SCHEDULE 4

REBATES OF CUSTOMS DUTIES, EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND HEALTH PROMOTION LEVY

NOTES:

1. The goods specified in the Column headed "Description" of this Schedule shall, subject to the provisions of Section 75, be admitted under rebate of the customs duty specified in Parts 1 and 2 and the fuel levy (except the fuel levy specified in fuel levy item 195.30) in Part 5 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in the Column headed "Extent of Rebate" of this Schedule in respect of those goods.

2. Unless the context otherwise indicates, Notes Nos. A, C and H of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall mutatis mutandis apply to this Schedule.

3.

   (a) Note 3 to Schedule No. 3 shall apply *mutatis mutandis* in respect of any expression relating to the extent of any rebate in this Schedule. This shall be deemed to include a rebate of any environmental levy payable in terms of Part 3 of Schedule No. 1, subject to the Notes to Part 5 of this Schedule and health promotion levy payable in terms of Part 7 of Schedule No.1

   (b) Note 5 to Schedule No. 3 shall apply *mutatis mutandis* to any reference to a tariff heading or subheading in this Schedule.

4. For the purposes of this Schedule, the expression "effective rate of duty" means the duty calculated according to a unit of quantity expressed as a percentage of the value for duty purposes.

5. For the purposes of items 409.00, 480.00 and 490.00:

   (a) Where any goods or vehicles are imported or re-imported, as the case may be, in terms of these items by a person who is required to declare goods in terms of section 15, that person means a "traveller" as defined in the rules for that section and as contemplated in form TC-01; and

   (b) in addition to the Notes to these items, such a traveller must comply with the requirements of section 15, the rules for that section and form TC-01.

6. Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018.

SCHEDULE 4 PART 1

SPECIFIC REBATES OF CUSTOMS DUTIES

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
403.00	**IMPORTATIONS BY INTERNATIONAL ORGANISATIONS**				
403.01	**FOR USE BY THE WAR GRAVES COMMISSION**				
403.01	00.00	01.00	07	Building material, worked monumental building stone and articles thereof, tools and stores, for use by the Commonwealth War Graves Commission and similar international organisations	Full duty
405.00	**GOODS FOR CULTURAL, EDUCATIONAL, CHARITABLE, WELFARE OR YOUTH ORGANISATIONS OR PURPOSES**				
405.01	**GOODS FOR APPROVED INSTITUTIONS OR BODIES**				
405.01	00.00	02.00	06	Goods (excluding motor vehicles) of any description, for use in the advancement of journalism, forwarded unsolicited and free to institutions or bodies whose main purpose is the advancement of journalism	Full duty
405.04	**GOODS FOR DISABLED PERSONS OR FOR THE UPLIFTMENT OF INDIGENT PERSONS**				
405.04	00.00	01.00	07	Goods (excluding motor vehicles) specially designed for use by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the South African Federation for Mental Health, the National Council for Persons with Physical Disabilities in South Africa or Epilepsy South Africa or of a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such goods are for use exclusively by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily made in the Republic	Full duty
405.04	00.00	02.00	01	Machines, implements and materials for use in the manufacture of goods by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the National Council for Persons with Physical Disabilities in South Africa, or Epilepsy South Africa or a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such machines, implements and materials are for the exclusive use by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic	Full duty
405.04	00.00	04.00	00	Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the distribution free of charge by such organisation	Full duty
405.04	00.00	05.00	05	Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the official use by such organisation	Full duty
405.04	00.00	06.00	09	Goods (excluding foodstuffs and clothing) forwarded free, as a donation to any educational organisation, hospital (including clinic), welfare organisation, religious organisation or sporting organisation, in such quantities and under such conditions as the International Trade Administration Commission, may allow by specific permit and that the Commission is satisfied that the issuing of such permit will not have a detrimental effect on local industry within the common customs area: Provided that the applicant and anybody responsible for the distribution have furnished an undertaking that - (a) such goods are for use by the organisation or for free distribution; (b) such goods will not be sold, leased, hired or otherwise disposed of for gain without the duty which has been rebated being paid to the Commissioner; and (c) no donation or other counter-performance may be accepted by anybody in respect of such goods	Full duty
405.05	**GOODS FOR RELIGIOUS INSTRUCTION OR PURPOSES**				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
405.05	00.00	01.00	09	Altars, fonts, lecterns, pulpits, church decorations, vestments and other appointments (excluding furniture), for use by a religious body	Full duty less the duty in Section B of Part 2 of Schedule No. 1
405.05	85.19	01.04	42	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
405.09	**GOODS USED BY THE NATIONAL SEA RESCUE INSTITUTE OF SOUTH AFRICA, THE SOUTH AFRICAN LIFESAVING SOCIETY AND SA LIFESAVING**				
405.09	00.00	01.00	06	Goods of any description, for use by the National Sea Rescue Institute of South-Africa, the South African Lifesaving Society and Lifesaving South-Africa	Full duty
406.00	**GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES** **NOTES:** **1. The provisions of this rebate item (excluding items 406.03 and 406.04) may only be applied if the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by Department of International Relations and Co-operation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001.** **2. For the purposes of rebate items 406.03 and 406.04, "an organisation or institution" means an organisation which the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority has certified as an organisation or institution with which the Republic has concluded a formal agreement, which provides, *inter alia*, for the granting of such rebate facilities.** **3. The provisions of this rebate item may not apply to South African citizens or permanent residents of the Republic unless -** **(a) they are South African citizens who are also citizens of a state the territory of which formerly formed part of the Republic; or** **(b) the Government of the Republic has by agreement with an organisation or institution undertaken to grant rebate facilities to a South African citizen who is a representative, member, agent or officer with or to such organisation or institution.** **4. A motor vehicle cleared under rebate of duty in terms of rebate items 406.02, 406.03, 406.04, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this item:** **Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner in consultation with the Director-General: Department of International Relations and Co-operation.** **5. The rebate of duty (excluding rebate items 406.04, 406.06 and 406.07) on alcohol and tobacco products imported or obtained at a licensed special shop for diplomats is subject to approval of an application, made by persons contemplated in rebate items 406.02, 406.03 and 406.05, on a six (6) monthly basis (1 January to 30 June and 1 July to 31 December) to the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, authorising the quantities referred to in the items hereto or such lesser or greater quantities as may be determined by the Department of International Relations and Co-operation.** **6. The six-month allowance is not transferable to the following six-month period and unused allowances lapse at the end of the six-month period.** **7. The onward supply of goods obtained in terms of this rebate item for reward or financial gain is prohibited.**				
406.02	**GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) FOR DIPLOMATS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO DIPLOMATIC MISSIONS**				
406.02	00.00	01.00	00	Goods (excluding alcohol and tobacco products) for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families provided the said goods are imported or obtained in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty
406.02	00.00	02.00	05	Alcohol and tobacco products per Mission (Office) for official use: Cigars: 200 units Spirits/Liquor: 72 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.02	00.00	03.00	02	Alcohol and tobacco products per Head of Diplomatic Mission: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 (750ml) bottles Beer: 1 200 (340 ml) units	Full duty
406.02	00.00	04.00	04	Alcohol and tobacco products per qualifying diplomatic staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	Full duty
406.03	**GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) FOR DIPLOMATS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM 406.05)**				
406.03	00.00	01.00	02	Goods (excluding alcohol and tobacco products) for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families provided the said goods are imported or obtained in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty
406.03	00.00	02.00	07	Alcohol and tobacco products per Mission (Office) for Official use: Cigars: 200 units Spirits/Liquor: 72 litres Wine; 360 litres Beer: 1 200 (340 ml) units	Full duty
406.03	00.00	03.00	01	Alcohol and tobacco products per Head of Mission of Agencies of the United Nations or International Organisations: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty
406.03	00.00	04.00	06	Alcohol and tobacco products per qualifying staff member of the international organisation: Cigarettes: 11 000 cigarette sticks Rolling tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) litres Beer: 600 (340 ml) units	Full duty
406.04	**GOODS (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) IMPORTED BY AN INTERNATIONAL INSTITUTION OR ORGANISATIONS IN TERMS OF AN AGREEMENT ENTERED INTO WITH THE REPUBLIC OF SOUTH AFRICA AS PROVIDED FOR IN NOTE 3 TO THIS ITEM**				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.04	00.00	01.00	04	Goods imported for the official use by an organisational or institution in terms of an agreement as provided for in Note 3, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty
406.05	**GOODS FOR THE OFFICIAL USE BY A CONSULAR MISSION AND GOODS FOR THE PERSONAL OR OFFICIAL USE BY CONSULAR REPRESENTATIVES ACCREDITED TO A CONSULAR MISSION AND FOREIGN REPRESENTATIVES (EXCLUDING THOSE REFERRED TO IN REBATE ITEMS 406.02 AND 406.03) AND MEMBERS OF THEIR FAMILIES PROVIDED THE SAID GOODS ARE IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) IN ACCORDANCE WITH AN APPROVAL OF THE DIRECTOR-GENERAL: DEPARTMENT OF INTERNATIONAL RELATIONS AND CO-OPERATION OR AN OFFICIAL ACTING UNDER HIS OR HER AUTHORITY**				
406.05	00.00	01.00	06	Goods (excluding alcohol and tobacco products) for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03) and members of their families, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty
406.05	00.00	02.00	00	Alcohol and tobacco products per Consular Mission (Office) for Official use: Cigars: 200 units Spirits/Liquor: 72 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty
406.05	00.00	03.00	05	Alcohol and tobacco products per Head of Consular Mission: Cigarettes: 11 000 cigarette sticks Rolling tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty
406.05	00.00	04.00	09	Alcohol and tobacco products per Qualifying Consular staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	Full duty
406.06	**STATIONERY, UNIFORMS AND APPOINTMENTS FOR HONORARY CONSULAR OFFICERS**				
406.06	00.00	01.00	08	Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer	Full duty
406.07	**GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS**				
406.07	00.00	01.00	09	Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.07	00.00	02.00	04	Once-off allowance for alcohol and tobacco products within the first Six Months per Qualifying Administrative/Technical staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
407.00	**GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE NOTES:** **1. For the purposes of items 407.01 and 407.02 -** **(a) the person contemplated in those items means a "traveller" as defined in rule 15.01 and** **(b) in addition to the Notes to item 407.00, such traveller must comply with the requirements of section 15, the rules for that section, any form for declaring goods and the directives issued by the Commissioner relating to such goods available on the SARS website or at the branch office for the place where a traveller enters or leaves the Republic.** **2. Admission under item 407.01/00.00/02.00 shall only be permitted provided-** **(a) the goods can be identified as being the same goods which were taken from the Republic; and** **(b) in the case of unaccompanied baggage, it is re-imported up to 30 days before the arrival or within 90 days from the date of arrival, of a resident of the Republic.** **3. The rebate of duty specified in item 407.02 shall not apply to fire-arms acquired abroad or at any duty-free shop and imported by residents of the Republic returning after an absence of less than 6 months.** **4. (a) The rebate of duty specified in item 407.02 shall only apply to accompanied passengers' baggage declared by returning residents and non-residents visiting the Republic for personal use or to dispose of as gifts.** **(b) The rebate of duty specified in item 407.02 shall only be allowed in the case of-** **(i) 407.02/00.00/01.00 once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours; and** **(ii) 407.02/00.00/02.00 during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.** **(c) For the purposes of item 407.02, any goods obtained from an inbound duty and tax free shop must be regarded as imported goods.** **(d) The rebate duty specified in item 407.02 may, with the exception of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves.** **5. A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Commissioner, only entitled to -** **(a) a rebate of duty specified in item 407.02/00.00/01.00 on new or used goods, of a total value not exceeding R1 400 per person; and** **(b) a rebate of duty specified in item 407.02/00.00/02.00 on new or used goods of a total value not exceeding R4 000 per person.** **6. A member of the crew of a ship or aircraft (including the master or pilot) is not entitled to a rebate of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03.** **7. If the person so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1.** **8. (a) The rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable in addition to the provisions of rebate item 407.02/00.00/01.00.** **(b) The rebate of duty specified in item 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03-** **(i) is applicable in addition to the provisions of rebate items 407.02/00.00/01.00 and 407.02/00.00/02.00; and** **(ii) shall only be allowed once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.** **(c) Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03, must be cleared at the rates of duty specified in Schedule No. 1.** **9. If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Commissioner may refuse to grant any rebate of duty provided for in rebate item 407.02.** **10. For the purposes of rebate item 407.04/87.00/01.00 the vehicle in question shall not be deemed to be personally owned and used personally by the importer, unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was delivered by him to the shipper or the agent for the purpose of shipment or dispatch. Where a vehicle is imported on its own wheels the date of shipment or dispatch shall be the date the vehicle leaves the country where it was so owned and used en route to the Republic.** **11. For the purposes of rebate item 407.04, the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in the Republic, not be deemed to have imported the vehicle for his personal or own use, and the duty as determined by the Commissioner shall be payable from the date of such absence.** **12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years.** **13. Any entry under rebate item 407.04 shall be supported by a duly completed form DA 304A.** **14. Any entry under rebate item 407.06 shall be supported by a duly completed forms DA 304 and P1.160.**				
407.01	**PERSONAL EFFECTS, SPORTING AND RECREATIONAL EQUIPMENT, NEW OR USED**				
407.01	00.00	01.00	06	Imported either as accompanied or unaccompanied passengers' baggage by non-residents of the Republic for their own use during their stay in the Republic	Full duty
407.01	00.00	02.00	00	Exported by residents of the Republic for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
407.02	**GOODS IMPORTED AS ACCOMPANIED PASSENGERS' BAGGAGE, INCLUDING GOODS OBTAINED AT A LICENSED INBOUND DUTY AND TAX FREE SHOP EITHER BY NON-RESIDENTS OR RESIDENTS OF THE REPUBLIC AND CLEARED AT THE PLACE WHERE SUCH PERSONS DISEMBARK OR ENTER THE REPUBLIC**				
407.02	00.00	01.00	08	New or used goods of a total value not exceeding R10 000 per person	Full duty
407.02	00.00	02.00	02	Additional goods, new or used, of a total value not exceeding R40 000 per person	Full duty less 20%
407.02	22.00	01.02	21	Wine not exceeding 2 litres per person	Full duty
407.02	22.00	02.02	26	Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person	Full duty
407.02	24.02	01.04	42	Cigarettes not exceeding 200 and cigars not exceeding 20 per person	Full duty
407.02	24.03	01.04	49	250 g cigarette or pipe tobacco per person	Full duty
407.02	33.03	01.04	48	Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person	Full duty
407.04	**MOTOR VEHICLES IMPORTED BY NATURAL PERSONS ON CHANGE OF PERMANENT RESIDENCE**				
407.04	87.00	01.02	20	One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes his or her residence to the Republic and - (i) provided the vehicle so imported is the personal property of the importer and has personally been used by him or her - (a) for a period of not less than 12 months prior to his or her departure to the Republic; or (b) for a period of less than 12 months prior to his or her departure to the Republic; or (ii) in the case of approved intended residents arriving from an African country, is owned and used for such shorter period as the Commissioner may in exceptional circumstances decide; and (iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry	(a) In respect of a motor vehicle described in paragraph (i)(a): Full duty; or (b) In respect of a motor vehicle decribed in paragraph (i)(b): Full duty less the duty calculated PRO RATA on a daily basis according to the number of days less than 12 months; or (c) In respect of a motor vehicle described in paragraph (ii): Full duty
407.06	**HOUSEHOLD EFFECTS AND OTHER ARTICLES FOR OWN USE**				
407.06	00.00	01.00	05	Household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, alcoholic beverages and tobacco goods, the bona fide property of a natural person (including a returning resident of the Republic after an absence of 6 months or more) and members of his or her family, imported for own use on change of his or her residence to the Republic: Provided these goods are not disposed of within a period of 6 months from the date of entry.	Full duty
408.00	**OTHER PERSONAL REBATES OF DUTY**				
408.01	**CUPS, MEDALS AND OTHER TROPHIES**				
408.01	00.00	01.00	03	Cups, medals and other trophies, awarded abroad to any person, and imported by him or on his behalf, and such articles imported for presentation: (i) As prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition in any educational institution; (ii) As prizes for target shooting by air, military, naval or police forces; or (iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services	Full duty
408.03	**ARTICLES IMPORTED BY FOREIGN GOVERNMENTS FOR OFFICIAL USE**				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
408.03	00.00	01.00	07	Articles of food or drink imported by officials (not being officials referred to in item 406.00) of any foreign government for official use at international exhibitions provided such government grants equivalent privileges to officials of the Republic	Full duty
409.00	**RE-IMPORTED GOODS NOTES:** **1. In respect of goods entered in terms of rebate item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating -** **(a) the reasons why the goods are being returned;** **(b) whether any change in the ownership of the goods has taken place;** **(c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from the Republic and if so, to what extent;** **(d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse;** **(e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured;** **(f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof;** **(g) the place where and the number and date of the bill of entry on which duty was paid on the goods upon their first importation into the Republic or other documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and** **(h) whether any bounty, subsidy or any benefit under an export incentive scheme was paid on the goods exported.** **2. Admission of the following goods under this item shall be subject to a permit for re-importation issued by the Director-General: Department of Agriculture: Butter, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages.** **3. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount.** **4. Excisable goods exported ex a customs and excise warehouse shall only be admitted under rebate of duty under this item provided -** **(a) the prior approval of the Commissioner is obtained;** **(b) they are entered under item 409.06;** **(c) they are taken into the stock of any customs and excise warehouse unless the Commissioner otherwise stipulates; and** **(d) the rate of excise duty in force at the time of entry for home consumption from such warehouse, is paid thereon.** **5. Admission under this item shall, except in the case of item 409.07, only be permitted provided the goods can be identified as being the same goods which were exported.** **6. The provisions of Notes 1 and 5 shall MUTATIS MUTANDIS apply to any goods entered under rebate items 409.02, 409.04, 409.05 and 409.07.** **7. For the purposes of rebate item 409.07 -** **(a) "compensating products" means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing; and** **(b) "temporarily exported for outward processing" means the customs procedure whereby goods which may be disposed of without customs restriction, are temporarily exported for manufacturing, processing or repair abroad and then re-imported.**				
409.01	**RE-EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION**				
409.01	00.00	01.00	00	Imported goods (including packing containers) re-exported and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation	Full duty less the amount of any rebate, refund and drawback granted previously
409.02	**EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION**				
409.02	00.00	01.00	02	Goods (including packing containers) produced or manufactured in the Republic, exported therefrom and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (excluding excisable goods exported ex a customs and excise warehouse)	Full duty less the amount of any rebate, refund and drawback granted previously
409.04	**IMPORTED OR LOCALLY MANUFACTURED ARTICLES SENT ABROAD FOR PROCESSING OR REPAIR**				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
409.04	00.00	01.00	06	Imported or locally manufactured articles sent abroad for processing or repair, provided they are exported under customs and excise supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation	Full duty less the amount of any rebate, refund and drawback granted previously and less the duty on the cost of processing or repair
409.05	**USED ROCK DRILL BITS RETURNED TO THE ORIGINAL EXPORTER**				
409.05	82.07	01.04	43	Used rock drill bits returned to the original exporter, for recovery of the diamond content	Full duty less the amount of any rebate, refund and drawback granted previously
409.06	**EXCISABLE GOODS EXPORTED EX A CUSTOMS AND EXCISE WAREHOUSE AND THEREAFTER RETURNED**				
409.06	00.00	01.00	09	Excisable goods exported ex a customs and excise warehouse and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place	Full duty
409.07	**COMPENSATING PRODUCTS OBTAINED FROM GOODS TEMPORARILY EXPORTED FOR OUTWARD PROCESSING**				
409.07	00.00	01.00	01	Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule No. 1) obtained abroad from goods temporarily exported for outward processing, in terms of a specific permit issued by the International Trade Administration Commission provided - (i) the specific permit is obtained before the temporary exportation of the goods; (ii) if the ownership of the compensating products is transferred prior to entry for customs purposes, such goods are entered in the name of the person who exported the goods; and (iii) any additional conditions which may be stipulated in the said permit, are complied with	Full duty less the amount of any rebate, refund and drawback granted previously and less the duty on the cost of processing or repair
410.00	**GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES NOTE: 1. Admission under rebate of duty of any goods specified in rebate item 410.03/00.00/01.00 shall be subject to the provisions of rules 75.01 to 75.17. 2. The rebate of duty specified in item 410.04 shall only be allowed - (a) once per person during a period of 30 days; (b) if the goods are of SADC or SACU origin; and (c) if the total combined net mass of the goods classifiable in tariff heading 99.01 does not exceed 25 kg. 3. The person declaring goods in terms of item 410.04 shall in addition to these Notes comply with the requirements of section 15, the rules for that section, any form for declaring goods and the directives issued by the Commissioner relating to such goods available on the SARS website or at the branch office where the person enters or leaves the Republic**				
410.03	**GOODS FOR MANUFACTURING OR COMMERCIAL PURPOSES**				
410.03	00.00	01.00	05	Wooden cases, unassembled, empty containers, and materials (excluding nails) for use in the construction thereof, for use in the packing of mineral oil products	Full duty
410.03	00.00	03.00	04	Master models, spotting masks and the like, for use in the preparation of punches or dies for pressing motor vehicle body components	Full duty
410.03	00.00	04.00	09	Goods in such quantities and at such times as the Commissioner may allow by specific permit for the manufacture of three-wheeled invalid carriages of heading 87.13	Full duty
410.03	27.10	01.04	42	Base oils for lubricating oil (excluding such oils manufactured by the re-refining of used lubricating oil or other used oil), for use in the manufacture of prepared lubricating oils in the Republic	0,22c/li
410.03	34.02	01.04	42	Prepared spreaders, wetting agents and stickers, for use with agricultural insecticides or herbicides	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
410.03	87.00	01.02	23	Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.04 and 317.07, entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Controller and any additional conditions he may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty	Full duty
410.04	**HANDMADE ARTICLES FOR COMMERCIAL PURPOSES**				
410.04	99.01	01.04	42	Leather or imitation leather	Full duty
410.04	99.01	02.04	47	Wooden articles	Full duty
410.04	99.01	03.04	41	Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials	Full duty
410.04	99.01	04.04	46	Plastic articles	Full duty
410.04	99.01	05.04	40	Textile articles	Full duty
410.04	99.01	06.04	45	Stone articles	Full duty
410.04	99.01	07.04	45	Glass articles	Full duty
410.04	99.01	08.04	44	Base metal articles	Full duty
411.00	**MISCELLANEOUS REBATES**				
411.00	38.24	01.04	40	Mixtures of mono-, di-, and polyisocyanates and preparations containing isocyanates	Full duty
411.00	40.09	01.04	47	Piping and tubing, of unhardened vulcanised rubber, with an inside diameter exceeding 400 mm, reinforced and fitted with flanges, for the conveyance of mineral oil products from moored ships to shore installations	Full duty
411.00	85.01	01.04	45	Electric motors, single phase or three phase, of less than 0,75 kW, for the ringing of church bells	Full duty
411.00	85.02	01.04	41	Generator sets rated at 5 000 kVA or less, driven by electric motors, to be used for the manufacture of draglines	Full duty
411.00	87.03	01.04	45	Motor cars manufactured more than 20 years prior to the date of importation	Full duty in Part 1 of Schedule No. 1 less 20%
412.00	**GENERAL REBATES** **NOTES:** **1. For the purposes of rebate items 412.03 and 412.04, the bill of entry shall be supported by an inventory of the goods and documentary proof that the said goods qualify for admission under the items concerned.** **2. For the purposes of rebate item 412.07 -** **(a) any offer to abandon or application to destroy any goods shall be in writing by or on behalf of the owner thereof, and shall -** **(i) include the bill of entry, the invoices and other documents relating to the importation of the goods;** **(ii) state the identifying particulars of the goods;** **(iii) state the reason for abandonment, or if application is made for destruction the reason why destruction and not abandonment is requested; and** **(iv) indemnify the Office against any claim by any other person;** **(b) the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Commissioner, if such storage or removal is required by the Commissioner, and for any other expenses, including the cost of destruction;** **(c) goods shall be destroyed under the supervision of an officer; and** **(d) goods in respect of which security of the duty due has been furnished to the Office shall be deemed to be under the control of the Office.**				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
412.01	**GOODS FOR TESTING AND EXPERIMENTAL PURPOSES**				
412.01	00.00	01.00	06	Goods (excluding corn or grain seed), for the purposes of experimenting therewith as the department controlling or supervising such experiment may allow by specific permit	Full duty less the duty in Section B of Part 2 of Schedule No. 1
412.01	00.00	02.00	00	Arms and ammunition, parts and accessories thereof, classifiable in Chapter 93, for the purposes of testing and experimenting therewith as the National Conventional Arms Control Committee and the Directorate for Conventional Arms Control may allow by specific permit in terms of the National Conventional Arms Control Act, 41 of 2002. Provided that: (i)goods imported under this rebate item shall be limited to goods imported for testing purposes and shall not be sold or disposed to any other party or be removed to the area of Botswana, Eswatini, Lesotho or Namibia unless under the specific authority of the National Conventional Arms Control Committee and the Directorate for Conventional Arms Control; and (ii)goods not consumed or destroyed during the testing process must be exported within 180 days from the date of the said import permits issued by the National Conventional Arms Control Committee and the Directorate for Conventional Arms Control.	Full duty
412.02	**NETS TREATED WITH INSECTICIDES**				
412.02	6304.91	01.06	67	Nets treated with insecticides for the control of mosquitoes, in such quantities and at such times as the International Trade Administration Commission after consultation with the Director-General: Health may allow by specific permit	Full duty
412.03	**USED PERSONAL OR HOUSEHOLD EFFECTS BEQUEATHED**				
412.03	00.00	01.00	03	Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in the Republic	Full duty
412.04	**USED PROPERTY OF A SOUTH AFRICAN RESIDENT WHO DIED OUTSIDE THE REPUBLIC**				
412.04	00.00	01.00	01	Used property of a person normally resident in the Republic who died while temporarily outside the Republic	Full duty
412.05	**LIFE SAVING APPARATUS**				
412.05	00.00	01.00	03	Life saving apparatus, including mine rescue apparatus (excluding life-jackets), and fire extinguishing equipment (excluding textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials)	Full duty less the duty in Section B of Part 2 of Schedule No. 1
412.06	**INFANTS FOOD**				
412.06	00.00	01.00	05	Food, containing soya-bean concentrates, specially prepared for infants	Full duty
412.07	**GOODS UNCONDITIONALLY ABANDONED TO THE OFFICE BY THE OWNER OR GOODS DESTROYED WITH THE PERMISSION OF THE COMMISSIONER: PROVIDED THAT THE COMMISSIONER MAY DECLINE TO ACCEPT ABANDONMENT OR GRANT PERMISSION FOR DESTRUCTION**				
412.07	00.00	01.00	07	Goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under Schedule No. 3)	Full duty
412.07	00.00	02.00	01	Goods cleared under Schedule No. 3	Full duty less the duty paid on entry
412.07	87.00	01.02	25	Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause	Full duty less the duty paid on entry

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
412.08	**DUTIABLE GOODS LOST IN MANUFACTURING PROCESSES IN CUSTOMS AND EXCISE WAREHOUSE**				
412.08	00.00	01.00	09	Dutiable goods lost in manufacturing processes in a customs and excise warehouse, subject to production of proof that such goods did not enter into consumption	Full duty
412.09	**GOODS LOST, DESTROYED OR DAMAGED**				
412.09	00.00	01.00	00	Goods, excluding goods contemplated in rebate item 497.02, in respect of which the customs duty, together with the fuel levy (where applicable), amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of *vis major* or in such other circumstances as the Commissioner deems exceptional while such goods are - (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom: Provided that - (i) no compensation in respect of the customs duty or fuel levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty
412.10	**GIFTS**				
412.10	00.00	01.00	02	*Bona fide* unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed R1400 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco products) consigned by natural persons abroad to natural persons in the Republic	Full duty
412.11	**GOODS IMPORTED FOR THE RELIEF OF DISTRESS OF PERSONS IN CASES OF FAMINE OR NATIONAL DISASTER; UNDER ANY TECHNICAL ASSISTANCE AGREEMENT OR IN TERMS OF AN OBLIGATION UNDER ANY MULTILATERAL INTERNATIONAL AGREEMENT**				
412.11	00.00	01.00	04	Goods imported - (a) for the relief of distress of persons in cases of famine or other national disaster; (b) under any technical assistance agreement; or (c) in terms of an obligation under any multilateral international agreement to which the Republic is a party: Provided that - (i) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic of Botswana, Eswatini, Lesotho and Namibia; and (ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Eswatini, Lesotho or Namibia without the permission of the International Trade Administration Commission.	Full duty
412.12	**GOODS IMPORTED FOR ANY PURPOSES AGREED UPON BETWEEN THE GOVERNMENTS OF THE REPUBLIC, BOTSWANA, ESWATINI, LESOTHO AND NAMIBIA**				
412.12	00.00	01.00	06	Goods imported for any purpose agreed upon between the Governments of the Republic, Botswana, Eswatini, Lesotho and Namibia: Provided that - (i) the provisions of this rebate item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, Eswatini, Lesotho, and Namibia has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods; (ii) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic of Botswana, Eswatini, Lesotho, and Namibia; and (iii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Eswatini, Lesotho, or Namibia without the permission of the Commissioner.	Full duty
412.13	**ILEAL BLADDER APPLIANCES; OSTOMY APPLIANCES; INCONTINENCE UNDERGARMENTS AND SIMILAR GOODS:**				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
412.13	00.00	01.00	08	Ileal bladder appliances, and parts thereof; skin protective preparations for use with ostomy appliances and incontinence pads	Full duty
412.14	**PRINTED MATTER**				
412.14	00.00	01.00	02	Printed matter (for example, air-waybills/consignment notes, passenger tickets, excess baggage tickets, exchange orders, damage and irregularity reports, baggage and cargo labels, time-tables, mass and balance documents), imported by airlines for their own use	Full duty
412.16	**GOODS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES**				
412.16	00.00	01.00	03	Goods of any description imported by refugees from African Territories and which are sold by the Office	Full duty
412.17	**MOTOR CARS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES**				
412.17	87.00	01.02	23	Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Commissioner has been obtained	Full duty less 20%
412.21	**MECHANICAL APPLIANCES AND ELECTRICAL MACHINERY AND EQUIPMENT**				
412.21	00.00	01.00	02	Machinery and mechanical appliances and electrical machinery and equipment of Chapters 84 and 85 of Schedule No. 1, which are imported in more than one consignment as a result of strikes, shutouts or other causes beyond the control of the importer and the supplier, subject to the prior approval of the Commissioner	Not exceeding the duty in excess of the amount of duty that would have been due had the goods been imported in a single consignment
412.22	**PARTS AND MATERIALS OF PLASTICS FOR THE MANUFACTURE OF DESIGN ENGINEERING MODELS OF FACTORIES, INSTALLATIONS AND THE LIKE**				
412.22	39.00	01.02	26	Parts and materials, of plastics, of a kind used for the manufacture of design engineering models of factories, installations and the like	Full duty
412.23	**TEXTILE FABRICS**				
412.23	00.00	01.00	06	Textile fabrics woven from six different fibres, for testing dyestuff fastness	Full duty
412.26	**GOODS SUPPLIED FREE OF CHARGE TO REPLACE DEFECTIVE GOODS**				
412.26	00.00	01.00	01	Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided - (a) a copy of the bill of entry and the document submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; (b) the goods are supplied by the original supplier; and (c) the replaced goods are disposed of as directed by the Commissioner	Full duty
412.27	**GOODS FOR UPGRADING, SUPPLIED FREE OF CHARGE TO REPLACE PARTS WHICH ARE COVERED BY A WARRANTY AGREEMENT**				
412.27	00.00	01.00	03	Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided - (a) a specific permit issued by the International Trade Administration Commission, is submitted; (b) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; (c) the goods are supplied by the original supplier; and (d) the replaced goods are disposed of as directed by the Commissioner	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
412.28	**GOODS SUPPLIED BY A LICENSEE OF A SPECIAL CUSTOMS AND EXCISE STORAGE WAREHOUSE LICENSED AS A DUTY AND TAX FREE SHOP** **NOTES:** **1. (a) In this item a duty and tax free shop means a duty and tax free shop as contemplated in the rules for Section 21; and** **(b) any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules.**				
412.28	00.00	01.00	05	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers	Full duty
412.28	00.00	02.00	08	Goods supplied by a licensee of an outbound duty and tax free shop to outbound travellers	Full duty
413.00	**SHIP OR AIRCRAFT STORES CONSUMED IN THE REPUBLIC.** **NOTES:** **1. Stores, foreign-going ship or foreign-going aircraft shall have the meaning assigned thereto in Rule 38A.01.** **2. The rebate of duty contemplated in item 413.04 shall not apply in circumstances where -** **(i) any passengers embark at one port in the Republic for disembarkation at another port in the Republic; or** **(ii) functions held on board such ships are attended by persons who are not passengers or members of the crew of such ships.** **3. The rebate item does not apply to ship s stores consumed in the Republic on a ship entering the coasting trade as contemplated in rule 24.02**				
413.01	00.00	01.00	03	Any goods shipped as stores which have been consumed for the operation of the ship or aircraft itself or consumed by the master or pilot or any member of the crew or any passenger as part of the service included in the service contract of such master, pilot or crew member or fare of such passenger without extra payment therefor	Full duty
413.02	00.00	01.00	05	Stores consumed on naval ships and military and naval aircraft on a visit to any port or place in the Republic, if the stores are consumed on such ship in any port in the Republic, or on such aircraft on a flight between any places in the Republic	Full duty
413.03	00.00	01.00	07	Stores consumed on any foreign-going ship during a national state of disaster declared in terms of section 27 of the Disaster Management Act, 2002 (Act No.57of 2002) in any port in the Republic or between any places in the Republic for the duration of such national state of disaster, subject to conditions prescribed by regulations issued in terms of that Act	Full duty
413.04	00.00	01.00	09	Stores referred to in this item, supplied for own use to passengers on foreign-going ships on pleasure cruises that call at coastal ports in the Republic for short visits subject to the following limitations: (i) Wine, if supplied in glasses or served in opened bottles or other containers for table use; (ii) beer, if served in glasses or opened bottles or other containers; (iii) spirituous beverages, if served in glasses for table use; (iv) cigarettes and tobacco products, if sold per individual packet or tin; and (v) aerated water, mineral water and other non-alcoholic beverages, if served in opened bottles or other containers	Full duty
414.00	**IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR CONSUMPTION OR USE AT AN INTERNATIONAL SPORTING EVENT APPROVED BY THE MINISTER, WHEN IMPORTED AND ENTERED BY THE CONTROLLING BODY OF A PARTICIPATING VISITING TEAM, A TEAM DOCTOR, AN OFFICIAL SPONSOR OF THE EVENT OR THE HOST OF THE EVENT ON BEHALF OF A PARTICIPATING VISITING TEAM** **NOTES:** **1. The event may be approved by the Minister having regard to -** **(i) the foreign participation in that event; and** **(ii) the economic impact that event may have on the country as a whole.** **2. "Official sponsor" means a sponsor of the event appointed by -** **(i) the international organiser of the event, or** **(ii) the host of the event in the Republic.**				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
414.01	00.00	01.00	00	Pharmaceutical goods (including medicaments) imported by - (i) a controlling body of a participating visiting team; (ii) a team doctor of a participating visiting team accredited by the Department of Health; or (iii) the host of the event on behalf of a participating visiting team in such quantities as the Department of Health may allow by specific permit	Full duty
414.02	00.00	01.00	02	Non-alcoholic beverages and foodstuffs imported by a controlling body of a participating visiting team or the host of the event on behalf of a participating visiting team, for consumption by members of the team during their stay	Full duty
414.03	00.00	01.00	04	Promotional material, individually of little value, imported by an official sponsor of the event or the host of the event on behalf of an official sponsor, not for sale but for distribution or use at an event venue	Full duty

SCHEDULE 4 PART 2

TEMPORARY REBATES OF CUSTOMS DUTIES

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.01	**FISH, DAIRY PRODUCTS AND NATURAL HONEY, IMPORTED BY SPECIFIC PERMIT**				
460.01	03.02	01.04	49	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris reqius), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiousus), sawara (Acathocybium solandri), sail fish (Istiophorus platipterus), striped marlin (Tetrapturus audax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turncoat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy lobfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), halfmoon rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Forestry, Fisheries and Environment may allow by specific permit	Full duty
460.01	0302.1	01.05	51	Salmonidae (excluding livers and roes), fresh or chilled [excluding trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)], for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
460.01	03.03	01.04	45	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris requis), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiousus), sawara (Acathocybium solandri), sail fish (Istiophorus platipterus), striped marlin (Tetrapturus audax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turncoat hogfish (Bodianus axillans), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy jobfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), halfmoon rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Forestry, Fisheries and Environment may allow by specific permit	Full duty
460.01	0303.1	01.05	58	Salmonidae (excluding livers and roes), frozen (excluding trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)), for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.01	03.04	01.04	41	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris regius), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiousus), sawara (Acathocybium solandri), sail fish (Istiophorus platipterus), striped marlin (Tetrapturus audax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turncoat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus Leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy jobfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Department of Forestry, Fisheries and Environment, may allow by specific permit	Full duty
460.01	03.05	01.04	48	Dried fish, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty
460.01	04.00	01.02	29	Dairy produce of headings 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 in such quantities and at such times as the Director-General: Department of Agriculture, may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Eswatini, Lesotho and Namibia: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Botswana, Eswatini, Lesotho, or Namibia	Full duty
460.01	04.09	01.04	47	Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Director-General: Department of Agriculture, may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg	Full duty
460.02	**VEGETABLE PRODUCTS, IMPORTED IN TERMS OF A SPECIFIC PERMIT**				
460.02	00.00	01.00	05	Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Director-General: Department of Agriculture, that it can only be used for planting or sowing	Full duty
460.02	0712.20	01.06	65	Onion powder, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the product is not available in the SACU market	Full duty
460.02	0904.2	01.05	55	Dried, crushed or ground fruits of the genus Capsicum for the extraction of oleoresin of a kind used in the food industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the subject fruits are not available in the SACU region	Full duty
460.02	1001.9	01.05	57	Wheat (excluding durum wheat), in such quantities and at such times as the Director-General: Department of Agriculture, may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic of Botswana, Eswatini, Lesotho and Namibia: Provided further that wheat and wheaten flour obtained from such wheat cleared in terms of this rebate item, shall not be removed to the area of Botswana, Eswatini, Lesotho or Namibia	Full duty
460.02	12.05	01.04	49	Rape seed, whether or not broken, in such quantities and at such times as the Director-General: Department of Agriculture, may allow by specific permit	Full duty
460.03	**MEAT AND EDIBLE MEAT OFFAL**				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.03	0207.12	01.06	65	Meat and edible offal, of fowls of the species *Gallus domesticus,* not cut in pieces, frozen, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	Full duty
460.03	0207.14.1	01.07	79	Boneless cuts, frozen of fowls of the species *Gallus domesticus,* in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	Full duty less 12%
460.03	0207.14.2	01.07	70	Offal, frozen, of fowls of the species *Gallus domesticus*, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	Full duty
460.03	0207.14.9	01.07	73	Frozen meat of the species *Gallus domesticus*, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit on recommendation of the Director General: The Department of Agriculture (DOA), provided that - (a) With effect from 1 April 2016, permits may be issued by ITAC for meat imported in terms of this rebate item; (b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis; (c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 74 351 metric tonnes; (d) The annual quota period is 1 April to 31 March; (e) Prior to 1 April 2016, the quota shall be 16 250 metric tonnes; (f) As from 1 April 2017 a growth factor as determined by the DOA is applied to the basic quota annually; (g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BELN countries; (h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by ITAC; (i) This rebate item shall be suspended if any benefits that South Africa enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and (j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade, Industry and Competition submits written confirmation to the Minister of Finance that South Africa's benefits under AGOA have been suspended.	Full anti-dumping duty
460.03	0207.14.9	02.07	78	Meat, frozen, other, of fowls of the species *Gallus domesticus*, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	Full duty less 37%

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.04	**FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT; OTHER PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY**				
460.04	16.04	01.04	40	Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200 g, in such quantities and at such times as the Director-General: Forestry, Fisheries and Environment, may allow by specific permit	Full duty
460.04	17.01	01.04	45	Raw or refined sugar or direct consumption crystal sugar falling within heading 17.01 which is produced in and imported from a Non-SACU SADC Member State subject to compliance with the Notes hereto - Notes: 1. In these Notes, unless the context otherwise indicates - "Addendum to Annex VII" means the agreement by the TCS on Customs procedures entitled "Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol" inserted as part of Annex VII in terms of the provisions of Notes 1(b)(ii) and 3(b) of Part B of the Schedule to the General Notes to Schedule No. 1; "Annex I" means Annex I and its Appendixes inserted in Part B of the Schedule to the General Notes to Schedule No. 1; "Annex VII" means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendixes in Part B of the Schedule to the General Notes to Schedule No. 1 as provided in Note 1(b) to that Part; "Non-SACU SADC Member States" means a net surplus sugar producing SADC Member State contemplated in the Addendum to Annex VII which is listed in paragraph 6 of Note K and which is not a member of SACU; "SACU Central Coordinating Authority" means the Commissioner for the South African Revenue Service; "SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, and the Republic of Namibia; "SADC" means the Southern African Development Community; and "TCS" means Technical Committee on Sugar which means as defined in Annex VII "The body comprising representatives of Member States and sugar industries in all Member States". 2. Entry under rebate of duty of sugar classified under heading 17.01 shall - (a) only apply to sugar for which quotas have been allocated to registered exporters by a non-SACU SADC Member State and certificates of origin have been issued in accordance with the provisions of the Addendum to Annex VII; (b) (i) (aa) a valid original certificate of origin which must be verified in respect of the registered exporter as prescribed in paragraph 4.3 of the Addendum and the rules; (bb) proof that the sugar has been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in Rule 2 of Annex I: (ii) compliance with - (aa) other provisions of the Addendum to Annex VII; (bb) any relevant provision of rule 49B. 3. If sugar is imported for the purposes of entry in terms of the provisions of this item and the original certificate of origin is not produced at the time of entry to prove the originating status of the sugar, the consignment shall be dealt with as provided in section 49(9). 4. (a) In cases of reasonable doubt regarding the details of a registered exporter appearing on an original certificate of origin as contemplated in the Addendum to Annex VII, the customs authority of an importing SACU Member State shall submit the documents for verification to the Commissioner as prescribed in the rules. (b) If any sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, the sugar shall, on importation into the Republic, be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1.	Full duty
460.04	1704.90	01.06	60	White chocolate, in immediate packaging of a content of 25 kg or more, for use in the manufacture of chocolate containing cocoa, in blocks, slabs or bars, classifiable under tariff subheading 1806.3, and other chocolate classifiable in tariff subheading 1806.90, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided that the goods are not available in the SACU market	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.04	19.00	01.02	25	Preparations of wheat or wheaten flour, gluten-free	Full duty
460.04	2008.20	01.06	62	Canned pineapples in containers holding 3 kg or more, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for further processing, provided that the Commission is satisfied that pineapples suitable for canning are not available in sufficient quantities in the SACU area.	Full duty
460.04	2009.89	01.06	66	Mango juice concentrate, with a Brix value exceeding 25, in such quanities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
460.05	**MINERAL PRODUCTS**				
460.05	27.10	01.04	48	Specified aliphatic hydrocarbon solvents, as defined in Additional Note1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	Full duty
460.05	2712.10.20	01.08	83	Petroleum jelly, in immediate packings of a content exceeding 5 kg, for the manufacture of optical fibre cables, classifiable in tariff subheading 8544.70, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.05	2713.20	01.06	62	Petroleum bitumen, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
460.06	**CHEMICAL PRODUCTS**				
460.06	1511.90.90	01.08	81	Palm oil, not fractionated, refined, bleached and deodorised, but not chemically modified, for use in the manufacture of soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, classifiable in tariff subheading 3401.1, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the goods are not available in the SACU market	Full duty
460.06	1516.20.90	01.08	80	Palm oil, not fractionated, partly or wholly hydrogenated, whether or not refined, but not further prepared, for use in the manufacture of soaps and organic surface-active products and preparations in the form of bars, cakes, moulded pieces or shapes, classifiable in tariff heading 3401.1, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the goods are not available in the SACU market.	Full duty
460.06	3823.13	01.06	62	Tall oil fatty acids, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the product is not available in the SACU market	Full duty
460.06	38.24	01.04	46	Mixtures containing dichlorodifluoromethane or trichlorofluoromethane or both, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty less the duty in Section A of Part 2 of Schedule No. 1
460.06	38.24	02.04	40	Mixtures containing chlorodifluoromethane or mono-chloropentafluoroethylene or both	Full duty less the duty in Section A of Part 2 of Schedule No. 1
460.07	**PLASTICS AND RUBBER ARTICLES**				
460.07	3916.90.90	01.08	83	Other, monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of other plastics, for the manufacture of optical fibre cables, classifiable in tariff subheading 8544.70, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.07	39.17	02.04	40	Tubes, pipes and hoses, of plastics, which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more, or prestretched, specially designed for the protection, insulation and strain relief of wire, cable, cable joints and the like from abrasion, corrosion and moisture	Full duty
460.07	40.02	01.04	43	Polybutadiene-styrene rubber, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty less 11 c/kg
460.07	4011.10	01.06	66	New pneumatic tyres, of rubber, of a kind used on motor cars for organised motor sport, under such conditions as the International Trade Administration Commission, after consultation with Motorsport South Africa, may allow by specific permit	Full duty
460.07	4011.70.10	01.08	82	New pneumatic tyres, of rubber, of a kind used on agricultural or forestry vehicles and machines, having a rim size of less than 91 cm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.10	**PAPER AND PAPERBOARD ARTICLES**				
460.10	48.02	01.04	44	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, of a value for duty purpose not exceeding R265/t	Full duty
460.10	48.03	01.04	40	Cellulose wadding, for the packing of fresh fruit	Full duty
460.10	48.10	01.04	46	Graphitised paper	Full duty
460.10	48.11	01.04	42	Bottle tissue paper, lined	Full duty
460.10	48.11	02.04	47	Paper and paperboard, impregnated with oil, unprinted, of a mass less than 35 g/m²	Full duty less 7,5%
460.11	**TEXTILES AND TEXTILES ARTICLES**				
460.11	00.00	01.00	01	Used overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, three-quarter coats, greatcoats, hooded caps, trench coats, gabardines, padded waistcoats and parkas (excluding any other clothing articles) classifiable in tariff headings 61.01, 61.02, 62.01, 62.02 and 6309.00.13, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit Note: Used overcoats that are admissible under this item must be imported in bales and must be designed to be worn over all other clothing articles as protection against the weather.	Full duty less 30%
460.11	52.01	01.04	40	Cotton, not carded or combed, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit.	Full duty
460.13	**GLASS AND GLASSWARE**				
460.13	70.10	01.04	40	Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.14	**IMITATION JEWELLERY**				
460.14	7117.19	01.06	62	Bracelets and pendants, of stainless steel, incorporating a plate engraved with medical insignia for engraving with medical particulars of an individual, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	**ARTICLES OF IRON OR STEEL AND ALUMINIUM**				

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7207.1	01.05	54	Semi-finished products of iron or non-alloy steel, containing by mass less than 0,25 per cent of carbon, of rectangular (including square) cross-section measuring 330 mm x 420 mm; 255 mm x 300 mm; 510 mm x 320 mm; 320 mm x 420 mm; 250 mm x 300 mm and 320 mm x 560 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7207.1	02.05	59	Semi-finished products of iron or non-alloy steel, containing by mass less than 0,25 per cent of carbon, of a circular cross-section measuring 130 mm or more but not exceeding 180 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7207.20	01.06	67	Semi-finished products of iron or non-alloy steel, containing by mass 0,25 per cent or more of carbon, of a rectangular (including square) cross-section measuring 330 mm x 420 mm; 255 mm x 300 mm; 510 mm x 320 mm; 320 mm x 420 mm; 250 mm x 300 mm; 320 mm x 560 mm and 560 mm x 320mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	72.08	01.04	48	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	Full duty
460.15	7208.25	01.06	64	Flat-rolled products of iron or non-alloy steel, in coils, not further worked than hot rolled, pickled, of a thickness of 4,75 mm or more and a width exceeding 1 925 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.25	02.06	69	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, other, in coils, not further worked than hot-rolled, pickled, of a thickness of 4,75 mm or more, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.26	01.06	62	Flat-rolled products of iron or non-alloy steel, in coils, not further worked than hot rolled, pickled, of a thickness of 3 mm or more, but less than 4,75 mm and a width exceeding 1 925 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.26	02.06	67	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, pickled, of a thickness of 3 mm or more but less than 4,75 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.27	01.06	60	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, pickled, of a thickness of less than 3 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.36	01.06	66	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, of a thickness of 10 mm or more but not exceeding 12 mm, with a yield strength of 355 MPa or more but not exceeding 500 MPa and having an impact strength of 14 Joules or more but not exceeding 300 Joules at -20ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7208.37	01.06	68	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, of a thickness of 5 mm or more but not exceeding 10 mm, with a yield strength of 355 MPa or more but not exceeding 500 MPa and having an impact strength of 14 Joules or more but not exceeding 300 Joules at -20ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.39	01.06	64	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness of less than 3 mm, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	01.05	57	Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 3 mm or more but not exceeding 8 mm, (excluding those with a Brinell harness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty
460.15	7208.5	02.05	54	Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of less than 3 mm or more than 8 mm, (excluding those with a Brinell harness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty
460.15	7208.5	03.05	59	Flat-rolled products of iron or no-alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 2 mm or more but not exceeding 10 mm with a Brinell harness of 425 HBW or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty
460.15	7208.5	04.05	53	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a yield strength of 550 MPa or more but not exceeding 960 MPa and having an impact strength of 27 Joules or more but not exceeding 69 Joules at -20ºC or less but not less than -60ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	05.05	58	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 400 HBW or more but not exceeding 700 HBW and having an impact strength of 15 Joules or more but not exceeding 95 Joules at -40ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	06.05	52	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 40 mm or more but not exceeding 160 mm, with a Brinell hardness of 350 HBW and having an impact strength of 95 Joules at -40ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	07.05	57	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 5 mm or more but not exceeding 50 mm, with a Brinell hardness of 350 HBW and having an impact strength of 60 Joules at -40ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7208.5	08.05	51	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a yield strength of 600 MPa or more but not exceeding 1 200 MPa and having an impact strength of 27 Joules or more at -40° C or less but not less than -60 °C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	09.05	56	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 7 mm or more but not exceeding 30 mm, with a yield strength of 460 MPa and having an impact strength of 27 Joules or more at -40 °C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	10.05	59	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a tensile strength of 485 MPa and having an impact strength of 27 Joules or more at -20° C or less but not less than -40° C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	11.05	53	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 150 mm, with a Brinell hardness of 310 HBW or more but not exceeding 450 HBW and having an impact strength of 30 Joules at -40 °C in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	12.05	58	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a Brinell hardness of 420 HBW or more but not exceeding 620 HBW and having an impact strength of 25 Joules or more at -40 °C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	13.05	52	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a yield strength of 460 MPa or more but not exceeding 960 MPa and having an impact strength of 27 Joules or more but not exceeding 300 Joules at -20ºC or less but not less than -60ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	14.05	57	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 300 mm, with a yield strength of 200 MPa or more but not exceeding 500 MPa and having an impact strength of 27 Joules or more but not exceeding 350 Joules at -20ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	15.05	51	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness not exceeding 160 mm, with a yield strength of 295 MPa or more but not exceeding 500 MPa and having an impact strength of 27 Joules or more but not exceeding 260 Joules at -20ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7208.5	16.05	56	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 380 HBW or more but not exceeding 460 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.5	17.05	50	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 469 HBW or more but not exceeding 540 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.51	01.06	63	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 10 mm or more but not exceeding 100 mm, with a yield strength of 315 MPa or more but not exceeding 460 MPa and a tensile strength of 490 MPa or more but not exceeding 650 MPa, having an impact strength of 27 Joules or more but not exceeding 40 Joules at +20°C or less but not less than -20°C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.51	02.06	68	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness exceeding 100 mm, in such quantities and such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7208.51	03.06	62	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness exceeding 60 mm but not exceeding 100 mm, in such quantities and such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	72.09	01.04	44	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	Full duty
460.15	7209.16	01.06	61	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7209.17	01.06	66	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than cold-rolled (cold-reduced), of a thickness of 0,5 mm or more but not exceeding 1 mm, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	72.10	01.04	41	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7210.11	01.06	68	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, of a thickness of 0, 5 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7210.12.10	01.08	89	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, other, of a thickness less than 0, 3 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7210.12.90	02.08	88	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, other, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7210.20	01.06	67	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with lead, including terne-plate, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided that the goods are not available in the SACU market	Full duty
460.15	7210.30	01.06	64	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, electrolytically plated or coated with zinc, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided that the goods are not available in the SACU market	Full duty
460.15	7210.49	01.06	65	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, otherwise plated or coated with zinc, other, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7210.50	01.06	69	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with chromium oxide or chromium and chromium oxide, for use in the manufacture of base metal stops, caps and lids, classifiable in tariff subheading 83.09, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided that the goods are not available in the SACU market	Full duty
460.15	7210.61	01.06	64	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with aluminium-zinc alloys, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7210.61.30	01.08	80	Flat rolled products of iron or non-alloy steel, of a width of 1 200 mm, of a thickness exceeding 0,20 mm or more but not exceeding 0,45 mm, plated or coated with aluminium-zinc alloys, for use in the manufacture of hot plate stoves, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the products are not available in the SACU market	Full duty
460.15	7210.61.30	02.08	85	Flat rolled products of iron or non-alloy steel, of a width of 1 000 mm, of a thickness exceeding 0,20 mm or more but not exceeding 0,45 mm, plated or coated with aluminium-zinc, for use in mining core trays, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the products are not available in the SACU market	Full duty
460.15	7210.69	01.06	67	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with aluminium-silicon alloy but not containing zinc, for use in the manufacture of parts for industrial bakery ovens or for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided that the goods are not available in the SACU market	Full duty
460.15	7210.70	01.06	63	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7210.70	02.06	68	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics, for use in the manufacture of domestic fridges/freezers, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the products are not available in the SACU market	Full duty
460.15	7210.70.30	01.08	85	Flat rolled products of iron or non-alloy steel, of a width of 1 225 mm, of a thickness exceeding 0,20 mm but not exceeding 0,45 mm, painted, varnished or coated with plastics, for use in the manufacture of insulated panels, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the products are not available in the SACU market	Full duty
460.15	7210.70.30	02.08	84	Flat rolled products or iron or non-alloy steel, of a width of 600 mm but not exceeding 970 mm, of a thickness of 0,20 mm or more but not exceeding 0,45 mm, painted, varnished or coated with plastics, plain or in colours bronze, woodgrain and silver (metallic), for use in the manufacture of steel garage doors, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the products are not available in the SACU market	Full duty
460.15	72.11	01.04	48	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	Full duty
460.15	7211.29	01.06	67	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated, not further worked than cold-rolled (cold reduced), other, with a thickness of 0.3 mm or more but not exceeding a thickness of 1.6 mm, with a carbon content by mass of 0.5 per cent or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
460.15	72.12	01.04	44	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	Full duty
460.15	7212.10	01.06	62	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, plated or coated with tin, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available the SACU market	Full duty
460.15	7212.40	01.06	64	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, painted, varnished or coated with plastics, of a thickness of 0.5 mm or more but not exceeding 1 mm, with a carbon content by mass of 0.17 per cent or more but not exceeding 0.27 per cent, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
460.15	7214.99	01.06	67	Other bars and rods or iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling, other, of a thickness exceeding 22,4 mm and of a length exceeding 6 m but not exceeding 7,2 m, in such quantities, at such times and subject to such conditions as the International Trade Administration may allow by specific permit	Full duty
460.15	7216.32	01.06	69	I sections of iron or non-alloy steel not further worked than hot-rolled, hot-drawn or extruded, of a height of 530 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7216.33	01.06	67	H sections of iron or non-alloy steel not further worked than hot-rolled, hot-drawn or extruded, of a height and width of 300 mm x 300 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7216.33	02.06	61	H sections of iron or non-alloy steel not further worked than hot-rolled, hot-drawn or extruded, of a height and width of 254 mm x 254 mm or more, but not exceeding 300 mm x 300 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	72.17	01.04	46	Wire of non-alloy steel, clad with aluminium, for use in the further processing of optical fibre cable, classifiable in tariff subheading 8544.70, by reinforcing the optical fibre cable with one or more layer of stranded wire, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7225.1	01.05	50	Flat-rolled products of other alloy steel, of a width of 600 mm or more, of silicon electric steel, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	Full duty
460.15	7225.30	01.06	60	Flat-rolled products of other alloy steel, of a width of 600 mm or more, other, not further worked than hot-rolled, in coils, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	01.06	68	Flat-rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 3 mm or more but not exceeding 8 mm, (excluding those with a Brinell harness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty
460.15	7225.40	02.06	62	Flat-rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of less than 3 mm or more than 8 mm, (excluding those with a Brinell harness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty
460.15	7225.40	03.06	67	Flat rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 2 mm or more but not exceeding 10 mm with a Brinell harness of 425 HBW or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty
460.15	7225.40	04.06	61	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 2 mm or more but not exceeding 160 mm, with a yield strength of 550 MPa or more but not exceeding 960 MPa and having an impact strength of 27 Joules or more but not exceeding 69 Joules at -20ºC or less but not less than -60ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	05.06	66	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 400 HBW or more but not exceeding 700 HBW and having an impact strength of 15 Joules or more but not exceeding 95 Joules at -40ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7225.40	06.06	60	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 40 mm or more but not exceeding 160 mm, with a Brinell hardness of 350 HBW and having an impact strength of 95 Joules at -40ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	07.06	65	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 5 mm or more but not exceeding 50 mm, with a Brinell hardness of 350 HBW and having an impact strength of 60 Joules at -40ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	08.06	63	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 2 mm or more but not exceeding 100 mm, with a nickel content of 1.8 per cent by mass or more but not exceeding 3 per cent, a molybdenum content of 0.7 per cent by mass or more but not exceeding 0.8 per cent and a chrome content of 1 per cent by mass or more but not exceeding 2 per cent, with a Brinell hardness of 260 HBW or more but not exceeding 640 HBW, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	09.06	64	Flat-rolled products of other alloy, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, with a thickness of 2 mm or more but not exceeding 20 mm, with a copper content of 0.25 per cent by mass or more but not exceeding 0.4 per cent and a chromium content of 1 per cent by mass or more but not exceeding 2 per cent, with a yield strength of 550 MPa or more but not exceeding 960 MPs, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	10.06	67	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a yield strength of 670 MPa or more but not exceeding 1 200 MPa and having an impact strength of 27 Joules or more at -40 °C or less but not less than -60° C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	11.06	61	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 7 mm or more but not exceeding 30 mm, with a yield strength of 460 MPa and having an impact strength of 7 Joules at -40 °C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	12.06	66	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a yield strength of 460 MPa and having an impact strength of 27 Joules or more but not exceeding 45 Joules at -20° C but not less than -40°C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	13.06	60	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 150 mm, with a Brinell hardness of 310 HBW or more but not exceeding 450 HBW and having an impact strength of 30 Joules at -40 °C in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7225.40	14.06	65	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a Brinell hardness of 420 HBW or more but not exceeding 620 HBW and having an impact strength of 25 Joules or more at -40° C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	15.06	64	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a yield strength of 460 MPa or more but not exceeding 960 MPa and having an impact strength of 27 Joules or more but not exceeding 300 Joules at -20ºC or less but not less than -60ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	16.06	64	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 380 HBW or more but not exceeding 460 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	17.06	69	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 469 HBW or more but not exceeding 540 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	18.06	63	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 300 mm, with a yield strength of 200 MPa or more but not exceeding 500 MPa and having an impact strength of 27 Joules or more but not exceeding 350 Joules at -20ºC, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.40	19.06	68	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 10 mm or more but not exceeding 100 mm, with a yield strength of 315 MPa or more but not exceeding 460 MPa and a tensile strength of 490 MPa or more but not exceeding 650 MPa, having an impact strength of 27 Joules or more but not exceeding 40 Joules at +20°C or less but not less than -20°C, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.50	01.06	65	Flat-rolled products of other alloy steel, of a width of 600 mm or more, other, not further worked than cold-rolled (cold-reduced), for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7225.91	01.06	62	Other flat-rolled products of other alloy steel, of width of 600 mm or more, electrolytically plated or coated with zinc, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided that the goods are not available in the SACU market	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7225.92.90	01.08	88	Other flat-rolled products of other alloy steel, of a width of 600 mm or more, otherwise plated or coated with zinc, other, with a thickness of 0,45 mm or more but not exceeding 1.6 mm, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided that the goods are not available in the SACU market	Full duty
460.15	7225.99	01.06	68	Flat-rolled products of other steel, of a width of 600 mm or more, other, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.99	02.06	62	Other flat-rolled products of other alloy steel, of a width of 600 mm or more, other, with a yield strength of 700 MPa or more but not exceeding 960 MPa, with a tensile strength of 750 MPa or more but not exceeding 1150 MPa and having an impact strength of 30 Joules at -40 °C or less, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.99	03.06	67	Flat-rolled products of other alloy steel, of a width of 600 mm or more, other, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7225.99	04.06	61	Other flat-rolled products of other alloy steel, of a width of 600 mm or more, other, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	Full duty
460.15	7226.9	01.05	55	Other flat-rolled products of other alloy steel, of a width of less than 600 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	Full duty
460.15	7226.99	01.06	64	Flat-rolled products of other alloy steel, of a width of less than 600 mm, other, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7227.90	01.06	67	Wire rods, hot-rolled, in irregularly wound coils, of other alloy steel, with a diameter of 5,5 mm or more but not exceeding 12 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the product is not available in the SACU market	Full duty
460.15	7228.70	01.06	69	I sections, of other alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height of 530 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
460.15	7228.70	02.06	63	H sections, of other alloy steel, not further worked than hot rolled, hot-drawn or extruded of a height and width of 300 mm x 300 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
460.15	7301.10	01.06	65	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7302.10	01.06	61	Rails, of a mass of 48 kg/m or more but not exceeding 51 kg/m, with a length of 11 m or more but not exceeding 18 m, having a tensile strength exceeding 1 175 MPa and a Brinell Hardness of 350 HBW or more but not exceeding 390 HBW, for use in the manufacture of railway turnouts and port infrastructure rail, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
460.15	73.03	01.04	40	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	73.04	01.04	46	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	7304.19.10	01.08	80	Tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel, other, of a wall thickness not exceeding 25 mm and an outside cross-sectional dimension not exceeding 170 mm, for use in the industrial, mining and infrastructure applications, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7304.19.90	01.08	85	Other, tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel, for use in the industrial, mining and infrastructure applications, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	73.05	01.04	42	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	73.06	01.04	49	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	7306.30	01.06	61	Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission has been satisfied that the tubes, pipes and hollow profiles will be used in the manufacture of brake line and fuel line assemblies and the National Regulator for Compulsory Specifications has certified that such tubes, pipes and hollow profiles comply with the specifications for brake and fuel lines used in motor vehicles	Full duty
460.15	7306.30.30	01.08	88	Other tubes, pipes and hollow profiles of circular cross-section, of iron or non-alloy steel, with a wall thickness exceeding 2 mm, galvanised, for use in water infrastructure and fire systems, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7306.40	01.06	69	Tubes, pipes and hollow profiles, other, welded, of circular cross-section, of stainless steel, for the hygienic and liquid food industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7307.91.90	01.08	87	Other, flanges, (excluding those of cast iron), for use in pipeline assembly and infrastructure applications, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7307.93.90	01.08	83	Other, butt welding fittings, for use in industrial or water infrastructure applications, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7312.10	01.06	66	Stranded wire, ropes and cables of iron or steel, not electrically insulated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the products are not available in the SACU market.	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7312.10.40	01.08	84	Other ropes and cables, of wire which is plated, coated or clad with zinc, in such quantities, at such times and subject to such conditions as the Intemational Trade Administration Commission may allow by specific permit, for use in the manufacture of conveyor belts and belting, classifiable in tariff subheading 4010.1, provided the goods are not available in the SACU market	Full duty
460.15	7312.90	01.06	64	Plaited bands, slings and the like, of iron or steel, not electrically insulated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the products are not available in the SACU market.	Full duty
460.15	73.18	01.04	46	Screws, bolts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles of stainless steel, in such quantities, at such times and subject to such conditions as the International trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the subject goods are not available in the SACU region	Full duty
460.15	7604.29	01.06	66	Profiles, of aluminium-copper-magnesium-zinc alloys, of a maximum cross-sectional dimension of 320 mm or more but not exceeding 340 mm, having a copper content of less than 0,1%, a magnesium content of less than 1% and a zinc content of less than 0,1%, with a yield strength of 220 MPa or more but not exceeding 240 MPa, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by a specific permit, provided the profiles are not available in the SACU market.	Full duty
460.15	7604.29.15	01.08	82	Bars and rods, of aluminium-copper-magnesium-zinc alloys, of a maximum cross-sectional dimension of 25 mm or more but not exceeding 52 mm and of a length not exceeding 3 221 mm, having a copper content of 1,2 per cent or more but not exceeding 2 per cent by mass, a magnesium content of 2,1 per cent or more but not exceeding 2,9 per cent by mass and a zinc content of 5,1 per cent but not exceeding 6,1 per cent by mass, with a yield strength of 460 MPa or more but not exceeding 480 MPa, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the bars and rods are not available in the SACU market	Full duty
460.15	7604.29.65	01.08	81	Profiles, of aluminium-copper-magnesium-zinc alloys, of a maximum cross-sectional dimension of 60 mm or more but not exceeding 85 mm, having a copper content of 1,2 per cent or more but not exceeding 2 per cent by mass, a magnesium content of 2,1 per cent or more but not exceeding 2,9 per cent by mass and a zinc content of 5,1 per cent but not exceeding 6,1 per cent by mass, with a yield strength of 460 MPa or more but not exceeding 480 MPa, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the bars and rods are not available in the SACU market	Full duty
460.15	76.06	01.04	47	Aluminium plates, sheets and strip of a thickness not exceeding 10 mm, coiled, covered on one or both sides with paint or enamel, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	7606.11	01.06	66	Aluminium plates, sheets or strips, of a thickness exceeding 0,2 mm, rectangular (including square), not alloyed, with a width not exceeding 200 mm or those with a width exceeding 1 700 mm, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	Full duty
460.15	7606.12.07	01.08	84	Aluminium plates, sheets or strips, of a thickness exceeding 0,25 mm but not exceeding 0,5 mm or with a thickness exceeding 1,2 mm, rectangular (including square), alloyed, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7606.12.17	01.08	86	Aluminium plates, sheets or strips, of a thickness exceeding 0,2 mm, rectangular (including square), alloyed, not coated or covered with paint, enamel or plastic [excluding non-slip flooring with patterns in relief (tread plate) those which are perforated and those containing by mass more than 0,5% of copper, 6% of magnesium or 4% of silicon], at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	Full duty
460.15	7606.12.90	01.08	81	Aluminium plates, sheets or strips, rectangular (including square), alloyed, those with a thickness greater than 60 mm, those with a width exceeding 2000 mm, those that are surface treated with titanium and/or zirconium, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	Full duty
460.15	7606.9	01.05	50	Other, of aluminium, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	Full duty
460.15	7607.11	01.06	62	Aluminium foil, not backed, of a thickness not exceeding 0,2 mm, of a width not exceeding 200 mm or of a width exceeding 1 550 mm, rolled but not further worked, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	Full duty
460.15	7607.19	01.06	68	Other aluminium foil (whether or not printed), not backed, of a thickness not exceeding 0,2 mm, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	Full duty
460.15	7607.20	01.06	61	Aluminium foil, backed (whether or not printed), of a thickness (excluding the backing) not exceeding 0,2 mm, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	Full duty
460.15	8482.99.17	01.08	88	Outer rings of journal roller bearings, finished, of an outside diameter of 195 mm or more but not exceeding 196 mm, or of 207 mm or more but not exceeding 209 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	9406.90.10	01.08	87	Greenhouses of iron or non-alloy steel, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the steel and other materials are not available in the SACU market	Full duty
460.16	**MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT AND PARTS THEREOF**				
460.16	8414.60.20	01.08	88	Domestic ventilating or recycling hoods incorporating a fan, whether or not fitted with filters, having a maximum horizontal side not exceeding 120 cm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the subject goods are not available in the SACU market	Full duty
460.16	8415.10.10	01.08	86	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated, of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-systems" used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8 kW, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Part 1 of Schedule No. 1
460.16	8462.1	01.05	51	Hydraulic presses of a drawing capacity of 18 000 kN or more and of a table size of 4 500 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the International Trade Administration Commission is satisfied that such presses will be used solely or principally in the manufacture of sideframe panels for motor	Full duty
460.16	84.81	01.04	41	Segmental ball plug valves, positioner and actuator contained in a single housing, for use in the paper and pulp industry	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.16	85.00	01.02	21	Parts, certified by the supplier to have been manufactured for use solely or principally in radiotelephonic transmission and reception apparatus for operation in the frequency ranges 1,6 to 26 megahertz and 118 to 136,975 megahertz	Full duty
460.16	85.00	02.02	26	Parts for radar apparatus and radio navigational aid apparatus, used for nautical and aeronautical purposes	Full duty
460.16	8523.52.10	01.08	87	Digital "smart cards" (excluding proximity cards or tags), in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the "smart cards" are not available in the SACU area	Full duty
460.16	85.28	01.04	42	Surveilance systems, incorporating a thermal imaging camera, monitor, power supply unit, control console and telemetry transmitter and receiver	Full duty
460.16	85.36	01.04	44	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage not exceeding 1 kV, of a flameproof, waterproof or watertight types: Provided that a certificate of the South African Bureau of Standards is presented at the time of entry that the apparatus is flameproof, waterproof or watertight	Full duty less 5%
460.16	8536.90.90	01.08	88	Electrical apparatus for making connections to or in electrical circuits, for a voltage not exceeding 1000 V, other, for use in international submarine optic fibre cable infrastructure, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in SACU market	Full duty
460.16	8541.43	01.06	61	Photovoltaic cells, assembled in modules or made up into panels, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the subject goods are not available in the SACU market	Full duty
460.16	8544.70	01.06	68	Optical fibre cable, for further processing by reinforcing the fibre optical cable with one or more layer of wire, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.16	8544.70	02.06	62	Optic fibre cables, for use in international submarine optic fibre cable infrastructure, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in SACU market	Full duty
460.17	**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT** **NOTES:** **1. (a) For the purposes of rebate items 460.17/00.00/04.00, 460.17/8701.2/02.05, 460.17/87.02/03.04, 460.17/87.03/05.04, 460.17/87.04/03.04 and 460.17/87.06/03.04 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.** **(b) For the purposes of these rebate items the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable less the value of the PRC 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 Localisation Allowance (VALA) as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.04).** **(ii) For the purposes of paragraph (i) above the value of excess VALA shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles.** **(c) After the utilisation of the VALA calculated in terms of 2(b)(i) the customs duty may be reduced to the extent of the value of the production rebate certificate.** **2. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.**				
460.17	00.00	04.00	06	Automotive components for specified motor vehicles, as defined in rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 3904.69, 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, 8201.52.15, 8201.53.15, 8302.30, 84.09, 8413.60, 8414.30, 8414.59, 8414.80, 8415.20, 8418.99.40, 8419.50, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8501.32, 8501.33, 8501.52, 8501.53.90, 8503.00.90, 8504.40, 8505.20, 8506.30.90, 8506.80.40, 8506.90, 8507.10, 8507.30, 8507.50, 8507.60, 8507.80, 8507.90, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8542.31, 8542.32, 8542.33, 8543.20, 8544.30, 8544.4, 87.07, 87.08, 9032.89 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 reduced to the extent of the amount reflected on the PRC

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	87.00	04.02	24	Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the International Trade Administration Commission after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and (b) if such a motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty
460.17	8701.2	02.05	52	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.02	03.04	43	Motor vehicles for the transport of ten or more persons	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.03	02.04	45	Motor cars and other motor vehicles principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the International Trade Administration Commission, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) the adaptation of the motor vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 3 years of the issue of the previous permit to such disabled person; (c) permits may, however, be issued with a shorter period provided proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and (d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry in terms of this item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty
460.17	87.03	04.04	44	Motor cars and other motor vehicles principally designed for the transport of persons (excluding commercial vehicles or buses) including station wagons and racing cars, classifiable in tariff subheading 87.03, which were manufactured 40 years or more prior to the date of importation and/or such motor cars of any age which are determined to be international collectors' vehicles by the International Trade Administration Commission (ITAC) and subject to the issuing of an ITAC import permit (subject to import control conditions) authorising the importation of the particular vehicle, under such conditions as ITAC may allow by specific rebate permit	Full duty in Part 1 of Schedule No. 1
460.17	87.03	05.04	49	Motor cars (including station wagons) of heading 87.03	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.04	03.04	46	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.06	03.04	49	Chassis fitted with engines of heading 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.18	**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**				
460.18	9001.10.1	01.07	72	Optical fibres, not individually sheathed, for use in the manufacture of optical fibre cables, classifiable in tariff subheading 8544.70, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.18	9018.31	01.06	67	Disposable hypodermic syringes of plastics, fitted with needles that, after use, are permanently retracted into the barrel of the syringe, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit: Provided that it was proven to the Commission that there are no manufacturers of such or similar safety syringes in the SACU area.	Full duty
460.23	**GOODS IMPORTED OR CLEARED FROM A CUSTOMS AND EXCISE WAREHOUSE FOR THE EXPLORATION FOR PETROLEUM OR PRODUCTION OF PETROLEUM AS CERTIFIED BY THE DIRECTOR-GENERAL: MINERAL RESOURCES** **Goods imported or cleared from a customs and excise warehouse by a person who -** **(i) is certified by the Director-General: Mineral Resources or the Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), to be a person who, in the Republic-** **(1) explores for petroleum in terms of an exploration right issued in terms of section 80 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);** **(2) produces petroleum in terms of a production right issued in terms of section 84 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002); or** **(3) is a contractor of any person referred to in paragraph (1) or (2); or** **(ii) subject to the approval of the Director-General:Mineral Resources or the Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), is a person (including, if a company, any subsidiary of such company) referred to in paragraph (1) or (3) who supplies such goods directly to any person or to any contractor of any person referred to in paragraph (2), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the exploration for, or production of petroleum, and except for the purposes of item 460.23/00.00/02.00, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, excluding -** **(a) distillate fuels, residual fuel oil and biodiesel;** **(b) goods for the personal use of any person; or** **(c) goods for use in the exploration or processing of any product other than petroleum as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).** **NOTES:**				

(continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
	1. For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated unless - **(a) he or she proves that such goods have been so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2); or** **(b) on request by the person who entered the goods under rebate of duty, and subject to the permission of the Commissioner the goods have been -** **(i) entered for home consumption and any duty and value-added tax payable in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) have been paid;** **(ii) destroyed or abandoned in terms of item 412.07; or** **(iii) exported.** **2. Notwithstanding the Notes to Schedules Nos. 3 and 4, "Full duty" where it appears in the "Extent of Rebate" column opposite rebate item 460.23/00.00/01.00 means goods free of duty as contemplated in section 75A.**				
460.23	00.00	01.00	03	Goods (excluding goods free of duty as contemplated in section 75A) imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item	Full duty less the duty in Section B of Part 2 of Schedule No. 1
460.23	00.00	02.00	08	Goods free of duty, imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item	Full duty
460.24	**REBATE OF SPECIFIC CUSTOMS DUTIES ON EXCISABLE GOODS ENTERED INTO THE REPUBLIC**				
460.24	00.00	01.00	05	Goods specified in Part 2A of Schedule No. 1, imported into the Republic for further processing, blending or mixing or entered for use in the manufacture of excisable goods of another or the same class or kind (excluding ethyl alcohol for industrial use or for use in the manufacture of other non-liquor products and specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27) - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer, into a storage (OS) or manufacturing warehouse; and (d) the goods are removed by such licensed manufacturer or a licensed remover as contemplated in Rule 64D.	The duty in Part 2A of Schedule No. 1

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.24	22.00	01.02	29	Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and (d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D.	The duty in Part 2A of Schedule No. 1
460.24	22.00	02.02	23	Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and (d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D.	The duty in Part 2A of Schedule No. 1
460.24	22.07	01.04	44	Fully denatured ethyl alcohol as provided for in Note 4(c) to Section D of Part 1 of Schedule No. 6 of the Act, imported into the Republic for industrial use or for use in the manufacture of other non-liquor products	The duty in Part 2A of Schedule No. 1
460.24	2710.12	01.06	67	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	The duty in Part 2A of Schedule No. 1
460.25	**GOODS, IN SUCH QUANTITIES AT SUCH TIMES AND UNDER THE CONDITIONS SPECIFIED IN GOVERNMENT GAZETTE NO. 16886 OF 18 DECEMBER 1995, AS THE DIRECTOR-GENERAL: DEPARTMENT OF AGRICULTURE, MAY ALLOW BY SPECIFIC PERMIT**				
460.25	0201.10	01.06	60	Carcasses and half carcasses of bovine animals, fresh or chilled	Full duty less 13,8%
460.25	0201.20	01.06	68	Cuts with bone in (excluding carcasses and half carcasses) of bovine animals, fresh or chilled	Full duty less 13,8%
460.25	0201.30	01.06	65	Boneless meat of bovine animals, fresh or chilled	Full duty less 32%
460.25	0202.10	01.06	67	Carcasses and half carcasses of bovine animals, frozen	Full duty less 13,8%
460.25	0202.20	01.06	64	Cuts with bone in (excluding carcasses and half carcasses), of bovine animals, frozen	Full duty less 13,8%
460.25	0202.30	01.06	61	Boneless meat of bovine animals, frozen	Full duty less 32%
460.25	0204.10	01.06	64	Carcasses and half carcasses of lamb, fresh or chilled	Full duty less 19%
460.25	0204.21	01.06	65	Carcasses and half carcasses of sheep, fresh or chilled	Full duty less 19%
460.25	0204.22	01.06	63	Cuts with bone in (excluding carcasses and half carcasses), of sheep, fresh or chilled	Full duty less 13,2%
460.25	0204.23	01.06	61	Boneless meat of sheep, fresh or chilled	Full duty less 13,2%
460.25	0204.30	01.06	64	Carcasses and half carcasses of lamb, frozen	Full duty less 19%
460.25	0204.41	01.06	63	Carcasses and half carcasses of sheep, frozen	Full duty less 19%
460.25	0204.42	01.06	68	Cuts with bone in (excluding carcasses and half carcasses), of sheep, frozen	Full duty less 13,2%
460.25	0204.43	01.06	66	Boneless cuts of meat of sheep, frozen	Full duty less 13,2%
460.25	0204.50	01.06	69	Meat of goats, fresh, chilled or frozen	Full duty less 16,4%
460.25	04.01	01.04	45	Milk and cream, not concentrated nor containing any added sugar or other sweetening matter, fresh	Full duty less 19,2%

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.25	04.02	01.04	46	Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder	Full duty less 19,2%
460.25	04.03	01.04	42	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Full duty less 19,2%
460.25	04.04	01.04	49	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	Full duty less 19,2%
460.25	04.05	01.04	45	Butter and other fats and oils derived from milk	Full duty less 15,8%
460.25	04.06	01.04	41	Cheese (excluding cheddar and sweetmilk cheese)	Full duty less 19%
460.25	04.08	01.04	44	Birds' eggs, not in shell, and egg yolks, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Full duty less 3,8%
460.25	0708.10	01.06	63	Peas (PISUM SATIVUM), shelled or unshelled, fresh or chilled	Full duty less 6,6%
460.25	07.10	01.04	49	Vegetables (excluding potatoes and leguminous vegetables) (uncooked or cooked by steaming or boiling in water), frozen	Full duty less 7,4%
460.25	0710.10	01.06	67	Potatoes (uncooked or cooked by steaming or boiling in water), frozen	Full duty less 9,8%
460.25	0710.2	01.05	59	Leguminous vegetables (excluding peas (PISUM SATIVUM) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen	Full duty less 4,8%
460.25	0710.21	01.06	62	Peas (PISUM SATIVUM) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen	Full duty less 6,6%
460.25	07.12	01.04	41	Dried vegetables (excluding potatoes), whole, cut, sliced, broken or in powder, but not further prepared	Full duty less 7,4%
460.25	0712.90	01.06	68	Dried potatoes, whether or not cut or sliced, but not further prepared	Full duty less 9,8%
460.25	0713.20	01.06	63	Dried chickpeas (garbanzos), shelled, whether or not skinned or split	Full duty less 6,6%
460.25	0713.3	01.05	55	Dried beans (VIGNA SPP., PHASEOLUS SPP.), shelled, whether or not skinned or split	Full duty less 4,8%
460.25	0713.60	01.06	62	Pigeon peas, shelled, whether or not skinned or split	Full duty less 4,8%
460.25	0713.90	01.06	64	Other dried leguminous vegetables, shelled, whether or not skinned or split	Full duty less 4,8%
460.25	0806.20	01.06	61	Grapes, dried	Full duty less 4,6%
460.25	0813.20	01.06	67	Prunes, dried	Full duty less 6,6%
460.25	0813.30	01.06	64	Apples	Full duty less 6%
460.25	0813.50	01.06	69	Mixtures of nuts or dried fruit of Chapter 8	Full duty less 8,8%
460.25	10.01	01.04	48	Wheat	Full duty less 14,4%
460.25	10.05	01.04	43	Maize (corn)	Full duty less 10%
460.25	10.08	01.04	42	Buckwheat, millet and canary seed; other cereals	Full duty less 8,6%
460.25	12.01	01.04	45	Soya beans, whether or not broken	Full duty less 8%

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.25	19.01	01.04	40	Malt extract; food preparations of flour, groats, meal, starch or malt containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included (excluding preparations for infant use, put up for retail sale, gluten-free bread and cake mixtures, cornflour and pudding mixtures); food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excluding preparations for infant use, put up for retail sale, and pudding powders)	Full duty less 19,8%
460.25	1901.10	01.06	69	Preparations for infant use, put up for retail sale	Full duty less 19,2%
460.25	19.02	01.04	47	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared	Full duty less 10,8%
460.25	21.06	01.04	46	Food preparations not elsewhere specified or included (excluding pudding mixtures and ice cream mixtures)	Full duty less 7,4%
460.25	2106.90	01.06	62	Pudding mixtures	Full duty less 19,8%
460.25	2106.90	02.06	67	Ice cream mixtures	Full duty less 19,2%
460.25	2204.10	01.06	65	Sparkling wine, in containers holding 2 li or less	The duty in Part 1 of Schedule No. 1 less 14,6%
460.25	2204.10	02.06	62	Sparkling wine, in containers holding more than 2 li	The duty in Part 1 of Schedule No. 1 less 19,6%
460.25	2204.21	01.06	60	Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding 2 li or less	The duty in Part 1 of Schedule No. 1 less 14,6%
460.25	2204.29	01.06	66	Wine (excluding sparkling wine) and grape must with the fermentation prevented or arrested by the addition of alcohol, in containers holding more than 2 li	The duty in Part 1 of Schedule No. 1 less 19,6%
460.25	2204.30	01.06	62	Grape must (excluding grape must with fermentation prevented or arrested by the addition of alcohol)	The duty in Part 1 of Schedule No. 1 less 19,6%
460.25	2205.10	01.06	61	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 li or less	The duty in Part 1 of Schedule No. 1 less 14,6%
460.25	2205.90	01.06	60	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding more than 2 li	The duty in Part 1 of Schedule No. 1 less 19,6%
460.25	22.06	01.04	43	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included	The duty in Part 1 of Schedule No. 1 less 14,6%
460.25	22.07	01.04	46	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, ethyl alcohol and other spirits, denatured, of any strength	The duty in Part 1 of Schedule No. 1 less 119,4%
460.25	2208.20	01.06	68	Spirits obtained by distilling grape wine or grape marc, in containers holding 2 li or less	The duty in Part 1 of Schedule No. 1 less 13,4%
460.25	2208.20	02.06	62	Spirits obtained by distilling grape wine or grape marc, in containers holding more than 2 li	The duty in Part 1 of Schedule No. 1 less 24,2%
460.25	2208.30	01.06	65	Whiskies, in containers holding 2 li or less	The duty in Part 1 of Schedule No. 1 less 13,4%
460.25	2208.30	02.06	60	Whiskies, in containers holding more than 2 li	The duty in Part 1 of Schedule No. 1 less 24,2%

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.25	2208.40	01.06	62	Rum and tafia, in containers holding less than 2 li	The duty in Part 1 of Schedule No. 1 less 13,4%
460.25	2208.40	02.06	67	Rum and tafia, in containers holding more than 2 li	The duty in Part 1 of Schedule No. 1 less 24,2%
460.25	2208.40	03.06	61	Other spirits obtained by distilling fermented sugarcane products	The duty in Part 1 of Schedule No. 1 less 119,4%
460.25	2208.50	01.06	60	Gin and Geneva, in containers holding 2 li or less	The duty in Part 1 of Schedule No. 1 less 13,4%
460.25	2208.50	02.06	64	Gin and Gineva, in containers holding more than 2 li	The duty in Part 1 of Schedule No. 1 less 24,2%
460.25	2208.60	01.06	67	Vodka	The duty in Part 1 of Schedule No. 1 less 119,4%
460.25	2208.70	01.06	64	Liqueurs and cordials	The duty in Part 1 of Schedule No. 1 less 119,4%
460.25	2208.90	01.06	69	Other	The duty in Part 1 of Schedule No. 1 less 119,4%
460.25	24.01	01.04	45	Unmanufactured tobacco; tobacco refuse	Full duty less 8,8%
460.25	52.01	01.04	46	Cotton, not carded or combed	Full duty less 12%
460.26	**GAUTRAIN RAPID RAIL LINK PROJECT**				
460.26	00.00	01.00	09	Goods of any description, for use in the construction of the infrastructure known as the "Gautrain Rapid Rail Link", at such times and in such quantities as the International Trade Administration Commission of South Africa, may allow by specific permit	Full duty

SCHEDULE 4 PART 3

GOODS TEMPORARILY ADMITTED UNDER REBATE OF CUSTOMS DUTIES

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
470.00	**GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT** **NOTES:** **1. Temporary admission of any goods under rebate item 470.00 shall be subject, mutatis mutandis, to the provisions of the rules for section 75.** **2. The Commissioner may require the importer to register with him or her a rate of yield of the processed or manufactured goods that will be obtained per unit of the imported goods.** **3. (a) Goods admitted under the provisions of rebate item 470.03 shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported -** **(i) for the purposes of rebate item 470.03 (01.00 and 02.00), within 12 months from the date of entry thereof; and** **(ii) for the purposes of rebate item 470.03 (03.00), within 3 years from the date of entry thereof.** **(b) Parts admitted under the provisions of rebate item 470.02 shall be used and the goods submitted for repair, cleaning or reconditioning shall be exported within 6 months from the date of entry thereof:** **Provided that the Commissioner may, in circumstances which he deems exceptional, extend the period specified in each case for a further period he or she deems reasonable:** **Provided further that the application for such extension is made prior to the expiry of the period of 3 years, 12 months or 6 months, as the case may be.** **4. Liability for duty on any goods specified in rebate items 470.02 or 470.03 shall cease on production of proof that the goods imported have been used for repair, cleaning, reconditioning, processing or manufacture and the goods repaired, cleaned, reconditioned, processed or manufactured have been duly exported.** **5. For the purposes of rebate item 470.03/00.00/02.00:** **(a) Where the rebate registrant is contractually entitled to keep a portion of the goods manufactured, processed, finished, equipped or packed in lieu of payment for the operations carried out, he or she must -** **(i) also export those goods within the period of 12 months contemplated in Note 3(a); or** **(ii) (aa) process a bill of entry at the office of the Controller for payment of the value-added tax on the goods retained; and** **(bb) adjust by voucher of correction the rebate bill of entry in respect of the quantity and value of the goods used to manufacture the goods retained.** **(b) Notwithstanding the Notes to Schedule No. 3 and Schedule No. 4, "full duty" where it appears in the "Extent of Rebate" column opposite this rebate item means goods free of duty as contemplated in section 75A.**				
470.01					
470.02	**GOODS FOR REPAIR, CLEANING OR RECONDITIONING**				
470.02	00.00	01.00	01	Goods (including parts therefor) for repair, cleaning or reconditioning	Full duty
470.02	00.00	02.00	06	Parts for goods temporarily imported for repair, cleaning or reconditioning	Full duty
470.03	**GOODS CLEARED IN TERMS OF A PERMIT ISSUED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION**				
470.03	00.00	01.00	03	Goods (excluding goods free of duty as contemplated in section 75A) cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty
470.03	00.00	02.00	08	Goods free of duty, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty
470.03	00.00	03.00	02	Goods cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing or equipping of yachts classifiable in tariff heading 89.03 exclusively for export	Full duty
480.00	**GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES** **NOTES:** **1. Unless otherwise specified in these Notes goods imported under this item shall on importation and on re-exportation be entered on form SAD 500 or on such other form as may be specified by the Commissioner.** **2. Where articles cannot readily be identified by foreign seals, by marks, by numbers or other identification permanently fixed to them, by description, by photographs or by sampling, customs and excise marks or seals may be fixed to them.** **3. For the purposes of rebate item 480.20 welfare material landed from a ship for temporary use ashore by the crew for a period not exceeding that ship's stay in port, shall not be subject to entry on form SAD 500 as specified in Note 1.** **4. International carnets for the temporary admission of goods referred to in section 38 shall be accepted in lieu of import and export documents and as security for any duty in respect of rebate items 480.10, 480.15 and 480.35.** **5. For the purposes of rebate item 480.35 -**				

(continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
	(a) samples may be imported by - (i) commercial travellers and other representatives of firms abroad who visit the Republic temporarily with their samples for the purpose of securing orders; (ii) persons or firms established in the Republic, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; and (iii) a prospective customer in the Republic to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods. (b) except with the permission of the Commissioner only one sample of each description, range, type or colour of an article shall be allowed temporary admission; and (c) each sample shall be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to prospective customers. 6. On re-exportation of the goods concerned - (a) such goods may be re-exported through any customs and excise office through which goods may be exported and may be made in more than one consignment; and (b) the documents produced at the time of entry shall be produced to the Controller and the goods shall be re-exported under the supervision of an officer, if so required by the Controller. 7. Except in respect of goods in Note 3, goods shall be re-exported - (a) in the case of goods under an international carnet within the period of validity of such carnet; and (b) in the case of other goods, within 6 months from the date of entry thereof or within such further period as the Commissioner may, in exceptional circumstances, allow. 8. The liability of the importer shall cease if he proves that the goods have been duly re-exported or if the goods have been exported under the supervision of an officer. 9. (a) On request by the importer, and subject to the permission of the Commissioner, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods. (b) The provisions of rebate item 412.07 shall apply, MUTATIS MUTANDIS, to the abandonement or destruction of the goods concerned.				
480.05	**CONTAINERS AND OTHER ARTICLES USED AS PACKING**				
480.05	00.00	01.00	03	Containers (excluding containers of tariff heading 86.09 of Schedule No. 1) and other articles used as packing, whether or not filled at the time of importation: Provided that such articles do not become the property of the importer	Full duty
480.10	**GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS**				
480.10	00.00	01.00	02	Goods for display or use at exhibitions, fairs, meetings or similar events	Full duty
480.15	**PROFESSIONAL EQUIPMENT OWNED BY PERSONS RESIDENT ABROAD**				
480.15	00.00	01.00	01	Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person	Full duty
480.20	**WELFARE MATERIAL**				
480.20	00.00	01.00	00	Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities	Full duty
480.25	**INSTRUMENTS, APPARATUS AND MACHINES FOR USE BY INSTITUTIONS APPROVED BY THE COMMISSIONER**				
480.25	00.00	01.00	09	Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the Commissioner, for scientific research or education	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
480.30	**MODELS, INSTRUMENTS, APPARATUS, MACHINES AND OTHER PEDAGOGIC MATERIAL IMPORTED BY INSTITUTIONS APPROVED BY THE COMMISSIONER**				
480.30	00.00	01.00	09	Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) imported by institutions approved by the Commissioner, for educational or vocational training	Full duty
480.35	**COMMERCIAL SAMPLES OWNED ABROAD AND IMPORTED FOR THE PURPOSES OF BEING SHOWN OR DEMONSTRATED IN THE REPUBLIC**				
480.35	00.00	01.00	08	Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in the Republic for the soliciting of orders for goods to be supplied from abroad	Full duty
490.00	**GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE** **NOTES:** **1. Temporary admission of any goods under rebate item 490.00 shall, except as may be provided for in any other Note under this item, be subject MUTATIS MUTANDIS, to the provisions of Notes 1, 2, 6, 7, 8 and 9 to rebate item 480.00.** **2. For the purposes of rebate item 490.35 -** **(a) pallets temporarily imported by a pallet operator either laden or for loading with cargo for export, shall on application by the pallet operator, if the Commissioner approves, be admitted without production of customs and excise documents either at importation or at re-exportation and without the furnishing of security; and** **(b) the pallet operator shall keep records of pallets temporarily admitted and shall supply, as the Commissioner may require, detailed information regarding the movement of each pallet granted temporary admission, including the dates and places of entry into and exit from the Republic.**				
490.03	**PRIVATE MOTOR VEHICLES**				
490.03	87.00	01.02	24	Private motor vehicles belonging to a person taking up temporary residence in the Republic	Full duty
490.05	**POSTCARDS AND OTHER MAIL MATTER**				
490.05	00.00	01.00	09	Postcards and other mail matter, imported in bulk, for despatch to addresses beyond the borders of the Republic	Full duty
490.10	**MODELS AND PROTOTYPES**				
490.10	00.00	01.00	09	Models and prototypes, to be used in the manufacture of goods	Full duty
490.11	**ARTICLES FOR PRINTING ON LOAN OR HIRE**				
490.11	00.00	01.00	00	Matrices, blocks, plates, and similar articles, on loan or hire, for printing illustrations in periodicals or books	Full duty
490.12	**ARTICLES FOR THE MANUFACTURE OF ARTICLES THAT ARE TO BE DELIVERED ABROAD ON LOAN OR HIRE**				
490.12	00.00	01.00	02	Matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered abroad	Full duty
490.13	**ARTICLES TO BE TESTED BY THE NATIONAL REGULATOR FOR COMPULSORY SPECIFICATIONS**				
490.13	00.00	01.00	04	Instruments, apparatus, machines and other articles to be tested by the National Regulator for Compulsory Specifications	Full duty
490.14	**INSTRUMENTS, APPARATUS AND MACHINES, MADE AVAILABLE FREE OF CHARGE**				
490.14	00.00	01.00	06	Instruments, apparatus and machines, made available free of charge to a customer by or through a supplier, pending delivery or repair of similar goods	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
490.15	**COSTUMES, SCENERY AND OTHER THEATRICAL EQUIPMENT**				
490.15	00.00	01.00	08	Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres	Full duty
490.20	**ANIMALS AND SPORTS REQUISITES BELONGING TO A PERSON RESIDENT ABROAD**				
490.20	00.00	01.00	07	Animals and sports requisites (including yachts and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision in sports contests (including motor car rallies and transcontinental excursions)	Full duty
490.25	**PHOTOGRAPHS AND TRANSPARENCIES FOR PUBLIC EXHIBITIONS OR COMPETITIONS FOR PHOTOGRAPHERS**				
490.25	00.00	01.00	06	Photographs and transparencies to be shown in a public exhibition or competition for photographers	Full duty
490.30	**SPECIALISED EQUIPMENT ARRIVING BY SHIP AND USED ON SHORE AT PORTS OF CALL FOR THE LOADING, UNLOADING OR HANDLING OF CONTAINERS**				
490.30	00.00	01.00	05	Specialised equipment arriving by ship and used on shore at ports of call for the loading, unloading or handling of containers of tariff heading 86.09 of Schedule No. 1	Full duty
490.35	**PALLETS**				
490.35	00.00	01.00	04	Pallets, whether or not laden with cargo at importation	Full duty
490.40	**MACHINERY OR PLANT FOR USE ON CONTRACT IN CIVIL ENGINEERING OR CONSTRUCTION WORK**				
490.40	00.00	01.00	03	Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit	Full duty
490.50	**MOTOR VEHICLES, YACHTS AND OTHER REMOVABLE ARTICLES IMPORTED BY FOREIGN TOURISTS AND TRAVELLERS RESIDENT IN FOREIGN COUNTRIES**				
490.50	00.00	01.00	01	Motor vehicles, yachts and other removable articles (including spare parts and normal accessories and equipment therefor) imported by foreign tourists and travellers resident in foreign countries for their own use	Full duty
490.60	**COMMERCIAL ROAD VEHICLES**				
490.60	00.00	01.00	02	Commercial road vehicles used in the conveyance of imported merchandise	Full duty
490.90	**MACHINERY OR PLANT FOR USE ON CONTRACT; GOODS NOT SPECIFIED ELSEWHERE IN PART 3, TEMPORARILY ADMITTED AS APPROVED BY THE COMMISIONER**				
490.90	00.00	01.00	04	Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit	Full duty
490.90	00.00	02.00	09	Goods not specified elsewhere in Part 3, temporarily admitted for purposes approved by the Commissioner	Full duty

SCHEDULE 4 PART 4

REBATES OF FUEL LEVY

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
495.00	**FUEL LEVY GOODS**				
495.00	00.00	01.00	07	Goods in respect of which the fuel levy, together with the customs duty, where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of *vis major* or in such other circumstances as the Commissioner deems exceptional while such goods are - (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commisioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom: Provided that - (i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty
496.00	**SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS AND PETROL**				
496.00	2710.12	01.06	66	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	Full fuel levy and Road Accident Fund levy
496.00	2710.12	02.06	60	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	Full fuel levy and Road Accident Fund levy
496.00	2710.19	01.06	63	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	Full fuel levy and Road Accident Fund levy

SCHEDULE 4 PART 5

REBATES OF ENVIRONMENTAL LEVY

NOTES:

1. **For the purposes of Chapter VA of the Act and this Schedule-**

   (a) **any imported goods referred to in any item of this Schedule shall, subject to compliance with any relevant Note or rule, be admitted under rebate of environmental levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied, except-**

      (i) in respect of the rebate specified in item 412.09;

      (ii) in rebate item 460.17, the environmental levy specified in Sections D and E of Part 3 of Schedule No. 1; and

      (iii) in respect of rebate item 460.07, the environmental levy specified in Section E 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.

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
497.00	**REBATES OF ENVIRONMENTAL LEVY**				
497.01	00.00	01.00	03	Goods in respect of which environmental levy together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of *vis major* or in such other circumstances as the Commissioner deems exceptional while such goods are- (a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom: Provided that - (i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; (iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty

SCHEDULE 4 PART 6

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

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
498.00	**IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A NOTES: For the purposes of this item and the application of any provisions of Schedule No. 4 - 1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A. 2. Goods may only be entered under item 498.02 by a registered SEZ operator as contemplated in rule 21A.04. 3. Goods imported under item 498.00 must be entered thereunder whether or not the goods are liable to any duty. However, any goods imported for storage in a CCA enterprise may not be entered under item 498.00. 4. Goods imported under item 498.00 or goods produced or manufactured there from may not be removed from a CCA for consumption in the common customs area except if the goods have been entered at the office of the Controller and the duty due thereon has been paid. 5. The expression "infrastructure" shall be limited to the basic structural elements permanently installed in a CCA (including e.g. sanitation, electricity, roads, bridges, buildings and the like). 6. The movement of any goods to or from a CCA enterprise including the movement of goods to another enterprise, any other rebate user outside the CCA or partly manufactured goods to any rebate user shall be subject to the rules for section 21A.**				
498.01	00.00	01.00	00	Goods of any description imported by a registered CCA enterprise into the CCA	Full duty
498.02	00.00	01.00	02	Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an SEZ	Full duty