

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1409

24 DECEMBER 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1650)**

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


DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
4410.11.20	9	---	kg	15%	free	free	free	15%
4411.12.20	9	---	kg	10%	free	free	free	10%
4411.13.20	5	---	kg	10%	free	free	free	10%
4411.14.20	1	---	kg	10%	free	free	free	10%
7217.30.10	0	--	kg	10%	free	free	free	10%
9401.90.90	1	--	kg	20%	free	20%	free	18%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
4410.11.2		---						
4410.11.21	7	Coated, covered or laminated:	kg	15%	free	free	free	15%
4410.11.25	2	With melamine	kg	15%	free	free	free	15%
4410.11.29	2	With other plastics	kg	15%	free	free	free	15%
4411.12.2		---						
4411.12.21	7	Coated, covered or laminated:	kg	10%	free	free	free	10%
4411.12.25	1	With melamine	kg	10%	free	free	free	10%
4411.12.29	2	With other plastics	kg	10%	free	free	free	10%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty						
				General	EU	EFTA	SADC	MERCOSUR		
4411.13.2		---								
		Coated, covered or laminated:								
4411.13.21	3	With melamine	kg	10%	free	free	free	free	10%	10%
4411.13.25	6	With other plastics	kg	10%	free	free	free	free	10%	10%
4411.13.29	9	Other	kg	10%	free	free	free	free	10%	10%
4411.14.2		---								
		Coated, covered or laminated:								
4411.14.21	1	With melamine	kg	10%	free	free	free	free	10%	10%
4411.14.25	2	With other plastics	kg	10%	free	free	free	free	10%	10%
4411.14.29	5	Other	kg	10%	free	free	free	free	10%	10%
4411.92.1		---								
		Coated, covered or laminated:								
4411.92.11	6	With melamine	kg	10%	free	free	free	free	10%	10%
4411.92.15	9	With other plastics	kg	10%	free	free	free	free	10%	10%
4411.92.19	1	Other	kg	10%	free	free	free	free	10%	10%
4411.92.99	4	Other	kg	10%	free	free	free	free	10%	10%
4411.93.1		---								
		Coated, covered or laminated:								
4411.93.11	2	With melamine	kg	10%	free	free	free	free	10%	10%
4411.93.15	5	With other plastics	kg	10%	free	free	free	free	10%	10%
4411.93.19	8	Other	kg	10%	free	free	free	free	10%	10%
4411.93.99	6	Other	kg	10%	free	free	free	free	10%	10%
4411.94.1		---								
		Coated, covered or laminated:								
4411.94.11	9	With melamine	kg	10%	free	free	free	free	10%	10%
4411.94.15	1	With other plastics	kg	10%	free	free	free	free	10%	10%
4411.94.19	4	Other	kg	10%	free	free	free	free	10%	10%
4411.94.99	2	Other	kg	10%	free	free	free	free	10%	10%
7217.10.10	1	Of a diameter of 1,30 mm or more but not exceeding 4,88 mm, containing by mass more than 0.4 per cent carbon but not exceeding 0.85 per cent and a tensile strength of 1 400 Mpa or more but not exceeding 1 750 Mpa	kg	10%	free	free	free	free	10%	10%
7217.10.90	8	Other	kg	10%	free	free	free	free	10%	10%
7217.30.1		---								
		Plated or coated with copper:								
7217.30.11	9	Of a diameter of 1,3 mm or more but not exceeding 4,88 mm, containing by mass more than 0.4 per cent carbon but not exceeding 0.85 per cent and a tensile strength of 1 400 Mpa or more but not exceeding 1 750 Mpa	kg	10%	free	free	free	free	10%	10%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
7217.30.19	4	Other	kg	10%	free	free	free	10%
9401.30.10	6	On a base, with wheels having a diameter not exceeding 65 mm	u	20%	free	20%	free	18%
9401.30.90	4	Other	u	20%	free	20%	free	18%
9401.61.10	6	Reclining seats, electrically operated	u	20%	free	free	free	18%
9401.61.20	3	Reclining seats, mechanically operated	u	20%	free	free	free	18%
9401.61.30	0	Suitable for indoor living space (excluding bar stools, dining chairs and the like)	u	20%	free	free	free	18%
9401.61.40	8	Bar stools, dining chairs and the like	u	20%	free	free	free	18%
9401.61.50	5	Other, with sleigh base-frame	u	20%	free	free	free	18%
9401.61.60	2	Other, suitable for office use	u	20%	free	free	free	18%
9401.61.90	4	Other	u	20%	free	free	free	18%
9401.69.10	7	Bent-wood chairs	u	20%	free	20%	free	18%
9401.69.20	4	Other, with sleigh base-frame	u	20%	free	20%	free	18%
9401.69.30	1	Other, suitable for office use	u	20%	free	20%	free	18%
9401.69.40	9	Stationary activity centres for children	u	20%	free	20%	free	18%
9401.69.50	6	Other chairs for children, including highchairs	u	20%	free	20%	free	18%
9401.69.90	5	Other	u	20%	free	20%	free	18%
9401.71.10	0	With sleigh base-frame	u	20%	free	20%	free	18%
9401.71.20	8	With 4-legged frame	u	20%	free	20%	free	18%
9401.71.30	5	Stationary activity centres for children	u	20%	free	20%	free	18%
9401.71.40	2	Other chairs for children, including highchairs	u	20%	free	20%	free	18%
9401.71.90	9	Other	u	20%	free	20%	free	18%
9401.79.10	1	With sleigh base-frame	u	20%	free	20%	free	18%
9401.79.20	9	With 4-legged frame	u	20%	free	20%	free	18%
9401.79.30	6	Stationary activity centres for children	u	20%	free	20%	free	18%
9401.79.40	3	Other chairs for children, including highchairs	u	20%	free	20%	free	18%
9401.79.50	0	Other, suitable for outdoor use	u	20%	free	20%	free	18%
9401.79.90	4	Other	u	20%	free	20%	free	18%
9401.80.10	9	Safety seats for children	u	20%	free	20%	free	18%
9401.80.20	6	Stationary activity centres for children, of plastics	u	20%	free	20%	free	18%
9401.80.30	3	Highchairs and booster seats for children, of plastics	u	20%	free	20%	free	18%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9401.80.40	0	Other, of plastics	u	20%	free	20%	free	18%
9401.80.50	8	Other, suitable for outdoor use, with textile seats or textile backrest	u	20%	free	20%	free	18%
9401.80.90	7	Other	u	20%	free	20%	free	18%
9401.90.9	--	Other:						
9401.90.91	6	Mechanical actions for chairs	kg	20%	free	20%	free	18%
9401.90.93	6	Laminated plywood seats and backrests	kg	20%	free	20%	free	18%
9401.90.99	5	Other	kg	20%	free	20%	free	18%
9403.30.05	7	Desks, having one or more drawers, assembled	u	20%	free	free	free	18%
9403.30.10	3	Desks, having one or more drawers, unassembled	u	20%	free	free	free	18%
9403.30.15	4	Other tables, with a top having a width of 45 cm or more but not exceeding 180 cm (excluding foldable tables or those having wheels)	u	20%	free	free	free	18%
9403.30.20	0	Other foldable tables, with a top having a width of 45 cm or more but not exceeding 180 cm (excluding those having wheels)	u	20%	free	free	free	18%
9403.30.30	8	Other tables, with wheels and having a top with a width of 45 cm or more but not exceeding 180 cm	u	20%	free	free	free	18%
9403.30.35	9	Cupboards, having 2 or more drawers	u	20%	free	free	free	18%
9403.30.40	5	Cupboards, having no drawers and having 2 or more doors	u	20%	free	free	free	18%
9403.30.42	1	Other cupboards, having a height not exceeding 60 cm, with two or more drawers, with wheels	u	20%	free	free	free	18%
9403.30.44	8	Other cupboards, with a height not exceeding 60 cm, without wheels	u	20%	free	free	free	18%
9403.30.45	6	Bookcases, not enclosed, unassembled	u	20%	free	free	free	18%
9403.30.50	2	Bookcases, not enclosed, assembled	u	20%	free	free	free	18%
9403.30.90	1	Other	u	20%	free	free	free	18%
9403.40.05	1	Floorstanding units, assembled	u	20%	free	free	free	20%
9403.40.10	8	Floorstanding units, unassembled	u	20%	free	free	free	20%
9403.40.15	9	Other, designed to be wall mounted, assembled	u	20%	free	free	free	20%
9403.40.20	5	Other, designed to be wall mounted, unassembled	u	20%	free	free	free	20%
9403.40.25	6	Units presented with a sink, assembled	u	20%	free	free	free	20%
9403.40.30	2	Units presented with a sink, unassembled	u	25%	free	free	free	20%
9403.40.90	6	Other	u	20%	free	free	free	20%
9403.50.1	--	Made from solid wood as provided for in Additional Note 3 to Chapter 94:						

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
9403.50.11	0	With integral base and/or headset (box bed), with mattress, assembled	u	20%	free	free	free	free	18%
9403.50.12	9	With integral base and/or headset (box bed), with mattress, unassembled	u	20%	free	free	free	free	18%
9403.50.13	7	Sets consisting of a headboard, one or two nightstands and a dressing table, assembled	u	20%	free	free	free	free	18%
9403.50.14	5	Sets consisting of a headboard, one or two nightstands and a dressing table, unassembled	u	20%	free	free	free	free	18%
9403.50.15	3	Bunkbeds, assembled	u	20%	free	free	free	free	18%
9403.50.16	1	Bunkbeds, unassembled	u	20%	free	free	free	free	18%
9403.50.17	8	Headboards, night stands, dressing tables and the like, assembled	u	20%	free	free	free	free	18%
9403.50.18	8	Headboards, night stands, dressing tables and the like, unassembled	u	20%	free	free	free	free	18%
9403.50.19	6	Other	u	20%	free	free	free	free	18%
9403.50.9		Other:							
9403.50.91	9	With integral base and/or headset (box bed), with mattress, assembled	u	20%	free	free	free	free	18%
9403.50.92	7	With integral base and/or headset (box bed), with mattress, unassembled	u	20%	free	free	free	free	18%
9403.50.93	5	Sets consisting of a headboard, one or two nightstands and a dressing table, assembled	u	20%	free	free	free	free	18%
9403.50.94	3	Sets consisting of a headboard, one or two nightstands and a dressing table, unassembled	u	20%	free	free	free	free	18%
9403.50.95	1	Bunkbeds, assembled	u	20%	free	free	free	free	18%
9403.50.96	6	Bunkbeds, unassembled	u	20%	free	free	free	free	18%
9403.50.97	8	Headboards, night stands, dressing tables and the like, assembled	u	20%	free	free	free	free	18%
9403.50.98	6	Headboards, night stands, dressing tables and the like, unassembled	u	20%	free	free	free	free	18%
9403.50.99	4	Other	u	20%	free	free	free	free	18%
9403.60.1		Dining table and chair sets, with 6 or more chairs:							
9403.60.11	5	Assembled	u	20%	free	free	free	free	18%
9403.60.19	0	Unassembled	u	20%	free	free	free	free	18%
9403.60.2		Dining tables and chair sets, with less than 6 chairs:							
9403.60.21	2	Assembled	u	20%	free	free	free	free	18%
9403.60.29	8	Unassembled	u	20%	free	free	free	free	18%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
9403.60.3	--	Dining tables with a seating capacity of 6 or more:							
9403.60.31	8	Assembled	U	20%	free	free	free	free	18%
9403.60.39	5	Unassembled	U	20%	free	free	free	free	18%
9403.60.4	--	Other, coffee tables and similar tables:							
9403.60.41	7	Assembled	U	20%	free	free	free	free	18%
9403.60.49	2	Unassembled	U	20%	free	free	free	free	18%
9403.60.5	--	Dining servers, with or without drawers and doors:							
9403.60.51	4	Assembled	U	20%	free	free	free	free	18%
9403.60.59	6	Unassembled	U	20%	free	free	free	free	18%
9403.60.6	--	Wall units, entertainment centres, TV stands, TV cabinets and the like:							
9403.60.61	1	Exceeding 60 cm in height, assembled	U	20%	free	free	free	free	18%
9403.60.63	8	Exceeding 60 cm in height, unassembled	U	20%	free	free	free	free	18%
9403.60.65	4	Not exceeding 60 cm in height, assembled	U	20%	free	free	free	free	18%
9403.60.67	0	Not exceeding 60 cm in height, unassembled	U	20%	free	free	free	free	18%
9403.60.7	--	Bathroom cabinets, wall mounted:							
9403.60.71	9	Assembled	U	20%	free	free	free	free	18%
9403.60.79	4	Unassembled	U	20%	free	free	free	free	18%
9403.60.8	--	Bathroom cabinets for basins:							
9403.60.81	6	Presented without the basin, assembled	U	20%	free	free	free	free	18%
9403.60.83	2	Presented without the basin, unassembled	U	20%	free	free	free	free	18%
9403.60.85	9	Presented with the basin, assembled	U	20%	free	free	free	free	18%
9403.60.87	5	Presented with the basin, unassembled	U	20%	free	free	free	free	18%
9403.60.90	5	Other	U	20%	free	free	free	free	18%
9404.29.10	7	Fitted with springs	U	20%	free	free	free	free	20%
9404.29.90	8	Other	U	20%	free	free	free	free	20%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
4411.92		- - Of a density exceeding 0,8 g/cm ³ :						
4411.93		- - Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³ :						
4411.94		- - Of a density not exceeding 0,5 g/cm ³ :						
7217.10		- Not plated or coated, whether or not polished:						
9401.30		- Swivel seats with variable height adjustment:						
9401.61		- Upholstered:						
9401.69		- Other:						
9401.71		- Upholstered:						
9401.79		- Other:						
9401.80		- Other seats:						
9403.30		- Wooden furniture of a kind used in offices:						
9403.40		- Wooden furniture of a kind used in the kitchen:						
9403.50		- Wooden furniture of a kind used in the bedroom:						
9403.60		- Other wooden furniture:						
9404.29		- - Of other materials:						