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RULES

GPW Business Rules

1. No hand written notices will be accepted for processing, this includes Adobe forms which have been completed by hand.
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5. All notice submissions that do not comply with point 2 will be charged full price for the notice submission.
6. The current cut-off of all Gazette's remains unchanged for all channels. (Refer to the GPW website for submission deadlines – www.gpwonline.co.za)
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10. Information on forms will be taken as the primary source of the notice to be published. Any instructions that are on the email body or covering letter that contradicts the notice form content will be ignored.

You are therefore advised that effective from **Monday, 18 May 2015** should you not comply with our new rules of engagement, all notice requests will be rejected by our new system.

Furthermore, the fax number **012- 748 6030** will also be **discontinued** from this date and customers will only be able to submit notice requests through the email address submit.egazette@gpw.gov.za.

government printing
Department: Government Printing Works
REPUBLIC OF SOUTH AFRICA

eGazette

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SOUTH AFRICAN REVENUE SERVICE

NO. R. 1214 **11 DECEMBER 2015**

CUSTOMS AND EXCISE ACT, 1964.

AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/371)

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended**, with effect from 1 January 2016,** to the extent set out in the Schedule hereto.

M JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	00.00	02.00	07	Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009,10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8536.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates
460.17	8701.20	01.06	63	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.02	01.04	44	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	01.04	48	Motor cars (including station wagons)	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.04	01.04	47	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.06	01.04	44	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.27	**GOODS FOR USE IN THE CONSTRUCTION OF THE MULTI-PRODUCTS PIPELINE FOR THE TRANSPORTATION OF PETROLEUM PRODUCTS**				
460.27	**00.00**	**01.00**	**00**	**Goods, entered for home consumption on or before 31 December 2010, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit, for the installation of fuel pipeline systems**	**Full duty**

By the deletion of Note 1 to rebate item 460.17:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	1. For the purposes of rebate items 8701.20/01.06, 87.02/01.04, 87.03/01.04, 87.04/01.04 and 87.06/01.04 the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows: (i) The value for customs duty purposes of motor vehicles imported less the value of any excess duty free allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in Note 7 to Rebate item 317.04) and less the value of an import rebate credit certificate in respect of motor vehicles, provided for in these items, automotive components and automotive tooling exported. (ii) For the purposes of paragraph (i) above the value of the excess duty free allowance and the value of an import rebate credit certificate shall be reduced by 40 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate credit certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes.				

By the renumbering of Note 2 to 3 and as Notes 1 to 2 in rebate item 460.17:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
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 rebate items 8701.20/02.06, 87.02/02.04, 87.03/03.04, 87.04/02.04 and 87.06/02.04 the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows: (i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess volume assembly allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.03) and less the value of a production rebate credit certificate. (ii) For the purposes of paragraph (i) above the value of the excess volume assembly allowance and the value of a production rebate credit certificate shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the production rebate credit certificate was issued in respect of specified motor vehicles produced fitted with engines and gearboxes. 2.These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.				

By the substitution of Note 1(b) to rebate item 460.17:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	(b) For the purposes of this rebate item the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows: (i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess volume assembly allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.03) and less the value of a production rebate credit certificate. (ii) For the purposes of paragraph (i) above the value of the excess volume assembly allowance and the value of a production rebate credit certificate shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the production rebate credit certificate was issued in respect of specified motor vehicles produced fitted with engines and gearboxes.				

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1214 **11 DESEMBER 2015**

DOEANE- EN AKSYNSWET, 1964.

WYSIGING VAN BYLAE NO. 4 (NO. 4/2/371)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig**, met ingang vanaf 1 Januarie 2016,** in die mate in die Bylae hierby aangetoon.

M JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skrapping van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	00.00	02.00	07	Motorvoertuigkomponente vir gespesifiseerde motorvoertuie soos in Opmerking 7 by kortingitem 317.04 omskryf of swaar motorvoertuie soos in Opmerking 1 by kortingitem 317.07 omskryf, indeelbaar by tariefposte 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 en 9401.20	Hoogstens die reg van toepassing op sodanige goedere in Deel 1 van Bylae No. 1 bereken op die waarde wat op die invoerkredietsertifikate aangedui is
460.17	8701.20	01.06	63	Padtrekkers vir leunsleepwaens	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.17	87.02	01.04	44	Motorvoertuie vir die vervoer van tien of meer persone	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.17	87.03	01.04	48	Motorkarre (met inbegrip van stasiewaens)	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.17	87.04	01.04	47	Motorvoertuie vir die vervoer van goedere (uitgesonderd motorvoertuie van subpos 8704.10)	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.17	87.06	01.04	44	Onderstelle met enjins toegerus vir motorvoertuie van poste 87.01 tot 87.05 (uitgesonderd dié vir motorvoertuie van pos 8704.10)	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.27	**GOEDERE VIR GEBRUIK IN DIE KONSTRUKSIE VAN DIE MULTI-PRODUKTE PYPLYN VIR DIE VERVOER VAN PETROLEUM PRODUKTE**				
460.27	**00.00**	**01.00**	**00**	**Goedere, vir binnelandse verbruik geklaar tot en met 31 Desember 2010, in sodanige hoeveelhede, by sodanige tye en onder sodanige omstandighede as wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit mag toelaat, vir die installering van brandstofpypleidingstelsels**	**Volle reg**

Deur die skrapping van Opmerking 1 by kortingitem 460.17:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	1. Vir die doeleindes van kortingitems 8701.20/01.06, 87.02/01.04, 87.03/01.04, 87.04/01.04 en 87.06/01.04 beteken die mate van korting "hoogstens die reg bereken kragtens die terme van die Opmerkings by die item" dat die doeanereg betaalbaar bereken moet word op 'n waarde wat soos volg bepaal word: (i) Die waarde vir doeaneregdoeleindes van motorvoertuie ingevoer minus die waarde van enige oorskot belastingvrye vergunning soos bereken in die kwartaalikse rekening van 'n vervaardiger van gespesifiseerde motorvoertuie (soos omskryf in Opmerking 7 by kortingitem 317.04) en minus die waarde van 'n invoerkortingkredietserifikaat ten opsigte van motorvoertuie voorsien in hierdie item, motorvoertuigkomponente en motorvoertuiggereedskap uitgevoer. (ii) Vir die doeleindes van paragraaf (i) hierbo moet die waarde van die oorskot belastingvrye vergunning en die waarde van invoerkortingkredietsertifikate met 40 persent verminder indien die korting gebruik word vir die invoer van gespesifiseerde motorvoertuie. Geen aanpassing sal egter gedoen word indien die invoerkortingkredietsertifikaat ten opsigte van gespesifiseerde motorvoertuie met enjins en ratkaste toegerus is, wat uitgevoer is nie.				

Deur die hernommering van Opmerking 2 tot 3 na 1 tot 2 in kortingitem 460.17:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	1.(a) Vir doeleindes van hierdie item het enige uitdrukking waaraan 'n betekenis ingevolge item 317.03 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk . (b) Vir die doeleindes van kortingitems 8701.20/02.06, 87.02/02.04, 87.03/03.04, 87.04/02.04 en 87.06/02.04 beteken die mate van korting "hoogstens die reg bereken kragtens die Opmerkings by die item" dat die doeanereg betaalbaar bereken moet word op 'n waarde wat soos volg bepaal word: (i) Die waarde vir doeaneregdoeleindes van motorvoertuie ingevoer minus die waarde van enige oorskot volume monteringstoelaag soos bereken in die kwartaallikse rekening van 'n vervaardiger van gespesifiseerde motorvoertuie (soos omskryf in kortingitem 317.03) en minus die waarde van 'n produksiekortingkredietsertifikaat. (ii) Vir die doeleindes van paragraaf (i) hierbo moet die waarde van die oorskot volume monteringstoelaag en die waarde van 'n produksiekortingkredietsertifikaat met 20 persent verminder indien die korting gebruik word vir die invoer van gespesifiseerde motorvoertuie. Geen aanpassing sal egter gedoen word indien die produksiekortingkredietsertifikaat ten opsigte van gespesifiseerde motorvoertuie met enjins en ratkaste toegerus is, wat uitgevoer is nie. 2. Hierdie Opmerking is slegs van toepassing op die gewone doeanereg vermeld in Deel 1 van Bylae No. 1.				

Deur die ververvanging van Opmerking 1(b) by kortingitem 460.17

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	(b) Vir die doeleindes van hierdie kortingitem beteken die mate van korting "hoogstens die reg bereken kragtens die Opmerkings by die item" dat die doeanereg betaalbaar bereken moet word op 'n waarde wat soos volg bepaal word: (i) Die waarde vir doeaneregdoeleindes van motorvoertuie ingevoer minus die waarde van enige oorskot volume monteringstoelaag soos bereken in die kwartaallikse rekening van 'n vervaardiger van gespesifiseerde motorvoertuie (soos omskryf in kortingitem 317.03) en minus die waarde van 'n produksiekortingkredietsertifikaat. (ii) Vir die doeleindes van paragraaf (i) hierbo moet die waarde van die oorskot volume monteringstoelaag en die waarde van 'n produksiekortingkredietsertifikaat met 20 persent verminder indien die korting gebruik word vir die invoer van gespesifiseerde motorvoertuie. Geen aanpassing sal egter gedoen word indien die produksiekortingkredietsertifikaat ten opsigte van gespesifiseerde motorvoertuie met enjins en ratkaste toegerus is, wat uitgevoer is nie.				

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1215 **11 DECEMBER 2015**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 2 (NO. 2/1/372)

In terms of section 56 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 2 to the said Act is hereby amended**, with effect from 1 January 2016,** to the extent set out in the Schedule hereto.

M JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Item	Tariff Heading	Code	CD	Description	Rebate Items	Imported from or Originating in	Rate of Anti-dumping duty
215.02	8716.80.10	01.08	84	Wheelbarrows manufactured by Qingdao Youhe Handtruck Co. Ltd		China	32,32%
215.02	8716.80.10	02.08	89	Wheelbarrows manufactured by Qingdao Wantai Special Handtruck Co. Ltd		China	39,92%
215.02	8716.80.10	03.08	83	Wheelbarrows (excluding that manufactured by Qingdao Yongyi Metal Products Co. Ltd; Qingdao Youhe Handtruck Co. Ltd and Qingdao Wantai Special Handtruck Co. Ltd)		China	29,82%

By the insertion of the following:

Item	Tariff Heading	Code	CD	Description	Rebate Items	Imported from or Originating in	Rate of Anti-dumping duty
217.00	**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**						
217.02	**VEHICLES (EXCLUDING RAILWAY OR TRAMWAY ROLLING-STOCK), AND PARTS AND ACCESSORIES THEREOF**						
217.02	8716.80.10	01.08	89	Wheelbarrows manufactured by Qingdao Youhe Handtruck Co. Ltd		China	32,32%
217.02	8716.80.10	02.08	83	Wheelbarrows manufactured by Qingdao Wantai Special Handtruck Co. Ltd		China	39,92%
217.02	8716.80.10	03.08	88	Wheelbarrows (excluding that manufactured by Qingdao Yongyi Metal Products Co. Ltd; Qingdao Youhe Handtruck Co. Ltd and Qingdao Wantai Special Handtruck Co. Ltd)		China	29,82%

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1215 **11 DESEMBER 2015**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 2 (NO. 2/1/372)

Kragtens artikel 56 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 2 by bogenoemde Wet hiermee gewysig**, met ingang vanaf 1 Januarie 2016,** in die mate in die Bylae hierby aangetoon.

M JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skrapping van die volgende:

Item	Tariefpos	Kode	TS	Beskrywing	Kortingitems	Ingevoer vanaf of Oorspronklik van	Skaal van Anti-dumpingreg
215.02	8716.80.10	01.08	84	Kruiwaens vervaardig deur Qingdao Youhe Handtruck Co. Ltd		China	32,32%
215.02	8716.80.10	02.08	89	Kruiwaens vervaardig deur Qingdao Wantai Special Handtruck Co. Ltd		China	39,92%
215.02	8716.80.10	03.08	83	Kruiwaens (uitgesonderd dié vervaardig deur Qingdao Yongyi Metal Products Co. Ltd; Qingdao Youhe Handtruck Co. Ltd en Qingdao Wantai Special Handtruck Co. Ltd)		China	29,82%

Deur die invoeging van die volgende:

Item	Tariefpos	Kode	TS	Beskrywing	Kortingitems	Ingevoer vanaf of Oorspronklik van	Skaal van Anti-dumpingreg
217.00	**VOERTUIE, LUGVAARTUIE, VAARTUIE EN VERWANTE VERVOERTOERUSTING**						
217.02	**VOERTUIE (UITGESONDERD ROLLENDE SPOORWEG- OF TREMWEGMATERIAAL), EN ONDERDELE EN BYBEHOORSELS DAARVAN**						
217.02	8716.80.10	01.08	89	Kruiwaens vervaardig deur Qingdao Youhe Handtruck Co. Ltd		China	32,32%
217.02	8716.80.10	02.08	83	Kruiwaens vervaardig deur Qingdao Wantai Special Handtruck Co. Ltd		China	39,92%
217.02	8716.80.10	03.08	88	Kruiwaens (uitgesonderd dié vervaardig deur Qingdao Yongyi Metal Products Co. Ltd; Qingdao Youhe Handtruck Co. Ltd en Qingdao Wantai Special Handtruck Co. Ltd)		China	29,82%

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1216 **11 DECEMBER 2015**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1526)

In terms of section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended, **with effect from 1 January 2016**, to the extent set out in the Schedule hereto

M JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following General Note(s) in K.6 in Schedule No. 1:

Namibia	4 June 2001

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1216 **11 DESEMBER 2015**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1526)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Bylae No. 1 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 Januarie 2016**, in die mate in die Bylae hierby aangetoon.

M JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Algemene Opmerking(s) na K.6 in Bylae No. 1:

Namibië	4 Junie 2001

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1217 **11 DECEMBER 2015**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/109)

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 5 to the said Act is hereby amended**, with effect from 1 January 2016,** to the extent set out in the Schedule hereto.

M JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

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

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1217 **11 DESEMBER 2015**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/3/109)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 5 by bogenoemde Wet hiermee gewysig**, met ingang vanaf 1 Januarie 2016,** in die mate in die Bylae hierby aangetoon.

M JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skrapping van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
539.00	**BRANDSTOF VOORSIEN VIR DIE LYN-VULLING VAN DIE NUWE VEEL DOEL PRODUKTE PYPLYN (NVPP) REGERINGSPROJEK**				
539.01	2710.1	01.05	54	Brandstof voorsien deur die Petroleum Oil & Gas Corporation of South Africa (SOC) Ltd vir die hooflyn-vulling van die NVPP vanaf Island View Durban na Jameson Park, voor 31 Maart 2012, van hoogstens 154 744 400 li	Volle reg in Deel 1 van Bylae No. 1

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1218 **11 DECEMBER 2015**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/714)

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended**, with effect from 1 January 2016,** to the extent set out in the Schedule hereto.

M JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
304.07	23.04	01.04	44	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit for the manufacture of preparations of a kind used in animal feeding, with effect from 1 July 2008 up to and including 30 June 2011	Full duty
317.04	**INDUSTRY: SPECIFIED MOTOR VEHICLES NOTES: 1. The extent of rebate provided for in this item shall not exceed the duty payable on the entry of imported goods under Chapter 98 of Schedule No. 1. 2. Registrants under this item shall - (i) during the first accounting period as defined in Note 3(i)(a) submit a customs account for the first four months period to the Controller and bring any customs duty due to account on a bill of entry for home consumption or SAD form within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of four months during which the date of closing of duty accounts occurs; (ii) during the second accounting period as defined in Note 3(i)(b) submit accumulative quarterly accounts to the Controller and pay any customs duty due on a provisional payment within thirty days from the closing date of each quarter. Should it be found that the accumulative duty payable at the end of a quarter is less than that paid at the end of the previous quarter, claim a refund of such difference in duty from the Controller. If the duty payable is more than that paid at the end of the previous quarter, bring the difference in duty to account by means of a provisional payment, provided that at the end of the accounting period, the duty due on the final return so calculated shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate working day of the month following the period of twelve months during which the date for closing of duty accounts occurs and the provisional payments refunded; (iii) during the third and ensuing accounting period as defined in Note 3(i)(c), submit customs accounts to the Controller and bring any customs duty and additional value-added tax (VAT), to account within thirty days from the closing date of the accounting period concerned but not later than the penultimate official working day of the month following the period of three months during which the date of closing of duty accounts occurs; (iv) in respect of original equipment components classifiable within Chapter 98 - (a) enter, from 1 March 2012, all such components on form SAD 500 (IR), except if entered on importation for storage in a licensed customs and excise storage warehouse; (b) enter, before 15 March 2012, for home consumption on form SAD 500 (XIR), all of such components imported and entered for warehousing in a registered special manufacturing warehouse before 1 March 2012; (c) stored in a licensed customs and excise storage warehouse, enter such components for home consumption before removal from that warehouse on form SAD 500 (XIR); (d) when the components are entered on form SAD 500 (IR) or SAD 500 (XIR) as contemplated in paragraphs (a), (b) and (c), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies. (v) for the purposes of Note 2(ii) pay customs duty on Form DA 70 "APPLICATION TO MAKE PROVISIONAL PAYMENT". The rate of customs duty shall be the rate applicable under Chapter 98 on the date of the certificate for the removal of exisable/specified goods ex warehouse (Form DA 32); (vi) amend all accounts in respect of a current accounting period, in the following manner only: (a) any correction/amendment of any particulars of a quarterly account shall be entered on Form DA 199.65 or Form DA 199.70, as applicable, accounting for the difference between the original account and the corrected/amended account for customs duty purposes. Form DA 199.65 and Form DA 199.70 shall be supported by full details of the corrected/amended account as well as a copy of the original account; (b) any duty due in respect of such correction/amendment shall be paid by the Registrant on Form DA 70 "APPLICATION TO MAKE PROVISIONAL PAYMENT". Any overpayment of duty in respect of such correction shall be refunded to the Registrant by the Controller; (c) in respect of such correction/amendment of the value for customs duty purposes the Registrant shall calculate and submit to the Controller the effect of such correction/amendment on the calculation of the duty free allowance in terms of Notes 11 and 12 and the effect thereof on the amount of the duty free allowance utilised in terms of Note 14(i) and the value of the excess duty free allowance to be carried forward as an opening balance to the ensuing quarter in terms of Note 14(iii). Such values for customs duty purposes shall be amended by the Registrant accordingly; (vii) not reflect any correction/amendment of customs accounts in respect of a previous accounting period as a correction/ amendment in a customs account for a current accounting period: (a) any duty due in respect of such correction/amendment in respect of a previous accounting period shall be brought to account by the Registrant and paid into the National Revenue Fund as customs duty on a departmental bill of entry (Form DA 490) by the Controller; (b) any duty overpaid as a result of such correction/amendment may be claimed by a Registrant on Form DA 66 "APPLICATION FOR REFUND". (c) in respect of such duty due or any claim for the refund of duty in respect of such quarter during a previous accounting period, the Registrant shall calculate, take into account and submit to the Controller the effect of such correction/amendment on the value of the duty free allowance calculated and utilised in terms of Notes 14 and 29(iv) in such quarter as well as the balance of any excess duty free allowance carried forward as an opening balance to the ensuing quarters. Such values for customs duty purposes shall be amended by the Registrant accordingly. 3. For the purposes of this item - (i) the accounting periods shall be as follows: (a) the first accounting period for original equipment components entered under this rebate item, those received from local component manufacturers or suppliers and motor vehicles produced shall be for four months commencing on 1 September 1995 and shall end on 31 December 1995; (b) the second**				

By the deletion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				accounting period shall be for four periods of three months each commencing on 1 January 1996 and shall end on 31 December 1996; (c) the third and ensuing accounting periods shall be for four periods of three months each commencing on 1 January each year and shall end on 31 December each year; (ii) the Controller shall in respect of the customs accounts as defined in Note 2(i) to (iii) for the accounting periods as defined in Note 3(i)(b) and (c) liquidate all Forms DA 70 "APPLICATION TO MAKE PROVISIONAL PAYMENT" in respect of customs duty and pay it into the National Revenue Fund on Form DA 490 as customs duty received within sixty days from the closing date of the full accounting period but not later than the penultimate official working day of the period of sixty days following the closing date of the full accounting period. 4. "Import rebate credit certificates" means certificates issued by the International Trade Administration Commission in respect of eligible exports of goods defined in Note 5. 5. "Eligible exports" means exports of any of the following which are new and unused at the time of export - (i) Specified motor vehicles defined in Note 7, fitted with an engine and gear-box, manufactured in terms of this rebate item and exported from the licensed premises by the manufacturer. (ii) Motor vehicles manufactured in terms of rebate item 317.07 in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit. (iii) Specified motor vehicles as defined in Note 7, not fitted with an engine or gear-box, exported from the licensed premises by the manufacturer, automotive components and automotive tooling as defined in Note 10, for which a certificate was issued by the International Trade Administration Commission, provided that the export of such components and tooling contribute to the achievement of the overall objectives of Government's Motor Industry Development Programme. Such components and tooling shall, furthermore, meet the following criteria, namely that - (a) they were wholly or partly manufactured in the common customs area; (b) not less than 25 per cent of the ex-factory selling price of the components and tooling is represented by the sum of -the cost of labour in the common customs area; - the value of materials of the common customs area; - the factory overhead expenses (excluding profit) incurred in the common customs area in respect of the components and tooling; and (c) the final process of manufacture was carried out in the common customs area: Provided that operations of packing or painting shall not qualify as manufacturing processes. In the event of the final process of manufacture not taking place in the common customs area, a determination as to the eligibility of the relevant product must be made by the International Trade Administration Commission. 6. For the purposes of Note 5 the International Trade Administration Commission may issue import rebate credit certificates subject to such further conditions as the Commission may determine. 7. "Specified motor vehicles" means - (i) road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg; (ii) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass not exceeding 2 000 kg, (excluding those of subheading 8702.10.10); (iii) motor cars (including station wagons) of heading 87.03; (iv) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G. V. M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and (v) chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks). 8. "The value of any import rebate credit certificates in respect of eligible exports" means the foreign currency earnings as defined in Note 9 of such goods or at the place of despatch from the common customs area less the foreign currency usage as defined in Note 18. 9. The expression "foreign currency earnings" means the free carrier value {i.e. free-on-board (f.o.b.) and, in the case of overland transport through exit points in the common customs area, free on rail (f.o.r.) or free on truck (f.o.t.), at the border} of export sales. For the purposes of the definition the following shall not form part of the foreign currency earnings, namely: (i) freight and insurance costs in respect of eligible exports, outside the common customs area, whether or not these costs have been paid for in the common customs area; (ii) any expenditure costs, of whatever nature incurred by an exporter for any activity, including services performed, or to be performed, outside the common customs area for any export sale, including, but without limiting it to - (a) commission paid to an overseas representative; (b) costs incurred in the marketing, advertising, positioning, warehousing, repairing and clearance of products sold in terms of an export sale; and (c) any taxes, customs and excise duties. Whether or not such expenditure or costs have been paid, or are payable, in the common customs area provided that, in the event of any dispute arising as to the determination of foreign currency earning, the International Trade Administration Commission may determine a national foreign currency earning. 10. "Automotive tooling" means - dies for drawing or extruding metal, of subheading 8207.20; - tools for pressing, stamping or punching, of subheading 8207.30; - work holders of subheading 8466.20; - assembly jigs and assembly lines, of subheading 8479.89; and - injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles and automotive components for such motor vehicles. 11. "Duty free allowance" means 27 per cent of the value for duty free allowance purposes as defined in Note 12. 12. (i) "The value for duty free allowance purposes" means the value, determined on the basis prescribed in this Note, of all motor vehicles produced in terms of this item during a quarter and ready for sale, excluding such vehicles exported during the same quarter. (ii) For the purposes of this Note: (a) the value for duty free allowance purposes for such a quarter shall be the recommended retail list price (including options) for the domestic market (exclusive of VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No 1), applicable to such motor vehicle(s) at the time of production thereof, less a company specific percentage(s) determined by the International Trade Administration Commission on a quarterly basis; (b) the company's specific percentage(s) shall be based on the financial information of the quarter prior to the production quarter and shall, INTER ALIA include the variance(s) between the average recommended retail list price(s) (exclusive of VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No. 1) of the specific motor vehicle manufacturer, plus any other cost item(s) which may result in a distortion of sales price(s) which may include, but not limited to discounts, commissions and service contract. This information shall, for purposes of Note 12, be based on sales on the domestic market and to buyers not related to the vehicle manufacturer in terms of section 66(2)(a) of the Act; (c) the International Trade Administration Commission may determine the appointment of any related item and may, if the company specific percentage(s) were incorrectly calculated, adjust such percentage(s) retrospectively; (d) the International Trade Administration Commission may request a report that includes computations and schedules supporting the calculations of the company specific percentage(s) from the registered motor vehicle manufacturer or his practising accountant or auditor registered in terms of section 15 of the Public Account's and Auditor's Act, 1991 the cost of the registered motor vehicle manufacturer; (e) the International Trade Administration Commission may in the case of any model for which relevant price and cost structures are not available, determine the company's specific percentage(s) in consultation with the motor vehicle manufacturer; (f) the Commissioner, may, in the case of any model	

By the deletion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
	for which a recommended retail list price (exclusive of VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No. 1) is not available, determine, after consultation with the motor vehicle manufacturer, a recommended price in terms of section 69(3). 13. For the purposes of Note 12 - (i) all documentation, including but not limited to books of account, which support or may support information furnished in respect of the company's specific percentage(s) shall be kept for a period of not less than three years from the end of the production quarter and shall be made available and produced to the Department of Trade and Industry on request for purposes of verification and should such documentation not be available, all benefits relating to such documents are recoverable; and (ii) the International Trade Administration Commission may, for the period 1 September 1995 to 31 December 1995 determine a provisional company's specific percentage(s) in consultation with the motor vehicle manufacturer, which may be adjusted with retrospective effect. 14. (i) The duty free allowance in terms of Note 11 in any quarter shall in the first instance be utilized in terms of Note 29(iv) by a Registrant to reduce the value for customs duty purposes of original equipment components imported and the foreign currency usage of original equipment components received from any person in the common customs area calculated in terms of Note 27. (ii) Any excess duty free allowance may be utilized by such Registrant to reduce the value of motor vehicles imported under rebate item 460.17 in the quarter thereafter provided that the prior written approval for the utilization of such excess duty free allowance shall be obtained from the Commissioner and the remaining balance of such excess duty free allowance shall be utilized in terms of Note 14(i) in the next quarter. (iii) "Excess duty free allowance" shall be calculated as follows: (a) the balance of any excess duty free allowance brought forward from the previous quarter; (b) less any duty free allowance utilized in terms of Note 14(ii) under rebate item 460.17 for this quarter; (c) plus the duty free allowance in terms of Note 11 for this quarter; (d) less the duty free allowance (including any excess duty free allowance brought forward from the previous quarter not utilized for the import of motor vehicles under rebate item 460.17) utilized in terms of Note 29(iv) for this quarter. (iv) The balance of any excess duty free allowance shall at the closing date of each accounting period, as defined in Note 3(i), be confirmed in writing with the Commissioner. 15. (i) The Registrant shall obtain certificates (Form DA 190) as prescribed by rule declaring the foreign currency usage in respect of original equipment components for use in the manufacture of specified motor vehicles, received from any person in the common customs area. Such certificates shall be obtained at the times and in the manner as prescribed by the Commissioner from time to time. (ii) If such certificates are not obtained or duly completed, the foreign currency usage in respect of such goods may be deemed to be the price at which such goods were purchased by the Registrant. 16. (i) The foreign currency earnings in respect of exports by local component manufacturers, suppliers or other exporters shall be supported by a certificate (Form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into each type of automotive component and automotive tooling exported. (ii) The foreign currency earnings in respect of motor vehicles, automotive components and automotive tooling exported by a Registrant shall be supported by a certificate (Form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into such exports. (iii) If such duly completed certificates are not obtained the foreign currency usage in respect of such motor vehicles, automotive components and automotive tooling exported may be deemed to be the full value of the foreign currency earning. (iv) The value of precious metals in respect of catalytic converters, whether or not incorporated in exhaust systems, shall be restricted to 40 per cent of the value of South African precious metals incorporated therein. (v) The value of import rebate credit certificates shall be restricted to 70 per cent of the certificate. (vi) The International Trade Administration Commission may under such conditions as it may determine further restrict the value of import rebate credit certificates mentioned in Note 16 (v). 17. For the purposes of Notes 15 and 16, the International Trade Administration Commission may determine the method and basis of calculation and method and conditions regarding the verification of the foreign currency usage declared on such certificates and may verify the correctness of such foreign currency usage. 18. "Foreign currency usage" means the value for customs duty purposes of any imported components and materials (excluding consumables, petrol, distillate fuels, lubricating grease and prepared engine, gearbox, steering case and drive-axle lubricating oils) imported by or received from any person in the common customs area and used in the manufacture or assembly of automotive components of specified motor vehicles and automotive tooling. 18A. For the purposes of Note 18 the local content of automotive components and materials further processed outside the common customs area and re-imported into the common customs area may also be excluded from the value for customs duty purposes under the specific conditions as prescribed in the MIDP guidelines by the International Trade Administration Commission and upon application to, and approval by the International Trade Administration Commission. The value of the local content shall be the free carrier value (i.e. free-on-board (f.o.b.)) of such goods at the port of export. 19. In addition to any obligation of component manufacturers and suppliers to declare the correct foreign currency usage motor vehicle manufacturers acquiring such foreign currency usage shall be liable for any discrepancies resulting from the under declaration of foreign currency usage by such component manufacturers and suppliers, and shall remain liable for import duty as if no rebate had been allowed. In the event of a dispute as to whether a motor vehicle manufacturer is entitled to a rebate claim, the onus shall rest on such motor vehicle manufacturer to prove its entitlement to the rebate. 20. The International Trade Administration Commission may approve and issue import rebate credit certificates to exporters in respect of eligible exports as defined in Note 15, exported, provided the under-mentioned conditions are complied with: (i) such goods were packed and exported under customs supervision unless otherwise determined by the Commissioner (except for dumpers with articulated chassis with a G.V.M. exceeding 5 tons exported during the period from 1 January 2007 to 31 December 2009); (ii) all export documentation supported by duly completed form DA 190, and proof of repatriation of funds for the goods exported shall be kept available by the registered exporter under such conditions that may be determined by the International Trade Administration Commission; (iii) in order to qualify for stated benefits, applications for import rebate credit certificates are to be submitted to the International Trade Administration Commission, not later than 12 months from the date of the export bill of entry (except in the case of dumpers with articulated chassis with a G.V.M. exceeding 5 tons exported during the period from 1 January 2007 to 31 December 2009, in respect of which applications for import rebate credit certificates to the International Trade Aministration Commission must be submitted not later than 12 months from 31 December 2009); and (iv) only goods which have physically left the common customs area shall qualify. Such foreign currency earnings may only qualify for import rebate credit certificates if proof, to the satisfaction of the International Trade Administration Commission, has been furnished including evidence that the payment of such proceeds emanate from the direct inflow of foreign exchange through a registered banking institution. Non-compliance of any of these provisions shall not affect the obligations of the user of the rebate credit certificate under this item. 21. For the purposes of Notes 16 and 20, the International Trade Administration Commission may - (i) prescribe the method, basis and conditions for				

By the deletion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
	applications for import rebate credit certificates and the substantiation and verification of such applications. All documentation, including but not limited to books of account, which support or may support an application for an import rebate credit certificate in terms of this item shall be kept for a period of not less than five years from the date of the certificate and shall be available and produced to the International Trade Administration Commission on request for purposes of verification and should such documents not be available all benefits relating to such documents are recoverable; (ii) for the period 1 September 1995 to 31 December 1995 under such circumstances as he may prescribe issue provisional import rebate credit certificates before proof of payment is produced provided such proof of payment is produced not later than twelve months from the date of the export bill of entry. 22. In addition to the obligation of suppliers or component manufacturers to declare the correct foreign currency usage and of exporters to declare the correct foreign currency earnings, the person in whose name an import rebate credit certificate is issued shall be liable for any discrepancies resulting from the under declaration or over declaration of foreign currency usage or earnings or any other incorrect information supplied, for whatever reason, which result in the issue of an incorrect certificate and shall remain liable for the customs duty as if no rebate had been allowed. In the event of a dispute as to whether such person is entitled to a rebate claim, the onus shall rest on him to prove his entitlement to the rebate. 23. The International Trade Administration Commission shall, based on information supplied by the applicant, on the import rebate credit certificate, indicate whether it is in respect of automotive components, automotive tooling or motor vehicles exported. 24. Import Rebate Credit Certificates may be used only - (i) by Registrants to reduce the value of imported automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07; or (ii) by other importers to reduce the value of automotive components, specified motor vehicles or heavy motor vehicles as defined in Note 1 to rebate item 317.07 or to claim a refund of customs duties paid on automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07 imported by the person in whose name the certificate was issued. 25. On application for an import rebate credit certificate, the applicant may by means of a letter of authorisation name the beneficiary of such certificate. Any beneficiary shall acquire such import rebate credit certificate subject to any conditions or limitations that might at any time be applicable to such import rebate credit certificate. 26. Import rebate credit certificates obtained by local component manufacturers, suppliers or other exporters in respect of eligible exports as defined in Note 5, exported, may subject to Notes 24 and 25 only be transferred once. 27. For the purposes of this rebate item - (i) the value for customs duty purposes of original equipment components imported shall be included in the quarter during which such components were entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) by a motor vehicle manufacturer. For the purposes of Note 29 the value for customs duty purposes shall be determined as follows: (a) the value for customs duty purposes of original equipment components imported; (b) "less the value for customs duty purposes of all such components in unopened containers or unit load devices, provided that the value for customs duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter"; (c) less the value for customs duty purposes of such components imported and used in the manufacture of original equipment components by such motor vehicle manufacturer and supplied to other registered motor vehicle manufacturers in terms of this item; (d) less the value for customs duty purposes of such components imported and used in the manufacture of original equipment components by such motor vehicle manufacturer and exported; (e) less the value for customs duty purposes of such components imported and returned to the overseas suppliers by such motor vehicle manufacturer; (f) less the value for customs duty purposes of such components imported and transferred to Parts and Accessories of such motor vehicle manufacturer; (g) less the value for customs duty purposes of such components imported and used in the manufacture of specified motor vehicles by such motor vehicle manufacturer and exported. Provided that the value for customs duty purposes in terms of Notes 27(i)(b) to 27 (i)(g) shall not exceed the value for customs duty purposes of such imported components. (ii) The foreign currency usage of original equipment components received from any person in the common customs area by a motor vehicle manufacturer during a quarter shall be recorded in the ensuing quarter. However, for the first four months period (1 September 1995 to 31 December 1995) goods received during the four months period (1 June 1995 to 30 September 1995) shall be accounted for in the four months period (1 September 1995 to 31 December 1995). "27A. For the purposes of Note 27(i)(b), "unit load device" means any container or covered pallet specially designed and used for the carriage of cargo by air". "27B. For the purposes of Notes 27(i)(d) and 27(i)(g) registrants may carry forward any excess value for customs duty purposes of original equipment imported and used in exports during a quarter to - (i) the ensuing quarter, and (ii) such further quarters as the Commissioner may allow in exceptional circumstances." 28. (i) The International Trade Administration Commission may at any time verify any matter or information relating to this item save for those relating to the Commissioner. (ii) The International Trade Administration Commission may withdraw an import rebate credit certificate which was issued on the basis of incorrect information pertaining to the application. If, at the time of the withdrawal, any of the benefits in terms of such certificate had been used, such benefits will be recoverable from the user(s). (iii) In the event of any dispute arising as to the interpretation or application of any of the provisions of this item, save for those relating to the Commissioner, the decision of the International Trade Administration Commission will be final. 29. For the purposes of this rebate item "the value calculated in terms of Note 29" means - (i) the value for customs duty purposes of imported original equipment components calculated in terms of Note 27(i); (ii) plus the foreign currency usage of original equipment components received from any person in the common customs area calculated in terms of Note 27(ii); (iii) plus the duty free allowance originally allocated to motor vehicles at the time of production but which were exported in this quarter; (iv) less the duty free allowance utilized in terms of Note 14 for this quarter provided that the determination of the duty free allowance to be utilized in terms of this Note the value of any import rebate credit certificates to be utilized in terms of Note 29(v), shall be disregarded; (v) less the value of import rebate credit certificates provided that the value of such import rebate credit certificates so utilized shall not exceed the net value determined on the basis of Note 29(i) to 29(iv) above; (vi) less the foreign currency usage of original equipment components received by a motor vehicle manufacturer from any person in the common customs area during the accounting period subject to Note 27(b), which have been incorporated in motor vehicles exported. 30. To qualify for any rebate in terms of this rebate item (including the duty free allowance) all components imported for the manufacture of specified motor vehicles as defined in Note 7, shall be entered under Chapter 98.				

By the deletion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.04	98.01	01.04	45	Original equipment components, for the manufacture of road tractors for semi-trailers of subheading 8701.20, of a vehicle mass not exceeding 1 600 kg	Full duty less the duty payable on the value calculated in terms of Note 29
317.04	98.01	02.04	47	Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	Full duty less the duty payable on the value calculated in terms of Note 29
317.04	98.01	03.04	44	Original equipment components, for the manufacture of motor cars (including station wagons) of heading 87.03	Full duty less the duty payable on the value calculated in terms of Note 29
317.04	98.01	04.04	49	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 29
317.04	98.01	05.04	43	Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 29

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1218 **11 DESEMBER 2015**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1/714)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiermee gewysig**, met ingang vanaf 1 Januarie 2016,** in die mate in die Bylae hierby aangetoon.

M JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skrapping van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
304.07	23.04	01.04	44	Oliekoek en ander vaste oorblyfsels, hetsy gemaal of in die vorm van pille al dan nie, afkomstig van die winning van sojaboonolie, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat vir die vervaardiging van preparate van 'n soort by dierevoer gebruik, met ingang vanaf 1 Julie 2008 tot en met 30 Junie 2011	Volle reg
317.04	**NYWERHEID: GESPESIFISEERDE MOTORVOERTUIE OPMERKINGS: 1. Die mate van korting waarvoor in hierdie item voorsiening gemaak word, sal nie die reg betaalbaar op die ingevoerde goedere ingevolge Hoofstuk 98 van Bylae No. 1, oorskry nie. 2. Geregistreerdes onder hierdie kortingitem sal - (i) gedurende die eerste verrekeningstydperk, soos omskryf in Opmerking 3(i)(a), 'n doeanerekening vir die eerste vier maande aan die Kontroleur voorlê en enige doeanereg betaalbaar sal in rekening gebring word op 'n klaringsbrief vir binnelandse verbruik of SAD vorm binne dertig dae na die sluitingsdatum van sodanige rekening maar nie later as die voorlaaste amptelike werksdag van die maand wat volg op die tydperk van vier maande waarin die datum vir sluiting van belastingrekeninge voorkom; (ii) gedurende die tweede verrekeningstydperk soos omskryf in Opmerking 3(i)(b) akkumulatiewe kwartaalikse rekeninge aan die Kontroleur voorlê en enige doeanereg betaalbaar sal op 'n voorlopige betaling inbetaal word binne dertig dae na die uitingsdatum van elke kwartaal. Sou dit gevind word dat die akkumulatiewe reg betaalbaar aan die einde van 'n kwartaal minder is as wat betaal is aan die einde van die vorige kwartaal, sal 'n terugbetaling vir so 'n verskil in reg van die Kontroleur geëis word. Indien die reg betaalbaar egter meer is as wat aan die einde van die vorige kwartaal betaal is, sal die verskil in reg in rekening gebring word deur middel van 'n voorlopige betaling, met dien verstande dat aan die einde van die verrekeningstydperk, die reg betaalbaar op die finale rekening so bereken in rekening gebring sal word op 'n klaringsbrief vir binnelandse verbruik binne dertig dae na die sluitingsdatum van sodanige rekening maar nie later as die voorlaaste werksdag van die maand wat volg op die tydperk van twaalf maande waarin die datum vir sluiting van belastingrekeninge voorkom en die voorlopige betalings terugbetaal word; (iii) gedurende die derde en daaropvolgende verrekeningstydperke soos omskryf in Opmerking 3(i)(c), doeane rekeninge aan die Kontroleur voorlê en enige doeanereg en addisionele belasting op toegevoegde waarde (BTW) betaalbaar sal in rekening gebring word op 'n klaringsbrief vir binnelandse verbruik binne dertig dae na die sluitingsdatum van sodanige verrekeningsperiode maar nie later as die voorlaaste amptelike werksdag van die maand wat volg op die tydperk van drie maande waarin die datum vir sluiting van belastingrekeninge voorkom; (iv) ten opsigte van oorspronklike komponente indeelbaar binne Hoofstuk 98 - (a) geklaar, vanaf 1 Maart 2012, alle sodanige komponente op vorm SAD 500 (IR), behalwe as dit by invoer vir opslag in 'n gelisensieerde doeane- en aksyns opslagpakhuis geklaar word; (b) geklaar, voor 15 Maart 2012, vir binnelandse verbruik op vorm SAD 500 (XIR), alle sodanige komponente ingevoer en geklaar vir opslag in 'n geregistreerde spesiale vervaardigingsgpakhuis voor 1 Maart 2012; (c) in 'n gelisensieerde doeane- en aksyns opslagpakhuis opberg, sodanige komponente klaar vir binnelandse verbruik op vorm SAD 500 (XIR) voor verwydering vanaf daardie pakhuis; (d) wanneer die komponente geklaar word op vorm SAD 500 (IR) of SAD 500 (XIR) soos in paragrawe (a), (b) en (c), beoog, BTW betaal op die waarde vir doeaneregdoeleindes asof 'n "volle reg" mate van korting van toepassing is; (v) vir die doeleindes van Opmerking 2(ii) sal doeanereg betaal word op Vorm DA 70 "AANSOEK OM VOORLOPIGE BETALING TE MAAK". Die skaal van doeanereg sal die skaal van toepassing wees onder Hoofstuk 98 op die datum van die sertifikaat vir verwydering van synsbare/gespesifiseerde goedere ex pakhuis (Vorm DA 32); (vi) wysig alle rekeneinge ten opsigte van 'n huidige afrekeningstydperk, op die volgende wyses alleen: (a) enige regstelling/wysiging van enige besonderhede van 'n kwartaalikse rekening sal aangeteken word op Vorm DA 199.65 of Vorm DA 199.70, soos van toepassing, bereken vir die verskil tussen die oorspronklike rekening en die reggestelde/gewysigde rekening vir doeaneregdoeleindes. Vorm DA 199.70 sal vergesel deur volle besonderhede van die reggestelde/gewysigde rekening tesame met 'n afskrif van die oorspronklike rekening; (b) enige reg verskuldig ten opsigte van so 'n regsteling/wysiging sal deur die Registrant betaal word op 'n Vorm DA 70 "AANSOEK OM VOORLOPIGE BETALING TE MAAK". Enige oorbetaling van reg ten opsigte van so 'n regstelling sal deur die Kontroleur aan die Registrant terugbetaal word; (c) ten opsigte van so 'n regstelling/wysiging van die waarde vir doeaneregdoeleindes sal die Registrant bereken en voorlê aan die Kontroleur die uitwerking van so 'n regstelling/wysiging op die berekening van die belastingvrye toegewing ingevolge Opmerkings 11 en 12 en die uitwerking daarvan op die bedrag van die belastingvrye toelaag aangewend ingevolge Opmerking 14(i) en die waarde van die oorskot belastingvrye vergunning moet oorgedra word as 'n openingsbalans na die daaropvolgende kwartaal ingevolge Opmerking 14(iii). Sulke waardes vir doeaneregdoeleindes sal dienooreenkomstig deur die registrant gewysig word; (vii) nie enige regstelling/wysiging van doeanerekeninge weergee ten opsigte van vorige verrekeningstydperke nie as 'n regstelling/wysiging in 'n doeanerekening vir 'n huidige verrekeningstydperk: (a) enige reg verskuldig ten opsigte van so 'n regstelling/wysiging ten opsigte van 'n vorige verrekeningstydperk sal in rekening gebring word deur die registrant en inbetaal word in die Nasionale Inkomstefonds as doeanereg op 'n departementele klaringsbrief (Vorm DA 490) deur die Kontroleur; (b) enige reg oorbetaal as gevolg van so 'n regstelling/wysiging mag deur die Registrant terug geëis word op Vorm DA 66 "AANSOEK OM TERUGBETALING"; (c) ten opsigte van so 'n reg verskuldig of enige eis vir die terugbetaling van reg ten opsigte van so 'n kwartaal gedurende 'n vorige verrekeningstydperk, sal die Registrant bereken, in ag neem en aan die Kontroleur voorlê die effek van so 'n regstelling/wysiging op die waarde van die**				

Deur die skrapping van die volgende: (vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
				belastingvryetoelaag bereken en verbruik ingevolge van Opmerking 14 in so 'n kwartaal asook die balans van enige oorskot belastingvrye vergunning oorgedra as 'n openingsbalans na die daaropvolgende kwartaal ingevolge van Opmerking 14(iii). Sulke waardes vir doeaneregdoeleindes sal dienooreenkomstig deur die Registrant gewysig word. 3. Vir die doeleindes van hierdie item - (i) die verrekeningstydperke sal as volg wees: (a) die eerste verrekeningstydperk vir oorspronklike toerusting komponente wat onder hierdie item geklaar is, daardie ontvang van plaaslike komponentvervaardigers of voorsieners en motorvoertuie geproduseer sal vir vier maande wees beginnende op 1 September 1995 en sal op 31 Desember 1995 eindig; (b) die tweede verrekeningstydperk sal vir vier periodes van drie maande elk wees beginnende op 1 Januarie 1996 en sal op 31 Desember 1996 eindig; (c) die derde en daaropvolgende verrekeningstydperke sal vir vier periodes van drie maande elk wees beginnende op 1 Januarie van elke jaar en sal eindig op 31 Desember van elke jaar; (ii) die Kontroleur sal ten opsigte van die doeanerekeninge soos omskryf in Opmerking 2(i) tot (ii) vir die verrekeningstydperke soos omskryf in Opmerking 3(i)(b) en (c) alle Vorms DA 70 "AANSOEK OM 'N VOORLOPIGE BETALING TE MAAK" likwideer ten opsigte van doeanereg en dit inbetaal in die Nasionale Inkomstefonds op Vorm DA 490 as doeanereg ontvang binne sestig dae van die sluitingsdatum van die volle verrekeningstydperk maar nie later as die voorlaaste amptelike werksdag van die tydperk van sestig dae volgende die sluitingsdatum van die volle verrekeningstydperk. 4. "Invoerkorting kredietsertifikate" beteken sertifikate uitgereik deur die Internasionale Handelsadministrasie Kommissie ten opsigte van geskikte uitvoere van goedere soos omskryf in Opmerking 5. 5. "Geskikte uitvoere" beteken uitvoere van enige van die volgende wat nuut of ongebruik is ten tye van uitvoer - (i) Gespesifiseerde motorvoertuie omskryf in Opmerking 7, toegerus met 'n enjin en ratkas, vervaardig ingevolge hierdie kortingitem en uitgevoer vanaf die gelisensieerde persele deur die vervaardiger. (ii) Motorvoertuie vervaardig ingevolge kortingitem 317.07 in die hoeveelhede en onder sulke voorwaardes soos die Internasionale Handlesadministrasie Kommissie by spesifieke permit mag toelaat. (iii) Gespesifiseerde motorvoertuie soos omskryf in Opmerking 7, nie toegerus met 'n enjin of ratkas nie, uitgevoer vanaf die gelisensieerde perseel deur die vervaardiger, motorvoertuigkomponente en motorvoertuiggereedskap soos omskryf in Opmerking 10, waarvoor 'n sertifikaat deur die Internasionale Handelsadministrasie Kommissie uitgereik was, mits die uitvoer van sodanige komponente en gereedskap 'n bydrae lewer tot die bereiking van die algehele doelwit van die Staat se Motor Nywerheid Ontwikkelingsprogram. Sulke komponente en gereedskap sal verder aan die volgende vereistes voldoen, naamlik dat - (a) dit geheel of gedeeltelik in die gemeeskaplike doeanegebied vervaardig is; (b) nie minder as 25 persent van die ex-fabriek verkoop prys van die komponente en gereedskap verteenwoordig is deur die som van - - die koste van arbeid in die gemeenskaplike doeanegebied; - die waarde van materiale in die gemeenskaplike doeanegebied; - die fabrieks oorhoofse koste (uitgesonderd wins) aangegaan in die gemeenskaplike doeanegebied ten opsigte van die komponente en gereedskap; en (c) die finale vervaardigingsproses binne die gemeenskaplike doeanegebied plaasgevind het: Met dien verstande dat prosesse van verpakking en verf nie sal kwalifiseer as vervaardiging nie. In die geval waar die finale vervaardigingsproses nie in die gemeenskaplike doeanegebied plaasvind nie, moet 'n beslissing deur die Internasionale Handelsadministrasie Kommissie ten opsigte van die geskiktheid van die relevante produk gemaak word. 6. Vir die doeleindes van Opmerking 5 mag die Internasionale Handelsadministrasie Kommissie invoerkortingsertifikate uitreik onderhewig aan sulke verdere voorwaardes wat die Kommissie mag bepaal. 7. "Gespesifiseerde motorvoertuie" beteken - (i) padtrekkers of leunsleepwaens van subpos 8701.20 met 'n voertuigmassa van hoogstens 1 600 kg; (ii) motorvoertuie vir die vervoer van tien of meer persone, insluitende die bestuurder, van pos 87.02, met 'n voertuigmassa van hoogstens 2 000 kg, (uitgesonderd dié van subpos 8702.10.10); (iii) motorkarre (insluitende stasiewaens) van pos 87.03; (iv) motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg of met 'n massa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit (uitgesonderd motorvoertuie van subpos 8704.10, rolbodemwaens en lae konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors); en (v) onderstelle toegerus met enjins van pos 87.06, met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg (uitgesonderd daardie vir motovoertuie van subpos 8704.10, rolbodemwaens en lae konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvoertuie). 8. "Die waarde van enige invoerkortingkredietsertifikate ten opsigte van geskikte uitvoere" beteken die vreemde valuta verdienste soos omskryf in Opmerking 9 vanaf die plek van afsending van die gemeenskaplike doeanegebied min die vreemde valuta gebruik soos omskryf in Opmerking 18. 9. Die uitdrukking "vreemde valutaverdienste" beteken die vry vervoer waarde {i.e. vry aan boord (v.a.b.) en, in die geval van oorland vervoer deur uitgangspunte in die gemeenskaplike doeanegebied, vry op spoor (v.o.s) of vry op trok (v.o.t.), by die grens} van uitvoerverkope. Vir die doeleindes van die omskrywing sal die volgende nie deel vorm van die vreemde valutaverdienste nie, naamlik: (i) vrag en assuransiekostes ten opsigte van geskikte uitvoere, buite die gemeenskaplike doeanegebied, ongeag of die koste in die gemeenskaplike doeanegebied betaal is; (ii) enige uitgawe of koste, op enige wyse aangegaan deur 'n aktiwiteit, insluitende dienste verrig, of wat nog verrig moet word, buite die gemeenskaplike doeanegebied vir enige uitvoer verkope, insluitende, maar nie beperkend tot - (a) kommissie betaal aan 'n oorsese verteenwoordiger; (b) koste aangegaan in die bemarking, advertering, plasing, opslag, herstel en klaring van produkte verkoop ingevolge 'n uitvoerverkoping; en (c) enige belasting, invoer- en aksynsregte. Hetsy sodanige koste betaal is of nie, in die gemeenskaplike doeanegebied op voorwaarde dat, in geval van enige verskil wat ontstaan oor die bepaling van die vreemde valutaverdienste, die Internasionale Handelsadministrasie Kommissie 'n denkbeeldige vreemde valutaverdienste kan bepaal. 10. "Motorvoertuiggereedskap" beteken - - matryse vir die trek en ekstrusie van metaal, van subpos 8207.20; - gereedskap vir persstempel- of ponswerk, van subpos 8207.30; - werkstukhouers van subpos 8466.20; - monteersetmate en monteerlyne, van subpos 8479.89; en - inspuitmatryse, vormpatrone en gietvorms van pos 84.80, waar die hoof gebruik vir die vervaardiging van gespesifiseerde motorvoertuie en motorvoertuigkomponente vir sodanige voertuie is. 11. "Belastingvrye vergunning" beteken 27 persent van die waarde vir belastingvrye vergunning doeleindes soos omskryf in Opmerking 12. 12. (i) "Die waarde vir belastingvrye vergunning doeleindes" beteken die waarde bepaal op die wyse voorgeskryf in hierdie Opmerking, van alle motorvoertuie wat ingevolge hierdie item gedurende 'n kwartaal vervaardig is en gereed vir verkoop is, uitgesonderd sodanige voertuie wat gedurende dieselfde uitgevoer is. (ii) Vir die doeleindes van hierdie Opmerking: (a) is die waarde vir belastingvrye toelaedoeleindes vir sodanige kwartaal die aanbevole kleinhandel lysprys (insluitende opsies) vir die plaaslike mark (uitgesluit BTW, AD VALOREM aksynsreg ingevolge Bylae No. 1 Deel 2B en omgewingsheffing ingevolge Afdeling D by Deel 3 van Bylae No.1), van toepassing op sodanige motorvoertuig(uie) ten tye van vervaardiging daarvan, min 'n maatskappy-spesifieke persentasie(s) deur die Internasionale Handelsadministrasie Kommissie op 'n kwartaalikse basis bepaal; (b) word die maatskappy-spesifieke persentasie(s) gebaseer op die finansiële inligting van die kwartaal voor die vaardigingskwartaal en sluit onder andere verskil(le) in tussen die gemiddelde aanbevole kleinhandel lysprys(e) (uitgesonderd BTW, AD VALOREM aksynsreg ingevolge Bylae No. 1 Deel 2B en omgewingsheffing ingevolge Afdeling D in Deel 3 van Bylae No. 1), en die gemiddelde faktuurprys(e) (uitgesonderd BTW, AD VALOREM aksynsreg ingevolge Bylae No. 1 Deel 2B en omgewingsheffing ingevolge Afdeling D in Deel 3 van Bylae No. 1) van die spesifieke motorvoertuigvervaardiger plus enige ander koste item(s) wat 'n distorsie tot gevolg kan hê kan insluit, maar is nie tot	

Deur die skrapping van die volgende: (vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
	kortings, kommissies en dienskontrak beperk nie. Die inligting word, vir die doeleindes van Opmerking 12, gebaseer word op verkope in die plaaslike mark en aan kopers wat nie verwant is aan die motorvoertuigvervaardiger ingevolge artikel 66(2)(a) van die Wet; (c) kan die Internasionale Handelsadministrasie Kommissie die toedeling van enige verwante item bepaal en kan, indien die spesifieke persentasie(s) foutiewelik bereken is, sodanige persentasie(s) terugwerkend wysig; (d) kan die Internasionale Handelsadministrasie Kommissie 'n verslag aanvra wat berekeninge en skedules insluit wat die berekenings van die maatskappy-spesifieke persentasie(s) ondersteun van die geregistreerde motorvoertuigvervaardiger of sy praktiserende rekenmeester of ouditeur geregistreer ingevolge artikel 15 van die Openbare Rekenmeesters- en Ouditeurswet, 1991 op die onkoste van die geregistreerde motorvoertuigvervaardiger aanvra; (e) kan die Internasionale Handelsadministrasie Kommissie in die geval van enige model waarvoor die betrokke prys en kostestrukture nie beskikbaar is nie, die maatskappy-spesifieke persentasie(s) in oorleg met die motorvoertuigvervaardiger bepaal; (f) kan die Kommissaris, in die geval van enige model waarvoor daar nie 'n aanbevole kleinhandel lysprys (uitgesonderd BTW, ADVALOREM aksynsreg ingevolge Bylae No. 1 Deel 2B en omgewingsheffing ingevolge Afdeling D in Deel 3 van Bylae No. 1), beskikbaar is nie 'n aanbevole kleinhandelprys na oorleg met die motorvoertuigvervaardiger ooreenkomstig artikel 69(3) bepaal. 13. Vir die doeleindes van Opmerking 12 - (i) moet alle dokumentasie, insluitende maar nie beperk tot boeke van rekeninge, wat die inligting voorgelê ten opsigte van die maatskappy spesifieke persentasie(s) ondersteun of mag ondersteun gehou word vir 'n tydperk van nie minder as drie jaar van die einde van die produksie kwartaal en sal beskikbaar gemaak word en op aanvraag aan die Departement van Handel en Nywerheid voorgelê word vir doeleindes van verifiëring en indien sodanige dokumentasie nie beskikbaar is nie alle voordele met betrekking tot sodanige dokumente verhaalbaar wees; en (ii) mag die Internasionale Handelsadministrasie Kommissie vir die tydperk 1 September 1995 tot 31 Desember 1995 'n voorlopige maatskappy spesifieke persentasie(s) in oorleg met die motorvoertuigvervaardiger bepaal wat met terugwerkende krag gewysig kan word. 14. (i) Die belastingvrye vergunning ingevolge Opmerking 11 in enige kwartaal sal in die eerste plek aangewend word ingevolge Opmerking 29(iv) deur 'n Registrant om die waarde vir doeaneregdoeleindes van oorspronklike toerusting komponente te verminder en die vreemde valuta verbruik van oorspronklike toerusting komponente van enige persoon in die gemeenskaplike doeanegebied ontvang bereken ingevolge Opmerking 27. (ii) Enige oorskot belastingvrye vergunning mag deur sodanige Registrant aangewend word om die waarde van motorvoertuie onder kortingitem 460.17 ingevoer te verminder in die kwartaal daaropvolgend met dien verstande dat die vooraf geskrewe goedkeuring vir die aanwending van sodanige belastingvrye vergunning van die Kommissaris verkry sal word en die oorblywende balans van sodanige belastingvrye vergunning sal aangewend word ingevolge Opmerking 14(i) in die volgende kwartaal. (iii) "Oorskot belastingvrye vergunning" sal soos volg bereken word: (a) die balans van enige oorskot belastingvrye vergunning oorgedra van die vorige kwartaal; (b) min enige belastingvrye vergunning aangewend ingevolge Opmerking 14(ii) onder kortingitem 460.17 vir hierdie kwartaal; (c) plus die belastingvrye vergunning ingevolge opmerking 11 vir hierdie kwartaal; (d) min die belastingvrye vergunning (met inbegrip van enige belastingvrye vergunning oorgedra van die vorige kwartaal nie angewend vir die invoer van motorvoertuie onder kortingitem 460.17 nie) aangewend ingevolge Opmerking 29(iv) vir hierdie kwartaal. (iv) die balans van enige oorskot belastingvrye vergunning sal met die sluitingsdatum van elke verrekiningtydperk, soos omskryf in Opmerking 3(i), skriftelik met die Kommissaris bevestig word. 15. (i) Die Registrant moet sertifikate (Vorm DA 190) soos voorgeskryf by reël verkry wat die vreemde valutagebruik ten opsigte van oorspronklike toerustingkomponente vir gebruik in die vervaardiging van gespesifiseerde motorvoertuie, ontvang van enige persoon in die gemeenskaplike doeanegebied. Sodanige sertifikate sal verkry word op die tye en wyse soos die Kommissaris van tyd tot tyd voorskryf. (ii) Indien sodanige sertifikate nie verkry word of behoorlik ingevul is nie, kan die vreemde valutagebruik ten opsigte van sodanige goedere beskou word die prys te wees waarteen sodanige goedere deur die Registrant aangekoop is. 16. (i) Die vreemde valutaverdienste ten opsigte van uitvoere deur plaaslike komponentvervaardigers, verskaffers of ander uitvoerders sal ondersteun word deur 'n sertifikaat (Vorm DA 190) soos voorgeskryf by reël wat die vreemde valutegebruik ten opsigte van ingevoerde motorvoertuigkomponente en ingevoerde grondstowwe uitgesonderd verbruikersgoedere in elke tipe motorvoertuigkomponent en motorvoertuiggereedskap geïnkorporeer uitgevoer, verklaar. (ii) Die vreemde valutaverdienste ten opsigte van motorvoertuie, motorvoertuigkomponente en motorvoertuiggereedskap uitgevoer deur 'n Registrant sal ondersteun word deur 'n sertifikaat (Vorm DA 190) soos voorgeskryf by reël wat die vreemde valutagebruik ten opsigte van ingevoerde motorvoertuigkomponente en ingevoerde grondstowwe verklaar uitgesonderd verbruiksgoedere wat in sodanige uitvoere geïnkorporeer is. (iii) Indien sodanige sertifikate nie behoorlik ingevul verkry word nie, kan die vreemde valutagebruik ten opsigte van sodanige motorvoertuie, motorvoertuigkomponente en motorvoertuiggereedskap uitgevoer, beskou word om die volle waarde van die vreemde valutaverdienste te wees. (iv) Die waarde van edelmetale ten opsigte van katalitiese omskalkelaars hetsy al dan nie, geïnkorporeer in uitlaatstelsels, sal beperk word tot 40 persent van die waarde van Suid-Afrikaanse edelmetale daarin geïnkorporeer. (v) Die waarde van invoerkredietsertifikate sal beperk word tot 70 persent van die sertifikaat. (vi) Die Internasionale Handelsadministrasie Kommissie mag onder sulke voorwaardes soos dit mag bepaal, die waarde van invoerkortingsertifikate verder beperk soos vermeld in Opmerking 16(v). 17. Vir die doeleindes van Opmerkings 15 en 16, mag die Internasionale Handelsadministrasie Kommissie die metode en basis van berekening en die metode en voorwaardes aangaande die verifiëring van die vreemde valutagebruik wat op sodanige sertifikate verklaar is bepaal en mag hy die korrektheid van sodanige vreemde valutagebruik verifieer. 18. "Vreemde valutagebruik" beteken die waarde vir doeaneregdoeleindes van enige ingevoerde komponente en enige ingevoerde komponente en materiale (uitgesonderd verbruikersartikels, petrol, distillaatbrandstowwe, smeerghries en bereide enjin-, ratkas-, stuurkas- en aandryfwielas smeerolies) ingevoer deur of ontvang deur enige persoon in die gemeenskaplike doeanegebied en gebruik in die vervaardiging of montering van motorvoertuigkomponente van gespesifiseerde motorvoertuie en gereedskap. 18A. Vir die doeleindes van Opmerking 18 mag die plaaslike inhoud van motorvoertuigkomponente en materiale wat verder buite die gemeenskaplike doeanegebied geprosesseer en heringevoer word in die gemeenskaplike doeanegebied weggelaat word van die waarde vir doeaneregdoeleindes onder die spesifieke voorwaardes soos voorgeskryf in die Motornywerheid Ontwikkelingsprogram riglyne deur die Internasionale Handelsadministrasie Kommissie en op aansoek aan, en goedkeuring deur die Internasionale Handelsadminstrasie Kommissie. Die waarde van die plaaslike inhoud sal die vry draerwaarde (i.e. vry aan boord (v.a.b.)) van sulke goedere wees by die hawe van uitvoer. 19. Bykomend tot enige aanspreeklikheid van komponentvervaardigers en verskaffers om die korrekte vreemde valutagebruik te verklaar sal motorvoertuigvervaarigers wat sodanige vreemde valutagebruik verkry verantwoordelik wees vir enige ngeruimdhede wat mag voortspruit as gevolg van die onderverklaring van vreemde valutagebruik deur sodanige komponentvervaarigers en verskaffers, en sal aanspreeklik bly vir die doeanereg asof geen korting toegestaan was nie. In die geval van 'n meningsverskil of 'n motorvoertuigvervaardiger die reg het op 'n kortingeis, sal die bewyslas op sodanige motorvoertuigvervaardiger rus om sy reg op die korting te bewys. 20. Die Internasionale Handelsadministrasie Kommissie mag invoerkortingkredietsertifikate goedkeur en uitreik aan uitvoerders ten opsigte van geskikte uitvoere soos omskryf in Opmerking 15, uitgevoer, op voorwaarde dat die onderstaande bepalings nagekom word: (i) sodanige goedere				

Deur die skrapping van die volgende: (vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
				onder doeane toesig verpak en uitgevoer is tensy andersins deur die Kommissaris bepaal (behalwe storters met gelede onderstelle met 'n B.V.M. van meer as 5 ton uitgevoer gedurende die tydperk vanaf 1 Januarie 2007 tot 31 Desember 2009); (ii) alle uitvoerdokumentasie ondersteun deur behoorlik voltooide vorm DA 190 en bewys van repatriasie van fondse vir die goedere uitgevoer beskikbaar gehou word deur die geregistreerde uitvoerder op sodanige voorwaardes wat deur die Internasionale Handelsadministrasie Kommissie bepaal mag word; (iii) ten einde vir enige genoemde voordele te kwalifiseer, moet aansoeke vir invoerkorting kredietsertifikate nie later as 12 maande van die datum van die uitvoerklaringsbrief aan die Internasionale Handelsadministrasie Kommissie voorgelê word (behalwe in die geval van storters met gelede onderstelle met 'n B.V.M. van meer as 5 ton uitgevoer gedurende die tydperk vanaf 1 Januarie 2007 tot 31 Desember 2009, ten opsigte van aansoek wat ingedien moet word aan die Internasionale Handelsadministrasie Kommissie, nie later as 12 maande vanaf 31 Desember 2009. nie); en (iv) slegs goedere wat fisies die gemeenskaplike doeanegebied verlaat het mag kwalifiseer. Sodanige vreemde valutaverdienste mag alleenlik vir invoerkortingkredietsertifikate kwalifiseer indien bewys tot bevrediging van die Internasionale Handelsadministrasie Kommissie gelewer is, insluitende bewyse dat betaling van sodanige opbrengste afkomstig is van die direkte invloei van die vreemde valuta deur 'n geregistreerde bankinstelling. Nie-voldoening aan enige van die voornoemde sal nie die gebruiker van die invoerkortingkredietsertifikaat vrystel van enige verpligtinge ingevolge hierdie item nie. 21. Vir die doeleindes van Opmerkings 16 en 20, mag die Internasionale Handelsadministrasie Kommissie - (i) die metode, basis en voorwaardes waarop aansoeke vir invoerkortingkredietsertifikate en die wesentliking en nagaan van sodanige aansoeke gebaseer sal word voorskryf. Alle dokumentasie, insluitende maar nie beperk tot boeke van rekeninge wat 'n aansoek vir 'n invoerkortingkredietsertifikaat ondersteun of mag ondersteun ingevolge hierdie item sal vir 'n tydperk van nie minder as vyf jaar van die datum van die sertifikaat gehou word en sal beskikbaar wees en op versoek aan die Internasionale Handelsadministrasie Kommissie voorgelê word vir doeleindes van verifiëring en indien sodanige dokumente nie beskikbaar is nie sal alle voordele wat betrekking het op sodanige dokumente verhaalbaar wees; (ii) vir die tydperk 1 September 1995 tot 31 Desember 1995 onder sodanige omstandighede wat hy mag voorskryf voorlopige invoerkorting kredietsertifikate uitreik voordat bewys van betaling voorgelê is op voorwaarde dat sodanige bewys van betaling voorgelê word binne twaalf maande vanaf die datum van die uitvoerklaringsbrief. 22. Bykomend tot die aanspreeklikheid van die verskaffers of komponent vervaardigers om die korrekte vreemde valutagebruik te verklaar en van uitvoerders om die korrekte vreemde valutaverdienstes te verklaar, sal die persoon in wie se naam 'n kredietsertifikaat uitgereik is aanspreeklik wees vir enige ongeruimdhede voortspruitend uit die onder- en oorverklaring van vreemde valutagebruik of verdienste of enige ander foutiewe inligting verskaf vir watter rede ookal, wat gelei het tot die uitreik van 'n foutiewe sertifikaat en sal aanspreeklik bly vir die doeanereg asof geen korting toegestaan was nie. In die geval van 'n meningsverskil of sodanige persoon die reg het op die invoerkortingkredietsertifikaat sal die bewyslas op hom rus om sy reg op die korting te bewys. 23. Die Internasionale Handelsadministrasie Kommissie moet op die invoerkortingkredietsertifikaat aandui gebaseer op inligting deur die applikant voorsien, of dit ten opsigte van motorvoertuigkomponente, motorvoertuiggereedskap of motorvoertuie is wat uitgevoer is. 24. Invoerkortingkredietsertifikate mag slegs gebruik word - (i) deur Geregistreerdes om die waarde van ingevoerde motorvoertuigkomponente, gespesifiseerde motorvoertuie en swaar motorvoertuie te verminder soos by Opmerking 1 van kortingitem 317.07 omskryf; of (ii) deur die invoerders om die waarde van motorvoertuigkomponente, gespesifiseerde motorvoertuie of swaar motorvoertuie te verminder soos in Opmerking 1 van kortingitem 317.07 omskryf of die terugbetaling van invoerregte betaal op voertuigkomponente, gespesifiseerde motorvoertuie en swaar motorvoertuie soos in Opmerking 1 van kortingitem 317.07 omskryf ingevoer deur die persoon in wie se naam die sertifikaat uitgereik is, te eis. 25. By aansoek vir 'n invoerkortingkredietsertifikaat, mag die aansoeker deur middel van 'n magtigingsbrief die begunstigde van sodanige sertifikaat benoem. Enige begunstigde sal sodanige invoerkortingkrediet sertifikaat verkry onderhewig aan enige beperkings of belemmerings wat te enige tyd op sodanige invoerkortingkredietsertifikaat van toepassing mag wees. 26. Invoerkortingkredietsertifikate verkry deur plaaslike komponentvervaardigers, verskaffers of ander uitvoerders ten opsigte van geskikte uitvoere soos omskryf in Opmerking 5, uitgevoer, mag, onderhewig aan Opmerkings 24 en 25, slegs een keer oorgedra word. 27. Vir die doeleindes van hierdie item - (i) sal die waarde vir doeaneregdoeleindes van oorspronklike toerusting komponente ingevoer ingesluit word in die kwartaal waartydens sodanige goedere vir binnelandse verbruik op 'n vorm SAD 500 (IR) of SAD 500 (XIR) geklaar is deur 'n vervaardiger. Vir die doeleindes van Opmerking 29 sal die waarde vir doeaneregdoeleindes soos volg bereken word: (a) die waarde vir doeaneregdoeleindes van oorspronklike toerusting komponente ingevoer; (b) "min die waarde vir doeaneregdoeleindes van alle sodanige komponente in ongeopende houers of eenheid ladingtoestelle, met dien verstande dat die waarde vir doeaneregdoeleindes van sodanige komponente in ongeopende houers of eenheid ladingtoestelle as 'n openingsaldo na die volgende kwartaal oorgedra word"; (c) min die waarde vir doeaneregdoeleindes van sodanige komponente ingevoer en gebruik in die vervaardiging van oorspronklike toerusting komponente deur sodanige motorvoertiugvervaardiger en verskaf aan ander motorvoertuigvervaardigers ingevolge hierdie item; (d) min die waarde vir doeaneregdoeleindes van sodanige komponente ingevoer en gebruik in die vervaardiging van oorspronklike toerusting komponente deur sodanige motorvoertuigvervaardiger en uitgevoer; (e) min die waarde vir doeaneregdoeleindes van sodanige komponente ingevoer en teruggestuur aan die oorsese verskaffer deur sodanige motorvoertuigvervaardiger; (f) min die waarde vir doeaneregdoeleindes van sodanige komponente ingevoer en oorgeplaas na Onderdele en Bybehore van sodanige motorvoertuigvervaardiger; (g) min die waarde vir doeaneregdoeleindes van sodanige komponente ingevoer en gebruik in die vervaardiging van gespesifiseerde motorvoertuie deur sodanige motorvoertuigvervaardiger en uitgevoer. Met dien verstande dat die waarde vir doeaneregdoeleindes ingevolge Opmerkings 27(i)(b) tot 27(i)(g) nie die waarde vir doeaneregdoeleindes van sodanige ingevoerde komponente sal oorskrei nie. (ii) Die vreemde valutagebruik van oorspronklike toerusting komponente ontvang van enige persoon in die gemeenskaplike doeanegebied deur 'n motorvervaardiger gedurende 'n kwartaal sal bereken word in die daaropvolgende kwartaal. Hoewel, vir die eerste vier maande tydperk (1 September 1995 tot 31 Desember 1995) goedere ontvang gedurende die vier maande tydperk 1 Junie 1995 tot 30 September 1995 voor bereken sal word in die vier maande tydperk 1 September 1995 tot 31 Desember 1995. "27A. Vir die doeleindes van Opmerking 27(i)(b) beteken "eenheid ladingtoestel" enige houer of bedekte palet wat spesiaal ontwerp is en gebruik word vir die lugvervoer van vrag". "27B. Vir die doeleindes van Opmerkings 27(i)(d) en 27(i)(g) mag geregistreerdes enige oorskot van die waarde vir doeaneregdoeleindes van oorspronklike toerusting ingevoer en gebruik vir uitvoer gedurende 'n kwartaal oordra na - (i) die daaropvolgende kwartaal, en (ii) sodanige verdere kwartale wat die Kommissaris mag toelaat onder buitegewone omstandighede. 28. (i) Die Internasionale Handelsadministrasie Kommissie te enige tyd enige geval of informasie met betrekking tot hierdie item bevestig behalwe vir daardie wat betrekking het op die	

Deur die skrapping van die volgende: (vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
	Kommissaris. (ii) Die Internasionale Handelsadminitrasie Kommissie mag 'n invoerkortingkredietsertifikaat onttrek wat uitgereik was op die basis van foutiewe inligting met betrekking tot die aansoek. Indien, teen enige tyd van die onttrekking, enige van die voorregte ingevolge van sodanige sertifikaat gebruik was, sodanige voorregte teruggevorder sal word van die gebruiker(s). (iii) In die geval van enige dispuut voortspruitend uit die vertolking of aanwending van enige van die voorwaardes van hierdie item, behalwe vir daardie met betrekking tot die Kommissaris, sal die beslissing van die Internasionale Handelsadminitrasie Kommissie beslissend wees. 29. Vir die doeleindes van hierdie kortingitem beteken "die waarde bereken ingevolge van Opmerking 29" - (i) die waarde vir doeaneregdoeleindes van ingevoerde oorspronklike toerusting komponente bereken ingevolge Opmerking 27(i); (ii) plus die vreemde valuta gebruik van oorspronklike toerusting komponente ontvang van enige persoon in die gemeenskaplike doeanegebied bereken ingevolge Opmerking 27(ii); (iii) plus die belastingvrye toegawe oorspronklik toegeken aan motorvoertuie ten tyde van vervaardiging maar wat uitgevoer is in hierdie kwartaal; (iv) min die belastingvrye toegawe gebruik ingevolge Opmerking 14 vir hierdie kwartaal met dien verstande dat die bepaling van die belastingvrye toegawe om gebruik te word ingevolge hierdie Opmerking die waarde van enige invoerkortingkredietsertifikate om gebruik te word ingevolge Opmerking 29(v), verontagsaam sal word; (v) min die waarde van invoerkortingkredietsertifikate met dien verstande dat die waarde van sodanige invoerkortingkredietsertifikate so bebruik nie die netto waarde bepaal op die basis van Opmerking 29(i) tot 29(iv) hierbo sal oorskry nie; (vi) min die vreemde valuta gebruik van oorspronklike toerusting komponente ontvang deur 'n motorvoertuigvervaardiger van enige persoon in die gemeenskaplike doeanegebied gedurende die berekeningstydperk onderhewig aan opmerking 27(b), wat ingereken is in motorvoertuie uitgevoer. 30. Ten einde vir enige korting ingevolge hierdie kortingitem te kwalifiseer (met inbegrip van die belastingvrye vergunning) moet alle komponente ingevoer vir die vervaardiging van gespesifiseerde motorvoertuie, soos omskryf in Opmerking 7, onder Hoofstuk 98 geklaar word.				
317.04	98.01	01.04	45	Oorspronklike toerusting komponente vir die vervaardiging van padtrekkers vir leunsleepwaens van subpos 8701.20 met 'n voertuigmassa van hoogstens 1 600 kg	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 29
317.04	98.01	02.04	47	Oorspronklike toerusting komponente vir die vervaardiging van motorvoertuie vir die vervoer van tien of meer persone, insluitende die bestuurder, van pos 87.02 met 'n voertuigmassa van hoogstens 2 000 kg	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 29
317.04	98.01	03.04	44	Oorspronklike toerusting komponente vir die vervaardiging van motorkarre (insluitende stasiewaens) van pos 87.03	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 29
317.04	98.01	04.04	49	Oorspronklike toerusting komponente vir die vervaardiging van motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg of met 'n massa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit (uitgesonderd motorvoertuie van subpos 8704.10, rolbodemwaens en lae konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors)	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 29
317.04	98.01	05.04	43	Oorspronklike toerusting komponente vir die vervaardiging van onderstelle met enjins toegerus van pos 87.06 met 'n massa van hoogstens 1 600 kg, of met 'n B.V.M. van hoogstens 3 500 kg (uitgesonderd dié vir motorvoertuie van subpos 8704.10, rolbodemwaens en lae konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors)	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 29

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1219 **11 DECEMBER 2015**

CUSTOMS AND EXCISE ACT, 1964.

AMENDMENT OF SCHEDULE NO. 4 (NO. 4/5/2)

In terms of section 75 of the Customs and Excise Act, 1964, Part 5 of Schedule No. 4 to the said Act is hereby amended**, with effect from 1 January 2016,** to the extent set out in the Schedule hereto.

M JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) in Part 5 of Schedule No. 4:

NOTES:

1. For the purposes of Chapter VA of the Act and this Schedule-
   (a) any imported goods referred to in any item of this Schedule shall, subject to compliance with any relevant Note or rule, be admitted under rebate of environmental levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied, except-
      (i) in respect of the rebate specified in item 412.09; and
      (ii) in rebate item 460.17, the environmental levy specified in Section D of Part 3 of Schedule No. 1.
   (b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall, subject to these notes, determine entitlement to any rebate of environmental levy, notwithstanding that no customs duty is leviable on the goods concerned.
2. Full duty when referring to the extent of rebate in any item in this Part means the environmental levy payable in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
497.00	**REBATES OF ENVIRONMENTAL LEVY**				

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1219 **11 DESEMBER 2015**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/5/2)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 5 van Bylae No. 4 by bogenoemde Wet hiermee gewysig**, met ingang vanaf 1 Januarie 2016,** in die mate in die Bylae hierby aangetoon.

M JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Nota(s) in Deel 5 van Bylae No. 4:

OPMERKINGS:

1. By die toepassing van Hoofstuk VA van die Wet en hierdie Bylae-
   (a) word enige ingevoerde goedere in enige item in hierdie Bylae bedoel, onderhewig aan nakoming van enige betrokke Opmerking of reël, toegelaat met korting op omgewingsheffing soos beoog in Opmerking 3 by die Algemene Opmerkings in hierdie Bylae in die mate wat sodanige korting toegepas kan word, uitgesonderd -
      (i) ten opsigte van die korting vermeld in item 412.09; en
      (ii) in kortingitem 460.17, die omgewingsheffing vermeld in Afdeling D van Deel 3 by Bylae No. 1.
   (b) bepaal die bepalings van 'n korting op reg op enige goedere vermeld in enige item by hierdie Bylae, behoudens hierdie Opmerkings, aanspraak op enige korting van omgewingsheffing ondanks dat geen doeanereg op die betrokke goedere hefbaar is nie.
2. Volle reg wanneer na die mate van korting verwys word in enige item in hierdie Deel beteken die omgewingsheffing betaalbaar ingevolge die betrokke item by Deel 3 van Bylae No. 1, min enige korting, terugbetaling of teruggawe van sodanige heffing alreeds toegestaan ten opsigte van die goedere.

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
497.00	**KORTINGS VAN OMGEWINGSHEFFING**				

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1220 **11 DECEMBER 2015**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1527)

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended**, with effect from 1 January 2016,** to the extent set out in the Schedule hereto.

M JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Additional Note 2 in Chapter 39 of Section VII to Part 1 of Schedule No. 1 with the following:

2. For the purposes of this Chapter the expression "heat shrinkable" applies to products which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more.

By the substitution of Note 8 in Chapter 98 of Section XXII to Part 1 of Schedule No. 1 with the following:

8. For the purposes of this Chapter "automotive components" means a new article which can be identified as being suitable for use in the manufacture of motor vehicles manufactured under rebate items 317.03 and 317.07 or original equipment components, including carpet cut to floorpan shape, leather seat covers cut to size, unfinished articles, including blanks and rough castings, having the essential character of automotive components.

By the deletion of the following:

Heading /	CD	Article Description		Statistical	Rate of Duty			
Subheading				Unit	General	EU	EFTA	SADC
3814.00.10	4	-	Containing methane, ethane or propane chlorofluorocarbons (CFC's), whether or not containing hydrochlorofluorocarbons (HCFC's)	kg	10%	free	free	free
3814.00.20	1	-	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	kg	free	free	free	free
3814.00.30	9	-	Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	kg	free	free	free	free
3814.00.90	2	-	Other	kg	10%	free	free	free
3824.90.01	9	- -	Mixtures of hydrocarbons and lubricity agents	kg	0,183c/li	free	free	free
3824.90.25	6	- -	Flotation reagents containing dicresyldithiophosphoric acid or alkyl dithiophosphates	kg	10%	free	free	free
3824.90.37	1	- -	Mono-, di- and triesters of glycerol with unmodified fatty acids, with a soap content (calculated as sodium stearate), by mass, of 3,5 per cent or more and a 1-monoglyceride content, by mass, not exceeding 38 per cent	kg	10%	free	free	free
3824.90.40	2	- -	Mono-, di- and triesters of glycerol with a soap content (calculated as sodium stearate), by mass, of less than 3,5 per cent and a 1-monoglyceride content, by mass, not exceeding 45 per cent	kg	free	free	free	free
3824.90.45	0	- -	Phthalic acid esters of mixed aliphatic alcohols	kg	free	free	free	free
3824.90.47	7	- -	Preparations put up as correction fluids	kg	free	free	free	free

Heading / Subheading	CD	Article Description		Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
3824.90.50	7	- -	Chlorinated paraffins	kg	10%	free	free	free
3824.90.60	4	- -	Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	kg	free	free	free	free
3824.90.90	6	- -	Other	kg	free	free	free	free

By the insertion of the following:

Heading / Subheading	CD	Article Description		Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
0902.30.10	5	- -	In immediate packings of a content not exceeding 1 kg	kg	400c/kg	free	400c/kg	free
0902.30.90	3	- -	Other	kg	400c/kg	free	400c/kg	free
2923.90.10	8	- -	Diallyl dimethyl ammonium chloride	kg	free	free	free	free
2923.90.90	6	- -	Other	kg	free	free	free	free
3208.20.10	4	- -	In aerosol containers	kg	10%	free	free	free
3208.20.90	2	- -	Other	kg	10%	free	free	free
3403.19.10	2	- - -	In aerosol containers	kg	free	free	free	free
3403.19.90	0	- - -	Other	kg	free	free	free	free
3403.99.10	9	- - -	In aerosol containers	kg	free	free	free	free
3403.99.90	7	- - -	Other	kg	free	free	free	free
3814.00.1		**-**	**Containing methane, ethane or propane chlorofluorocarbons (CFC's), whether or not containing hydrochlorofluorocarbons (HCFC's):**					
3814.00.11	2	- -	In aerosol containers	kg	10%	free	free	free
3814.00.19	8	- -	Other	kg	10%	free	free	free
3814.00.2		**-**	**Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs):**					
3814.00.21	8	- -	In aerosol containers	kg	free	free	free	free
3814.00.29	5	- -	Other	kg	free	free	free	free
3814.00.3		**-**	**Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform):**					
3814.00.31	7	- -	In aerosol containers	kg	free	free	free	free
3814.00.39	2	- -	Other	kg	free	free	free	free

Heading / Subheading	CD		Article Description	Statistical Unit	Rate of Duty General	EU	EFTA	SADC
3814.00.9		-	**Other:**					
3814.00.91	0	- -	In aerosol containers	kg	10%	free	free	free
3814.00.99	6	- -	Other	kg	10%	free	free	free
3824.90.1		- -	**Mixtures of hydrocarbons and lubricity agents:**					
3824.90.11	6	- - -	In aerosol containers	kg	0,183c/li	free	free	free
3824.90.19	1	- - -	Other	kg	0,183c/li	free	free	free
3824.90.2		- -	**Flotation reagents containing dicresyldithiophosphoric acid or alkyl dithiophosphates:**					
3824.90.21	3	- - -	In aerosol containers	kg	10%	free	free	free
3824.90.29	9	- - -	Other	kg	10%	free	free	free
3824.90.3		- -	**Mono-, di- and triesters of glycerol with unmodified fatty acids, with a soap content (calculated as sodium stearate), by mass, of 3,5 per cent or more and a 1-monoglyceride content, by mass, not exceeding 38 per cent:**					
3824.90.31	0	- - -	In aerosol containers	kg	10%	free	free	free
3824.90.39	6	- - -	Other	kg	10%	free	free	free
3824.90.4		- -	**Mono-, di- and triesters of glycerol with a soap content (calculated as sodium stearate), by mass, of less than 3,5 per cent and a 1-monoglyceride content, by mass, not exceeding 45 per cent:**					
3824.90.41	8	- - -	In aerosol containers	kg	free	free	free	free
3824.90.49	3	- - -	Other	kg	free	free	free	free
3824.90.5		- -	**Phthalic acid esters of mixed aliphatic alcohols:**					
3824.90.51	5	- - -	In aerosol containers	kg	free	free	free	free
3824.90.59	0	- - -	Other	kg	free	free	free	free
3824.90.6		- -	**Preparations put up as correction fluids:**					
3824.90.61	2	- - -	In aerosol containers	kg	free	free	free	free
3824.90.69	8	- - -	Other	kg	free	free	free	free
3824.90.7		- -	**Chlorinated paraffin:**					
3824.90.71	1	- - -	In aerosol containers	kg	10%	free	free	free
3824.90.79	5	- - -	Other	kg	10%	free	free	free
3824.90.8		- -	**Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms:**					
3824.90.81	7	- - -	In aerosol containers	kg	free	free	free	free
3824.90.89	2	- - -	Other	kg	free	free	free	free

Heading / Subheading	CD		Article Description	Statistical Unit	Rate of Duty General	EU	EFTA	SADC
3824.90.9		**- -**	**Other:**					
3824.90.91	4	- - -	In aerosol containers	kg	free	free	free	free
3824.90.99	9	- - -	Other	kg	free	free	free	free
7210.12.10	9	- - -	Other, of a thickness less than 0,3 mm	kg	free	free	free	free
7210.12.20	6	- - -	Other, of a width exceeding 950 mm	kg	free	free	free	free
7210.12.90	7	- - -	Other	kg	free	free	free	free
8708.70.2		**- -**	**Road wheels fitted with tyres; wheel rims fitted with tyres:**					
8708.70.21	2	- - -	Of a kind used on motor cars	kg	20%	15%	20%	free
8708.70.23	9	- - -	Of a kind used on busses or lorries	kg	20%	15%	20%	free
8708.70.29	8	- - -	Other	kg	20%	15%	20%	free
8716.90.20	9	- -	Road wheels fitted with tyres; wheel rims fitted with tyres	kg	15%	free	free	free

By the substitution of the following:

Heading / Subheading	CD		Article Description	Statistical Unit	Rate of Duty General	EU	EFTA	SADC
0902.30		**-**	**Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:**					
2923.90		**-**	**Other:**					
3208.20		**-**	**Based on acrylic or vinyl polymers:**					
3403.19		**- -**	**Other:**					
3403.99		**- -**	**Other:**					
3920.20.25	1	- -	Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in Additional Note 2 to Chapter 39, printed, not metallised	kg	10%	free	free	free
3920.20.30	8	- -	Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in Additional Note 2 to Chapter 39, unprinted, not metallised	kg	10%	free	free	free
3920.20.35	9	- -	Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in Additional Note 2 to Chapter 39, printed, metallised	kg	10%	free	free	free
3920.20.40	5	- -	Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in Additional Note 2 to Chapter 39, unprinted, metallised	kg	10%	free	free	free

Heading / Subheading	CD	Article Description		Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
4011.20.2		**- -**	**Having a load index exceeding 121:**					
6101.20	4	-	Of cotton	kg	40%	20%	20%	free
6101.30	9	-	Of man-made fibres	kg	40%	20%	20%	free
6101.90	6	-	Of other textile materials	kg	40%	20%	20%	free
6102.10	3	-	Of wool or fine animal hair	kg	40%	20%	20%	free
6102.20	8	-	Of cotton	kg	40%	20%	20%	free
6102.30	2	-	Of man-made fibres	kg	40%	20%	20%	free
6102.90	1	-	Of other textile materials	kg	40%	20%	20%	free
6103.10	7	-	Suits	kg	40%	20%	20%	free
6103.22	4	- -	Of cotton	kg	40%	20%	20%	free
6103.23	0	- -	Of synthetic fibres	kg	40%	20%	20%	free
6103.29	9	- -	Of other textile materials	kg	40%	20%	20%	free
6103.31	2	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6103.32	9	- -	Of cotton	kg	45%	20%	20%	free
6103.33	5	- -	Of synthetic fibres	kg	45%	20%	20%	free
6103.41.10	4	- - -	Trousers	kg	45%	20%	20%	free
6103.41.20	1	- - -	Breeches and shorts	kg	45%	20%	20%	free
6103.41.90	2	- - -	Other	kg	45%	20%	20%	free
6103.42.10	0	- - -	Trousers	kg	45%	20%	20%	free
6103.42.20	8	- - -	Breeches and shorts	kg	45%	20%	20%	free
6103.42.90	9	- - -	Other	kg	45%	20%	20%	free
6103.43.10	7	- - -	Trousers	kg	45%	20%	20%	free
6103.43.20	4	- - -	Breeches and shorts	kg	45%	20%	20%	free
6103.43.90	5	- - -	Other	kg	45%	20%	20%	free
6103.49.10	5	- - -	Trousers	kg	45%	20%	20%	free
6103.49.20	2	- - -	Breeches and shorts	kg	45%	20%	20%	free
6103.49.90	3	- - -	Other	kg	45%	20%	20%	free
6104.13	3	- -	Of synthetic fibres	kg	40%	20%	20%	free
6104.19	8	- -	Of other textile materials	kg	40%	20%	20%	free
6104.22	8	- -	Of cotton	kg	40%	20%	20%	free
6104.23	4	- -	Of synthetic fibres	kg	40%	20%	20%	free

Heading /	CD	Article Description		Statistical	Rate of Duty			
Subheading				Unit	General	EU	EFTA	SADC
6104.29	2	- -	Of other textile materials	kg	40%	20%	20%	free
6104.31	6	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6104.32	2	- -	Of cotton	kg	45%	20%	20%	free
6104.33	9	- -	Of synthetic fibres	kg	45%	20%	20%	free
6104.39	7	- -	Of other textile materials	kg	45%	20%	20%	free
6104.41	0	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6104.42	7	- -	Of cotton	kg	45%	20%	20%	free
6104.43	3	- -	Of synthetic fibres	kg	45%	20%	20%	free
6104.44	1	- -	Of artificial fibres	kg	45%	20%	20%	free
6104.49	1	- -	Of other textile materials	kg	45%	20%	20%	free
6104.51	5	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6104.52	1	- -	Of cotton	kg	45%	20%	20%	free
6104.53	8	- -	Of synthetic fibres	kg	45%	20%	20%	free
6104.59	6	- -	Of other textile materials	kg	45%	20%	20%	free
6104.61.10	7	- - -	Trousers	kg	45%	20%	20%	free
6104.61.20	4	- - -	Breeches and shorts	kg	45%	20%	20%	free
6104.61.90	5	- - -	Other	kg	45%	20%	20%	free
6104.62.10	3	- - -	Trousers	kg	45%	20%	20%	free
6104.62.20	0	- - -	Breeches and shorts	kg	45%	20%	20%	free
6104.62.90	1	- - -	Other	kg	45%	20%	20%	free
6104.63.10	0	- - -	Trousers	kg	45%	20%	20%	free
6104.63.20	7	- - -	Breeches and shorts	kg	45%	20%	20%	free
6104.63.90	8	- - -	Other	kg	45%	20%	20%	free
6104.69.10	8	- - -	Trousers	kg	45%	20%	20%	free
6104.69.20	5	- - -	Breeches and shorts	kg	45%	20%	20%	free
6104.69.90	6	- - -	Other	kg	45%	20%	20%	free
6105.10	4	-	Of cotton	kg	45%	20%	20%	free
6105.20	9	-	Of man-made fibres	kg	45%	20%	20%	free
6105.90	0	-	Of other textile materials	kg	45%	20%	20%	free
6106.10	8	-	Of cotton	kg	45%	20%	20%	free
6106.20	2	-	Of man-made fibres	kg	45%	20%	20%	free

Heading / Subheading	CD	Article Description		Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
6106.90	4	-	Of other textile materials	kg	45%	20%	20%	free
6107.11	8	- -	Of cotton	kg	45%	20%	20%	free
6107.19	9	- -	Of other textile materials	kg	45%	20%	20%	free
6107.21	2	- -	Of cotton	kg	40%	20%	20%	free
6107.22	9	- -	Of man-made fibres	kg	40%	20%	20%	free
6107.29	3	- -	Of other textile materials	kg	40%	20%	20%	free
6107.91	4	- -	Of cotton	kg	40%	20%	20%	free
6107.99.10	2	- - -	Bathrobes, dressing gowns and similar articles	kg	40%	20%	20%	free
6107.99.20	4	- - -	Other, of wool	kg	free	free	free	free
6107.99.90	0	- - -	Other	kg	40%	20%	20%	free
6108.11	1	- -	Of man-made fibres	kg	40%	20%	20%	free
6108.19.10	8	- - -	Of wool	kg	free	free	free	free
6108.19.90	8	- - -	Other	kg	40%	20%	20%	free
6108.21	6	- -	Of cotton	kg	45%	20%	20%	free
6108.22	2	- -	Of man-made fibres	kg	45%	20%	20%	free
6108.29	7	- -	Of other textile materials	kg	45%	20%	20%	free
6108.31	0	- -	Of cotton	kg	40%	20%	20%	free
6108.32	7	- -	Of man-made fibres	kg	40%	20%	20%	free
6108.39	1	- -	Of other textile materials	kg	40%	20%	20%	free
6108.91	8	- -	Of cotton	kg	40%	20%	20%	free
6108.92	4	- -	Of man-made fibres	kg	40%	20%	20%	free
6108.99	9	- -	Of other textile materials	kg	40%	20%	20%	free
6109.10	9	-	Of cotton	kg	45%	20%	20%	free
6109.90	5	-	Of other textile materials	kg	45%	20%	20%	free
6110.11	5	- -	Of wool	kg	45%	20%	20%	free
6110.12	1	- -	Of Kashmir (cashmere) goats	kg	45%	20%	20%	free
6110.19	6	- -	Other	kg	45%	20%	20%	free
6110.20	3	-	Of cotton	kg	45%	20%	20%	free
6110.30	8	-	Of man-made fibres	kg	45%	20%	20%	free
6110.90	5	-	Of other textile materials	kg	45%	20%	20%	free
6112.11	2	- -	Of cotton	kg	45%	20%	20%	free

Heading / Subheading	CD	Article Description		Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
6112.12	9	- -	Of synthetic fibres	kg	45%	20%	20%	free
6112.19	3	- -	Of other textile materials	kg	45%	20%	20%	free
6112.20	0	-	Ski suits	kg	40%	20%	20%	free
6112.31	1	- -	Of synthetic fibres	kg	40%	20%	20%	free
6112.39	2	- -	Of other textile materials	kg	40%	20%	20%	free
6112.41	6	- -	Of synthetic fibres	kg	40%	20%	20%	free
6112.49	7	- -	Of other textile materials	kg	40%	20%	20%	free
6117.10	4	-	Shawls, scarves, mufflers, mantillas, veils and the like	kg	30%	18%	18%	free
6201.11	8	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6201.12	4	- -	Of cotton	kg	45%	20%	20%	free
6201.13	0	- -	Of man-made fibres	kg	45%	20%	20%	free
6201.19	9	- -	Of other textile materials	kg	45%	20%	20%	free
6201.91	4	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6201.92	0	- -	Of cotton	kg	45%	20%	20%	free
6201.93	7	- -	Of man-made fibres	kg	45%	20%	20%	free
6201.99	5	- -	Of other textile materials	kg	45%	20%	20%	free
6202.11	1	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6202.12	8	- -	Of cotton	kg	45%	20%	20%	free
6202.13	4	- -	Of man-made fibres	kg	45%	20%	20%	free
6202.19	2	- -	Of other textile materials	kg	45%	20%	20%	free
6202.91	8	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6202.92	4	- -	Of cotton	kg	45%	20%	20%	free
6202.93	0	- -	Of man-made fibres	kg	45%	20%	20%	free
6202.99	9	- -	Of other textile materials	kg	45%	20%	20%	free
6203.11	5	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6203.12	1	- -	Of synthetic fibres	kg	45%	20%	20%	free
6203.22	6	- -	Of cotton	kg	40%	20%	20%	free
6203.23	2	- -	Of synthetic fibres	kg	40%	20%	20%	free
6203.29	0	- -	Of other textile materials	kg	40%	20%	20%	free
6203.31	4	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6203.32	0	- -	Of cotton	kg	45%	20%	20%	free

Heading / Subheading	CD	Article Description		Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
6203.33	7	- -	Of synthetic fibres	kg	45%	20%	20%	free
6203.39	5	- -	Of other textile materials	kg	45%	20%	20%	free
6203.41.10	6	- - -	Trousers	kg	45%	20%	20%	free
6203.41.20	3	- - -	Breeches and shorts	kg	45%	20%	20%	free
6203.41.90	4	- - -	Other	kg	45%	20%	20%	free
6203.42.05	6	- - -	Obtained from the fabrics of subheadings 5209.42 and 5211.42	kg	45%	20%	20%	free
6203.42.10	2	- - -	Other, trousers	kg	45%	20%	20%	free
6203.42.20	1	- - -	Breeches and shorts	kg	45%	20%	20%	free
6203.42.90	0	- - -	Other	kg	45%	20%	20%	free
6203.43.10	9	- - -	Trousers	kg	45%	20%	20%	free
6203.43.20	6	- - -	Breeches and shorts	kg	45%	20%	20%	free
6203.43.90	7	- - -	Other	kg	45%	20%	20%	free
6203.49.10	7	- - -	Trousers	kg	45%	20%	20%	free
6203.49.20	4	- - -	Breeches and shorts	kg	45%	20%	20%	free
6203.49.90	5	- - -	Other	kg	45%	20%	20%	free
6204.11	9	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6204.12	5	- -	Of cotton	kg	45%	20%	20%	free
6204.13	1	- -	Of synthetic fibres	kg	45%	20%	20%	free
6204.19	0	- -	Of other textile materials	kg	45%	20%	20%	free
6204.21	3	- -	Of wool or fine animal hair	kg	40%	20%	20%	free
6204.22	2	- -	Of cotton	kg	40%	free	20%	free
6204.23	6	- -	Of synthetic fibres	kg	40%	20%	20%	free
6204.29	4	- -	Of other textile materials	kg	40%	20%	20%	free
6204.31	8	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6204.32	4	- -	Of cotton	kg	45%	20%	20%	free
6204.33	0	- -	Of synthetic fibres	kg	45%	20%	20%	free
6204.39	9	- -	Of other textile materials	kg	45%	20%	20%	free
6204.41	2	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6204.42	9	- -	Of cotton	kg	45%	20%	20%	free
6204.43	5	- -	Of synthetic fibres	kg	45%	20%	20%	free
6204.44	1	- -	Of artificial fibres	kg	45%	20%	20%	free

Heading / Subheading	CD	Article Description		Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
6204.49	3	- -	Of other textile materials	kg	45%	20%	20%	free
6204.51	7	- -	Of wool or fine animal hair	kg	45%	20%	20%	free
6204.52	3	- -	Of cotton	kg	45%	20%	20%	free
6204.53	0	- -	Of synthetic fibres	kg	45%	20%	20%	free
6204.59	8	- -	Of other textile materials	kg	45%	20%	20%	free
6204.61.10	9	- - -	Trousers	kg	45%	20%	20%	free
6204.61.20	6	- - -	Breeches and shorts	kg	45%	20%	20%	free
6204.61.90	7	- - -	Other	kg	45%	20%	20%	free
6204.62.05	9	- - -	Obtained from the fabrics of subheadings 5209.42 and 5211.42	kg	45%	20%	20%	free
6204.62.10	5	- - -	Other, trousers	kg	45%	20%	20%	free
6204.62.20	2	- - -	Breeches and shorts	kg	45%	20%	20%	free
6204.62.90	3	- - -	Other	kg	45%	20%	20%	free
6204.63.10	1	- - -	Trousers	kg	45%	20%	20%	free
6204.63.20	9	- - -	Breeches and shorts	kg	45%	20%	20%	free
6204.63.90	7	- - -	Other	kg	45%	20%	20%	free
6204.69.10	7	- - -	Trousers	kg	45%	20%	20%	free
6204.69.20	7	- - -	Breeches and shorts	kg	45%	20%	20%	free
6204.69.90	8	- - -	Other	kg	45%	20%	20%	free
6205.20	0	-	Of cotton	kg	45%	20%	20%	free
6205.30	5	-	Of man-made fibres	kg	45%	20%	20%	free
6205.90	2	-	Of other textile materials	kg	45%	20%	20%	free
6206.10	2	-	Of silk or silk waste	kg	45%	20%	20%	free
6206.20	4	-	Of wool or fine animal hair	kg	45%	20%	20%	free
6206.30	9	-	Of cotton	kg	45%	20%	20%	free
6206.40	3	-	Of man-made fibres	kg	45%	20%	20%	free
6206.90	6	-	Of other textile materials	kg	45%	20%	20%	free
6207.11	1	- -	Of cotton	kg	45%	20%	20%	free
6207.19	0	- -	Of other textile materials	kg	45%	20%	20%	free
6207.21	4	- -	Of cotton	kg	40%	20%	20%	free
6207.22	0	- -	Of man-made fibres	kg	40%	20%	20%	free
6207.29	5	- -	Of other textile materials	kg	40%	20%	20%	free

Heading / Subheading	CD	Article Description		Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
6208.11	3	- -	Of man-made fibres	kg	40%	20%	20%	free
6208.19	4	- -	Of other textile materials	kg	40%	20%	20%	free
6208.21	8	- -	Of cotton	kg	40%	20%	20%	free
6208.22	4	- -	Of man-made fibres	kg	40%	20%	20%	free
6208.29	9	- -	Of other textile materials	kg	40%	20%	20%	free
6210.20	5	-	Other garments, of the type described in subheadings 6201.11 to 6201.19	kg	40%	20%	20%	free
6210.30	4	-	Other garments, of the type described in subheadings 6202.11 to 6202.19	kg	40%	20%	20%	free
6211.11	0	- -	Men's or boys'	kg	40%	20%	20%	free
6211.12	7	- -	Women's or girls'	kg	40%	20%	20%	free
6211.20	9	-	Ski suits	kg	40%	20%	20%	free
6214.10	5	-	Of silk or silk waste	kg	30%	18%	18%	free
6214.20	2	-	Of wool or fine animal hair	kg	30%	18%	18%	free
6214.30	4	-	Of synthetic fibres	kg	30%	18%	18%	free
6214.40	9	-	Of artificial fibres	kg	30%	18%	18%	free
6214.90	1	-	Of other textile materials	kg	30%	18%	18%	free
7210.12		**- -**	**Of a thickness of less than 0,5 mm:**					

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1220 **11 DESEMBER 2015**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1527)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig**, met ingang vanaf 1 Januarie 2016,** in die mate in die Bylae hierby aangetoon.

M JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Addisionele Opmerking 2 in Hoofstuk 39 van Afdeling VII tot Deel 1 van Bylae No. 1 met die volgende te vervang:

2. By die toepassing van hierdie Hoofstuk is die uitdrukking "hittekrimpend" van toepassing op produkte wat teen 'n temperatuur van 120°C 'n krimpingskoëffisiënt van minstens 15 persent het.

Deur Opmerking 8 in Hoofstuk 98 van Afdeling XXII tot Deel 1 van Bylae No. 1 met die volgende te vervang:

8. Vir die doeleindes van hierdie Hoofstuk beteken "motorvoertuigkomponente" 'n nuwe artikel wat uitgeken kan word as geskik vir gebruik in die vervaardiging van motorvoertuie vervaardig onder kortingitems 317.03 en 317.07 of oorspronklike toerustingkomponente, insluitende tapyt tot vloerpanvorm gesny, leersitplekoortreksels na grootte gesny, onverwerkte artikels, insluitende ru-stukke en ru-gietstukke wat die wesentlike aard van motorvoertuigkomponente het.

Deur die skrapping van die volgende:

Pos / Subpos	TS	Artikel Beskrywing		Statistiese Eenheid	Skaal van Reg: Algemeen	EU	EFTA	SAOG
3814.00.10	4	-	Wat metaan-, etaan- of propaanchloorfluoorkoolstowwe (CFC's) bevat, hetsy dit waterstofchloorfluoorkoolstowwe (HCFC's) bevat al dan nie	kg	10%	vry	vry	vry
3814.00.20	1	-	Wat metaan-, etaan- of propaanwaterstofchloorfluoorkoolstowwe (HCFCs) bevat, maar wat nie chloorfluoorkoolstowwe (CFCs) bevat nie	kg	vry	vry	vry	vry
3814.00.30	9	-	Wat koolstof tetrachloried, broomchloormetaan of 1,1,1-trichlooretaan (metiel chloroform) bevat	kg	vry	vry	vry	vry
3814.00.90	2	-	Ander	kg	10%	vry	vry	vry
3824.90.01	9	- -	Mengsels van koolwaterstowwe en smeerpreparate	kg	0,183c/li	vry	vry	vry
3824.90.25	6	- -	Flotteringsreageermiddels wat dikresielditioforsuur of alkieditiofosfate bevat	kg	10%	vry	vry	vry
3824.90.37	1	- -	Mono-, di- en triësters van gliserol met ongemodifiseerde vetsure, met 'n seepinhoud (as natriumstearaat bereken), volgens massa, van minstens 3,5 persent en 'n 1-monogliseriedinhoud, volgens massa, van hoogstens 38 persent	kg	10%	vry	vry	vry
3824.90.40	2	- -	Mono-, di- en triësters van gliserol met 'n seepinhoud (as natriumstearaat bereken), volgens massa, van minder as 3,5 persent en 'n 1-monogliseriedinhoud, volgens massa, van hoogstens 45 persent	kg	vry	vry	vry	vry
3824.90.45	0	- -	Ftaalsuuresters van gemengde alifatiese alkohole	kg	vry	vry	vry	vry
3824.90.47	7	- -	Preparate wat as korrigeervloeistof bemark word	kg	vry	vry	vry	vry

Pos / Subpos	TS	Artikel Beskrywing		Statistiese Eenheid	Skaal van Reg: Algemeen	EU	EFTA	SAOG
3824.90.50	7	- -	Chloorparaffiene	kg	10%	vry	vry	vry
3824.90.60	4	- -	Ander mengsels wat hoofsaaklik bestaan uit chemikalië wat 'n fosforagtige atoom bevat waarvan een metiel, etiel, n-propiel of isopropiel groep maar geen verdere koolstof atome verbind is	kg	vry	vry	vry	vry
3824.90.90	6	- -	Ander	kg	vry	vry	vry	vry

Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing		Statistiese Eenheid	Skaal van Reg: Algemeen	EU	EFTA	SAOG
0902.30.10	5	- -	In onmiddellike verpakkings met 'n inhoud van hoogstens 1 kg	kg	400c/kg	vry	400c/kg	vry
0902.30.90	3	- -	Ander	kg	400c/kg	vry	400c/kg	vry
2923.90.10	8	- -	Diallyl dimetiel ammoniumchloried	kg	vry	vry	vry	vry
2923.90.90	6	- -	Ander	kg	vry	vry	vry	vry
3208.20.10	4	- -	In aërosolhouers	kg	10%	vry	vry	vry
3208.20.90	2	- -	Ander	kg	10%	vry	vry	vry
3403.19.10	2	- - -	In aërosolhouers	kg	vry	vry	vry	vry
3403.19.90	0	- - -	Ander	kg	vry	vry	vry	vry
3403.99.10	9	- - -	In aërosolhouers	kg	vry	vry	vry	vry
3403.99.90	7	- - -	Ander	kg	vry	vry	vry	vry
3814.00.1		**-**	**Wat metaan-, etaan- of propaanchloorfluoorkoolstowwe (CFC's) bevat, hetsy dit waterstofchloorfluoorkoolstowwe (HCFC's) bevat al dan nie:**					
3814.00.11	2	- -	Other	kg	10%	vry	vry	vry
3814.00.19	8	- -	Ander	kg	10%	vry	vry	vry
3814.00.2		**-**	**Wat metaan-, etaan- of propaanwaterstofchloorfluoorkoolstowwe (HCFCs) bevat, maar wat nie chloorfluoorkoolstowwe (CFCs) bevat nie:**					
3814.00.21	8	- -	In aërosolhouers	kg	vry	vry	vry	vry
3814.00.29	5	- -	Ander	kg	vry	vry	vry	vry
3814.00.3		**-**	**Wat koolstof tetrachloried, broomchloormetaan of 1,1,1-trichlooretaan (metiel chloroform) bevat:**					
3814.00.31	7	- -	In aërosolhouers	kg	vry	vry	vry	vry
3814.00.39	2	- -	Ander	kg	vry	vry	vry	vry

Pos / Subpos	TS	Artikel Beskrywing		Statistiese Eenheid	Skaal van Reg: Algemeen	EU	EFTA	SAOG
3814.00.9		-	**Ander:**					
3814.00.91	0	- -	In aërosolhouers	kg	10%	vry	vry	vry
3814.00.99	6	- -	Ander	kg	10%	vry	vry	vry
3824.90.1		- -	**Mengsels van koolwaterstowwe en smeerpreparate:**					
3824.90.11	6	- - -	In aërosolhouers	kg	0,183c/li	vry	vry	vry
3824.90.19	1	- - -	Ander	kg	0,183c/li	vry	vry	vry
3824.90.2		- -	**Flotteringsreageermiddels wat dikresielditiofosforsuur of alkieditiofosfate bevat:**					
3824.90.21	3	- - -	In aërosolhouers	kg	10%	vry	vry	vry
3824.90.29	9	- - -	Ander	kg	10%	vry	vry	vry
3824.90.3		- -	**Mono-, di- en triësters van gliserol met ongemodifiseerde vetsure, met 'n seepinhoud (as natriumstearaat bereken), volgens massa, van minstens 3,5 persent en 'n 1-monogliseriedinhoud, volgens massa, van hoogstens 38 persent:**					
3824.90.31	0	- - -	In aërosolhouers	kg	10%	vry	vry	vry
3824.90.39	6	- - -	Ander	kg	10%	vry	vry	vry
3824.90.4		- -	**Mono-, di- en triësters van gliserol met 'n seepinhoud (as natriumstearaat bereken), volgens massa, van minder as 3,5 persent en 'n 1-monogliseriedinhoud, volgens massa, van hoogstens 45 persent:**					
3824.90.41	8	- - -	In aërosolhouers	kg	vry	vry	vry	vry
3824.90.49	3	- - -	Ander	kg	vry	vry	vry	vry
3824.90.5		- -	**Ftaalsuuresters van gemengde alifatiese alkohole:**					
3824.90.51	5	- - -	In aërosolhouers	kg	vry	vry	vry	vry
3824.90.59	0	- - -	Ander	kg	vry	vry	vry	vry
3824.90.6		- -	**Preparate wat as korrigeervloeistof bemark word:**					
3824.90.61	2	- - -	In aërosolhouers	kg	vry	vry	vry	vry
3824.90.69	8	- - -	Ander	kg	vry	vry	vry	vry
3824.90.7		- -	**Chloorparaffiene:**					
3824.90.71	1	- - -	In aërosolhouers	kg	10%	vry	vry	vry
3824.90.79	5	- - -	Ander	kg	10%	vry	vry	vry
3824.90.8		- -	**Ander mengsels wat hoofsaaklik bestaan uit chemikalië wat 'n fosforagtige atoom bevat waarvan een metiel, etiel, n-propiel of isopropiel groep maar geen verdere koolstof atome verbind is:**					
3824.90.81	7	- - -	In aërosolhouers	kg	vry	vry	vry	vry
3824.90.89	2	- - -	Ander	kg	vry	vry	vry	vry
3824.90.9		- -	**Ander:**					
3824.90.91	4	- - -	In aërosolhouers	kg	vry	vry	vry	vry

Pos /	TS	Artikel Beskrywing		Statistiese	Skaal van Reg			
Subpos				Eenheid	Algemeen	EU	EFTA	SAOG
3824.90.99	9	- - -	Ander	kg	vry	vry	vry	vry
7210.12.10	9	- - -	Ander, met 'n dikte van minder as 0,3 mm	kg	vry	vry	vry	vry
7210.12.20	6	- - -	Ander, met 'n breedte van meer as 950 mm	kg	vry	vry	vry	vry
7210.12.90	7	- - -	Ander	kg	vry	vry	vry	vry
8708.70.2		**- -**	**Padwiele met buitebande bedek; wielvellings met buitebande bedek:**					
8708.70.21	2	- - -	Van 'n soort gebruik op motorkarre	kg	20%	15%	20%	vry
8708.70.23	9	- - -	Van 'n soort gebruik op busse en lorries	kg	20%	15%	20%	vry
8708.70.29	8	- - -	Ander	kg	20%	15%	20%	vry
8716.90.20	9	- -	Padwiele met buitebande bedek, wielvellings met buitebande bedek	kg	15%	vry	vry	vry

Deur die vervanging van die volgende:

Pos /	TS	Artikel Beskrywing		Statistiese	Skaal van Reg			
Subpos				Eenheid	Algemeen	EU	EFTA	SAOG
0902.30		**-**	**Swart tee (gefermenteer) en gedeeltelik gefermenteerde tee, in onmiddellike verpakkings met 'n inhoud van hoogstens 3 kg:**					
2923.90		**-**	**Ander:**					
3208.20		**-**	**Op akriel- of vinielpolimere gebaseer:**					
3403.19		**- -**	**Ander:**					
3403.99		**- -**	**Ander:**					
3920.20.25	1	- -	Tweeassig-georiënteerd met 'n dikte van meer as 0,012 mm maar hoogstens 0,06 mm, nie hitte-krimpbaar nie soos bepaal in Addisionele Opmerking 2 van Hoofstuk 39, bedruk, nie gemetalliseer nie	kg	10%	vry	vry	vry
3920.20.30	8	- -	Tweeassig-georiënteerd met 'n dikte van meer as 0,012 mm maar hoogstens 0,06 mm, nie hitte-krimpbaar nie soos bepaal in Addisionele Opmerking 2 van Hoofstuk 39, onbedruk, nie gemetalliseer nie	kg	10%	vry	vry	vry
3920.20.35	9	- -	Tweeassig-georiënteerd met 'n dikte van meer as 0,012 mm maar hoogstens 0,06 mm, nie hitte-krimpbaar nie soos bepaal in Addisionele Opmerking 2 van Hoofstuk 39, bedruk, gemetalliseer	kg	10%	vry	vry	vry
3920.20.40	5	- -	Tweeassig-georiënteerd met 'n dikte van meer as 0,012 mm maar hoogstens 0,06 mm, nie hitte-krimpbaar nie soos bepaal in Addisionele Opmerking 2 van Hoofstuk 39, onbedruk, gemetalliseer	kg	10%	vry	vry	vry
6101.20	4	-	Van katoen	kg	40%	20%	20%	vry
6101.30	9	-	Van gefabriseerde vesels	kg	40%	20%	20%	vry

Pos / Subpos	TS	Artikel Beskrywing		Statistiese Eenheid	Skaal van Reg			
					Algemeen	EU	EFTA	SAOG
6101.90	6	-	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6102.10	3	-	Van wol of fyn dierehaar	kg	40%	20%	20%	vry
6102.20	8	-	Van katoen	kg	40%	20%	20%	vry
6102.30	2	-	Van gefabriseerde vesels	kg	40%	20%	20%	vry
6102.90	1	-	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6103.10	7	-	Pakke	kg	40%	20%	20%	vry
6103.22	4	- -	Van katoen	kg	40%	20%	20%	vry
6103.23	0	- -	Van sintetiese vesels	kg	40%	20%	20%	vry
6103.29	9	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6103.31	2	- -	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6103.32	9	- -	Van katoen	kg	45%	20%	20%	vry
6103.33	5	- -	Van sintetiese vesels	kg	45%	20%	20%	vry
6103.41.10	4	- - -	Broeke	kg	45%	20%	20%	vry
6103.41.20	1	- - -	Kortbroeke	kg	45%	20%	20%	vry
6103.41.90	2	- - -	Ander	kg	45%	20%	20%	vry
6103.42.10	0	- - -	Broeke	kg	45%	20%	20%	vry
6103.42.20	8	- - -	Kortbroeke	kg	45%	20%	20%	vry
6103.42.90	9	- - -	Ander	kg	45%	20%	20%	vry
6103.43.10	7	- - -	Broeke	kg	45%	20%	20%	vry
6103.43.20	4	- - -	Kortbroeke	kg	45%	20%	20%	vry
6103.43.90	5	- - -	Ander	kg	45%	20%	20%	vry
6103.49.10	5	- - -	Broeke	kg	45%	20%	20%	vry
6103.49.20	2	- - -	Kortbroeke	kg	45%	20%	20%	vry
6103.49.90	3	- - -	Ander	kg	45%	20%	20%	vry
6104.13	3	- -	Van sintetiese vesels	kg	40%	20%	20%	vry
6104.19	8	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6104.22	8	- -	Van katoen	kg	40%	20%	20%	vry
6104.23	4	- -	Van sintetiese vesels	kg	40%	20%	20%	vry
6104.29	2	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6104.31	6	- -	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6104.32	2	- -	Van katoen	kg	45%	20%	20%	vry

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg Algemeen	EU	EFTA	SAOG
6104.33	9	- - Van sintetiese vesels	kg	45%	20%	20%	vry
6104.39	7	- - Van ander tekstielstowwe	kg	45%	20%	20%	vry
6104.41	0	- - Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6104.42	7	- - Van katoen	kg	45%	20%	20%	vry
6104.43	3	- - Van sintetiese vesels	kg	45%	20%	20%	vry
6104.44	1	- - Van kunsvesels	kg	45%	20%	20%	vry
6104.49	1	- - Van ander tekstielstowwe	kg	45%	20%	20%	vry
6104.51	5	- - Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6104.52	1	- - Van katoen	kg	45%	20%	20%	vry
6104.53	8	- - Van sintetiese vesels	kg	45%	20%	20%	vry
6104.59	6	- - Van ander tekstielstowwe	kg	45%	20%	20%	vry
6104.61.10	7	- - - Broeke	kg	45%	20%	20%	vry
6104.61.20	4	- - - Kortbroeke	kg	45%	20%	20%	vry
6104.61.90	5	- - - Ander	kg	45%	20%	20%	vry
6104.62.10	3	- - - Broeke	kg	45%	20%	20%	vry
6104.62.20	0	- - - Kortbroeke	kg	45%	20%	20%	vry
6104.62.90	1	- - - Ander	kg	45%	20%	20%	vry
6104.63.10	0	- - - Broeke	kg	45%	20%	20%	vry
6104.63.20	7	- - - Kortbroeke	kg	45%	20%	20%	vry
6104.63.90	8	- - - Ander	kg	45%	20%	20%	vry
6104.69.10	8	- - - Broeke	kg	45%	20%	20%	vry
6104.69.20	5	- - - Kortbroeke	kg	45%	20%	20%	vry
6104.69.90	6	- - - Ander	kg	45%	20%	20%	vry
6105.10	4	- Van katoen	kg	45%	20%	20%	vry
6105.20	9	- Van gefabriseerde vesels	kg	45%	20%	20%	vry
6105.90	0	- Van ander tekstielstowwe	kg	45%	20%	20%	vry
6106.10	8	- Van katoen	kg	45%	20%	20%	vry
6106.20	2	- Van gefabriseerde vesels	kg	45%	20%	20%	vry
6106.90	4	- Van ander tekstielstowwe	kg	45%	20%	20%	vry
6107.11	8	- - Van katoen	kg	45%	20%	20%	vry
6107.19	9	- - Van ander tekstielstowwe	kg	45%	20%	20%	vry

Pos / Subpos	TS	Artikel Beskrywing		Statistiese Eenheid	Skaal van Reg			
					Algemeen	EU	EFTA	SAOG
6107.21	2	- -	Van katoen	kg	40%	20%	20%	vry
6107.22	9	- -	Van gefabriseerde vesels	kg	40%	20%	20%	vry
6107.29	3	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6107.91	4	- -	Van katoen	kg	40%	20%	20%	vry
6107.99.10	2	- - -	Badjaponne, kamerjaponne en dergelike artikels	kg	40%	20%	20%	vry
6107.99.20	4	- - -	Ander, van wol	kg	vry	vry	vry	vry
6107.99.90	0	- - -	Ander	kg	40%	20%	20%	vry
6108.11	1	- -	Van gefabriseerde vesels	kg	40%	20%	20%	vry
6108.19.10	8	- - -	Van wol	kg	vry	vry	vry	vry
6108.19.90	8	- - -	Ander	kg	40%	20%	20%	vry
6108.21	6	- -	Van katoen	kg	45%	20%	20%	vry
6108.22	2	- -	Van gefabriseerde vesels	kg	45%	20%	20%	vry
6108.29	7	- -	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6108.31	0	- -	Van katoen	kg	40%	20%	20%	vry
6108.32	7	- -	Van gefabriseerde vesels	kg	40%	20%	20%	vry
6108.39	1	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6108.91	8	- -	Van katoen	kg	40%	20%	20%	vry
6108.92	4	- -	Van gefabriseerde vesels	kg	40%	20%	20%	vry
6108.99	9	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6109.10	9	-	Van katoen	kg	45%	20%	20%	vry
6109.90	5	-	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6110.11	5	- -	Van wol	kg	45%	20%	20%	vry
6110.12	1	- -	Van Kasjmir (kashmier) bokke	kg	45%	20%	20%	vry
6110.19	6	- -	Ander	kg	45%	20%	20%	vry
6110.20	3	-	Van katoen	kg	45%	20%	20%	vry
6110.30	8	-	Van gefabriseerde vesels	kg	45%	20%	20%	vry
6110.90	5	-	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6112.11	2	- -	Van katoen	kg	45%	20%	20%	vry
6112.12	9	- -	Van sintetiese vesels	kg	45%	20%	20%	vry
6112.19	3	- -	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6112.20	0	-	Skipakke	kg	40%	20%	20%	vry

Pos /	TS	Artikel Beskrywing		Statistiese	Skaal van Reg			
Subpos				Eenheid	Algemeen	EU	EFTA	SAOG
6112.31	1	- -	Van sintetiese vesels	kg	40%	20%	20%	vry
6112.39	2	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6112.41	6	- -	Van sintetiese vesels	kg	40%	20%	20%	vry
6112.49	7	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6117.10	4	-	Sjaals, serpe, sierserpe, mantillas, sluiers en soortgelyke artikels	kg	30%	18%	18%	vry
6201.11	8	- -	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6201.12	4	- -	Van katoen	kg	45%	20%	20%	vry
6201.13	0	- -	Van gefabriseerde vesels	kg	45%	20%	20%	vry
6201.19	9	- -	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6201.91	4	- -	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6201.92	0	- -	Van katoen	kg	45%	20%	20%	vry
6201.93	7	- -	Van gefabriseerde vesels	kg	45%	20%	20%	vry
6201.99	5	- -	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6202.11	1	- -	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6202.12	8	- -	Van katoen	kg	45%	20%	20%	vry
6202.13	4	- -	Van gefabriseerde vesels	kg	45%	20%	20%	vry
6202.19	2	- -	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6202.91	8	- -	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6202.92	4	- -	Van katoen	kg	45%	20%	20%	vry
6202.93	0	- -	Van gefabriseerde vesels	kg	45%	20%	20%	vry
6202.99	9	- -	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6203.11	5	- -	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6203.12	1	- -	Van sintetiese vesels	kg	45%	20%	20%	vry
6203.22	6	- -	Van katoen	kg	40%	20%	20%	vry
6203.23	2	- -	Van sintetiese vesels	kg	40%	20%	20%	vry
6203.29	0	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6203.31	4	- -	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6203.32	0	- -	Van katoen	kg	45%	20%	20%	vry
6203.33	7	- -	Van sintetiese vesels	kg	45%	20%	20%	vry
6203.39	5	- -	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6203.41.10	6	- - -	Broeke	kg	45%	20%	20%	vry

Pos /	TS	Artikel Beskrywing		Statistiese	Skaal van Reg			
Subpos				Eenheid	Algemeen	EU	EFTA	SAOG
6203.41.20	3	- - -	Kortbroeke	kg	45%	20%	20%	vry
6203.41.90	4	- - -	Ander	kg	45%	20%	20%	vry
6203.42.05	6	- - -	Vanaf weefstof verkry van subposte 5209.42 en 5211.42	kg	45%	20%	20%	vry
6203.42.10	2	- - -	Ander, broeke	kg	45%	20%	20%	vry
6203.42.20	1	- - -	Kortbroeke	kg	45%	20%	20%	vry
6203.42.90	0	- - -	Ander	kg	45%	20%	20%	vry
6203.43.10	9	- - -	Broeke	kg	45%	20%	20%	vry
6203.43.20	6	- - -	Kortbroeke	kg	45%	20%	20%	vry
6203.43.90	7	- - -	Ander	kg	45%	20%	20%	vry
6203.49.10	7	- - -	Broeke	kg	45%	20%	20%	vry
6203.49.20	4	- - -	Kortbroeke	kg	45%	20%	20%	vry
6203.49.90	5	- - -	Ander	kg	45%	20%	20%	vry
6204.11	9	- -	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6204.12	5	- -	Van katoen	kg	45%	20%	20%	vry
6204.13	1	- -	Van sintetiese vesels	kg	45%	20%	20%	vry
6204.19	0	- -	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6204.21	3	- -	Van wol of fyn dierehaar	kg	40%	20%	20%	vry
6204.22	2	- -	Van katoen	kg	40%	vry	20%	vry
6204.23	6	- -	Van sintetiese vesels	kg	40%	20%	20%	vry
6204.29	4	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6204.31	8	- -	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6204.32	4	- -	Van katoen	kg	45%	20%	20%	vry
6204.33	0	- -	Van sintetiese vesels	kg	45%	20%	20%	vry
6204.39	9	- -	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6204.41	2	- -	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6204.42	9	- -	Van katoen	kg	45%	20%	20%	vry
6204.43	5	- -	Van sintetiese vesels	kg	45%	20%	20%	vry
6204.44	1	- -	Van kunsvesels	kg	45%	20%	20%	vry
6204.49	3	- -	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6204.51	7	- -	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6204.52	3	- -	Van katoen	kg	45%	20%	20%	vry

Pos /	TS	Artikel Beskrywing		Statistiese	Skaal van Reg			
Subpos				Eenheid	Algemeen	EU	EFTA	SAOG
6204.53	0	- -	Van sintetiese vesels	kg	45%	20%	20%	vry
6204.59	8	- -	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6204.61.10	9	- - -	Broeke	kg	45%	20%	20%	vry
6204.61.20	6	- - -	Kortbroeke	kg	45%	20%	20%	vry
6204.61.90	7	- - -	Ander	kg	45%	20%	20%	vry
6204.62.05	9	- - -	Vanaf weefstof verkry van subposte 5209.42 en 5211.42	kg	45%	20%	20%	vry
6204.62.10	5	- - -	Ander, broeke	kg	45%	20%	20%	vry
6204.62.20	2	- - -	Kortbroeke	kg	45%	20%	20%	vry
6204.62.90	3	- - -	Ander	kg	45%	20%	20%	vry
6204.63.10	1	- - -	Broeke	kg	45%	20%	20%	vry
6204.63.20	9	- - -	Kortbroeke	kg	45%	20%	20%	vry
6204.63.90	7	- - -	Ander	kg	45%	20%	20%	vry
6204.69.10	7	- - -	Broeke	kg	45%	20%	20%	vry
6204.69.20	7	- - -	Kortbroeke	kg	45%	20%	20%	vry
6204.69.90	8	- - -	Ander	kg	45%	20%	20%	vry
6205.20	0	-	Van katoen	kg	45%	20%	20%	vry
6205.30	5	-	Van gefabriseerde vesels	kg	45%	20%	20%	vry
6205.90	2	-	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6206.10	2	-	Van sy of sy-afval	kg	45%	20%	20%	vry
6206.20	4	-	Van wol of fyn dierehaar	kg	45%	20%	20%	vry
6206.30	9	-	Van katoen	kg	45%	20%	20%	vry
6206.40	3	-	Van gefabriseerde vesels	kg	45%	20%	20%	vry
6206.90	6	-	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6207.11	1	- -	Van katoen	kg	45%	20%	20%	vry
6207.19	0	- -	Van ander tekstielstowwe	kg	45%	20%	20%	vry
6207.21	4	- -	Van katoen	kg	40%	20%	20%	vry
6207.22	0	- -	Van gefabriseerde vesels	kg	40%	20%	20%	vry
6207.29	5	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6208.11	3	- -	Van gefabriseerde vesels	kg	40%	20%	20%	vry
6208.19	4	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6208.21	8	- -	Van katoen	kg	40%	20%	20%	vry

Pos / Subpos	TS	Artikel Beskrywing		Statistiese Eenheid	Skaal van Reg			
					Algemeen	EU	EFTA	SAOG
6208.22	4	- -	Van gefabriseerde vesels	kg	40%	20%	20%	vry
6208.29	9	- -	Van ander tekstielstowwe	kg	40%	20%	20%	vry
6210.20	5	-	Ander kledingstukke, van die tipe in subposte 6201.11 tot 6201.19 omskryf	kg	40%	20%	20%	vry
6210.30	4	-	Ander kledingstukke, van die tipe in subposte 6202.11 tot 6202.19 omskryf	kg	40%	20%	20%	vry
6211.11	0	- -	Mans of seuns	kg	40%	20%	20%	vry
6211.12	7	- -	Vroue of dogters	kg	40%	20%	20%	vry
6211.20	9	-	Skipakke	kg	40%	20%	20%	vry
6214.10	5	-	Van sy of sy-afval	kg	30%	18%	18%	vry
6214.20	2	-	Van wol of fyn dierehaar	kg	30%	18%	18%	vry
6214.30	4	-	Van sintetiese vesels	kg	30%	18%	18%	vry
6214.40	9	-	Van kunsvesels	kg	30%	18%	18%	vry
6214.90	1	-	Van ander tekstielstowwe	kg	30%	18%	18%	vry
7210.12		**- -**	**Met 'n dikte van minder as 0,5 mm:**					

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