	<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 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 which a meaning has been assigned in item 317.03 has the meaning so assigned.</p>	Full duty
537.00	<p>MOTOR VEHICLES</p> <p>NOTE:</p> <p>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.</p> <p>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.</p> <p>(b) For the purposes of refund items 537.03 the value of a PRCC shall be reduced by 20 per cent if used to claim a refund of duty on imported specified motor vehicles, as defined in rebate item 317.03. No adjustment shall, however, be made if the PRCC is in respect of specified motor vehicles produced fitted with engines and gearboxes.</p>				
537.01	MOTOR VEHICLES FOR TRANSPORT OF PERSONS AND GOODS				
537.01	8701.20	01.06	60	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
537.01	87.02	01.04	41	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

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.01	87.03	01.04	48	Motor cars (including station wagons)	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
537.01	87.04	01.04	44	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
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)	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
537.02	MOTOR VEHICLES				

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.02	87.00	01.02	20	<p>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 Administration Commission, unless the applicant -</p> <p>(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;</p> <p>(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</p> <p>(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. 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>	Full duty less the duty in Section B of Part 2 of Schedule No. 1
537.03	MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP				
537.03	8701.20	01.06	64	Road tractors of semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.02	01.04	45	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.03	01.04	41	Motor cars (including station wagons) of heading 87.03	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.03	87.04	01.04	48	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
537.03	87.06	01.04	40	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
538.00	AUTOMOTIVE COMPONENTS FOR SPECIFIED MOTOR VEHICLES				
538.00	00.00	02.00	02	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
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 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
539.00	FUEL SUPPLIED FOR THE LINE-FILL OF THE NEW MULTI-PURPOSE PRODUCTS PIPELINE (NMPP) GOVERNMENT PROJECT				
539.01	2710.1	01.05	54	Fuel supplied by Petroleum Oil & Gas Corporation of South Africa (SOC) Ltd for the trunkline-fill of the NMPP from Island View Durban to Jameson Park, before 31 March 2012, not exceeding 154 744 400 li	Full duty in Part 1 of Schedule No. 1

SCHEDULE 5 PART 4

REFUNDS OF FUEL LEVY

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 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.
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.

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
540.00	PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES				
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				
540.01	195.10	01.05	57	Petrol for use by the State President	8,9c/li
540.01	195.10	02.05	51	Distillate fuels for use by the State President	6,7c/li
540.01	195.10	03.05	56	Petrol and distillate fuels used by diplomatic and other foreign representatives	As determined and approved by the Director-General: Department of International Relations and Co-operation
540.01	195.20	01.05	53	Biodiesel for use by the State President	6,7c/li
540.01	195.20	02.05	58	Biodiesel used by diplomatic and other foreign representatives	As determined and approved by the Director-General: Department of International Relations and Co-operation

SCHEDULE 5 PART 5

DRAWBACKS AND REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS

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

Refund or Drawback Item	Tariff Heading	Code	CD	Description	Extent of Refund or Drawback
550.00	DRAWBACKS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS EXPORTED				
550.01	00.00	01.00	01	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
551.00	REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS				
551.01	GOODS ABANDONED OR DESTROYED OF ITEM 532.00				
551.01	00.00	01.00	09	Goods abandoned or destroyed as contemplated in item 532.00 on which environmental levy has been paid	Full duty
551.02	NEW MOTOR VEHICLES EXPORTED TO A BLNS COUNTRY				
551.02	00.00	01.00	00	New motor vehicles in respect of which an environmental levy has been paid that are exported to a BLNS country as defined in rule 54F.01	Full duty
551.03	00.00	01.00	02	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

SCHEDULE NO. 6

REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY AND ENVIRONMENTAL LEVY

GENERAL NOTES:

1. For the purposes of implementation of the amendments to this Schedule on 1 January 2011 any permit issued or other form of permission or any approval granted by the Commissioner under or for the purposes of any item of this Schedule as it existed before 1 January 2011, shall terminate on 31 December 2010:
Provided that anything so done by the Commissioner under such item which is capable of being done under any item contained in this Schedule, as amended, shall be deemed to have been done under the latter item.
2. Any person who receives any goods under item or refund of duty of any item of this Schedule must register as contemplated in rule 59A, except
 - (a) licensed warehouses for manufacturing purposes;
 - (b) recipients of fully denatured spirits as defined in Note 4 of Section D in Part 1 of this Schedule;
 - (c) recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 621.02, 622.07, 623.01, 623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule.

PART 1

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES

NOTES:

1. The excisable goods specified in this Part may, subject to the provisions of section 75 and the rules thereto, be entered under rebate of the excise duty specified in Section A of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in this Part, or a refund of the duty paid thereon under any item in Section A of Part 2 of Schedule No. 1, to the extent stated in this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part.
3. The expression "Full duty" shall, for the purposes of this Part, relate to a rebate or refund, to the extent stated, of the excise duty specified in Section A of Part 2 of Schedule No. 1 and payable or paid in respect of any goods including any suspended duty, in operation in respect of such goods.
4. Any refund of duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods.
5. No refund of duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item or prior to use for a purpose or compliance with a condition so specified.
6. Wherever the tariff item under which any goods are classified in Section A of Part 2 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed to include only such goods classifiable under such item.
7. Except where the Commissioner authorises on good cause shown, payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to:
 - (a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption;
 - (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or
 - (c) a user as contemplated in Part 3 of this Schedule.

SECTION A

NOTES:

- 1 Item 618.01 applies to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to the rebate item 406.00
- 2 Item 618.02 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
618.01	104.01.10	01.01	77	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	Full duty	
618.02	104.01.10	01.01	71	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	Full duty	
618.03	104.01.10	01.01	73	Traditional African beer powder as defined in Additional Note 1 to Chapter 19, for use in the manufacture of Traditional African beer specified in item 104.10.10 or 104.17.05 in Section A of Part 2 of Schedule No. 1.	Full duty	

SECTION B

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

NOTES:

1. Items 619.01 (01.01), 619.01 (02.01) and 619.01 (03.01) apply to excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No.4, subject to the requirements of those rebate items and the provisions on Notes 1 to 4 of rebate item 406.00.
2. Items 619.02 (01.01), 619.02 (02.01) and 619.02 (03.01) apply to excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).
3. For the purpose of item 619.03, the following:
 - (a)
 - (i) Beer made from malt which is off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise manufacturing warehouse for destruction only if such products are found to be off-specification, contaminated or has undergone post-manufacturing deterioration within a period of 12 months after removal from a customs and excise warehouse and that the goods are returned to such warehouse within this period.
 - (ii) The provisions of this item shall apply in respect of beer made from malt -
 - (aa) in the case of beer made from malt under the control of the manufacturer;
 - (bb) in the case of beer made from malt returned as produced from the same batch(es);
 - (cc) in the case of beer made from malt returned in the originally sealed containers for wholesale or similar packaging.
 - (b)
 - (i) If the Commissioner approves the application, any beer made from malt returned in terms of this item shall be -
 - (aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and
 - (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or
 - (cc) destroyed under supervision of an officer.
 - (ii) The licensee of a customs and excise manufacturing warehouse to which such products are returned for destruction must keep a record which includes at least the following -
 - (aa) a detailed description of the goods received including the applicable tariff item;
 - (bb) the quantity received;
 - (cc) the date of receipt;
 - (dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned; and
 - (ee) the delivery note under cover of which such products were returned.
 - (c) For the purpose of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 3(b)(i)(aa).
 - (d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77, any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for destruction, as the case may be.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
619.01	104.10.10	01.01	76	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	
619.01	104.10.20	02.01	79	Beer made from malt, other	Full duty	
619.01	104.17.05	03.01	77	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	
619.02	104.10.10	01.01	78	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	
619.02	104.10.20	02.01	70	Beer made from malt, other	Full duty	
619.02	104.17.05	03.01	79	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	
619.03	104.10.20	01.01	78	Beer made from malt which, has been removed from any customs and excise manufacturing warehouse after entry or deemed entry for home consumption and payment of duty, has been found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and is returned to a customs and excise manufacturing warehouse for destruction, subject to the provisions of Note 3 to this Section		Full duty
619.04	104.10.20	01.01	74	Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15	Full duty	
619.05	104.10.20	01.01	71	Beer made from malt, other, used in the manufacture of mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, of item 104.17.22	Full duty	
619.06	104.10.20	01.01	73	Beer made from malt, other, used in the manufacture of spirits, of item 104.20	Full duty	

SECTION C

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON WINE AND OTHER FERMENTED BEVERAGES (EXCLUDING BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER), MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED**NOTES:**

1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.
2. Items 620.04, 620.05 and 620.06 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).
3. Items 620.07, 620.08, 620.09 and 620.10 apply to the excisable goods specified therein, for use in the manufacture of other excisable goods in a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse.
4. Items 620.11, 620.13, 620.15, 620.17 and 620.19 apply to the excisable goods specified therein, used for industrial or commercial purposes: Provided that -
 - (a) A rebate user shall register with the Commissioner in terms of the relevant rebate item.
 - (a) A rebate user shall give the Controller notice as he may require of any intended use of goods received under rebate of duty for any purpose specified in items 620.11, 620.13, 620.15 and 620.17 and, except with permission of the Controller such goods shall be so used under the supervision of an officer.
 - (b) On completion of each operation or process specified in items 620.13 (01.02) and 620.17 the rebate user shall render a return to the Controller in a form approved by the Commissioner.
 - (c) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the registered premises of the registrant by the addition of acetic acid to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid.
5. For the purpose of items 620.13 (01.02) and 620.17, fortified wine and fortified fermented beverages entered for purposes of topping or sweetening of unfortified wine and unfortified fermented beverages shall not be allowed under rebate of duty in terms of these provisions if the alcoholic strength of such unfortified wine and unfortified fermented beverages are thereby increased by more than 0.6 per cent alcohol by volume per occasion/batch.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.01	104.15	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):					
620.01	104.15.01	01.01	77	Sparkling wine	Full duty		
620.01	104.15.03	02.01	75	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.01	104.15.04	03.01	71	Other	Full duty		
620.01	104.15.05	04.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.01	104.15.06	05.01	74	Other	Full duty		
620.01	104.15.07	06.01	70	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.01	104.15.08	07.01	77	Other	Full duty		
620.01	104.15.09	08.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.01	104.15.10	09.01	73	Other	Full duty		
620.02	104.16	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:					
620.02	104.16.01	01.01	76	Sparkling	Full duty		
620.02	104.16.03	02.01	74	With an alcoholic strength of at least 6,5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		
620.02	104.16.04	03.01	70	Other	Full duty		
620.02	104.16.05	04.01	77	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.02	104.16.06	05.01	73	Other	Full duty		
620.02	104.16.09	06.01	73	With an alcoholic strength of at least 6,5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		
620.02	104.16.10	07.01	73	Other	Full duty		
620.02	104.16.11	08.01	76	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.02	104.16.12	09.01	72	Other	Full duty		
620.03	104.17	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:					
620.03	104.17.03	01.01	79	Sparkling fruit beverages and sparkling mead	Full duty		
620.03	104.17.05	02.01	77	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty		
620.03	104.17.07	09.01	72	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty		

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.03	104.17.15	10.01	71	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		
620.03	104.17.16	11.01	76	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol	Full duty		
620.03	104.17.17	12.01	72	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty		
620.03	104.17.21	13.01	74	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol.	Full duty		
620.03	104.17.22	14.01	70	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		
620.03	104.17.25	15.01	70	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty		
620.03	104.17.90	16.01	73	Other	Full duty		
620.04	104.15	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):					
620.04	104.15.01	01.01	72	Sparkling wine	Full duty		
620.04	104.15.03	02.01	70	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.04	104.15.04	03.01	77	Other	Full duty		
620.04	104.15.05	04.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.04	104.15.06	05.01	78	Other	Full duty		
620.04	104.15.07	06.01	76	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.04	104.15.08	07.01	72	Other	Full duty		
620.04	104.15.09	08.01	79	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.04	104.15.10	09.01	75	Other	Full duty		
620.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances						
620.05	104.16.01	01.01	71	Sparkling	Full duty		
620.05	104.16.03	02.01	71	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		
620.05	104.16.04	03.01	76	Other	Full duty		

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.05	104.16.05	04.01	72	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.05	104.16.06	05.01	79	Other	Full duty		
620.05	104.16.09	06.01	79	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		
620.05	104.16.10	07.01	75	Other	Full duty		
620.05	104.16.11	08.01	71	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.05	104.16.12	09.01	78	Other	Full duty		
620.06	104.17	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:					
620.06	104.17.03	01.01	74	Sparkling fruit beverages and sparkling mead	Full duty		
620.06	104.17.05	02.01	72	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty		
620.06	104.17.07	09.01	78	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty		
620.06	104.17.15	10.01	75	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		
620.06	104.17.16	11.01	71	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		
620.06	104.17.17	12.01	78	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty		
620.06	104.17.21	13.01	70	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol.	Full duty		
620.06	104.17.22	14.01	76	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		
620.06	104.17.25	15.01	76	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty		
620.06	104.17.90	16.01	79	Other	Full duty		
620.07	Wine, unfortified, entered for use in the manufacture of						
620.07	104.15.07	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.:					
620.07	104.15.07	01.01	79	Sparkling wine of item 104.15.01	Full duty		
620.07	104.15.07	01.02	76	Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10	Full duty		

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.07	104.15.07	01.03	73	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		
620.07	104.15.07	01.04	70	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty		
620.07	104.15.07	01.05	78	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty		
620.07	104.15.07	01.06	75	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		
620.07	104.15.07	01.07	72	Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol)	Full duty		
620.07	104.15.07	01.08	75	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		
620.07	104.15.07	01.09	77	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.03 and 104.23.28 as provided for in item 621.17	Full duty		
620.07	104.15.08	Other:					
620.07	104.15.08	02.01	75	Sparkling wine of item 104.15.01	Full duty		
620.07	104.15.08	02.02	72	Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10	Full duty		
620.07	104.15.08	02.03	75	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		
620.07	104.15.08	02.04	77	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty		
620.07	104.15.08	02.05	74	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty		
620.07	104.15.08	02.06	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		
620.07	104.15.08	02.07	79	Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol)	Full duty		
620.07	104.15.08	02.08	76	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		
620.08	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified, entered for use in the manufacture of						
620.08	104.16.09	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.:					
620.08	104.16.09	01.01	71	Sparkling wine of item 104.16.01	Full duty		
620.08	104.16.09	01.02	79	Fortified wine of items 104.16.05 and 104.16.06	Full duty		
620.08	104.16.09	01.03	76	Other fermented fruit beverages, unfortified of item 104.17.16	Full duty		
620.08	104.16.09	01.04	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		
620.08	104.16.09	01.05	70	Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol)	Full duty		
620.08	104.16.09	01.06	78	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.08	104.16.09	01.07	75	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.03 and 104.23.28 as provided for in item 621.17	Full duty	
620.08	104.16.10	Other:				
620.08	104.16.10	02.01	78	Sparkling wine of item 104.16.01	Full duty	
620.08	104.16.10	02.02	75	Fortified wine of items 104.16.05 and 104.16.06	Full duty	
620.08	104.16.10	02.03	72	Other fermented fruit beverages, unfortified of item 104.17.16	Full duty	
620.08	104.16.10	02.04	70	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	
620.08	104.16.10	02.05	77	Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol)	Full duty	
620.08	104.16.10	02.06	74	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty	
620.09	Fortified wine entered for use in the manufacture of					
620.09	104.15.09	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.:				
620.09	104.15.09	01.01	76	Spirits of items 104.23.01 and 104.23.03	Full duty	
620.09	104.15.09	01.02	73	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty	
620.09	104.15.10	Other:				
620.09	104.15.10	02.01	72	Spirits of items 104.23.01 and 104.23.03	Full duty	
620.09	104.15.10	02.02	70	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty	
620.10	Other fermented beverages, unfortified; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified, entered for use in the manufacture of					
620.10	104.17.07	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume:				
620.10	104.17.07	01.01	79	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.07	01.02	76	Other fermented fruit beverages, including mixtures of fermented fruit beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty	
620.10	104.17.15	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.:				
620.10	104.17.15	01.01	73	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.15	01.02	70	Other fermented apple or pear beverages, fortified and other fermented beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey of items 104.17.16, 104.17.17 and 104.17.21	Full duty	
620.10	104.17.15	01.03	78	Other mixtures of fermented fruit beverages and mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	
620.10	104.17.15	01.04	75	Spirits of item 104.21.01 (excluding fermented ethyl alcohol)	Full duty	
620.10	104.17.15	01.05	72	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.10	104.17.15	01.06	72	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17	Full duty		
620.10	104.17.16	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.:					
620.10	104.17.16	02.01	72	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		
620.10	104.17.16	02.02	77	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty		
620.10	104.17.16	02.03	74	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		
620.10	104.17.16	02.04	71	Spirits of item 104.21.01 (excluding fermented ethyl alcohol)	Full duty		
620.10	104.17.16	02.05	79	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		
620.10	104.17.16	02.06	76	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17	Full duty		
620.10	104.17.17	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.:					
620.10	104.17.17	01.01	77	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		
620.10	104.17.17	01.02	74	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty		
620.10	104.17.17	01.03	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty		
620.10	104.17.21	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.:					
620.10	104.17.21	01.01	74	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		
620.10	104.17.21	01.02	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty		
620.10	104.17.22	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.:					
620.10	104.17.22	01.01	76	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		
620.10	104.17.22	01.02	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty		
620.10	104.17.25	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.:					
620.10	104.17.25	01.01	71	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		
620.11	104.15	Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation:					
620.11	104.15.07	01.01	76	Unfortified wine with an alcoholic strength of at least 6.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.11	104.15.08	02.01	72	Other	Full duty		

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.13	104.15	Fortified wine entered for use:					
620.13	104.15.09	01.01	73	In the manufacture of vinegar by a process of acetic fermentation	Full duty		
620.13	104.15.09	01.02	70	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty		
620.13	104.15.10	02.01	75	In the manufacture of vinegar by a process of acetic fermentation	Full duty		
620.13	104.15.10	02.02	77	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty		
620.15	104.17	Other fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation:					
620.15	104.17.07	01.01	78	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty		
620.15	104.17.15	01.01	72	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		
620.15	104.17.16	02.01	79	Other fermented fruit beverages and mead beverages, unfortified, with an alcoholic strength of at least 2.5 by volume but not exceeding 15 per cent by vol.	Full duty		
620.17	104.17	Other fermented fruit beverages, fortified (excluding wine) entered for use in the topping or sweetening of other fermented fruit beverages, unfortified (excluding wine):					
620.17	104.17.17	01.01	76	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty		
620.17	104.17.21	02.01	71	Other fermented fruit beverages and mead beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty		
620.19	104.15	Unfortified wine entered for use in the manufacture of non-alcoholic beverages:					
620.19	104.15.07	01.01	70	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.19	104.15.08	02.01	77	Other	Full duty		

SECTION D

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES

NOTES:

1. Item 621.02 applies to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.
2. Items 621.03 and 621.04 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).
3. For the purposes of items 621.11, 621.12, 621.13, 621.14 and 621.15 -
 - (a) the strength of spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume;
 - (b) no spirits removed to a special customs and excise manufacturing warehouse (SVM) for fortification purposes may be kept unused in such warehouse for a period longer than 90 days without the permission, in writing, of the Controller;
 - (c) a manufacturer shall give the Controller notice of any intended fortification of fermented beverages and, except with the permission of the Controller, no fortification shall take place without the supervision of an officer;
 - (d) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner;
 - (e) in respect of wine spirits entered for use in the preservation of unfortified wine, in terms of the provisions of item 621.12 the provisions of Note 5 to Section C of this Schedule shall *mutatis mutandis* apply; and
 - (f) in respect of spirits entered for use in the preservation of other unfortified fermented beverages, in terms of the provisions of item 621.14 the provisions of Note 5 to Section C of this Schedule shall *mutatis mutandis* apply.
4. For the purposes of item 621.08 -
 - (a) the premises of manufacturers and suppliers of ethyl alcohol for industrial use or for the manufacture of other non-liquor products shall be licensed as a customs and excise warehouse as provided for in section 19;
 - (b) recipients and users of ethyl alcohol for industrial use or for the manufacture of other non-liquor products must register (including their premises), except in the case of fully denatured spirits as defined in paragraph (c) to this Note;
 - (c) the definition of fully denatured spirits is:
ethyl alcohol rendered unfit for human consumption as liquor by the addition of a denaturant. Such denaturant must -
 - (i) form an azeotrope bond with the ethyl alcohol; or
 - (ii) have a boiling point not deviating more than 5°C from that of the ethyl alcohol contained in the mixture; and
 - (iii) cannot be separated from the ethyl alcohol by simple distillation or any other simple process;
 - (d) the disposal and use of the ethyl alcohol by licensees and registrants under the provisions of this item is subject to the approval by the Commissioner.
5. For the purposes of item 621.08, the licensee shall keep -
 - (a) stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of spirits manufactured by him or her and removed from stock; and
 - (b) numbered invoices and delivery notes, in respect of all disposals of spirits.
6. For the purposes of item 621.08 -
 - (a) the rebate user shall keep record of each manufacturing or other operation or process on a form DA 133 and such record shall be made available to the Controller on demand;
 - (b) the manufacturer or supplier shall remove undenatured and partially denatured spirits to a registrant or user on the prescribed form DA 133A;
 - (c) the manufacturing formula used by the registrant shall be made available to the Controller on demand, including the ratio of spirits in relation to the end product.
7. Examples of partial (P) or full (F) denaturants:

P: Formula No.	Denaturants	Possible Application
P1	Ethyl alcohol of any strength containing only Bitrex (denatonium benzoate) of any strength, but typically 10 ppm	Cosmetic / Topical medicament preparations Topical veterinary medicament preparations Manufacture of anti-static agents Research, hospitals, scientific and educational institutes, cleaning, sterilizing Explosives
P2	Ethyl Acetate content not exceeding 2%	Industrial application, printing process and printing ink manufacture, plastics Pharmaceutical (extraction solvent) In derivative manufacture (Ethyl Acetate)
P3	Methanol at any concentration	Thinner blend manufacture Pharmaceutical (tablet coating)
P4	Di-ethyl Phthalate not exceeding 0,5%	Cosmetics
P5	Tert-Butanol not exceeding 1,0%	Cosmetics
P6	Mono-propylene glycol not exceeding 0,1%	Anti-freeze preparations
P7	All spirits that do not comply with the minimum requirements as specified in Full Denatured list	
P8	0,5% Methanol + 2,0% Toluene	Industrial application

F: Formula No	Denaturants	Possible Application
F1	0,5% or more Di-ethyl phthalate	Cosmetics
F2	3% or more Iso-Propyl alcohol	Methylated spirits manufacture Industrial use: dyestuffs, varnishes, lacquers, paints, enamels, pigments, composite solvents for thinners for varnishes and similar products, medicated soaps, hand cleaners, explosives, heating gels, pickling agents, fluxes, solders, brazing, welding. Anti-freeze, brake fluid, polishes and creams (car, floor), cleaning preparations, screen wash, blackboard revivers, plastics, printing processes and ink preparations, organic surface agents, degreasers In the manufacture of ether or similar substance where the ethanol under-goes a chemical change (ethyl acetate, ethyl acrylate) Medicaments, antiseptics, anti-stick agents for coating cooking utensils Dye fixative Synthetic acetic acid manufacture In the manufacture of foundry spirits Anti-static agent Extraction of residuals from wool Research, burning, preserving, cleaning or sterilizing at scientific and/or educational institutions for experimental purposes. Adhesives, etch primers, stains

F3	0,01% Tertiary Butyl Alcohol + 10 ppm Bitrex	Cosmetics
F4	9 g Brucine Sulphate per 100 litres spirit	Industrial application Cosmetics
F5	0,12% Tertiary Butyl Alcohol + 10 g per 100 litres spirit Brucine Sulphate	Cosmetics
F6	2% Ethyl Acetate	Printing process, ink, manufacture Pharmaceutical (extraction solvent)
F7	0,2% Acetaldehyde	Pharmaceutical products In the manufacture of ether or similar substance where the ethanol under-goes a chemical change (ethyl acetate, ethyl acrylate) In manufacture of synthetic acetic acid
F8	3,5% or more n-Butanol	Paint, printing, burners, cleaning Cosmetics
F9	3,5% n-Butanol + 1,5% Benzine	Methylated spirits Paint, printing, burners, cleaning
F10	140 g or more Ethyl Acrylate per 100 litres spirit	In the manufacture of ether or similar substances where the ethanol under-goes a chemical change (ethyl acrylate) Paints
F11	Methylated spirits (coloured and non-coloured) to comply with specific formula: 3,5% n-Butanol: 1,5% Benzine + 2 g Bitrex + 0,15 g Methyl violet or Chrystal/100 litres, non-coloured same formula excluding Methyl violet or Chrystal violet	Methylated spirits
F12	Feints as a by-product of the rectification of agricultural alcohol: 1% minimum fusel oil	Heating fuels/gels General industrial application

8. For the purposes of item 621.16, these Notes and section 75(11A), unless the context otherwise indicates -

- (a) "refund" as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;
- (b) "set-off" means a set-off of duty as contemplated in section 77 which is refundable in terms of this item;
- (c) the refund provided for in item 621.16 is subject to the provisions of section 75(11A);
- (d) the export of such spirituous beverages shall be subject to such conditions and procedures as may be prescribed by the Commissioner by rule;
- (e) where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained, set off the excise duty paid or payable on the goods so exported against the excise duty payable as declared in the excise account for the accounting month during which such proof is obtained or any subsequent month during a period of two years after the date the export bill of entry was processed in respect of such export;
- (f) for the purposes of section 75(11A), the licensee of any such warehouse must produce proof of the duty paid or payable on the goods so exported and if the licensee is unable to produce such proof the duty on any quantity of the goods so exported must be calculated at the lowest rate of duty levied in terms of this Act on such goods during a period of twelve months prior to the date on which the export bill of entry was processed at the office of the Controller.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
621.02	104.23	Spirits, liqueurs and other spirituous beverages:					
621.02	104.23.01	01.01	78	Spirits obtained by distilling grape wine or grape marc, in containers holding 2 li or less	Full duty		
621.02	104.23.05	02.01	72	Whiskies, in containers holding 2 li or less	Full duty		
621.02	104.23.09	03.01	71	Rum and other spirits obtained by distilling fermented sugar-cane products, in containers holding 2 li or less	Full duty		
621.02	104.23.13	04.01	73	Gin and Geneva, in containers holding 2 li or less	Full duty		
621.02	104.23.17	05.01	75	Vodka, in containers holding 2 li or less	Full duty		
621.02	104.23.21	06.01	77	Liqueurs and cordials, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		
621.02	104.23.22	07.01	73	Liqueurs and cordials, in containers holding 2 li or less, other	Full duty		
621.02	104.23.25	08.01	73	Other, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		
621.02	104.23.26	09.01	77	Other, in containers holding 2 li or less, other	Full duty		
621.03	104.21	Spirits exported:					
621.03	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		
621.03	104.21.03	02.01	73	Ethyl alcohol and other spirits, denatured, of any strength	Full duty		
621.03	104.23	Spirituous beverages exported:					
621.03	104.23.01	01.01	75	In container holding 2 li or less	Full duty		
621.03	104.23.03	02.01	78	Other	Full duty		
621.03	104.23.05	03.01	76	In containers holding 2 li or less	Full duty		
621.03	104.23.07	04.01	74	Other	Full duty		
621.03	104.23.09	05.01	72	In containers holding 2 li or less	Full duty		
621.03	104.23.11	06.01	70	Other	Full duty		
621.03	104.23.13	07.01	79	In containers holding 2 li or less	Full duty		
621.03	104.23.15	08.01	77	Other	Full duty		
621.03	104.23.17	09.01	75	In containers holding 2 li or less	Full duty		
621.03	104.23.19	10.01	71	Other	Full duty		
621.03	104.23.21	11.01	74	With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		
621.03	104.23.22	12.01	76	Other	Full duty		
621.03	104.23.23	13.01	72	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		
621.03	104.23.24	14.01	79	Other	Full duty		

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
621.03	104.23.25	15.01	75	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		
621.03	104.23.26	16.01	71	Other	Full duty		
621.03	104.23.27	17.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		
621.03	104.23.28	18.01	74	Other	Full duty		
621.05	104.21	Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner:					
621.05	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		
621.05	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, or any strength	Full duty		
621.08	104.21	Spirits for industrial use or for use in the manufacture of other non-liquor products:					
621.08	104.21.01	01.01	74	Undenatured spirits	Full duty		
621.08	104.21.03	02.01	72	Partially denatured spirits	Full duty		
621.08	104.21.03	02.02	79	Fully denatured spirits	Full duty		
621.09	Spirits entered for use as fuel in internal combustion piston engines:						
621.09	104.21.03	01.01	79	Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured	Full duty		
621.10	Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages:						
621.10	104.21.01	01.01	78	Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty		
621.11	Spirits entered for use in the manufacture of other fermented fruit beverages, fortified (excluding wine) of item 104.17.21						
621.11	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		
621.11	104.23.03	02.01	72	Spirits obtained by distilling grape wine or grape marc	Full duty		
621.11	104.23.11	03.01	71	Other spirits obtained by distilling fermented sugar-cane products	Full duty		
621.11	104.23.28	04.01	77	Other	Full duty		
621.12	Spirits entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):						
621.12	104.23.03	01.01	74	Spirits obtained by distilling grape wine or grape marc	Full duty		
621.13	Spirits entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):						
621.13	104.23.03	01.01	71	Spirits obtained by distilling grape wine or grape marc	Full duty		
621.14	Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16						
621.14	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		
621.14	104.23.03	02.01	78	Spirits obtained by distilling grape marc	Full duty		
621.14	104.23.11	03.01	77	Other spirits obtained by distilling fermented sugar-cane products	Full duty		
621.14	104.23.28	04.01	72	Other	Full duty		

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.15	Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified					
621.15	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.15	104.23.03	02.01	71	Spirits obtained by distilling grape, wine or grape marc	Full duty	
621.15	104.23.11	03.01	79	Other spirits obtained by distilling fermented sugar-cane products	Full duty	
621.15	104.23.28	04.01	74	Other	Full duty	
621.16	Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section					
621.16	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		As provided in Note 8 to this Section
621.16	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, of any strength		As provided in Note 8 to this Section
621.16	104.23.01	03.01	72	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.03	04.01	70	Other		As provided in Note 8 to this Section
621.16	104.23.05	05.01	79	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.07	06.01	77	Other		As provided in Note 8 to this Section
621.16	104.23.09	07.01	75	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.11	08.01	73	Other		As provided in Note 8 to this Section
621.16	104.23.13	09.01	71	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.15	10.01	78	Other		As provided in Note 8 to this Section
621.16	104.23.17	11.01	76	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.19	12.01	74	Other		As provided in Note 8 to this Section
621.16	104.23.21	13.01	72	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.22	14.01	79	Other		As provided in Note 8 to this Section
621.16	104.23.23	15.01	75	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.16	104.23.24	16.01	71	Other		As provided in Note 8 to this Section
621.16	104.23.25	17.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.26	18.01	74	Other		As provided in Note 8 to this Section
621.16	104.23.27	19.01	70	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.28	20.01	75	Other		As provided in Note 8 to this Section
621.17	104.23	Fermented ethyl alcohol being the final product of fermentation of fruit, with an alcoholic strength by volume of less than 15 per cent by vol., for the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:				
621.17	104.23.28	01.01	74	Other	Full duty	
621.18	104.21	Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23 and 104.23.27:				
621.18	104.21.01	01.01	72	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
621.19	104.23	Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:				
621.19	104.23.03	01.01	72	Other	Full duty	
621.19	104.23.11	02.01	71	Other	Full duty	

SECTION E

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

NOTES:

1. Items 622.05 and 622.07 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.
2. Items 622.10 and 622.12 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).
3. Item 622.15 applies to the excisable goods specified therein for use in the manufacture of cigarettes and cigars in a customs and excise manufacturing warehouse.
4. For the purpose of items 622.21 and 622.22 the following:
 - (a)
 - (i) Tobacco products and tobacco substitute products which are off-specification or has undergone post-manufacturing deterioration or has become contaminated may only be reprocessed or destroyed in a customs and excise manufacturing warehouse where the excise duty is not less than R25 000 on any quantity found to be off-specification or that has undergone post-manufacturing deterioration or which has become contaminated within a period of twelve months after removal from such warehouse and such goods are returned to such warehouse within such period.
 - (ii)
 - (aa) The provisions of this item shall apply in respect of tobacco products or tobacco substitute products -
 - (A) in the case of cigarettes, if the cigarettes are returned in the originally sealed outer containers containing at least 9 000 cigarettes;
 - (B) in the case of other tobacco products or tobacco substitute products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.
 - (bb) Any such application shall be supported by a credit note in respect of the products concerned.
 - (b)
 - (i) If the Commissioner approves the application, any tobacco products or tobacco substitute products returned in terms of this item shall be -
 - (aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
 - (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or
 - (cc) destroyed under supervision of an officer.
 - (ii) The licensee of a customs and excise manufacturing warehouse to which such products are returned for reprocessing or destruction must keep a record which includes at least the following -
 - (aa) a detailed description of the goods received including the applicable tariff item;
 - (bb) the quantity received;
 - (cc) the date of receipt;
 - (dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;
 - (ee) the delivery note under cover of which such product were returned.
 - (c) For the purpose of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 4(b)(i)(aa).
 - (d) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77 any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
622.05	104.30	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:					
622.05	104.30.03	01.01	79	Cigars, cheroots and cigarillos, containing tobacco	Full duty		
622.05	104.30.07	02.01	70	Cigarettes containing tobacco	Full duty		
622.05	104.30.11	03.01	72	Cigars, cheroots and cigarillos of tobacco substitutes	Full duty		
622.05	104.30.15	04.01	74	Cigarettes of tobacco substitutes	Full duty		
622.07	104.35	Other manufactured tobacco and manufactured tobacco substitutes:					
622.07	104.35.01	01.01	75	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty		
622.07	104.35.02	02.01	71	Pipe tobacco, in immediate packings of a content of less than 5 kg	Full duty		
622.07	104.35.03	03.01	78	Other pipe tobacco	Full duty		
622.07	104.35.05	04.01	76	Cigarette tobacco	Full duty		
622.07	104.35.07	05.01	74	Other cigarette tobacco substitutes	Full duty		
622.07	104.35.09	06.01	72	Other pipe tobacco substitutes	Full duty		
622.10	104.30	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:					
622.10	104.30.03	01.01	78	Cigars, cheroots and cigarillos, containing tobacco	Full duty		
622.10	104.30.07	02.01	72	Cigarettes containing tobacco	Full duty		
622.10	104.30.11	03.01	71	Cigars, cheroots and cigarillos of tobacco substitutes	Full duty		
622.10	104.30.15	04.01	73	Cigarettes of tobacco substitutes	Full duty		
622.12	104.35	Other manufactured tobacco and manufactured tobacco substitutes:					
622.12	104.35.01	01.01	74	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty		
622.12	104.35.02	02.01	70	Pipe tobacco, in immediate packings of a content of less than 5 kg	Full duty		
622.12	104.35.03	03.01	77	Other pipe tobacco	Full duty		
622.12	104.35.05	04.01	75	Cigarette tobacco	Full duty		
622.12	104.35.07	05.01	73	Other cigarette tobacco substitutes	Full duty		
622.12	104.35.09	06.01	71	Other pipe tobacco substitutes	Full duty		
622.15	104.35	Manufactured tobacco and tobacco substitute products:					
622.15	104.35.01	01.01	72	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty		
622.15	104.35.02	02.01	76	Pipe tobacco, in immediate packings of a content of less than 5 kg	Full duty		
622.15	104.35.03	03.01	72	Other pipe tobacco	Full duty		
622.15	104.35.05	04.01	70	Cigarette tobacco	Full duty		
622.21	104.30	Excisable tobacco and tobacco substitute products specified in item 104.30 of Section A of Part 2 of Schedule No. 1, which, after entry or deemed entry for home consumption and payment of duty and removal from any customs and excise manufacturing warehouse, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and are returned to a customs and excise manufacturing warehouse for reprocessing or destruction, subject to the compliance with Note 4 to this Section:					

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.21	104.30.03	01.01	78	Cigars, cheroots and cigarillos, containing tobacco		As provided in Note 4 to this Section
622.21	104.30.07	02.01	71	Cigarettes containing tobacco		As provided in Note 4 to this Section
622.21	104.30.11	03.01	71	Cigars, cheroots and cigarillos of tobacco substitutes		As provided in Note 4 to this Section
622.21	104.30.15	04.01	73	Cigarettes of tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35	Other manufactured tobacco and manufactured tobacco substitutes:				
622.22	104.35.01	01.01	72	Water pipe tobacco specified in Subheading Note 1 to Chapter 24		As provided in Note 4 to this Section
622.22	104.35.02	02.01	79	Pipe tobacco, in immediate packings of a content of less than 5 kg		As provided in Note 4 to this Section
622.22	104.35.03	03.01	75	Other pipe tobacco		As provided in Note 4 to this Section
622.22	104.35.05	04.01	73	Cigarette tobacco		As provided in Note 4 to this Section
622.22	104.35.07	05.01	71	Other cigarette tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35.09	06.01	75	Other pipe tobacco substitutes		As provided in Note 4 to this Section

SECTION F

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS

NOTES:

1. Items 623.01 and 623.02 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.
2. Item 623.03 applies to the excisable goods specified therein, supplied for use by the consular employees mentioned in rebate item 406.07 of Schedule No. 4, subject to the requirements of that rebate item and the notes applicable thereto.
3. Item 623.05 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply of stores for foreign-going ships or aircraft).
4. Item 623.06 applies to the excisable goods specified therein, supplied as stores for any fishing vessel not recognised as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).
5. Items 623.07 and 623.08 apply to the excisable goods specified therein, for use in the manufacture of goods in a customs and excise manufacturing warehouse.
6. Items 623.09, 623.10, 623.11, 623.12 and 623.13 apply to the excisable goods specified therein, for use for industrial or commercial purposes, provided:
 - (a) A rebate user shall keep record of each manufacturing or other process on a form approved by the Commissioner and such record shall be made available to the Controller on demand.
 - (b) The rebate user shall keep stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of goods manufactured by him or her and removed from stock.
 - (c) The rebate user shall keep numbered invoices and delivery notes in respect of all disposals of goods.
7. For the purposes of rebate item 623.19, the following:
 - (a) Definitions and application of the provisions:
 - (i) The refund provided for in this item is subject to the provisions of section 75 (11A).
 - (ii) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -
"BLNS countries" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;
"refund" as provided in this item means the amount of excise duty that may be set-off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for section 19A;
"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.
 - (b) Limitations:

For the purposes of any refund in terms of this item, goods which are off-specification or have become contaminated may only be returned to a customs and excise manufacturing warehouse for reprocessing or destruction where the excise duty together with the fuel levy and Road Accident Fund levy amounts to not less than R25 000 on any quantity found to be off-specification or which have become contaminated on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.
 - (c) Procedures and set-off against monthly petroleum excise accounts:
 - (i) The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off-specification or contaminated.
 - (ii) If the Commissioner approves the application, any goods returned shall be:
 - (aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
 - (bb)
 - (A) transferred to and mixed with stocks of materials for reprocessing under supervision of an officer; or
 - (B) destroyed under supervision of an officer.

- (iii) The licensee of the customs and excise manufacturing warehouse to which such goods are returned for reprocessing or destruction must keep a record which includes at least the following:
- (aa) a detailed description of the goods received including the applicable tariff item;
 - (bb) the quantity received;
 - (cc) the date of receipt;
 - (dd) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.
- (iv)
- (aa) Whenever any goods which are off-specification or contaminated are returned to a customs and excise manufacturing warehouse, an officer shall, before reprocessing or destruction commences, take representative samples and submit them to the Commissioner for -
 - (A) a technical analysis to establish the composition; and
 - (B) tariff determination in accordance with the characteristics of the goods established by such analysis.
 - (bb) The costs of taking the samples and the analysis shall be paid by the licensee.
 - (cc) Where any goods returned for reprocessing or destruction are found on analysis to contain any proportion of other goods, the quantity returned must be reduced by the proportion of such other goods before calculating the excise duty refundable in terms of this item.
- (d)
- (i) For the purpose of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the excise duty paid or payable on the goods returned for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date of the examination contemplated in Note 7(c)(ii)(aa).
 - (ii) The licensee of the customs and excise manufacturing warehouse may, after reprocessing and on accounting for the goods reprocessed in the monthly petroleum excise account or after destruction, set-off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two years after receipt of the goods for reprocessing or destruction.
 - (iii) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (i) on the goods so returned an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (ii).
 - (iv) Where any such goods are so returned to such warehouse from any BLNS country the excise duty leviable thereon is refundable in terms of the provisions of this item.
- (e) Where any goods from which any deduction from the dutiable quantity has been allowed as contemplated in section 75 (18) are returned to a customs and excise manufacturing warehouse for reprocessing or destruction as provided in this item, the licensee must add the quantity so allowed in respect of the goods returned to the dutiable quantity for the accounting month in which the goods were processed or destroyed.
8. For the purposes of rebate item 623.21, the following:
- (a) Definitions and application of provisions:
 - (i) The refund provided for in this item is subject to the provisions of section 75 (11A).
 - (ii) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -
 - "refund" as provided in this item means the amount of excise duty that may be set-off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;
 - "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item;
 - "storage warehouse" means a customs and excise storage warehouse contemplated in rule 19A4.01(b)(ii) or (iii).
 - (b) Set-off against monthly petroleum excise account in respect of the goods removed as contemplated in the item:
 - (i) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.
 - (ii) Where such goods are removed to a customs and excise manufacturing or storage warehouse by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set-off the excise duty paid or payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.

in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.

(iii)

(aa) For the purpose of section 75 (11A), the licensee of such manufacturing warehouse must produce proof of the excise duty paid or payable on such goods so delivered to such a manufacturing or storage warehouse and if the licensee is unable to produce such proof, the excise duty on any quantity of goods so delivered must be calculated at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned to such manufacturing or storage warehouse.

(bb) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (aa) on the goods so delivered, an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (aa).

9. For the purposes of rebate item 623.23, the following:

(a) Definitions and application of provisions:

(i) The refund provided for in this item is subject to the provisions of section 75 (11A).

(ii) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -

"refund" as provided in this item means the amount of excise duty that may be set-off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;

"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.

(b) Set-off against monthly petroleum excise account in respect of the goods exported as contemplated in the item:

(i) The export of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.

(ii) Where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained as prescribed in the rules, set-off the excise duty paid or payable on the goods so exported against the excise duty payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed at the office of the Controller in respect of such export.

(iii)

(aa) For the purposes of section 75 (11A), the licensee of such manufacturing warehouse must produce proof of the excise duty paid or payable on the goods so exported and if the licensee is unable to produce such proof, the excise duty on any quantity of goods so exported must be calculated at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of such export.

(bb) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (aa) on the goods so exported, an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (aa).

(c) The provisions of these Notes shall apply *mutatis mutandis* where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.

10. For the purposes of rebate item 623.25, the following:

(a) Definitions:

For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -

"BLNS countries" or "any other country in the common customs area" as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;

"fuel" means, as defined in section 64F, any goods classifiable in any item of Section A of Part 2 of Schedule No. 1 liable to excise duty, used as fuel;

"refund" means a refund of excise duty in respect of fuel.

(b) Requirements in respect of refunds:

(i) The refund provided for in this item is subject to the provisions of section 75 (11A).

(ii) Any application for a refund of excise duty in terms of this item shall be subject to compliance with -

- (aa) section 64F and its rules;
 - (bb) rule 19A4.04 *mutatis mutandis* and any other rule regulating the export of goods to which the item relates.
- (iii)
- (aa) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly exported by the licensed distributor in order to be considered for a refund of duty.
 - (bb) A refund shall only be payable on quantities actually exported.
- (iv) For the purposes of section 75 (11A), the licensed distributor must produce in support of every refund claim proof from the licensee of the customs and excise manufacturing warehouse of the rate of duty paid in respect of the fuel obtained from such licensee for the purposes specified in this item.
- (v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so exported must be calculated at the rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for export by the licensed distributor claiming a refund of duty under the provisions of this item.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.01	Petroleum oils and biodiesel for use by the President					
623.01	105.10.03	01.01	70	Petrol, as defined in Additional Note 1(b) to Chapter 27		Full duty
623.01	105.10.17	02.01	70	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.01	108.20.40	03.01	77	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.01	108.20.50	04.01	73	Other biodiesel		Full duty
623.02	Petroleum oils and biodiesel for use by diplomatic and other foreign representatives					
623.02	105.10.03	01.01	72	Petrol, as defined in Additional Note 1(b) to Chapter 27		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.02	105.10.17	02.01	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.02	108.20.40	03.01	79	Biodiesel in Additional Note 1(a) to Chapter 38		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.02	108.20.50	04.01	71	Other biodiesel		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.03	Petroleum oils and biodiesel for the purpose specified in Note 2 to this Section					
623.03	105.10.03	01.01	74	Petrol, as defined in Additional Note 1(b) to Chapter 27		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.03	105.10.17	02.01	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.03	108.20.40	03.01	70	Biodiesel in Additional Note 1(a) to Chapter 38		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.03	108.20.50	04.01	73	Other biodiesel		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.05	Petroleum oils and biodiesel for export as specified in Note 3 to this Section					
623.05	105.10.03	01.01	78	Petrol, as defined in Additional Note 1(b) to Chapter 27	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.05	105.10.15	02.01	74	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	Full duty	
623.05	105.10.17	03.01	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	Full duty	
623.05	105.10.21	04.01	74	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	Full duty	
623.05	108.20.40	05.01	73	Biodiesel as defined in Additional Note 1(a) to Chapter 38	Full duty	
623.05	108.20.50	06.01	76	Other biodiesel	Full duty	
623.06	Distillate fuel and biodiesel for the purpose specified in Note 4 to this Section					
623.06	105.10.17	01.01	75	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	Full duty	
623.06	108.20.40	02.01	71	Biodiesel as defined in Additional Note 1(a) to Chapter 38	Full duty	
623.06	108.20.50	03.01	74	Other biodiesel	Full duty	
623.07	105.10.03	01.01	71	Petrol obtained from mixing of spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in heading 29.05 of Schedule No. 1 with petrol, in a warehouse approved for this purpose by the Commissioner		1,209c/li spirits in the mixture
623.08	105.10.03	01.01	73	Petrol obtained from the mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading 29.05 of Schedule No. 1) with petrol, in a warehouse approved for this purpose by the Commissioner		1,409c/li spirits in the mixture
623.09	Distillate fuels and biodiesel used in the manufacture of lubrication grease					
623.09	105.10.17	01.01	70	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.09	108.20.40	02.01	77	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.09	108.20.50	03.01	77	Other biodiesel		Full duty
623.10	Distillate fuel and biodiesel used in the manufacture of disinfectants, insecticides, fungicides, weed killers, anti-sprouting products, rat poisons and similar products (including fly papers)					
623.10	105.10.17	01.01	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.10	108.20.40	02.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.10	108.20.50	03.01	71	Other biodiesel		Full duty
623.11	Distillate fuel and biodiesel used as raw material (reactor and tangential oil) in the manufacture of oil-furnace carbon black					
623.11	105.10.17	01.01	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.11	108.20.40	02.01	70	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.11	108.20.50	03.01	73	Other biodiesel		Full duty
623.12	Distillate fuel and biodiesel used in the calcinations of refractory clay					
623.12	105.10.17	01.01	76	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.12	108.20.40	02.01	72	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.12	108.20.50	03.01	75	Other biodiesel		Full duty

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.13	Distillate fuel and biodiesel used in the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)					
623.13	105.10.17	01.01	78	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.13	108.20.40	02.01	74	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.13	108.20.50	03.01	77	Other biodiesel		Full duty
623.15	105.10.03	01.01	76	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 duty	
623.17	105.10.21	01.01	72	Specified aliphatic, unmarked, hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	Full duty	
623.19	Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off-specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7 to this Section					
623.19	105.10.03	01.01	73	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto
623.19	105.10.15	02.01	76	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.19	105.10.17	03.01	78	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.19	105.10.21	04.01	78	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As provided in the Notes hereto
623.19	108.20.40	05.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.19	108.20.50	06.01	71	Other biodiesel		As provided in the Notes hereto
623.21	Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1, which after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse or to such a storage warehouse, subject to compliance with Note 8 to this Section					
623.21	105.10.03	01.01	77	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto
623.21	105.10.15	02.01	73	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.21	105.10.17	03.01	71	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.21	105.10.21	04.01	73	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As provided in the Notes hereto
623.21	108.20.40	05.01	72	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.21	108.20.50	06.01	75	Other biodiesel		As provided in the Notes hereto
623.23	Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse, as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships), subject to compliance with Note 9 to this Section					
623.23	105.10.03	01.01	70	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto
623.23	105.10.15	02.01	77	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.23	105.10.17	03.01	75	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.23	105.10.21	04.01	77	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As provided in the Notes hereto
623.23	108.20.40	05.01	76	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.23	108.20.50	06.01	79	Other biodiesel		As provided in the Notes hereto
623.25	Fuel liable to excise duty which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships), by a licensed distributor contemplated in section 64F, subject to compliance with Note 10 to this Section					
623.25	105.10.03	01.01	74	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto
623.25	105.10.15	02.01	70	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.25	105.10.17	03.01	79	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.25	108.20.40	04.01	75	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.25	108.20.50	05.01	78	Other biodiesel		As provided in the Notes hereto
623.27	FUEL SUPPLIED FOR THE LINE-FILL OF THE NEW MULTI-PURPOSE PRODUCTS PIPELINE (NMPP) GOVERNMENT PROJECT					
623.27	105.10	01.01	56	Fuel supplied by Petroleum Oil & Gas Corporation of South Africa (SOC) Ltd for the trunkline-fill of the NMPP from Island View Durban to Jameson Park, before 31 March 2012, not exceeding 154 744 400 li		The duty in Part 2A of Schedule No. 1
623.27	105.10	02.01	50	Fuel supplied by Sasol Oil (Pty) Limited for the secondary line-fill of the NMPP from Jameson Park to Alrode, from Alrode to Langlaagte and from Kendal to Waltloo, before 31 March 2012, not exceeding 20 358 410 li		The duty in Part 2A of Schedule No. 1

SECTION G

MISCELLANEOUS REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES

NOTES:

1. The provisions of the Notes of Part 1 of Schedule No. 5 shall *mutatis mutandis* apply to any refund of duty under the provisions of rebate item 624.10.
2. For the purposes of rebate item 624.30 -
 - (a) any application by a licensee of a customs and excise warehouse for a rebate of duty in terms of the provisions of rebate item 624.30 shall be submitted to the Controller on a form approved by the Commissioner, supported by such evidence of the loss and the circumstances in which such loss occurred as the Commissioner may require in each case;
 - (b)
 - (i) any excisable goods in the process of manufacture which are removed from one customs and excise manufacturing warehouse to another such warehouse for the purposes of further manufacturing thereof shall be deemed to be in the customs and excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Commissioner;
 - (ii) any manufacturing warehouse or process referred to in subparagraph (i) does not include a manufacturing warehouse contemplated in section 75 (18) (a) and (b) or any process of manufacture in such a warehouse.
3.
 - (a) The provisions of Note 2 to rebate item 412.00 shall *mutatis mutandis* apply to any offer to abandon or application to destroy any goods under the provisions of item 624.40; Provided that -
 - (i) the Commissioner may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he or she may specify from any of the conditions of the said Note 2;
 - (ii) the Commissioner may decline to accept abandonment or to grant permission for destruction;
 - (iii) acceptance of the abandonment or destruction of any goods shall be subject to such conditions as the Commissioner may prescribe.
 - (b) Under the provisions of rebate item 624.40 the Commissioner may consider the application to destroy goods in a customs and excise warehouse when -
 - (i) such goods have no commercial value; or
 - (ii) the disposal of such goods will be detrimental to the applicant or the industry in question.
4. No licensee shall be entitled to a rebate of duty under the provisions of item 624.50 unless such loss to which an application for rebate relates is proved and in addition to evidence relating to the provisions specified in the proviso to the item, further evidence is submitted with such application that -
 - (a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond are in a good condition;
 - (b) any loss in transit by road was immediately reported to the nearest Controller and the South African Police Service or a traffic officer and that steps to repair the containers in question or to prevent further loss were taken immediately;
 - (c) any loss in transit by rail was immediately reported to the nearest Controller and South African Police Service; and
 - (d) any loss in a licensed warehouse was immediately reported to the Controller and, if the Controller was not available, such loss was reported without delay to the South African Police Service and the steps to prevent further loss were immediately taken.
5. For the purposes of rebate item 624.60 -
 - (a) no refund of duty shall be paid under the provisions of item 624.60 except to the manufacturer of such goods;
 - (b) a manufacturer must obtain written approval from the Commissioner to withdraw excisable goods from the market. Such approval must be obtained before such goods are withdrawn and returned to his or her customs and excise manufacturing warehouse. The manufacturer must provide detailed particulars of the steps he or she intends taking to keep such goods or materials in his or her customs and excise manufacturing warehouse;
 - (c) if the Commissioner approves the application any goods returned shall be -

- (i) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
 - (ii) unpacked and transferred to and mixed with stocks of materials for processing, under the supervision of an officer;
 - (d) the manufacturer of the goods returned shall produce evidence to the Commissioner of the duty paid on the goods so returned and if such evidence cannot be produced the Commissioner may determine an amount which shall be deemed to be the duty paid on such goods;
 - (e) charges at the prescribed rate shall be paid by the manufacturer in question for the special attendance of the Controller in terms of the provisions of paragraph (c).
- 6.
- (a) For the purposes of item 624.70 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.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
624.10	000.00.00	01.00	02	Excisable goods on which the duty has been paid for use in the manufacture of other goods upon export of such manufactured goods		Full duty not rebated
624.20	000.00.00	01.00	00	Excisable goods in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind	Full duty	
624.30	000.00.00	01.00	09	Excisable goods (except spirits for use and used in a customs and excise manufacturing warehouse contemplated in section 75 (18) (a) and (b)) - (a) in a customs and excise manufacturing warehouse; or (b) in the process of manufacture and removed from one customs and excise manufacturing warehouse to another manufacturing warehouse for completion of such manufacturing process, unavoidably lost in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner deems reasonable	Full duty	
624.40	Excisable goods unconditionally abandoned to the office by the owner or destroyed with the permission of the Commissioner					
624.40	000.00.00	01.00	07	Excisable goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under rebate of duty)	Full duty	
624.40	000.00.00	02.00	01	Other excisable goods cleared under any item of this Part and which are still under the control of the Office	Full duty less the duty paid on entry	
624.50	000.00.00	01.00	05	Goods in respect of which the excise duty, together with the fuel levy and Road Accident Fund 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 on good cause shown deems exceptional while such goods are - (a) in any customs and excise warehouse 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 that - (i) no compensation in respect of the excise duty or fuel levy and Road Accident Fund 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 not rebated	
624.60	000.00.00	01.00	03	Excisable goods of any class or kind approved by the Commissioner in each case, where all goods of that class or kind are withdrawn from the market and returned to a customs and excise manufacturing warehouse with his permission, provided such goods are suitable for reprocessing and are taken into stocks of materials for reprocessing and is actually reprocessed		Full duty
624.70	Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop					
624.70	000.00.00	01.00	01	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers	Full duty	

PART 2

REBATES AND REFUNDS OF AD VALOREM EXCISE DUTIES

NOTES:

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

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
630.10	000.00.00	01.00	04	Excisable goods approved by the Commissioner supplied to schools for primary and secondary education or to colleges for the training of teachers, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him, provided that - (a) such goods are purchased by such schools, or colleges for their own use, and (b) any claim for a rebate of excise duty in terms of this item is supported by - (i) a sworn affidavit by the head of the school or college that the goods were purchased from funds collected by the school or college, and (ii) a certified copy or photostatic copy of the order for the goods concerned	Full duty	
630.14	000.00.00	01.00	07	Excisable goods approved by the Commissioner for use by an organisation or body approved by the Commissioner for the care of persons with alcohol or narcotic substance dependency, the aged and persons with physical or mental disabilities, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him	Full duty	
630.16	000.00.00	01.00	00	Excisable goods for use by the National Sea Rescue Institute of South Africa and the Surf Life-Saving Association of South Africa	Full duty	
630.18	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered by a religious body for religious instruction, subject to production of a written declaration by such body stating the nature and use of such apparatus					
630.18	124.45.01	01.01	70	Apparatus using magnetic, optical or semiconductor media, other	Full duty	
630.18	124.45.03	02.01	79	Other sound recording or reproducing apparatus, other	Full duty	
630.20	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 Commissioner, 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 motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a pro rata basis					
630.20	126.02.01	01.01	76	With compression-ignition internal combustion piston engine (diesel or semi-diesel), other, of a vehicle mass not exceeding 2 000 kg	Full duty	
630.20	126.02.03	02.01	74	With compression-ignition internal combustion piston engines (diesel or semi-diesel), other	Full duty	
630.20	126.02.05	03.01	72	Other, of a vehicle mass not exceeding 2 000 kg	Full duty	
630.20	126.02.07	04.01	70	Other vehicles for the transport of 10 persons or more, other	Full duty	
630.20	126.03.09	05.01	76	Of a cylinder capacity not exceeding 1 000 cm ³ , other	Full duty	
630.20	126.03.11	06.01	74	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other	Full duty	
630.20	126.03.13	07.01	72	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other	Full duty	
630.20	126.03.15	08.01	70	Of a cylinder capacity exceeding 3 000 cm ³ , other	Full duty	
630.20	126.03.21	09.01	76	Of a cylinder capacity not exceeding 1 500 cm ³ , other	Full duty	
630.20	126.03.23	10.01	72	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other	Full duty	
630.20	126.03.25	11.01	70	Of a cylinder capacity exceeding 2 500 cm ³ , other	Full duty	
630.20	126.03.27	12.01	79	Other motor vehicles for the transport of persons, other	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
630.22	<p>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 Commissioner, 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 car or 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 5 years of the issue of a previous permit to such disabled person;</p> <p>(c) permits may, however, be issued within a shorter period provided that 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 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a pro rata basis</p>					
630.22	126.03.01	01.01	77	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	Full duty	
630.22	126.03.05	02.01	79	Vehicles with motorcycle-type handlebars and hand-operated controls	Full duty	
630.22	126.03.09	03.01	70	Of a cylinder capacity not exceeding 1 000 cm ³ , other	Full duty	
630.22	126.03.11	04.01	79	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other	Full duty	
630.22	126.03.13	05.01	77	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other	Full duty	
630.22	126.03.15	06.01	75	Of a cylinder capacity exceeding 3 000 cm ³ , other	Full duty	
630.22	126.03.21	07.01	70	Of a cylinder capacity not exceeding 1 500 cm ³ , other	Full duty	
630.22	126.03.23	08.01	79	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other	Full duty	
630.22	126.03.25	09.01	77	Of a cylinder capacity exceeding 2 500 cm ³ , other	Full duty	
630.22	126.03.27	10.01	73	Other motor vehicles for the transport of persons, other	Full duty	
631.00	000.00.00	01.00	09	Excisable goods for use by the President, diplomatic and other foreign representatives	Full duty	
632.00	Excisable goods for use in the manufacture of other excisable goods					
632.01	000.00.00	01.00	08	Excisable goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse	Full duty	
632.02	000.00.00	01.00	02	Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufactured in any special customs and excise warehouse	Full duty	
632.03	Excisable goods for use by manufacturers approved by the Commissioner, subject to such conditions as he may impose for manufacturing purposes					
632.03	124.40.05	01.01	79	Loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, television receiving sets and sound recording or reproducing apparatus	Full duty	
632.03	124.45.01	02.01	72	Other sound recording or reproducing apparatus using optical or semiconductor media, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles)	Full duty	
632.03	124.45.03	03.01	70	Other sound recording or reproducing apparatus, other than those using optical or semiconductor media, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles)	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
632.03	124.70.05	04.01	71	Radio-broadcast receivers combined with sound recording or reproducing apparatus, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicle manufacturer's premises	Full duty	
632.03	124.70.07	05.01	75	Other radio-broadcast receivers, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicle manufacturer's premises	Full duty	
633.01	000.00.00	01.00	05	Excisable goods exported ex a customs and excise warehouse (including supply as stores for foreign-going ships or aircraft)	Full duty	
634.01	000.00.00	01.00	02	Excisable goods unconditionally abandoned to the Office by the owner or destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction	Full duty	
634.02	000.00.00	01.00	04	Excisable goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner on good cause shown deems reasonable	Full duty	
634.03	000.00.00	01.00	06	Excisable goods in respect of which the excise duty 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 under the control of the office; or (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: Provided that - (a) no compensation in respect of the excise duty on such goods has been paid or is due to the owner by any other person; (b) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (c) such goods did not enter into consumption.	Full duty	
635.00	Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop					
635.00	000.00.00	01.00	08	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travelers	Full duty	

PART 3

REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY

NOTES:

1. Any particulars in this Part in respect of any goods relate to the fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively.
2. A rebate and refund of fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively, in respect of any goods specified in this Schedule shall, subject to the provisions of section 75, be allowed to the extent stated in this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
3. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part.
4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy and Road Accident Fund levy item under which any goods are classified in Part 5A and Part 5B of Schedule No. 1 respectively, is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said heading or subheading or fuel levy item and Road Accident Fund levy item.
5. Except where the Commissioner authorizes on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to -
 - (a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption;
 - (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or
 - (c) a user as contemplated in this Part.
6. For the purposes of item 670.04 read with the provisions of section 75 (1A) and (4A):
 - (a) Definitions
For the purposes of these Notes, except if the context otherwise indicates -
 - (i) "distillate fuel" means -
 - (aa)
 - (A) distillate fuel, and
 - (B) biodiesel as contemplated in Section 37B (2)(a)(ii),
in respect of which a fuel levy and Road Accident Fund levy is prescribed in Part 5A and Part 5B of Schedule No. 1 respectively, and which has been duly entered for home consumption or which is deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and
 - (bb) excludes the following:
 - (A) "smokeless diesel", a mixture of kerosene and a lubricity agent, normally used in underground mines;
 - (B) any mixture of distillate fuel with kerosene or any other substance except biodiesel;
 - (C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or on which the levies are not paid as contemplated in subparagraphs (a)(i)(aa) and (a)(i)(bb), respectively.
 - (ii) "dry" or "contracted or hired on a dry basis" means that any vehicle, vessel, machine or any other equipment whatsoever using distillate fuel is hired or a person using such vehicle, vessel, machine or other equipment is contracted by a user for the purpose of performing any qualifying activity and the user supplies the distillate fuel from eligible purchases;
 - (iii) "eligible purchases" means purchases of distillate fuel by a user for use and used as fuel as contemplated in paragraph (b);
 - (iv) "hire" includes lease or charter;
 - (v) "non-eligible purchases" means purchases of distillate fuel by a user not for use and not used as prescribed in these Notes as fuel for own primary production in farming, forestry or mining on land or in offshore mining, any vessel contemplated in paragraphs (b)(ii) and (b)(iii) to this Note, or in any locomotive contemplated in paragraph (b)(iv) to this Note and includes such fuel used in transport for reward or if resold;

- (vi) "section", unless otherwise specified, refers to the relevant section of this Act;
- (vii) "user", as defined in section 75 (1C)(b)(i) means, according to the context and subject to any notes to item 670.04, a person registered for value-added tax purposes under the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), and for diesel refund purposes as contemplated in section 75 (1A) and (4A);
- (viii) "vessel" means, subject to these Notes, any ship or boat;
- (ix) "wet" or "contracted or hired on a wet basis" means distillate fuel is supplied with the vehicle, vessel, machine or other equipment contracted or hired as contemplated in the definition of "dry";
- (x) "electricity generation plants" means the electricity generation plants known as -
 - (aa) Ankeling Power Station situated in Atlantis; and
 - (bb) Gourikwa Power Station situated at Mossel Bay, Utilizing Open Cycle Gas Turbine (OCGT) units.

(b) The extent of refund for eligible purchases-

ON LAND

- (i) Farming, forestry or mining on land is, 79 cents per litre fuel levy on 80 per cent of eligible purchases, **plus** 96 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 175 cents per litre on 80 per cent of the **total eligible** purchases.

Mode of calculation of refund is as follows:

- (aa) For 1 000 litres eligible purchases -
1 000 X 80 per cent equals 800 litres on which a refund of 175 cents per litre may be claimed;
- (bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward -
1 000 litres less 300 litres equals 700 litres eligible purchases X 80 per cent equals 560 litres on which a refund of 175 cents per litre may be claimed;

OFFSHORE

- (ii) Offshore vessels, including -
 - (aa) commercial fishing vessels;
 - (bb) coasting vessels;
 - (cc) offshore mining;
 - (dd) vessels owned by the National Sea Rescue Institute;
 - (ee) vessels conducting research in support of the marine industry;
 - (ff) coastal patrol vessels; or
 - (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is
197.5 cents per litre fuel levy, **plus** 96 cents per litre Road Accident Fund levy equalling 293.5 cents per litre.

HARBOUR VESSELS

- (iii) Harbour vessels, including -
 - (aa) harbour vessels operated by Portnet;
 - (bb) vessels used by in-port bunker barge operators,
96 cents per litre Road Accident Fund levy.

RAIL

- (iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 96 cents per litre Road Accident Fund levy.
- ELECTRICITY GENERATION PLANTS**
- (v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 197.5 cents per litre fuel levy, **plus** 96 cents per litre Road Accident Fund levy equalling 293.5 cents per litre.
- (vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.
- (c) Application for registration and claiming of refunds
- (i) Application for registration for diesel refunds must be made on form VAT 101D obtainable from the office of any Receiver of Revenue or on the SARS website (www.sars.gov.za).
- (ii) No return for a refund of levies on distillate fuel in terms of this item as referred to in section 75 (4A)(b) shall be considered unless the applicant is so registered.
- (iii) The diesel refund part of the return form is incorporated in the VAT return form (VAT 201D).
- (iv) A refund may only be applied for in respect of distillate fuel purchased in and for use in the Republic and for which a duly completed tax invoice is issued as contemplated in paragraph (d) to this Note.
- (d) The tax invoice
- (i) For the purposes of section 75 (4A)(c), the invoice must be a tax invoice containing the following information:
- (aa) the words "Tax Invoice";
- (bb) the name, address and VAT number (a 10-digit number starting with 4) of the supplier;
- (cc) the name and address of the purchaser (if the invoice value is over R500);
- (dd) date of transaction;
- (ee) description of the goods (being diesel or distillate fuel);
- (ff) quantity delivered or purchased;
- (gg) value of the supply;
- (hh) the amount of VAT, which must be shown as 0% since VAT is not levied on distillate fuel or diesel.
- (e) General conditions and procedures relating to purchases and refunds
- (i)
- (aa) Distillate fuel purchased in the Republic and used in a neighbouring territory for any activity to which this item relates does not qualify for a refund.
- (bb)
- (A) Any person whose services are contracted by a user, is not entitled to a refund in respect of distillate fuel used in any vehicle, vessel, machine or other equipment to render such services.
- (B) Where a contract for such services is only on a dry basis, the user who supplies the distillate fuel to the contractor may apply for a refund in respect of the fuel actually used in rendering the services. Such services may include harvesting by a contractor using his or her own harvester and transport of the harvested crop to the market or any first point of delivery.
- (C) Any person who includes in any purchase of fuel, fuel for eligible and non-eligible purchases, shall deduct the non-eligible purchases from the quantities for which a refund is claimed.
- (ii) Where vessels which are engaged in operations qualifying for eligible use are refuelled offshore, a tax invoice must be issued by the supplier to the user.
- (iii)
- (aa)
- (A) Where a user sells eligible purchases of distillate fuel, such user must issue a tax invoice to the buyer, whether or not the buyer is a user or any other person.
- (B) The user who sells such fuel may not claim a refund of levies thereon and the fuel sold must be shown as a non-eligible purchase on the return for a refund.

- (bb) Where a user disposes of any such distillate fuel by barter or by donation, the fuel so disposed of does not qualify for a refund and must be indicated as a non-eligible purchase on the return for a refund.
- (cc)
 - (A) Any distillate fuel obtained under rebate of duty under any item of any Schedule must be shown as a non-eligible purchase on the diesel return for a refund.
 - (B) No distillate fuel may be brought into the Republic in any container for consumption in the Republic from any other country in the common customs area unless such fuel is duly entered for home consumption on importation as contemplated in section 52, and all levies to which this item relates have been paid. If any such fuel is thereafter sold to a user, a tax invoice must be issued by the seller in the Republic.
- (f) Mining on land: Refund of levies on eligible purchases for distillate fuel for mining as specified in paragraph (b)(i) to this Note.
 - (i)
 - (aa) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in mining as provided in subparagraphs (ii) and (iii) to this Note.
 - (bb) The definition of "minerals" means minerals in any form, whether solid, liquid or gaseous, occurring naturally in or on the earth, in or under water or in the tailings and whether organic or inorganic and having been formed by or subject to a geological process, excluding water, but including sand, stone, rock, soil (other than topsoil), clay, gravel and limestone.
 - (ii) The mining activities which qualify for a refund of levies must be carried on -
 - (aa) for own primary production by the user or by a contractor of the user who is contracted on a dry basis;
 - (bb) unless otherwise specified, at the place where the mining operation is carried on; and
 - (cc) by a person who is in possession of the necessary authorisation granted in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).
 - (iii) Own primary production activities in mining include the following:
 - (aa) The exploration or prospecting for minerals.
 - (bb) The removal of over burden and other activities undertaken in the preparation of a site to enable the commencement of mining for minerals.
 - (cc) Operations for the recovery of minerals being mining for those minerals including the recovery of salts.
 - (dd) Searching for ground water solely for use in a mining operation or the construction or maintenance of facilities for the extraction of such water.
 - (ee) The pumping of water solely for use in a mining operation if the pumping occurs at the place where the mining operation is carried on or at a place adjacent to that place.
 - (ff) The supply of water solely to the place where the mining operation is carried on, from such place or a place adjacent to that place.
 - (gg) The construction or maintenance of private access roads at the place where the mining operation is carried on.
 - (hh) The construction or maintenance of -
 - (A) tailings, dams for use in a mining operation;
 - (B) dams, or other works, to store or contain water that has been used in, or obtained in the course of carrying on a mining operation.
 - (ij) The construction or maintenance of dams, at the place where the mining operation is carried on, for the storage of uncontaminated water for use in a mining operation.
 - (kk) The construction or maintenance of buildings, plant or equipment for use in a mining operation.
 - (ll) The construction or maintenance of power stations or power lines solely for use in a mining operation.
 - (mm) Coal stockpiling for the prevention of the spontaneous combustion of coal as part of primary mining operations.
 - (nn) The reactivation of carbon for use in the processing of ores containing gold if the reactivation occurs at the place where mining for gold is carried on.
 - (oo) The removal of waste products of a mining operation and the disposal thereof, from the place where the mining operation is carried on.
 - (pp) The transporting by vehicle, locomotive or other equipment on the mining site of ores or other substances containing minerals for processing in operations for recovery of minerals.
 - (qq) The service, maintenance or repair of vehicles, plant or equipment by the person who carries on the mining operation solely for use in a mining operation, at the place where the mining operation is carried on.

-
- mining operation is carried on.
- (rr) The service, maintenance or repair of transport networks for use in a mining operation, to the extent that the service, maintenance or repair is performed at the place where a mining operation is carried on.
 - (ss) Quarrying.
 - (tt) The transport of ores or other substances containing minerals from the mining site to the nearest railway siding.
 - (uu) The following equipment and vehicles are regarded as forming an integral part of the mining process:
 - (A) Agitators.
 - (B) Drilling rigs.
 - (C) Hammer mills.
 - (D) Smelters.
 - (E) Tunnelling machines.
 - (F) Specially manufactured underground equipment.
 - (G) Front-end loaders.
 - (H) Excavators.
 - (I) Locomotives for carriage by rail of minerals or equipment.
 - (iv) The following are not regarded as mining activities:
 - (aa) Dredging, mining and any other activity to obtain materials for use in -
 - (A) building;
 - (B) road making;
 - (C) landscaping;
 - (D) construction and similar activities.
 - (bb) Mobile crushing operations such as the crushing of stone for road building and dam walls.
 - (g) Forestry: Refund of levies on eligible purchases of distillate fuel for forestry as specified in paragraph (b)(i) to this Note.
 - (i) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in forestry as provided in paragraphs (g)(ii) and (g)(iii).
 - (ii) Own primary production activities in forestry include the following:
 - (aa) Land preparation:
 - (A) Clearing of land.
 - (B) Ploughing, discing, hoeing.
 - (C) Making of initial access roads.
 - (bb) Planting of land:
 - (A) Transport of seedlings from nursery to plantations.
 - (B) Making of planting pits, line seeding and similar activities.
 - (C) Application of herbicides and fertilisation.
 - (D) Follow-up activities replacing dead seedlings with new seedlings (blanking).
 - (cc) Maintenance of plantations:

- (A) Weeding in plantation (manual, chemical, mechanical).
- (B) Making of fire breaks, including fire control access roads.
- (C) Pruning of branches.
- (D) Thinning of trees and removal of trees.
- (E) Road and infrastructure maintenance which forms an integral part of the forest.
- (dd) Harvesting of trees:
 - (A) Making of extraction roads.
 - (B) Felling of trees (manual with chainsaws; mechanical with equipment).
 - (C) Stripping of bark off felled trees.
 - (D) Stacking of felled tree timber (in field or at roadside).
 - (E) Crosscutting into specified log lengths.
 - (F) Extraction of timber to roadside.
- (ee) Transporting of trees in a forest where they were felled.
- (ff) Transporting by the user of timber to a sawmill or chip-mill that is outside the forest or plantation.
- (gg) Transporting of timber logs to the nearest railway siding, from the forest or plantation.
- (hh) The process of growing, cutting or carting of trees and logs.
- (ij) Generating electricity for domestic use at the place where forestry is carried on.
- (kk) Use of locomotives for the carriage of goods by rail in the forest or plantation.
- (iii) The above activities only qualify for the refund if carried on for own primary production in forestry by the user or by the contractor of the user who is contracted on a dry basis.
- (iv) The following are not regarded as activities in forestry:
 - (aa) Constructing, building the mill or other processing facilities.
 - (bb) Dressing, planing, or shaping woods, producing board.
 - (cc) The transport of the goods to build a road in the forest, unless it is regarded as an access road.
 - (dd) Milling timber at a saw-mill or chip-mill.
- (h) Farming: Refund of levies on eligible purchases of distillate fuel for farming as specified in paragraph (b)(i) to this Note.
 - (i) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in farming as provided in paragraphs (h)(ii)(cc), (h)(iii) and (h)(iv) to this Note.
 - (ii) For the purposes of these Notes, unless the context otherwise indicates -
 - (aa) "farming products" means any products in their natural state produced during any farming activity contemplated in paragraph (h)(ii)(cc)(B) in this Note, including animals, fish and reptiles and their products, plants, fruit and vegetables, eggs, milk, meat, honey, flowers, nursery products, wool and hides, whether or not packed for marketing;
 - (bb) "farming requirements" means goods that are essential for farming and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, breeding of and caring for animals, fish and reptiles and the building of dwellings and structures for farming purposes;
 - (cc) "own primary production activities in farming" -
 - (A) means the production of farming products by the user for gain on a farming property; and
 - (B) includes the following activities:
 - (AA) Growing crops and harvesting and storing crops on the farming property.

- (BB) Horticulture, pasturage and apiculture.
- (CC) The breeding of fish in dams and the farming of oysters.
- (DD) The breeding and caring for animals and reptiles.
- (EE) The breeding and caring for race and show horses and the transportation thereof.
- (FF) The shearing or cutting of hair or fleece of livestock, or the milking of livestock.
- (GG) The transport of livestock to a farming property for the purpose of rearing.
- (HH) The rounding up or herding of livestock.
- (IJJ) Baling of hay.
- (KK) The planting or tending of fruit trees.
- (LL) Any activity undertaken for the purpose of soil or water conservation.
- (MM) The carrying out of fire fighting activities.
- (NN) The construction or maintenance of fences.
- (OO) The construction or maintenance of firebreaks.
- (PP) The service, maintenance or repair of vehicles or equipment for use in a farming activity if it is carried out at the place where farming is carried on.
- (QQ) The construction or maintenance of sheds, pens, silos or silage pits for use in a farming activity.
- (RR) The construction or maintenance of dams, water tanks, water troughs, water channels, irrigation systems or drainage systems including water pipes and water piping for use in a farming activity carried out on the farming property.
- (SS) The carrying out of earthworks for the purpose of a farming activity, carried out on the farming property.
- (TT) Searching for ground water solely for use in a farming activity, or the construction or maintenance of facilities for the extraction of such water, solely for that use.
- (UU) The pumping of water solely for use in farming if the pumping is carried out on a farming property.
- (VV) The supply of water solely for use in farming if the supply is to a farming property and the water is supplied from that property or a place adjacent to that property.
- (WW) The storage of farming products.
- (XX) The packing, or prevention of deterioration of farming products, if the packing or the prevention of deterioration of the products is carried out on a farming property.
- (YY) Weed, pest or disease control.
- (ZZ) Hunting or trapping that is carried on as part of farming operations including the storage of any carcasses or skins.
- (AAA) Game farming, excluding leisure activities such as game viewing and lodging.
- (BBB) Generating electricity or the use of other farm equipment for domestic purposes.
- (CCC) Use of locomotives for the carriage of goods by rail on the farming property.

(iii) The above activities only qualify for the refund if carried on for own primary production in farming by the user or by the contractor of the user who is contracted on a dry basis.

(iv)

- (aa) Where farming products or farming requirements are transported by a contractor of the user, and the distillate fuel is supplied by the user on a dry basis, the user may claim a refund in terms of item 670.04 in respect of the quantity of fuel actually used -
 - (A) where such farming products are transported from the farming property to the market or first point of delivery; or
 - (B) the farming requirements are transported from the supplier's loading point to the farming property.
- (bb) No refund may be claimed in respect of any transport on a wet basis.

- (cc) Eligible use in farming includes the transportation by the user by means of own vehicles of -
 - (A) farming products to any place; or
 - (B) farming requirements for use by such user from any place to the farming property.
- (v) No refund applies in respect of distillate fuel used by a purchaser of farming products in vehicles which carry those products from the farming property to the place of business of the purchaser.
- (ij) Commercial Fishing: Refund of levies on eligible purchases of distillate fuel for commercial fishing vessels as specified in paragraph (b)(ii) to this Note.
 - (i) For the purposes of these Notes, unless the context otherwise indicates -
 - (aa) "commercial fishing vessels" means vessels designed or adapted and used for commercial sea fishing (as contemplated in the Marine Living Resources Act, 1998 (Act No. 18 of 1998)), and which are propelled by inboard engines of which the fuel tanks form an integral part of the structure and any dedicated mother ship in which fish is processed, but excluding any fishing vessel contemplated in item 670.08 in this Part;
 - (bb) "sea fishing" -
 - (A) includes -
 - (AA) the catching of "fish" as defined in the Marine Living Resources Act, 1998 (Act No. 18 of 1998); and
 - (BB) the processing of fish while at sea,
 - (B) excludes whaling, sealing, or the catching of fish for non-commercial purposes.
 - (ii) Use of fuel:
 - (aa) Eligible purchases are only applicable in respect of fishing vessels -
 - (A) which are owned or chartered by a legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic, or by a natural person who is ordinarily resident in the Republic;
 - (B) which are registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951);
 - (C) that are nominated on a valid commercial fishing permit issued by the Department of Agriculture, Forestry and Fisheries in terms of the Marine Living Resources Act. 1998 (Act No. 18 of 1998);
 - (D) which are used in fishing activities carried on with the aim of making a profit; and
 - (E) if used in an engine for the propulsion of, or operating of any equipment used on board, of such fishing vessels.
 - (bb) The equipment referred to in subparagraph (ij)(ii)(aa)(E) of this Note may include the following:
 - (A) Air and refrigeration compressor.
 - (B) Bilge pump.
 - (C) Generator.
 - (D) Lighting plant.
 - (E) Pump.
 - (F) Auxiliary engine.
 - (G) Other diesel powered engines.
 - (H) Boiler.
 - (I) Chiller or freezer.
 - (K) Cooking facilities.
 - (L) Heater.
 - (M) Incinerator.

- (N) Welder.
 - (O) Onboard crane.
 - (P) Winches.
 - (Q) Other diesel powered equipment.
- (cc) The above activities are only eligible for the refund if carried on by the user.
- (dd) The following are regarded as non-eligible commercial fishing activities:
- (A) Any offshore activity including off-loading of catch with a fixed onshore crane and onshore processing.
 - (B) Any activity in the carrying on of a business relating to recreation, sport or tourism, which includes fishing vessels chartered for such purpose.
 - (C) Vessels undertaking trial runs connected with the repair or refit thereof.
- (k) Coasting vessels: Refund of levies on eligible purchases of distillate fuel for coasting vessels as specified in paragraph (b)(ii) to this Note:
- (i) For the purposes of these rules, unless the context otherwise indicates -
- "coasting vessels" means vessels designed and used for the conveyance of goods and which convey goods between the ports in the Republic or between any such port and a port in the common customs area and which are propelled by inboard engines and of which the fuel tanks form an integral part of the structure.
- (ii) Use of fuel:
- (aa) Eligible purchases of fuel are only applicable in respect of a coasting vessel -
- (A) if the vessel is owned or chartered by a legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic, or by a natural person who is ordinarily resident in the Republic;
 - (B) if the vessel holds a valid Certificate of South African Registry with a valid South African Maritime Safety Authority survey certificate;
 - (C) if the fuel is used for the propulsion of the vessel or the operation of any equipment on that vessel.
- (bb) Equipment referred to in subparagraph (k)(ii)(aa)(C) to this Note may include the following:
- (A) Air and refrigeration compressor.
 - (B) Bilge pump.
 - (C) Generator.
 - (D) Lighting plant.
 - (E) Pump.
 - (F) Auxiliary engine.
 - (G) Other diesel powered engines.
 - (H) Boiler.
 - (I) Chiller or freezer.
 - (K) Cooking facilities.
 - (L) Heater.
 - (M) Incinerator.
 - (N) Welder.
 - (O) Onboard crane.
 - (P) Winches.
 - (Q) Other diesel powered equipment.

- (iii) The following are regarded as non-eligible activities:
- (aa) Any onshore activity including the off-loading of cargo by cranes or equipment fixed on land.
 - (bb) Other onshore activities including stacking of cargo, running of refrigeration containers.
 - (cc) Any activity which is undertaken other than the carrying of goods such as conveying of passengers, recreation, sport or tourism.
 - (dd) Vessels undertaking trial runs connected with the repair or refit thereof.
- (l) Offshore Mining: Refund of levies on eligible purchases of distillate fuel for offshore mining as specified in paragraph (b)(ii) to this Note:
- (i) Definitions:

"Offshore-mining" means the exploration and exploitation of the natural resources occurring in the bed of the sea and the subsoil thereof including the continental shelf of the Republic, as referred to in section 8 of the Maritime Zones Act, 1994 (Act No. 15 of 1994) and as contemplated in section 5 of this Act.

"Natural resources" includes precious stone, metal or minerals, natural oil or natural gas.
 - (ii) For the purposes of this Note, any installation as referred to in paragraphs (a)(ii), (b), (c) and (e) of the definition of "installation" in section 1 of the Maritime Zones Act, 1994 (Act No. 15 of 1994), and any device contemplated in section 5 of this Act, operated by a user on or above the continental shelf in which distillate fuel is used for offshore mining activities may, subject to subparagraphs (bb) and (cc), qualify for a refund of levies in terms of this item including -
 - (aa) Any installation, including a pipeline which is used for the transfer of any substance to or from a research, exploration or production platform.
 - (bb) Any exploration or production platform used in prospecting for or the mining of any substance.
 - (cc) Any exploration or production vessel used for exploration or exploitation of the seabed.
 - (dd) Any vessel or appliance used for the exploration or exploitation of the seabed.
 - (iii) Diamond dredges must operate under a permit issued by the Department of Mineral and Energy Affairs.
 - (iv) The offshore mining activities referred to in this Note, which qualify for such refund, further include -
 - (aa) machinery and equipment which form an integral part of the installation or device;
 - (bb) a vessel used solely to convey persons or goods to and from any installation or device, which is supplied with distillate fuel by such installation or device; and
 - (cc) in the case of diamond dredges, distillate fuel used in a vessel chartered by the owner of the dredging vessel to bunker the diamond dredges at sea and the fuel bunkered by such vessel.
 - (v)
 - (aa) Any distillate fuel used in any installation or device or any vehicle, vessel, machine or other equipment of any kind whatsoever contracted or hired for use in any qualifying activity in respect of offshore mining only qualifies for a refund if so contracted or hired by the user on a dry basis.
 - (bb) The user so supplying such distillate fuel must keep an accurate account of the quantity supplied and all documents relating to the contract or hire and the activities undertaken by such installation, device, vehicle, vessel, machine or other equipment.
- (m) Offshore vessels: Refund of levies on eligible purchases of distillate fuel for offshore vessels conducting research in support of the marine industry, coastal patrol vessels or vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, as specified in paragraph (b)(ii) to this Note.
- (i) Eligible purchases are only applicable to such vessels, which are -
 - (aa) owned or chartered by a legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic or by a natural person who is ordinarily resident in the Republic; and
 - (bb) registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).
 - (ii) The distillate fuel may only be used for the propulsion of the vessels or the operation of any equipment on the vessels.
- (n) Harbour vessels: Refund of Road Accident Fund levy on eligible purchases of distillate fuel for harbour vessels operated by Portnet or vessels used by in-port bunker barge operators as specified in paragraph (b)(ii) to this Note.
- (i) Eligible purchases are only applicable to such vessels, which are -

- (aa) owned or chartered by a legal person registered in the Republic and which has its place of effective management in the Republic or by a natural person who is ordinarily resident in the Republic; and
 - (bb) which are registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951)
- (ii) Where a refund of levies will be claimed in respect of distillate fuel, a bunker barge operator may only deliver such distillate fuel to any vessel contemplated in this item if a tax invoice has been issued as required in paragraph (c) to this Note.
 - (aa) A bunker barge operator may only deliver such distillate fuel to any vessel contemplated in this item where a refund of levies will be claimed in respect of such fuel if a tax invoice has been issued.
 - (bb) Such operator must keep books, accounts and documents including a copy of such invoice for inspection by an officer for a period of 5 years from the date of such delivery.
- (o) Rail freight: Refund of levy on eligible purchases of distillate fuel for locomotives used for hauling rail freight as specified in paragraph (b)(iv) to this Note.
Only distillate fuel purchased for use and used in locomotives when hauling rail freight in the Republic qualifies for such a refund.
- (p) Electricity generation plants: Refund of levies on eligible purchases of distillate fuel for use as fuel solely by electricity generation plants specified in (b)(v) to this Note, supplying electricity to the national electricity distribution network.
- (q) Keeping of books, accounts and other documents for the purposes of this item:
 - (i)
 - (aa) All books, accounts or other documents to substantiate the refund claim (including purchase invoices, sales invoices and logbooks) must be kept for a period of 5 years from the date of use or disposal of the distillate fuel or the refund return, whichever occurs last.
 - (bb) Any person who sells any distillate fuel to a user must keep a copy of the tax invoice for 5 years from the date of sale.
 - (cc) Any such books, accounts or other documents and invoices must be produced for inspection to any officer in accordance with the provisions of section 4 of this Act.
 - (ii) Purchase documents must be in the name of the user.
 - (iii) Books, accounts or other documents must show in respect of each claim how the quantity of distillate fuel on which a refund was claimed was calculated.
 - (iv) If a user carries on business in more than one of the categories of eligible activities, or in any ineligible activity, the books, accounts or other documents regarding each activity must be kept separately.
 - (v) Documentation must show how the distillate fuel purchased was used, sold or otherwise disposed of. The user must -
 - (aa) keep books, accounts or other documents of all purchases or receipts of distillate fuel, reflecting -
 - (A) the number and date of each invoice relating to such purchases or receipts;
 - (B) the quantities purchased or received;
 - (C) the seller's name and business address; and
 - (D) the date of purchase and receipt,
 - (bb) keep books, accounts or other documents in respect of the storage and use of distillate fuel, reflecting -
 - (A) the date or period of use;
 - (B) the quantity and purpose of use;
 - (C) full particulars of any fuel supplied on a dry basis to any contractor or other person who renders qualifying services to the user;
 - (D) the capacity of each tank in which fuel is stored and the receipt and removal from such tanks,
 - (cc) where the fuel was sold or otherwise disposed of or used (except supplied on a dry basis), record in such books, accounts or other documents -
 - (A) the quantity of fuel involved;
 - (B) in each case, whether the fuel was sold or otherwise disposed of or used and the date thereof;
 - (C) where applicable to whom the fuel was sold or otherwise disposed of;

-
- (D) the price received for the fuel, including details of any offsetting arrangements, barter or other dealings involved,
- (dd) keep logbooks in respect of fuel supplied to each vehicle, vessel or other equipment used in the following activities -
- (A) onland mining;
 - (B) forestry;
 - (C) farming;
 - (D) fishing;
 - (E) coastwise shipping;
 - (F) offshore mining;
 - (G) National Sea Rescue Institute;
 - (H) rail freight;
 - (I) electricity generation.
- (r) Losses of distillate fuel:
- (i) Distillate fuel lost through accident, theft, leakage or any other cause whatsoever is regarded as non-eligible.
 - (ii) A refund may not be claimed for lost distillate fuel and the quantity lost must be reflected as a non-eligible purchase on the refund return.
 - (iii) The following records must be kept:
 - (aa) The date the loss occurred, or the date the loss was detected.
 - (bb) Where the loss occurred and the circumstances surrounding the incident.
 - (cc) The quantity of fuel lost and how the quantity was calculated.
 - (iv) A copy of the police report, where applicable, or insurance claim details can provide the information necessary to substantiate the particulars of the loss.
- (s) Declaration to be furnished in respect of distillate fuel in terms of section 75 (1C)(d)(i).
- Every user shall furnish a declaration to the Commissioner at such time and in such form reflecting such particulars relating to purchases and use and refund claims and supported by such documents, as the Commissioner may determine.
7. The following Notes apply to item 671.02:
- (a) Definitions and application for provisions
 - (i) The refund provided for in this item is subject to the provisions of section 75 (11A).
 - (ii) For the purposes of these Notes and section 75 (11A), unless the context otherwise indicates -
 - "BLNS country" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;
 - "refund" as provided for in this Note means the amount of fuel levy and Road Accident Fund levy that may be set off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes and the rules for section 19A;
 - "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.
 - (b) Limitation

For the purposes of any refund in terms of this item, goods which are off specification or have become contaminated may only be returned to a customs and excise manufacturing warehouse for reprocessing or destruction where the fuel levy and Road Accident Fund levy together with the excise duty is not less than R 25 000 on any quantity found to be off specification or which became contaminated on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.
 - (c) Procedures and set-off against monthly petroleum excise accounts
 - (i) The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or

destruction stating the circumstances in which the goods became, and the extent to which the goods are, off specification or contaminated.

(ii) If the Commissioner approves the application, any goods returned shall be -

(aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and

(bb)

(A) transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or

(B) destroyed under supervision of an officer.

(iii) The licensee of the customs and excise manufacturing warehouse to which such goods are returned for reprocessing or destruction must keep a record which includes at least the following:

(aa) A detailed description of the goods received including the applicable tariff item;

(bb) the quantity received;

(cc) the date of receipt;

(dd) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.

(iv)

(aa) Whenever any fuel levy and Road Accident Fund levy goods which are off specification or contaminated are returned to a customs and excise manufacturing warehouse, an officer shall, before reprocessing or destruction commences, take representative samples and submit them to the Commissioner for -

(A) a technical analysis to establish the composition; and

(B) tariff determination in accordance with the characteristics of the goods established by such analysis.

(bb) The costs of taking the samples and the analysis shall be paid by the licensee.

(cc) Where any goods returned for reprocessing or destruction are found on analysis to contain any proportion of other goods, the quantity returned must be reduced by the proportion of such other goods before calculating the duty refundable in terms of this item.

(d)

(i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on the goods returned for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the fuel levy and Road Accident Fund levy on any quantity so returned shall be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date of the examination contemplated in paragraph (c)(ii)(aa) to this Note.

(ii) The licensee of the customs and excise manufacturing warehouse may, after reprocessing and on accounting for the goods reprocessed in the monthly petroleum excise account or after destruction, set-off any amount of fuel levy and Road Accident Fund levy duly refundable in terms of this item against the amount of fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in any such account during a period of two years after receipt of the goods for reprocessing or destruction.

(iii) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in paragraph (d)(i) to this Note on the goods so returned an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in paragraph (d)(ii) to this Note.

(e) Where any goods from which any deduction from the dutiable quantity has been allowed as contemplated in section 75 (18), are so returned to a customs and excise manufacturing warehouse for reprocessing or destruction as provided in this item, the licensee must add the quantity so allowed in respect of the goods returned to the dutiable quantity for the accounting month in which the goods were processed or destroyed.

8. Notes for item 671.03 in relation to fuel levy and Road Accident Fund levy goods liable to fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such a warehouse and delivered to another such warehouse or to such a storage warehouse, subject to compliance with these Notes:

(a) Definitions and application of provisions

(i) The refund provided for in this item is subject to the provisions of section 75 (11A).

(ii) For the purposes of this item, these Notes and section 75 (11A) and item 671.03, unless the context otherwise indicates -

"refund" as provided in item 671.03, means the amount of fuel levy and Road Accident Fund levy that may be set-off against the amount of fuel levy and Road Accident Fund levy payable

on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;

"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item;

"storage warehouse" means a customs and excise storage warehouse contemplated in rule 19A4.01(b)(ii) or (iii).

(b) Set-off against monthly petroleum excise accounts in respect of the goods removed:

(i) The removal of such fuel levy and Road Accident Fund levy goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.

(ii) Where such fuel levy and Road Accident Fund levy goods are removed to a customs and excise storage or manufacturing warehouse by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so delivered against the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the petroleum excise account in respect of any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.

(iii)

(aa) For the purposes of section 75 (11A), the licensee of such manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on such goods so delivered to such a manufacturing or storage warehouse and if the licensee is unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of the goods so delivered must be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned.

(bb) Where the rate of duty payable on any fuel levy and Road Accident Fund levy goods accounted for on the petroleum excise account differs from the rate paid or payable in terms of subparagraph (aa) to this Note on the goods so delivered an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (ii).

(c) The provisions of these rules shall apply *mutatis mutandis* where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for delivery to such storage warehouse.

9. Notes for item 671.05 in relation to fuel levy goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such a warehouse and delivered to a consignee in a BLNS country, subject to compliance with these Notes:

(a) Definitions and application of provisions:

(i) The refund provided for in item 671.05, is subject to the provisions of section 75 (11A).

(ii) For the purposes of item 671.05, these Notes and section 75 (11A), unless the context otherwise indicates -

"BLNS country" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;

"refund" as provided in this item means the amount of fuel levy and Road Accident Fund levy that may be set off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;

"set-off" means a set off of duty contemplated in section 77 that is refundable in terms of this item.

(b) Set-off on monthly petroleum excise accounts in respect of fuel levy and Road Accident Fund levy goods removed:

(i) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.

(ii) Where such fuel levy and Road Accident Fund levy goods removed to a BLNS country have been delivered to the consignee in that country, the licensee may, where proof of such delivery has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so delivered from the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.

(iii)

(aa) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on the goods so removed and delivered in a BLNS country and if the licensee is unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of

the goods so delivered must be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned.

- (bb) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate paid or payable contemplated in subparagraph (aa) to this Note on the goods so removed and delivered an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (ii).
- (c) The provisions of these rules shall apply *mutatis mutandis* where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for removal to a BLNS country.
10. Notes for item 671.07 in relation to fuel levy and Road Accident Fund levy goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with these Notes:
- (a) Definitions and application of provisions:
- (i) The refund provided for in item 671.07 is subject to the provisions of section 75 (11A).
- (ii) For the purposes of item 671.07, these Notes and section 75 (11A), unless the context otherwise indicates -
- "refund" as provided in this item means the amount of fuel levy and Road Accident Fund levy that may be set off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;
- "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.
- (b) Set-off on monthly petroleum excise accounts in respect of fuel levy and Road Accident Fund levy goods exported:
- (i) The export of such fuel levy and Road Accident Fund levy goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.
- (ii) Where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so exported from the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document is processed in respect of such export.
- (iii)
- (aa) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on the goods so exported and if the licensee is unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of the goods so exported must be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of such export.
- (bb) Where the rate of duty payable on any fuel levy and Road Accident Fund levy goods accounted for on the petroleum excise account differs from the rate paid or payable in terms of subparagraph (aa) to this Note on the goods so exported an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in paragraph (b)(ii) to this Note.
- (c) The provisions of these Notes shall apply *mutatis mutandis* where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.
11. Notes for item 671.09 in relation to fuel levy and Road Accident Fund levy goods liable to the fuel levy and Road Accident Fund levy which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships) by a licensed distributor contemplated in section 64F, subject to compliance with these Notes:
- (a) Definitions and application of provisions:
- For the purposes of item 671.09, these Notes and section 75 (11A), unless the context otherwise indicates -
- "BLNS country" or "any other country in the common customs area" as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;
- "fuel" means, as defined in section 64F, any goods classifiable in any item of Part 5A and Part 5B of Schedule No. 1 respectively, liable to fuel levy and Road Accident Fund levy, used as fuel;

"refund" means a refund of fuel levy and Road Accident Fund levy in respect of fuel.

(b) Requirements in respect of refunds:

(i) The refund provided for in this item is subject to the provisions of section 75 (11A).

(ii) Any application for a refund of fuel levy and Road Accident Fund levy in terms of this item shall be subject to compliance with -

(aa) section 64F and its rules;

(bb) rule 19A4.04 *mutatis mutandis* and any other rule regulating the export of goods to which item 671.09 of this Part.

(iii)

(aa) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly exported by the licensed distributor in order to be considered for a refund of duty.

(bb) A refund shall only be payable on quantities actually exported.

(iv) For the purposes of section 75 (11A), the licensed distributor must produce in support of every refund claim proof from the licensee of the customs and excise manufacturing warehouse of the rate of duty paid in respect of the fuel obtained from such licensee for the purposes specified in this item.

(v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so exported must be calculated at the rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for export by the licensed distributor claiming a refund of duty under the provisions of this item.

12. Notes for item 671.11 in relation to fuel which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common customs area by a licensed distributor contemplated in section 64F, subject to compliance with these Notes.

(a) Definitions and application of provisions:

For the purposes of item 671.11, these Notes and section 75 (11A), unless the context otherwise indicates -

"BLNS country" or "any other country in the common customs area" as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;

"fuel" means, as defined in section 64F, any goods classifiable in any item of Part 5A and Part 5B of Schedule No. 1 respectively, liable to fuel levy and Road Accident Fund levy, used as fuel;

"refund" means a refund of fuel levy and Road Accident Fund levy in respect of fuel.

(b) Requirements in respect of refunds:

(i) The refund provided for in this item is subject to the provisions of section 75 (11A).

(ii) Any application for a refund of fuel levy and Road Accident Fund levy in terms of this item shall be subject to compliance with -

(aa) section 64F and its rules;

(bb) rule 19A4.04 *mutatis mutandis* and any other rule regulating the movement of goods to which this item relates.

(iii)

(aa) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly removed for delivery in any other country in the common customs area by the licensed distributor in order to be considered for a refund of duty.

(bb) A refund shall only be payable on quantities actually delivered to a purchaser in any other country of the common customs area.

(iv) For the purposes of section 75 (11A), the licensed distributor must produce in support of every refund claim, proof from the licensee of the customs and excise manufacturing warehouse of the rate of duty paid in respect of the fuel obtained from such licensee for the purposes specified in this item.

(v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so delivered must be calculated at the rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for delivery to a purchaser in any other country of the common customs area by the licensed distributor claiming a refund of duty under the

provisions of these rules.

13. For the purposes of items 670.06, 670.08, 670.10, 671.02, 671.03, 671.05, 671.07, 671.09, 671.11 and Notes 7 to 12, where distillate fuel and biodiesel are mixed in any proportion, the rebate or refund in respect of such mixtures must be calculated at the rate of duty applicable to biodiesel.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
670.01	000.00	01.00	09	Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate item 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		As determined and approved by the Director-General: Department of International Relations and Co-operation
670.02	000.00	01.00	00	Distillate fuels and biodiesel used in the manufacture of the goods specified in rebate items 623.09, 623.10, 623.11, 623.12 and 623.13		17,466c/li
670.04	000.00	01.00	04	Distillate fuel purchased for use and used for the purposes specified in, and subject to compliance with Note 6		As provided in Note 6 hereto
670.06	000.00	01.00	08	Fuel levy and Road Accident Fund levy goods exported (including supply as stores for foreign-going ships but excluding fishing vessels provided for in item 670.08)	Full fuel levy and Road Accident Fund levy subject to Note 13	
670.08	000.00	01.00	01	Distillate fuel and biodiesel supplied as stores for any fishing vessel not recognized as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951)	Full fuel levy and Road Accident Fund levy subject to Note 13	
670.10	000.00	01.00	05	Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are in any customs and excise warehouse - Provided that - (i) no compensation in respect of the excise duty, fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (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 fuel levy and Road Accident Fund levy subject to Note 13	
670.11	105.10.03	01.00	71	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	Full fuel levy and Road Accident Fund Levy	
671.01	195.10.21	01.00	76	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	Full fuel levy and Road Accident Fund Levy	
671.02	000.00	01.00	08	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7		As provided in Note 7 read with Note 13
671.03	000.00	01.00	00	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to another such warehouse or to such a storage warehouse subject to compliance with Note 8		As provided in Note 8 read with Note 13

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
671.05	000.00	01.00	03	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of the customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to a consignee in a BLNS country, subject to compliance with Note 9		As provided in Note 9 read with Note 13
671.07	000.00	01.00	07	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with Note 10		As provided in Note 10 read with Note 13
671.09	000.00	01.00	00	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships) by a licensed distributor contemplated in section 64F, subject to compliance with Note 11		As provided in Note 11 read with Note 13
671.11	000.00	01.00	04	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common customs area by a licensed distributor contemplated in section 64F, subject to compliance with Note 12		As provided in Note 12 read with Note 13
672.01	FUEL SUPPLIED FOR THE LINE-FILL OF THE NEW MULTI-PURPOSE PRODUCTS PIPELINE (NMPP) GOVERNMENT PROJECT					
672.01	105.10	01.01	53	Fuel supplied by Petroleum Oil & Gas Corporation of South Africa (SOC) Ltd for the trunkline-fill of the NMPP from Island View Durban to Jameson Park, before 31 March 2012, not exceeding 154 744 400 li		Full fuel levy less 7,5 c/li and full Road Accident Fund levy
672.01	105.10	02.01	58	Fuel supplied by Sasol Oil (Pty) Limited for the secondary line-fill of the NMPP from Jameson Park to Alrode, from Alrode to Langlaagte and from Kendal to Waltloo, before 31 March 2012, not exceeding 20 358 410 li		Full fuel levy less 7,5 c/li and full Road Accident Fund levy

PART 4

REBATES AND REFUNDS OF ENVIRONMENTAL LEVY ON ENVIRONMENTAL LEVY GOODS MANUFACTURED IN THE REPUBLIC

NOTES:

1. For the purposes of Chapter VA of the Act and the provisions of this Schedule -
 - (a) Subject to compliance with any relevant Note or rule, any environmental levy goods manufactured in the Republic shall be admitted under rebate of environmental levy or a refund of environmental levy shall be paid or set off in respect of such goods as specified in this Part;
 - (b) any provision -
 - (i) in the Notes to Part 2 of this Schedule and, except rebate item 634.03, any item of the said Part 2;
 - (ii) for a rebate or refund of excise duty in respect of goods for the purposes or use specified in any such item, shall to the extent that it can be applied and except if otherwise specified in this Part, apply *mutatis mutandis* for the purpose of a rebate or refund of environmental levy on such goods;
 - (c) the provisions contemplated in paragraph (b) shall determine entitlement to a rebate or refund of environmental levy specified in this Part notwithstanding that no excise duty is leviable on the goods concerned; and
 - (d) notwithstanding paragraphs (a), (b) and (c), a rebate or refund of environmental levy is not allowed where any Note in the Section specifying the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.
2.
 - (a) "Full duty" in this Part means the environmental levy payable in terms of the relevant item in Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.
 - (b) "Part 2" in this Part means Part 2 of Schedule No. 6.
 - (c) The reference 00.00 in the tariff item/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 -
 - (i) any tariff item or all the tariff items specified in such column in respect of any relevant rebate item of Part 2 of Schedule No. 6; or,
 - (ii) any environmental levy item or all such items specified in Part 3 of Schedule No. 1.
3. The relevant rebate or refund item must be reflected on each document issued or processed, including the quarterly account referred to in the rules, where any environmental levy goods are removed or otherwise dealt with for the purposes or use or in the circumstances specified in such item.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
680.00	REBATES OF ENVIRONMENTAL LEVY					
680.01	00.00	01.00	05	Goods liable to environmental levy entered for any purpose or use or in the circumstances specified in any rebate item of Part 2 (except item 634.03)	Full duty	
680.02	00.00	02.00	01	Environmental levy goods in respect of which the environmental levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional, while such goods are - (a) In any customs and excise warehouse; (b) are being removed in bond; or (c) are under the control of the Commissioner, provided no compensation in respect of environmental levy on such goods has been paid or is due to the owner by any other person and such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption	Full duty	
680.03	00.00	03.00	08	Manufactured environmental levy goods in a customs and excise warehouse used for the manufacture by reprocessing of environmental levy goods or the manufacture of other goods	Full duty	
681.00	REFUNDS OF ENVIRONMENTAL LEVY					
681.01	00.00	01.00	02	Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules, are removed by such licensee to a consignee in a BLNS country, subject to compliance with the Notes hereto NOTES: 1. Definitions and application of provisions (a) The refund provided for in this item is subject to the provisions of section 75 (11A). (b) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates - "BLNS country" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; "refund" as provided in this item means the amount of environmental levy that may be set-off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VA and any rule regulating the movement of goods to which this item relates; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item. (c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity. 2. Set-off against accounts in respect of environmental levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such environmental levy goods have been duly removed to the consignee in a BLNS country, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the environmental levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the environmental levy account for any accounting period during a period of two years after the date any prescribed document was processed in		As provided in the Notes hereto

(continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
681.02	00.00	02.00	09	<p>respect of such removal.</p> <p>(c)</p> <p>(i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods so removed to a BLNS country and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned.</p> <p>(ii) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p> <p>Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules, are found to be off-specification or otherwise defective and are returned to such warehouse for reprocessing, subject to compliance with the Notes hereto</p> <p>NOTES:</p> <p>1. Definitions and application of provisions:</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(b) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"refund" as provided in this item means the amount of environmental levy that may be set off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes and the rules for Chapter VA;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>2. Limitation:</p> <p>For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse for reprocessing where the environmental levy amounts to not less than R100 on any quantity found to be so off-specification or otherwise defective on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.</p> <p>3. Procedures and set-off against accounts:</p> <p>The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following -</p> <p>(a) a detailed description of the goods received including the applicable tariff item;</p> <p>(b) the quantity received;</p> <p>(c) the date of receipt;</p> <p>(d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned;</p> <p>(a) a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods;</p> <p>(b) reasons for the return of the goods;</p> <p>(c) the invoice or dispatch delivery note number issued and the date of issue in respect of the removal of the goods to the person concerned.</p> <p>4.</p> <p>(a) For the purposes of section 75 (11A) the licensee of the customs and excise</p>		As provided in the Notes hereto

(continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
681.03	00.00	03.00	05	<p>manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods returned for reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods.</p> <p>(b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the quarterly environmental levy account, set off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two years after receipt of the goods.</p> <p>(c) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate as contemplated in paragraph (a) on the goods so returned an appropriate adjustment must be made to the total amount payable on such account in respect of set-off contemplated in paragraph (b).</p> <p>Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules are returned to such warehouse for any purpose other than reprocessing as contemplated in item 681.02, subject to compliance with the Notes hereto</p> <p>NOTES:</p> <p>1. Definitions and application of provisions:</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(b) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"refund" as provided in this item means the amount of environmental levy that may be set off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for Chapter VA;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>2. Limitation:</p> <p>For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse where the environmental levy amounts to not less than R100 on any quantity returned on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.</p> <p>3. Procedures and set-off against accounts:</p> <p>The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following:</p> <p>(a) a detailed description of the goods received including the applicable tariff item;</p> <p>(b) the quantity received;</p> <p>(c) the date of receipt;</p> <p>(d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned;</p> <p>(e) a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods;</p> <p>(f) reasons for the return of the goods;</p> <p>(g) the invoice or dispatch delivery note number issued and the date of issue in respect of the removal of the goods to the person concerned.</p> <p>4.</p> <p>(a) For the purposes of section 75 (11A) the licensee of the customs and excise</p>		As provided in the Notes hereto

(continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				<p>manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods returned in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods.</p> <p>(b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the environmental levy account, set-off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on such account during a period of two years after receipt of the goods.</p> <p>(c) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate as contemplated in paragraph (a) on the goods so returned an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p>		
681.04	00.00	04.00	01	Environmental levy goods exported, other than exports contemplated in item 681.05		Full duty
681.05	00.00	05.00	08	New motor vehicles in respect of which an environmental levy has been paid that are exported by an authorised dealer contemplated in rule 54FB.04 (b)(ii) to a BLNS country as defined in rule 54F.01		Full duty