
SCHEDULE 3
RELIEF ON IMPORT DUTIES

NOTES:

1. The relevant provisions of the CCA and the Rules thereto apply to the different parts to this Schedule.
2. Unless the context otherwise indicates, Note A in the General Notes to Schedule No. 1 and Note 5 to Schedule No. 5 shall, *mutatis mutandis* apply to this Schedule.
3. For the purposes of the Column headed "Extent of Relief" in this Schedule, the expression "Full duty" relates to a relief to the extent of the ordinary import duty specified in and payable under any column against any tariff heading or subheading specified in Schedule No. 1 of the Customs Tariff.
4. Any provision in this Schedule for a complete article or an incomplete article which has, or is regarded as having the essential character of such complete article, assembled or unassembled shall, as the customs authority may determine except where specifically otherwise specified, remain applicable even where any parts or sub-assemblies of any such article, imported by any importer, have lost the essential character of such article due to the non-importation of parts or sub-assemblies manufactured in the Republic.

SCHEDULE 3 PART 1
RELIEF ON GOODS UNDER TEMPORARY
ADMISSION PROCEDURE

NOTES:

1. For the purposes of relief item 480.35 –
 - (a) Samples may be imported by –
 - (i) Commercial travelers and other representatives of firms abroad who visit the Republic temporarily with their samples for the purposes of securing orders;
 - (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
 - (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.
 - (b) Except with the permission of the customs authority only one sample of each description, range, type or colour of an article shall be allowed under temporary admission; and
 - (c) Each sample shall be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to prospective customers.
2. Except in respect of goods in Note 3, goods shall be re-exported -
 - (a) in the case of goods under an international carnet within the period of validity of such carnet; and
 - (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.
3. Temporary admission of any goods under rebate item 490.00 shall, except as may be provided for in any other Note under this item, be subject mutatis mutandis, to the provisions of Notes 1 and 2, 9 to rebate item 480.00.

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
480.00	GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES				
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				
Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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 CUSTOMS AUTHORITY				
480.25	00.00	01.00	09	Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the customs authority, for scientific research or education	Full duty
480.30	MODELS, INSTRUMENTS, APPARATUS, MACHINES AND OTHER PEDAGOGIC MATERIAL CLEARED BY INSTITUTION APPROVED BY THE CUSTOMS AUTHORITY				
480.30	00.00	01.00	09	Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) cleared by institutions approved by the customs authority, 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				
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, entered 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 LOAN 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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
490.12	ARTICLES FOR THE MANUFACTURE OF ARTICLES THAT ARE TO BE DELIVERED ABROAD ON LOAN 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
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
490.40	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 customs authority, on recommendation of the International Trade Administration Commission, may allow by specific permit	Full duty
490.50	MOTOR VEHICLES, SMALL VESSELS, LIGHT AIRCRAFT AND OTHER REMOVABLE ARTICLES CLEARED BY TRAVELLERS VISITING THE REPUBLIC				
490.50	00.00	01.00	01	Motor vehicles, small vessels, light aircraft and other removable articles (including spare parts and normal accessories and equipment therefor) cleared by travellers visiting the Republic for their own use	Full duty
490.60	COMMERCIAL ROAD VEHICLES, BUSES AND TAXIS ENTERING THE REPUBLIC TEMPORARILY				
490.60	00.00	01.00	02	Commercial road vehicles used in the conveyance of imported merchandise, buses and taxis entering the Republic as a means of transport currently in the use for travellers visiting or returning to the Republic	Full duty
490.90	MACHINERY OR PLANT FOR USE ON CONTRACT; GOODS NOT SPECIFIED ELSEWHERE IN PART 1, TEMPORARILY ADMITTED AS APPROVED BY THE CUSTOMS AUTHORITY				

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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 customs authority, on recommendation of International Trade Administration Commission, may allow by specific permit	Full duty
490.90	00.00	02.00	09	Goods not specified elsewhere in Part 1 temporarily admitted for purposes approved by the customs authority	Full duty

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SCHEDULE 3/ PART 2

RELIEF ON GOODS UNDER TEMPORARY EXPORT PROCEDURE

NOTES:

1. In respect of goods entered in terms of relief item 409.01 the importer shall at the time of clearance of the goods upon re-importation attach to the relevant form published as a rule on the SARS website for this purpose (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, relief, drawback or remission of customs duty was granted in respect of such goods or any materials from which such goods were manufactured;
 - (f) the number and date of the relevant form published as a rule on the SARS website for this purpose (bill of entry) relating to the export of such goods and the place where such clearance was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof;
 - (g) the place where and the number and date of the relevant form published as a rule on the SARS website for this purpose (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 Part shall be subject to a permit for re-importation issued by the Director-General: Department of Agriculture, Forestry and Fisheries:
 - (a) Butter,
 - (b) cheese,
 - (c) maize and maize products,
 - (d) sugar,
 - (e) wine,
 - (f) brandy and
 - (g) 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. Admission under this item shall, only be permitted provided the goods can be identified as being the same goods which were exported.
5. The provisions of Notes 1 and 4 shall mutatis mutandis apply to any goods entered under rebate items 409.02 and 409.05.

Relief item	Tariff Heading	Code	CD	Description	Extent of relief
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 relief, 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 there from 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 relief, refund and drawback granted previously
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 relief, 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

SCHEDULE 3 PART 3
RELIEF ON GOODS UNDER INWARD
PROCESSING PROCEDURE

SECTION A

NOTES:

1. For the purposes of items 334.00 to 392.00:
 - (a) The inward processed compensating products may not be packed and exported without official supervision unless the customs authority's permission has been obtained. The licensee exporting the compensating products must notify the customs authority of his/her intention to pack and export such compensating products.

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Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
GOODS TEMPORARILY ADMITTED FOR THE PROCESSING OF GOODS EXCLUSIVELY FOR EXPORT					
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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

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SECTION B
GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT

NOTES:

1. (a) Goods admitted under the provisions of rebate item 470.03 shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported -
- (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.

2. For the purposes of relief item 470.03/00.00/02.00:

- (a) Where the licensee is contractually entitled to keep a portion of the goods manufactured, processed, finished, equipped or packed in lieu of payment for the operations carried out, he or she must –
- (i) also export those goods within the period of 12 months contemplated in Note 1(a); or
 - (ii) (aa) submit a clearance declaration to the customs authority for payment of the value-added tax on the goods retained; and
 - (bb) amend the declaration in respect of the quantity and value of the goods used to manufacture the goods retained.
- (b) Notwithstanding the Notes to Schedule No. 3 "full duty" where it appears in the "Extent of Relief" column opposite this relief item means goods free of duty as contemplated in the relevant customs legislation.

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
470.00	GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT				
	NOTES:				
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 admitted 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 non-dutiable goods) cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty
470.03	00.00	02.00	08	Non-dutiable goods, 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

SCHEDULE 3 PART 4

RELIEF ON GOODS UNDER HOME USE PROCESSING PROCEDURE

NOTES:

1. Unless the context otherwise indicates, the industries specified in this Schedule shall, subject to approval by the customs authority 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.
2. For the purposes of item 311.20 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
3. Notes to item 317.00:
 - (a) Components imported separately (for example, as a reserve supply for replacing damaged components or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03 or 317.05, shall be entered under the appropriate tariff heading of Schedule No. 1 and under the relief provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated.
 - (b) The licensee of the home use processing premises licensed for purpose of processing goods of the class and kind specified in item 317.03 and importing components of Chapter 98 may not license for the purposes of item 317.02 or clear components in terms of rebate item 317.02

4. Notes to item 317.03

This item and the Notes thereto provide for the implementation of the Automotive Production and Development Programme (APDP) introduced by the International Trade Administration Commission of South Africa (ITAC).

4.1 Acronyms and definitions

For the purpose of this item, the following acronyms and definitions will have the meaning assigned to them in this note:

4.1.1 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

4.1.2 Definitions

"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 4.1 to item 317.07 and automotive components for such motor vehicles.

"Form C1" means a Form C1 as defined in the ITAC Regulations.

"imported component value" means the value for import duty purposes of any imported original equipment components imported by a licensed importer or imported by or received from any other person and used in the manufacture or assembly of original equipment components or specified motor vehicles.

"guidelines" means the guidelines issued by ITAC.

"licensed importer" means a person licensed for this item as an importer under section 634(2)(b) of the CCA, and includes the licensee of any licensed home use processing premises that imports goods under this item for processing at those premises.

"original equipment components" means components classifiable in Chapter 98 of Schedule No. 1.

"regulation" means regulations made in terms of section 59 of the International Trade Administration Act, No.71 of 2002.

"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);
- (c) motor cars (including station wagons) of heading 8703;
- (d) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and
- (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 shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).

"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.

with effect from 1 January 2016, according to the following sliding scale depending on the number of units produced-

- (i) 10 per cent for 10 000 units or more but not more than 14 999 units;
- (ii) 11 per cent for 15 000 units or more but not more than 19 999 units;
- (iii) 12 per cent for 20 000 units or more but not more than 24 999 units;
- (iv) 13 per cent for 25 000 units or more but not more than 29 999 units;
- (v) 14 per cent for 30 000 units or more but not more than 34 999 units;

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- (vi) 15 per cent for 35 000 units or more but not more than 39 999 units;
 - (vii) 16 per cent for 40 000 units or more but not more than 44 999 units;
 - (viii) 17 per cent for 45 000 units or more but not more than 49 999 units; and
 - (ix) 18 per cent for 50 000 units or more;

"value for VAA purposes" means the value, determined on the basis prescribed in Note 4.7.1, of all specified motor vehicles produced in terms of this item during a quarter and ready for sale.

4.2. Licensing

4.2.1 Applicants for licensing under this relief item of home use processing premises or of a person as an importer of goods for home use processing shall submit a letter of approval from ITAC confirming qualification for participation together with the application.

4.3. Submission of accounts

4.3.1. Licensee's under this relief item shall submit accounts in the following manner:

- (a) A quarterly account (DA199) on a form published as a rule on the SARS website for this purpose must be submitted to the customs authority electronically or on the applicable form for this item and any import duty and additional VAT must be brought to account 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 licensed importer shall not be entitled to the deferment of additional VAT, other than the 30 days provided for in paragraph (a) above.

4.3.2. When the licensed importer becomes aware of an error in the account submitted, the licensed importer must -

- (a) amend the account as soon as reasonably possible electronically in the required manner or by -
 - (i) completing the applicable form published as a rule of the SARS website for this purpose, for the quarter affected by the amendment;
 - (ii) adjusting all forms affected by the amendment; and
 - (iii) submitting the form referred to in subparagraph (i) and the adjusted forms referred to in subparagraph (ii);
- (b) pay any import duty and additional VAT that may become payable as a result of the amendment; and
- (c) submit on request an explanation of the reasons for the amendment.

4.4. Original equipment components imported by licensed importers

4.4.1. The licensed importer shall clear all original equipment components for the manufacture of specified motor vehicles, under Chapter 98 of Schedule No. 1.

4.4.2 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 on importation cleared for warehousing, and stored, in a licensed 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 import duty purposes as if a "full duty" extent of relief applies.

4.4.3 The value for import duty purposes of all original equipment components shall be included in the quarter during which such components were cleared under the procedure code 'Processing for Home Use'.

4.5. Original equipment components supplied to the licensed importer

4.5.1 A licensed importer must ensure and produce proof if required that the Form C1 completed by the supplier of original equipment components correctly declares the imported component value.

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- 4.5.2 (a) The imported component value on the Form C1 completed by a SACU supplier and received by the licensed importer during a quarter shall be recorded in the ensuing quarter irrespective of whether it has been used in production as yet or paid for; and
- (b) The imported component value on the Form C1 shall be deducted by the licensed importer 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.
- 4.5.3 (a) Licensed importers shall be liable for any import 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 import duty due.
- (c) If Form C1 is not obtained or duly completed, the price at which the original equipment components were purchased by the licensed importer 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.
- 4.6. Determination of value for duty and additional VAT
- 4.6.1 Determination of the value for the calculation of import duty and additional VAT on original equipment components imported by the licensed importer:
- (a) The value for import duty purposes of original equipment components cleared under Chapter 98 of Schedule 1 during a quarter, less the value for import duty purposes of the original equipment components-
- (i) in unopened containers or unit load devices, provided that the value for import duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter;
 - (ii) used in the manufacture of original equipment components and supplied to other licensed importers in terms of this relief item;
 - (iii) used in the manufacture of specified motor vehicles and exported;
 - (iv) used in the manufacture of original equipment components and exported;
 - (v) returned to the overseas suppliers;
 - (vi) transferred to the parts and accessories division;
 - (vii) destroyed under customs supervision.
- (b) If the deductions specified in subparagraphs (i) to (vii) exceed the value for import duty purposes of imported original equipment components the value must be reduced to nil.
- (c) For the purposes of Notes 6.1(a)(iii) and (iv) licensed importers may carry forward any excess value for import duty purposes of original equipment components imported and used in exports during a quarter to -
- (i) the ensuing quarter; and
 - (ii) such further quarters as the customs authority may allow in exceptional circumstances.
- 4.6.2 Determination of the value for the calculation of the import duty and additional VAT on original equipment components received by the licensed importer:
- (a) The imported component value of original equipment components received from any other person during the previous quarter less the imported component value of original equipment components-

- (i) used in the manufacture of original equipment components and exported during the current quarter;
- (ii) used in the manufacture of specified motor vehicles and exported during the current quarter;
- (iii) transferred to the parts and accessories division during the current quarter; and
- (iv) destroyed under customs supervision during the current quarter.

- (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.
- (c) For the purposes of Notes 4.6.2(a)(i) and (ii) licensed importers may carry forward any excess value for import duty purposes of original equipment components imported and used in exports during a quarter to -
 - (i) the ensuing quarter; and
 - (ii) such further quarters as the customs authority may allow in exceptional circumstances.

4.7. Deductions

4.7.1 The value for VAA purposes for any quarter shall be -

- (a) in the case of specified motor vehicles manufactured for the SACU market, the recommended retail list price (including options), (exclusive of VAT, excise duty and environmental levy in terms of the Excise Tariff applicable to such motor vehicle(s) at the time of production thereof and ready for sale; or
- (b) in the case of specified motor vehicles exported outside the SACU, the "price free on board" as contemplated in Part 5 of Chapter 7 of the CDA;
- (c) less in respect of each of paragraphs (a) and (b), a CSP(s) on a quarterly basis.

4.7.2 A licensed importer shall not receive or be entitled to utilise VAA for the quarter for which the account is submitted, unless a CSP has been determined by ITAC.

4.7.3 The VAA of specified motor vehicles shall be declared -

- (a) when designated for export, but not exported at the end of a quarter, as the recommended retail list price on a form published as a rule on the SARS website for this purpose on (~~form DA 199.04A~~) for that quarter either electronically or on the applicable form; and
- (b) when exported-
 - (i) as the "price free on board value" in the quarterly account during which the export took place as the recommended retail list price on a form published as a rule on the SARS website for this purpose (~~on form DA199.04~~) either electronically or on the applicable form; and
 - (ii) the recommended retail list price mentioned in paragraph (a) as the recommended retail list price on a form published as a rule on the SARS website for this purpose (~~on form DA199.02~~) either electronically or on the applicable form.

4.7.4 ITAC will inform the Commissioner of any amendments to a CSP as a result of which the quarterly accounts must be amended.

4.7.5 The customs authority may, in the case of any model for which a recommended retail list price contemplated in paragraph 4.7.1 is not available, determine a value in terms of section 69(3) of the EDA.

4.7.6 The VAA in any quarter shall firstly be utilized, if applicable, to reduce the value as calculated in terms of Notes 4.6.1 and 4.6.2.

4.7.7 "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 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 4.8.1(d) for this quarter.

4.7.8 Any excess VAA may be utilised to reduce the value for import duty purposes of specified motor vehicles imported under 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 customs authority;

-
- (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.

4.7.9 The VAA or any excess VAA is not tradable or transferable.

4.7.10 A PRCC may only be used-

- (a) by the licensed importer or other importer in whose name the certificate is issued to apply for relief in terms of item 537.00 or 538.00, and
- (b) to offset the duty liability calculated in terms of note 4.8.1(e).

4.7.11 The person in whose name a PRCC is issued shall be liable for any discrepancies in the application for the PRCC for whatever reason, which may result in the issue of an incorrect certificate and shall remain liable for the import duty as if no relief had been allowed.

4.8. Extent of relief

4.8.1 The calculation of the value to determine the extent of relief shall be -

- (a) the value for import duty purposes of imported original equipment components calculated in terms of Note 4.6.1;
- (b) plus the imported component value of original equipment components received from any person in SACU calculated in terms of Note 4.6.2;
- (c) plus the VAA calculated in terms of Note 4.7.3(b); as the recommended retail list price on a form published as a rule on the SARS website for this purpose (Form DA-199.02)
- (d) less the VAA utilised in terms of Note 4.7.1 for this quarter; and if any liability remains
- (e) less the value of PRCCs to the point that the value is reduced to nil.

4.8.2 The extent of relief provided for in this item shall not exceed the import duty payable on the clearance of imported goods under Chapter 98 of Schedule No.1.

4.8.3 If any liability remains after the calculation in terms of Note 4.8.1, the import duty and additional VAT must be brought to account.

4.9. Compliance

4.9.1 The licensed importer or component supplier must, as applicable, comply with-

- (a) this relief item, items 317.06, 317.07, 460.17 and refund items 536.00, 537.00 and 538.00 of Schedule No.4 and the Notes thereto;
- (b) Chapter 19 of the CCA and any other applicable provisions of the relevant customs legislation;
- (c) the regulations;
- (d) the guidelines; and
- (e) any directives issued by the customs authority and ITAC.

5. For the purposes of item 317.06 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.

6. Notes to item 317.07:

Notes:

6.1. "Heavy vehicles" means –

- (a) Road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1600 kg;
- (b) Motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass exceeding 2000 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 2000 kg and a G.V.M. exceeding 3500 kg or of a mass exceeding 1600 kg and of a G.V.M. exceeding 3500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks), and;
- (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 shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).

6.2.

- (a) For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.
- (b) To qualify for any relief of this item all components imported for the manufacture of the motor vehicles specified in Note 1 to this item shall be cleared under Chapter 98 of Schedule No. 1.

7. For the purposes of item 317.12, the expression "railway train sets" means a number of interdependent passenger coaches which collectively form a self-contained module consisting of powered coaches and non-powered coaches containing auxiliary power equipment.

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Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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				

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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	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	2009.81.10	01.08	87	Cranberry juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 45, for use in the manufacture of mixtures of fruit juices of tariff subheading 2009.90.10	Full duty
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				

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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	2815.12	01.06	61	Sodium hydroxide (caustic soda), in aqueous solution (soda lye or liquid soda), for use in the manufacture of sodium hypochlorite solutions, classifiable in tariff subheading 2828.90, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by a specific permit	Full duty
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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	01.06	68	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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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	3402.11.20	01.08	81	Methyl ester sulphate for the manufacture of washing preparations (detergents) classifiable in tariff heading 34.02	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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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
306.15	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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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	3824.99	01.06	65	Dimerised acids	Full duty
307.01	3824.99	02.06	67	Mixtures of propylene oxide and ethylene oxide, for the manufacture of polyether polyols containing 2 or more hydroxyl groups	Full duty
307.01	3824.99	03.06	64	Demerised 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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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	3920.49	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
307.02	INDUSTRY: SANITARY WARE				

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
307.02	3920.51	01.06	60	Other plates, sheets, film, foil and strip of poly(methyl methacrylate), non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of acrylic sanitary ware classifiable in tariff heading 39.22, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
307.03	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 labelling process, of heading 39.23	Full duty
307.04	INDUSTRY: PLASTIC GOODS OF PLATE, SHEET, STRIP OR FILM				
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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
307.04	3920.49	01.06	62	more but not exceeding 425 microns, for further processing by means of embossing or surface coating 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
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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 parchment- 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
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-	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
308.02	41.04	01.04	42	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	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	5407.42	01.06	61	Wood frames	Full duty
308.02	59.03	01.04	48	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	7117.19	01.06	66	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	7315.89	01.06	61	Imitation jewellery, of base metal, whether or not plated with precious metal, for the manufacture of handbags	Full duty
308.02	73.17	01.04	41	Chain, of iron or steel, for the manufacture of handbags	Full duty
308.02				Nickel studs, nails with heads of nickel and saddle nails, of iron or steel	Full duty

Relief Item	Tariff H	Rebate Code	CD	Description	Extent of Relief
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				

Relief Item	Tariff H	Rebate Code	CD	Description	Extent of Relief
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 per cent 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 per cent 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				

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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: TEXTILE WEAVING				
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
311.14	INDUSTRY: OTHER MADE-UP ARTICLES, INCLUDING DRESS PATTERNS				
311.14	3919.10.07	01.08	80	Polyurethane flat shapes with dimensions not exceeding 50 mm x 2 mm x 10 mm, self-adhesive on one side only, in rolls of a width not exceeding 20 cm, for use in the manufacture of dust masks classifiable in tariff subheading 6307.90.10	Full duty
311.14	4016.99.90	01.08	80	Natural rubber straps with a length not exceeding 315 mm and a width not exceeding 7 mm, for use in the manufacture of dust masks classifiable in tariff subheading 6307.90.10	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
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, MUFFLERS, 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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
311.25	60.03	01.04	45	rubber thread (excluding those of heading 60.01), for the manufacture of foundation garments	Full duty
311.25	60.03	02.04	44	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	60.04	01.04	41	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
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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
311.40	5407.61	01.06	62	but not exceeding 135 g/m ² , for the manufacture of woven articles of apparel classifiable in Chapter 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	01.06	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	5513.21	01.06	66	Woven fabrics of polyester staple fibres, containing 60 per cent or more by mass of such fibres but not exceeding 70 percent, mixed mainly or solely with cotton, containing yarns with a dtex of 115 but not exceeding 145, of a mass exceeding 100 g/m ² but not exceeding 119 g/m ² , dyed, plain weave, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of shirts classifiable in tariff headings 62.05 and 62.06	Full duty
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
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 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 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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
311.41	5509.4	01.05	52	Commission may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI 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) 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 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	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 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				
311.42	52.08	01.04	42	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 Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region	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 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	5208.33	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 , 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	52.09	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 , 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	52.10	01.04	46	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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
311.42	55.14	01.04	42	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 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
311.42	6001.92	01.06	66	Knitted pile fabrics, other, of 100 per cent polyester fibres, 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 subheading 6304.91.90	Full duty
311.42	8536.50.50	01.08	82	Other switches, with moulded casings of plastics or other insulating material, with a current rating not exceeding 800 A, for the manufacture of electric blankets classifiable in tariff subheading 6301.10	Full duty
311.42	8544.49.90	01.08	85	Other insulated electric conductors, for a voltage exceeding 80 V, not fitted with connectors, for the manufacture of electric blankets classifiable in tariff subheading 6301.10	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
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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

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Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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 crocheted fabrics interlined with neoprene rubber (closed cell), for the manufacture of diving boots	Full duty
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	6001.92	01.06	69	Other pile fabrics, knitted or crocheted, of man-made fibres, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in the manufacture of footwear with uppers of textile materials classifiable in Chapter 64	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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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	69.07	01.04	43	Unglazed ceramics tiles, for the manufacture of glazed ceramic tiles (tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm)	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	Full duty less 16,5%

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
				duty purposes of 625c/kg or more for the decoration thereof (excluding decoration on the base) and a further process of heat Treatment	
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%
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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
315.05	INDUSTRY: STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL				
315.05	7308.90.90	01.01	86	Steel panels with an inner core of Portland cement, for the manufacture of elevated (raised) flooring systems for buildings classifiable in tariff subheading 7308.90.90	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
316.01	6806.10	01.06	64	Ceramic fibre mineral wool consisting of alumino-silicates, 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 95 mm, 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
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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 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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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	Polyamide 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
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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
316.05	3926.90	01.06	64	12 V accumulators suitable for use in motor vehicles)	Full duty
316.05	7019.31	01.06	61	Strip of polymer of vinyl chloride, perforated	Full duty
316.05	7019.90	01.06	67	Mats of glass fibre, for use as separator material in the manufacture of 2 cell electric accumulators, 4 V	Full duty
316.05				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 5 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
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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
				of heading 85.16	
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
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	Full duty less 5%

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
316.10	85.00	04.02	21	variometers; parts thereof	
316.10	85.00	05.02	26	Potentiometers, resistors and switches; parts thereof	Full duty less 5%
316.10	85.19	01.04	40	Control knobs	Full duty less 5%
316.10	85.19	02.04	45	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
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
316.15	3920.6	01.05	57	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	39.21	01.04	44	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
316.17	INDUSTRY: RECEPTION APPARATUS FOR TELEVISION, AND PARTS THEREOF				
316.17	00.00	01.00	09	Goods of any discription (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
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
316.18	INDUSTRY: ELECTRIC INSULATING PRODUCTS				
316.18	39.19	01.04	46	Polyamide film	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
316.18	39.20	01.04	43	Polyamide film	Full duty
316.18	39.20	02.04	48	Polyvinyl fluoride film	Full duty
316.18	39.21	01.04	47	Polyamide 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				
316.21	28.06	01.04	41	Hydrogen chloride (hydrochloric acid), for the manufacture of electronic integrated circuits	Full duty
316.21	3705.00.9	01.07	77	Photographic plates and film, exposed and developed (excluding cinematographic film), 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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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 8528.52.90 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 8528.52.90 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 8528.52.90 and 8528.59.90	Full duty less 12,2%
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 cleared 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. 2. Vehicle manufacturers licensed in terms of rebate item 317.03 and importing components of Chapter 98 may not license for the purposes of rebate item 317.02 or clear components in terms of rebate item 317.02.				
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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
				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, air-conditioning with individual controls, pneumatic plug doors and individual reading lights, chemical toilet, washbasin and refrigerator, of subheading 8702.10	
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
317.03	INDUSTRY: SPECIFIED MOTOR VEHICLES				
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
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 3 500 kg or a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 8.1
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
317.05	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 licensed under relief item 317.03 imported by component manufacturers approved by the International Trade Administration Commission. Provided that - (i) such component manufacturer shall submit a quarterly return to the customs authority regarding all goods cleared under this relief item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the 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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
317.06	00.00	05.00	05	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 officer.	Full duty
317.06	00.00	06.00	07	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	00.00	06.00	07	Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a heavy vehicle manufacturer licensed under relief item 317.07, imported by component manufacturers approved by the International Trade Administration Commission. Provided that- (i) such component manufacturer shall submit a quarterly return to the customs authority regarding all goods cleared under this relief item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the 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 officer.	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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
317.07	INDUSTRY: HEAVY VEHICLES				
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 customs authority within such a period as he may determine in each case that such boat has been licensed under the Sea Fisheries Act, 1988 (Act No. 12 of 1988); and (ii) parts and equipment for use in the rebuilding, re-equipment or repair of boats which are not licensed under the Act mentioned)	Full duty
317.09	INDUSTRY: MINE SHUTTLE CARS				
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
318.03	INDUSTRY: GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR				
318.03	00.00	01.00	09	Goods of any description (excluding mounted or populated circuit boards) for the manufacture of prepayment electricity supply meters classifiable in tariff subheading 9028.30, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the circuit boards are mounted and populated in the SACU region	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				
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	5407.61	01.06	60	Woven fabrics, containing 85 per cent or more by mass of non-textured polyester filaments, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
320.01	58.01	01.04	44	the manufacture of upholstered furniture classifiable in tariff heading 94.01 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	5903.20.90	02.08	88	Other textile fabrics commonly known as imitation leather, laminated with polyurethane, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01.	Full duty
320.01	5907.00.90	02.08	89	Textile fabrics commonly known as imitation leather backed with bonded leather, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01.	Full duty
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
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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
320.02	52.09	01.04	45	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	52.10	01.04	42	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	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
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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
320.04	5407.20	01.06	69	turf classifiable in tariff subheading 9506.99.20 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				

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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 manufactured 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

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
410.00	GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES				
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 customs authority 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

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SCHEDULE 3 PART 5
RELIEF ON GOODS UNDER OUTWARD
PROCESSING PROCEDURE

NOTES:

1. Admission in terms of 409.04 of the following goods under this Part shall be subject to a permit for the re-importation of the outward processed compensating goods issued by the Director-General: Department of Agriculture, Forestry and Fisheries-
 - (a) butter;
 - (b) cheese;
 - (c) maize and maize products;
 - (d) sugar;
 - (e) wine;
 - (f) brandy; and
 - (f) spirituous beverages

2. Admission under this Part of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of re-payment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount.

3. Clearance in terms of item 409.07 is subject the following provisions:
 - (a) A specific permit issued by the International Trade Administration Commission is obtained prior to the goods are exported under the outward processing procedure;
 - (b) If the ownership of the compensating products is transferred prior to clearance for home use such goods are to be cleared in the name of the person who exported the goods; and
 - (c) Any additional conditions which may be stipulated in the said permit are complied with.

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
409.04	GOODS IN FREE CIRCULATION SENT ABROAD FOR PROCESSING OR REPAIR				
409.04	00.00	01.00	06	Goods in free circulation sent abroad for processing or repair, provided they are exported under customs 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 relief and drawback granted previously and less the duty on the cost of processing or repair
409.07	COMPENSATING PRODUCTS OBTAINED FROM GOODS IN FREE CIRCULATION TEMPORARILY EXPORTED FOR OUTWARD PROCESSING				
409.07	00.00	01.00	01	Compensating products (excluding goods liable to the duties specified in the excise tariff) obtained abroad from goods in free circulation temporarily exported for outward processing, in terms of a specific permit issued by the International Trade Administration Commission	Full duty less the amount of any relief and drawback granted previously and less the duty on the cost of processing or repair

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SCHEDULE 3 PART 6

OTHER RELIEF

NOTES

A. GOODS FOR HEADS OF STATE DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES

- 1.(a) The provisions of this 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 relief.
- (b) For the purposes of items 406.02, 406.03 and 406.05, "full duty" means the extent of relief as determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1.
2. The provisions of this 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 relief 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 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 relief.
4. The provisions of this item (excluding 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 relief 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 relief of duty in terms of 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 clearance for home use: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of clearance for home use in terms of this item shall render such vehicle liable to payment of duty as determined by the customs authority in consultation with the Director-General: Department of International Relations and Co-operation.
6. For the purposes of items 406.02, 406.03 and 406.05 the term "full duty" means the extent of relief as determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1

B. GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE

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 Chapter 21 of the CCA, 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 relief of duty specified in item 407.02 shall not apply to fire-arms acquired abroad or at any tax free shop and imported by residents of the Republic returning after an absence of less

than 6 months.

4. (a) The relief of duty specified in item 407.02 shall only apply to accompanied passengers' baggage declared by returning residents and non-residents visiting the Republic for personal use or to dispose of as gifts.
(b) The relief of duty specified in item 407.02 shall only be allowed in the case of-
 - (i) 407.02/00.00/01.00 once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours; and
 - (ii) 407.02/00.00/02.00 during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.
(c) For the purposes of item 407.02, any goods obtained from an inbound tax free shop must be regarded as imported goods.
(d) The relief 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 foreign-going vessel or aircraft (including the master or pilot) or of a cross-border train is, subject to the conditions laid down by the Commissioner, only entitled to –
 - (a) a relief of duty specified in item 407.02/00.00/01.00 on new or used goods, of a total value not exceeding R700 per person; and
 - (b) a relief of duty specified in item 407.02/00.00/02.00 on new or used goods of a total value not exceeding R2 000 per person.
6. A member of the crew of a foreign-going vessel or aircraft (including the master or pilot) or of a cross-border train is not entitled to a relief 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 relief of duty specified in rebate item 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1.
8. (a) The relief of duty specified in rebate item 407.02/00.00/02.00 is applicable in addition to the provisions of relief item 407.02/00.00/01.00.
(b) The relief of duty specified in item 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03-
 - (i) is applicable in addition to the provisions of relief 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 relief 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 applicable customs legislation or any other law relating to the importation of goods, the customs authority may refuse to grant any relief of duty provided for in relief item 407.02.
10. For the purposes of 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 relief 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 customs authority shall be payable from the date of such absence.
12. The relief of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years.
13. Any clearance under relief item 407.04 AND 407.06 shall be supported on a form published as a rule on the SARS website for this purpose duly completed on a form published as a rule

on the SARS website for this purpose (form DA 304 A.)

14. For the purpose of item 407.04 the extent of relief "full duty" means the following:

- (i) provided the vehicle so imported is the personal property of the importer and has personally been used by him or her -
 - (a) for a period of not less than 12 months prior to his or her departure to the Republic – Full duty; or
 - (b) for a period of less than 12 months prior to his or her departure to the Republic - Full duty less the duty calculated PRO RATA on a daily basis according to the number of days less than 12 months ; or
- (ii) in the case of approved intended residents arriving from an African country, is owned and used for such shorter period as the Commissioner may in exceptional circumstances decide - Full duty; and
- (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

C. GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES

1. The relief 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

2. The person declaring goods in terms of item 410.04 shall in addition to these Notes comply with the requirements of Chapter 21 of the CCA, any form for declaring goods and the directives issued by the customs authority relating to such goods available on the SARS website or at the branch office where the person enters or leaves the Republic

D. GENERAL RELIEF

1. For the purposes of Items 412.03 and 412.04, the declaration shall be supported by an inventory of the goods and documentary proof that the said goods qualify under the items concerned.

2. For the purposes of relief item 412.28 –

- (a) a tax free shop means a tax free shop as contemplated in the CCA; and
- (b) any word or expression used in this item in relation to a tax free shop shall have the meaning assigned thereto in the CCA

3. For the purposes of relief item 414.00 –

(a) 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.

(b) "Official sponsor" means a sponsor of the event appointed by –

- (i) the international organiser of the event, or
- (ii) the host of the event in the Republic.

E. NOTES APPLICABLE TO RAW OR REFINED SUGAR OR DIRECT CONSUMPTION CRYSTAL SUGAR FALLING WITHIN HEADING 17.01 WHICH IS PRODUCED IN AND IMPORTED IN TERMS OF RELIEF ITEM 460.04/17.01 FROM A NON-SACU SADC MEMBER STATE

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.

"Annex I" means Annex I and its Appendixes

"Annex VII" means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendixes

"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 F 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. Clearance under relief of duty of sugar classified under heading 17.01 shall –

(a) only apply to sugar for which quotas have been allocated to registered exporters by a 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 the rules.

3. If sugar is imported for the purposes of clearance in terms of the provisions of this item and the original certificate of origin is not produced at the time of clearance to prove the originating status of the sugar, the consignment shall be dealt with as provided in the Customs Acts.

4. (a) In cases of reasonable doubt regarding the details of a licensed exporter appearing on an original certificate of origin as contemplated in the Addendum to Annex VII, the customs authority of an importing SACU Member State shall submit the documents for verification to the South African customs authority-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 Schedule No.1.

F. NOTES APPLICABLE TO TEXTILE AND TEXTILE ARTICLES OF RELIEF ITEM 460.11

1. For the purposes of relief item 460.11/00.00/01.00 used overcoats that are admissible under this item must be imported in bales and must be designed to be worn over all other clothing articles as protection against the weather.

G. NOTES APPLICABLE TO VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT OF RELIEF ITEM 460.17

1. (a) For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.

(b) For the purposes of this item the extent of relief "not exceeding the duty as calculated in terms of the Notes to this item" means the import duty payable and must be calculated on a value determined as follows:

(i) The value for import 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 item 317.03) and less the value of a production rebate credit certificate.

(ii) For the purposes of paragraph (i) above the value of the excess volume assembly allowance and the value of a production rebate credit certificate shall be reduced by 20 per cent if The relief is used to import specified motor vehicles. No adjustment shall, however, be made if the production rebate credit certificate was issued in respect of specified motor vehicles produced fitted with engines and gearboxes.

H. GOODS IMPORTED OR CLEARED FROM A CUSTOMS AND EXCISE WAREHOUSE FOR THE EXPLORATION FOR PETROLEUM OR PRODUCTION OF PETROLEUM AS CERTIFIED BY THE DIRECTOR-GENERAL: MINERAL RESOURCES OF RELIEF ITEM 460.23

Goods imported or cleared from a customs and excise warehouse by a person who –

1. Is certified by the Director-General: Mineral Resources or the Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), to be a person who, in the Republic-

(a) explores for petroleum in terms of an exploration right issued in terms of section 80 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);

(b) produces petroleum in terms of a production right issued in terms of section 84 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002); or

(c) is a contractor of any person referred to in paragraph (a) or (b); or

2. Subject to the approval of the Director-General: Mineral Resources or the Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), is a person (including, if a company, any subsidiary of such company) referred to in paragraph 1(a) or 1(c) who supplies such goods directly to any person or to any contractor of any person referred to in paragraph 1(b), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the exploration for, or production of petroleum, and except for the purposes of item 460.23/00.00/02.00, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, excluding –

(a) distillate fuels, residual fuel oil and biodiesel;

(b) goods for the personal use of any person; or

(c) goods for use in the exploration or processing of any product other than petroleum as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).

3. For the purposes of paragraph (2.), the person entering such goods under rebate of duty shall be liable for the duty rebated unless –

(a) he or she proves that such goods have been so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in Paragraph 1(b); or

(b) on request by the person who entered the goods under rebate of duty, and subject to the permission of the Commissioner the goods have been –

(i) entered for home consumption and any duty and value-added tax payable in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) have been paid;

(ii) destroyed or abandoned in terms of item 412.07; or

(iii) exported.

Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Relief
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 disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the South African Federation for Mental Health, the National Council for Persons with Physical Disabilities in South Africa or Epilepsy South Africa or of a body which is affiliated to the Council, Federation or League concerned or a certificate from a registered medical practitioner, that such goods are for use exclusively by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily made in the Republic	Full duty
405.04	00.00	02.00	01	Machines, implements and materials for use in the manufacture of goods by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the National Council for Persons with Physical Disabilities in South Africa, or Epilepsy South Africa or a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such machines, implements and materials are for the exclusive use by such persons with disabilities such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic	Full duty
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), cleared in terms of a specific permit issued by the International Trade Administration Commission, for the distribution free of charge by such organization	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), cleared in terms of a specific permit issued by the International Trade Administration Commission, for the official use by such organization	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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 relieved being paid to the customs authority; and (c) no donation or other counter-performance may be accepted by anybody in respect of such goods	Full duty
Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Relief
405.05	GOODS FOR RELIGIOUS INSTRUCTION OR PURPOSES				
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
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				
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	Full duty
406.03	GOODS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF 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	Full duty
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 items 406.02 and 406.03) and members of their families	Full duty
406.06	STATIONERY, UNIFORMS AND APPOINTMENTS FOR HONORARY CONSULAR OFFICERS				

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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	GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE				
407.01	PERSONAL EFFECTS, SPORTING AND RECREATIONAL EQUIPMENT, NEW OR USED				
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 AND UNACOMPANIED PASSENGERS' BAGGAGE, INCLUDING GOODS OBTAINED AT A LICENSED INBOUND 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				

Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Relief
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.	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 clearance	Full duty
408.00	OTHER PERSONAL REBATES OF DUTY				
408.01	CUPS, MEDALS AND OTHER THROPHIES				
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

Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Relief
410.00	GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES				
410.03	GOODS FOR MANUFACTURING OR COMMERCIAL PURPOSES				
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 items 317.03 and 317.07, cleared as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the customs authority and any additional conditions he/she may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of clearance under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of clearance 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 RELIEF				
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 less 20%
412.00	GENERAL RELIEF				
412.01	GOODS FOR EXPERIMENTAL PURPOSES				

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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
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 BEQUEATHED				
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	Lifesaving apparatus, including mine rescue apparatus (excluding life-jackets), and fire extinguishing equipment (excluding textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials)	Full duty
412.06	INFANTS FOOD				
412.06	00.00	01.00	05	Food, containing soya-bean concentrates, specially prepared for infants	Full duty
412.07	OTHER GOODS (EXCLUDING THOSE OF ITEM 412.09) NOT IN FREE CIRCULATION ON WHICH DUTY HAS NOT BEEN PAID ABANDONED TO THE CUSTOMS AUTHORITY OR DESTROYED UNDER CUSTOMS SUPERVISION AS CONTEMPLATED IN CHAPTER 26 TO THE CCA				
412.07	00.00	01.00		Goods abandoned	Full duty
412.07	00.00	02.00		Goods destroyed under customs supervision	Full duty
412.09	DAMAGED, DESTROYED, LOST OR UNACCOUNTED GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS NOT BEEN PAID AS CONTEMPLATED IN CHAPTER 25 TO THE CCA				
412.09	00.00	01.00		Damaged goods abandoned to the Commissioner or destroyed under customs supervision	Full duty
412.09	00.00	02.00		Destroyed goods abandoned to the Commissioner or destroyed under customs supervision	Full duty
412.09	00.00	03.00		Lost goods	Full duty
412.09	00.00	04.00		Unaccounted goods	Full duty

Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Relief
412.10	GIFTS				
412.10	00.00	01.00	02	<i>Bona fide</i> unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed R1400 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco products) consigned by natural persons abroad to natural persons in the Republic	Full duty
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 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 item shall not be sold or disposed of to any party who is not entitled to any privileges under the 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				
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 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 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 item shall not be sold or disposed of to any party who is not entitled to any privileges under the item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the customs authority.	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

Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Relief
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 Customs authority	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 customs authority has been obtained	Full duty less 20%
308.02	HAND TOOLS				
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
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 customs authority	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
412.26	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 clearance declaration and the document submitted in support of the clearance declaration under which the goods were originally cleared for home use are submitted; (b) the goods are supplied by the original supplier; and (c) the replaced goods are disposed of as directed by the customs authority	Full duty
412.27	GOODS FOR UPGRADING, SUPPLIED FREE OF CHARGE TO REPLACE PARTS WHICH ARE COVERED BY A WARRANTY AGREEMENT				

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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 clearance declaration and the documents submitted in support of the clearance declaration under which the goods were originally cleared for home use are submitted; (c) the goods are supplied by the original supplier; and (d) the replaced goods are disposed of as directed by the customs authority	Full duty
412.28	GOODS SUPPLIED BY A LICENSEE OF A LICENSED TAX FREE SHOP				
412.28	00.00	01.00	05	Goods supplied by a licensee of an inbound tax free shop to inbound travellers	Full duty
412.28	00.00	02.00	08	Goods supplied by a licensee of an outbound tax free shop to outbound travellers	Full duty
414.00	IMPORTED GOODS ADMITTED UNDER RELIEF 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				
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
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 (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris rejius), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Acanthocybium solandri), sail fish (Istiophorus platypterus), striped marlin (Tetrapturus audax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turncoat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy lobbfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), halfmoon rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit	Full duty
460.01	0302.1	01.05	51	Salmonidae (excluding livers and roes), fresh or chilled [excluding trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)], for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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 (mai-mai) (<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
460.01	03.04	01.04	41	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (<i>Brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (mai-mai) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris regius</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>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 jobfish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerati</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), rockcod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), in such quantities and at such times as the Director-General: Agriculture, Forestry and Fisheries may allow by specific permit	Full duty
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	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
460.02	0904.2	01.05	55	Agriculture, Forestry and Fisheries that it can only be used for planting or sowing	Full duty
460.02	1001.9	01.05	57	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	12.05	01.04	49	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	12.06	01.04	45	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
460.03	MEAT AND EDIBLE MEAT OFFAL				
460.03	0207.14.9	01.07	73	Frozen meat of the species Gallus domesticus, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit on recommendation of the Director General: Department of Agriculture, Forestry and Fisheries (DAFF), provided that (a) With effect from 1 April 2016, permits may be issued by ITAC for meat imported in terms of this rebate item; (b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis; (c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 65 417 metric tonnes; (d) The annual quota period is 1 April to 31 March; (e) Prior to 1 April 2016, the quota shall be 16250 metric tonnes; (f) As from 1 April 2017 an annual growth factor as determined by DAFF shall be applied to the basic quota mentioned in (c) above; (g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries; (h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by ITAC; (i) This rebate item shall be suspended if any benefits that South Africa enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and (j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade and Industry submits written confirmation to the Minister of Finance that South Africa's benefits under AGOA have been suspended.	Full anti-dumping duty
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: Agriculture, Forestry and Fisheries may allow by specific permit	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
460.04	17.01	01.04	45	<p>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 -</p> <p>Notes:</p> <p>1. In these Notes, unless the context otherwise indicates - "Addendum to Annex VII" means the agreement by the TCS on Customs procedures entitled "Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol" inserted as part of Annex VII in terms of the provisions of Notes 1(b)(ii) and 3(b) of Part B of the Schedule to the General Notes to Schedule No. 1; "Annex I" means Annex I and its Appendixes inserted in Part B of the Schedule to the General Notes to Schedule No. 1; "Annex VII" means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendixes in Part B of the Schedule to the General Notes to Schedule No. 1 as provided in Note 1(b) to that Part; "Non-SACU SADC Member States" means a net surplus sugar producing SADC Member State contemplated in the Addendum to Annex VII which is listed in paragraph 6 of Note K and which is not a 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".</p> <p>2. Entry under rebate of duty of sugar classified under heading 17.01 shall -</p> <p>(a) only apply to sugar for which quotas have been allocated to registered exporters by a non-SACU SADC Member State and certificates of origin have been issued in accordance with the provisions of the Addendum to Annex VII;</p> <p>(b) (i) (aa) a valid original certificate of origin which must be verified in respect of the registered exporter as prescribed in paragraph 4.3 of the Addendum and the rules;</p> <p>(bb) proof that the sugar has been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in Rule 2 of Annex I:</p> <p>(ii) compliance with -</p>	Full duty
460.04	19.00	01.02	25	<p>(aa) other provisions of the Addendum to Annex VII;</p> <p>(bb) any relevant provision of rule 49B.</p> <p>3. If sugar is imported for the purposes of entry in terms of the provisions of this item and the original certificate of origin is not produced at the time of entry to prove the originating status of the sugar, the consignment shall be dealt with as provided in section 49(9).</p> <p>4. (a) In cases of reasonable doubt regarding the details of a registered exporter appearing on an original certificate of origin as contemplated in the Addendum to Annex VII, the customs authority of an importing SACU Member State shall submit the documents for verification to the Commissioner as prescribed in the rules.</p> <p>(b) If any sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, the sugar shall, on importation into the Republic, be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1.</p> <p>Preparations of wheat or wheaten flour, gluten-free</p>	Full duty
460.04	2008.20	01.06	62	<p>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.</p>	Full duty
460.04	2009.89	01.06	66	<p>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</p>	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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				
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

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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 anti-dumping 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				
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	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				
460.15	7208.25	01.06	64	Flat-rolled products of iron or non-alloy steel, in coils, not further worked than hot rolled, pickled, of a thickness of 4,75 mm or more and a width exceeding 1 925 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.26	01.06	62	Flat-rolled products of iron or non-alloy steel, in coils, not further worked than hot rolled, pickled, of a thickness of 3 mm or more, but less than 4,75 mm and a width exceeding 1 925 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.36	01.06	66	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, of a thickness of 10 mm or more but not exceeding 12 mm, with a yield strength of 355 MPa or more but not exceeding 500 MPa and having an impact strength of 14 Joules or more but not exceeding 300 Joules at -20°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.37	01.06	68	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, of a thickness of 5 mm or more but not exceeding 10 mm, with a yield strength of 355 MPa or more but not exceeding 500 MPa and having an impact strength of 14 Joules or more but not exceeding 300 Joules at -20°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	01.05	57	Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 3 mm or more but not exceeding 8 mm, (excluding those with a Brinell harness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty
460.15	7208.5	02.05	54	Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of less than 3 mm or more than 8 mm, (excluding those with a Brinell harness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty
460.15	7208.5	03.05	59	Flat-rolled products of iron or no-alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 2 mm or more but not exceeding 10 mm with a Brinell harness of 425 HBW or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty
460.15	7208.5	04.05	53	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a yield strength of 550 MPa or more but not exceeding 960 MPa	Full duty in Schedule No. 1 and Schedule No. 2

				and having an impact strength of 27 Joules or more but not exceeding 69 Joules at -20°C or less but not less than -60°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	
460.15	7208.5	05.05	58	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 400 HBW or more but not exceeding 700 HBW and having an impact strength of 15 Joules or more but not exceeding 95 Joules at -40°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	06.05	52	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 40 mm or more but not exceeding 160 mm, with a Brinell hardness of 350 HBW and having an impact strength of 95 Joules at -40°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	07.05	57	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 5 mm or more but not exceeding 50 mm, with a Brinell hardness of 350 HBW and having an impact strength of 60 Joules at -40°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	08.05	51	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a yield strength of 600 MPa or more but not exceeding 1 200 MPa and having an impact strength of 27 Joules or more at -40° C or less but not less than -60 °C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2 s
460.15	7208.5	09.05	56	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 7 mm or more but not exceeding 30 mm, with a yield strength of 460 MPa and having an impact strength of 27 Joules or more at -40 °C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	10.05	59	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a tensile strength of 485 MPa and having an impact strength of 27 Joules or more at -20° C or less but not less than -40° C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2 e
460.15	7208.5	11.05	53	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 150 mm, with a Brinell hardness of 310 HBW or more but not exceeding 450 HBW and having an impact strength of 30 Joules at -40 °C in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	12.05	58	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a Brinell hardness of 420 HBW or more but not exceeding 620 HBW and having an impact strength of 25 Joules or more at -40 °C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2

460.15	7208.5	13.05	52	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a yield strength of 460 MPa or more but not exceeding 960 MPa and having an impact strength of 27 Joules or more but not exceeding 300 Joules at -20°C or less but not less than -60°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	14.05	57	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 300 mm, with a yield strength of 200 MPa or more but not exceeding 500 MPa and having an impact strength of 27 Joules or more but not exceeding 350 Joules at -20°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	15.05	51	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness not exceeding 160 mm, with a yield strength of 295 MPa or more but not exceeding 500 MPa and having an impact strength of 27 Joules or more but not exceeding 260 Joules at -20°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	16.05	56	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 380 HBW or more but not exceeding 460 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	17.05	50	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 469 HBW or more but not exceeding 540 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.51	01.06	63	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 10 mm or more but not exceeding 100 mm, with a yield strength of 315 MPa or more but not exceeding 460 MPa and a tensile strength of 490 MPa or more but not exceeding 650 MPa, having an impact strength of 27 Joules or more but not exceeding 40 Joules at +20°C or less but not less than -20°C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7210.61	01.06	64	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with aluminium-zinc alloys, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7210.70	01.06	63	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7216.32	01.06	69	I sections of iron or non-alloy steel not further worked than hot-rolled, hot-drawn or extruded, of a height of 530 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7216.33	01.06	67	H sections of iron or non-alloy steel not further worked than hot-rolled, hot-drawn or extruded, of a height and width of 300 mm x 300 mm or more, in such quantities, at such times and subject to such conditions as the International Trade	Full duty

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

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

460.15	7225.40	18.06	63	provided the products are not available in the SACU market Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 300 mm, with a yield strength of 200 MPa or more but not exceeding 500 MPa and having an impact strength of 27 Joules or more but not exceeding 350 Joules at -20°C, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	19.06	68	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 10 mm or more but not exceeding 100 mm, with a yield strength of 315 MPa or more but not exceeding 460 MPa and a tensile strength of 490 MPa or more but not exceeding 650 MPa, having an impact strength of 27 Joules or more but not exceeding 40 Joules at +20°C or less but not less than -20°C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.99	01.06	68	Flat-rolled products of other steel, of a width of 600 mm or more, other, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.99	02.06	62	Other flat-rolled products of other alloy steel, of a width of 600 mm or more, other, with a yield strength of 700 MPa or more but not exceeding 960 MPa, with a tensile strength of 750 MPa or more but not exceeding 1150 MPa and having an impact strength of 30 Joules at -40 °C or less, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7228.70	01.06	69	I sections, of other alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height of 530 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
460.15	7228.70	02.06	63	H sections, of other alloy steel, not further worked than hot rolled, hot-drawn or extruded of a height and width of 300 mm x 300 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
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

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
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	7312.10	01.06	66	Stranded wire, ropes and cables of iron or steel, not electrically insulated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the products are not available in the SACU market.	Full duty
460.15	7312.90	01.06	64	Plaited bands, slings and the like, of iron or steel, not electrically insulated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the products are not available in the SACU market.	Full duty
460.15	73.18	01.04	46	Screws, bolts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles of stainless steel, in such quantities, at such times and subject to such conditions as the International trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the subject goods are not available in the SACU region	Full duty
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
460.15	9406.90.10	01.08	87	Greenhouses of iron or non-alloy steel, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the steel and other materials are not available in the SACU market	Full duty
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	8523.52.10	01.08	87	Digital "smart cards" (excluding proximity cards or tags), in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the "smart cards" are not available in the SACU area	Full duty
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	Full duty less 5%

Bureau of Standards is presented at the time of entry that the apparatus is flameproof, waterproof or watertight

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
460.17	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT				
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
460.17	87.00	03.02	26	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: Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant - (a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles; (b) has submitted a business plan on or before 31 December 2009 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or automotive components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and (c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme. NOTES: 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. 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.	Full duty less the duty in Section B of Part 2 of Schedule No. 1

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Relief
460.17	87.00	04.02	24	Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the International Trade Administration Commission after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and (b) if such a motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty
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	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
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 3 years of the issue of the previous permit to such disabled person; (c) permits may, however, be issued with a shorter period provided proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and (d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry in terms of this item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty
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	87.03	04.04	44	Motor cars and other motor vehicles principally designed for the transport of persons (excluding commercial vehicles or buses) including station wagons and racing cars, classifiable in tariff subheading 87.03, which were manufactured 40 years or more prior to the date of importation and/or such motor cars of any age which are determined to be international collectors' vehicles by the International Trade Administration Commission (ITAC) and subject to the issuing of an ITAC import permit (subject to import control conditions) authorising the importation of the particular vehicle, under such conditions as ITAC may allow by specific rebate permit	Full duty in Part 1 of Schedule No. 1
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	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 RESOURCES				
460.23	00.00	01.00	03	Goods (excluding non-dutiable goods) imported or cleared from a customs warehouse for the exploration for or production of petroleum as contemplated in the notes to this item	Full duty
460.23	00.00	02.00	08	Goods free of duty, imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item	Full duty
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%
Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Relief
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%
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 (<i>pisum sativum</i>), 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 (<i>pisum sativum</i>)) (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 (<i>pisum sativum</i>) (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 (<i>vigna spp. Phaseolus spp.</i>), 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,	Full duty less 19,8%

Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Relief
				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)	
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%
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	Full duty less 14,6%
460.25	2204.10	02.06	62	Sparkling wine, in containers holding more than 2 li	Full duty 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	Full duty 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	Full duty 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)	Full duty 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	Full duty 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	Full duty 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	Full duty 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	Full duty 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	Full duty 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	Full duty less 24,2%
460.25	2208.30	01.06	65	Whiskies, in containers holding 2 li or less	Full duty less 13,4%
460.25	2208.30	02.06	60	Whiskies, in containers holding more than 2 li	Full duty less 24,2%

460.25	2208.40	01.06	62	Rum and tafia, in containers holding less than 2 li	Full duty less 13,4%
Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Relief
460.25	2208.40	02.06	67	Rum and tafia, in containers holding more than 2 li	Full duty less 24,2%
460.25	2208.40	03.06	61	Other spirits obtained by distilling fermented sugarcane products	Full duty less 119,4%
460.25	2208.50	01.06	60	Gin and Geneva, in containers holding 2 li or less	Full duty less 13,4%
460.25	2208.50	02.06	64	Gin and Gineva, in containers holding more than 2 li	Full duty less 24,2%
460.25	2208.60	01.06	67	Vodka	Full duty less 119,4%
460.25	2208.70	01.06	64	Liqueurs and cordials	Full duty less 119,4%
460.25	2208.90	01.06	69	Other	Full duty less 119,4%
460.25	24.01	01.04	45	Unmanufactured tobacco; tobacco	Full duty less
460.25	52.01	01.04	46	refuse Cotton, not carded or combed	8,8% 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
498.00	IMPORTED GOODS ADMITTED UNDER RELIEF OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN A SPECIAL ECONOMIC ZONE SEZ				
498.01	00.00	01.00	00	Goods of any description imported by the licensee of premises licensed for an SEZ enterprise for removal to those premises	Full duty
498.02	00.00	01.00	02	Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure on premises in an SEZ licensed for an SEZ enterprise	Full duty