

## GENERAL NOTES:

### A. GENERAL RULES OF INTERPRETATION

Classification of goods in the Customs Tariff shall be governed by the following rules of interpretation:

1. The titles of Parts, Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relevant Part, Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
  - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented; the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule, presented unassembled or disassembled.
  - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule A3.
3. When by application of Rule A2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to Rule A3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to Rule A3(a) or A3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
  - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
  - (b) Subject to the provisions of Rule A5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

## B 1 Definitions

1. In the Customs Tariff -
  - (a) “applicable customs legislation” refers to the CCA or the CDA as may be applicable in the context; and
2. If information may or must be submitted in terms of the Customs Tariff manually on a form, the completed form must be submitted to the Customs Office indicated on the SARS Website for the submission of that form.

## B 2 ABBREVIATIONS AND SYMBOLS USED IN THE EXCISE TARIFF

No.	Abbreviation or symbol	Meaning
1.	A	Ampere
2.	AC	alternating current
3.	ASTM	American Society for Testing Materials
4.	Bq	Becquerel(s)
5.	c	cent
6.	°C	degree Celsius
7.	CCA	Customs Control Act
8.	CDA	Customs Duty Act
9.	cN	Centinewton
10.	cg	Centigram
11.	cm	Centimeter
12.	cm <sup>2</sup>	square centimeter
13.	cm <sup>3</sup>	cubic centimeter

14.	DC	direct current
15.	Dtex	Decitex
16.	EDA	Excise Duty Act
17.	g	Gram
18.	GVM	gross vehicle mass
19.	GW.h	gigawatt hour
20.	Hz	hertz
21.	INN	International Nonproprietary Name
22.	int. unit	International unit
23.	ISO	International Organizational for Standardization
24.	kA	kilo-ampere
25.	Kcal	Kilocalorie(s)
26.	Kg	Kilogram
27.	kN	Kilonewton
28.	kPa	Kilopascal
29.	kV	Kilovolt
30.	kVA	kilovolt ampere
31.	kVar	kilovolt-ampere reactive
32.	kW	Kilowatt
33.	Li	Litre

34.	M	Metre
35.	m <sup>2</sup>	square metre
36.	μCi	microcurie
37.	m <sup>3</sup>	cubic metre
38.	mA	milliampere
39.	mg	Milligram
40.	ml	Milliliter
41.	mm	Millimeter
42.	mm <sup>2</sup>	square millimetre
43.	MPa	megapascal
44.	N	Newton(s)
45.	nM	Millinewton(s)
46.	u	number of units
47.	pr.	Pair
48.	R	Rand
49.	t	Ton
50.	uv	Ultra-violet
51.	V	Volt
52.	V.A.	volt ampere
53.	vol.	Volume

54.	W	Watt
55.	%	per cent <i>ad valorem</i>
56.	/	unless the context otherwise indicates, per

**C. DUTY ASSESSMENT**

1. The expression "free" when used in the "Rate of Duty" column in the Customs Tariff shall be regarded as a rate of duty.
2. Any amount of duty payable shall be calculated to the nearest ten cent.
3. When a rate of duty in respect of any goods consist of two or more parts separated by the word "or", each such part shall be deemed to be a separate and complete rate of duty and such rate of duty yielding the higher or highest amount of duty shall be applicable in respect of such goods.
4. A rate of duty applicable under any heading or tariff item to any unit of mass, measure, quantity or any other characteristic shall, unless otherwise provided for in such heading or tariff item, apply proportionately to any part of such unit except in the case of a unit of quantity described in the statistical column in Schedule No. 1 as "u" (number of units).
5. Any duties on imported goods specified in the Excise Tariff are additional to any duties specified in the Customs Tariff in respect of such goods

**D. MASS FOR DUTY PURPOSES**

1. When goods are dutiable by mass units, assessment shall be based on their legal mass unless otherwise provided.
2. (a) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquid and similar bulk forms packed in bags, drums or similar containers, with a net mass per container exceeding 5 kg, but excluding goods provided for otherwise in any tariff heading in Schedule No. 1 to the Customs tariff, shall be deemed not to include the mass of such bags, drums or similar containers.  
(b) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquids and similar bulk forms packed in bags, drums or similar containers, with a net mass per container not exceeding 5 kg and any other goods shall be deemed to include the mass of the immediate containers or other wrapping used for packing goods in sets or units or in other marketable quantities but not the mass of cartons or cases or other outer packing in which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.
3. The net mass of any goods shall be the actual mass thereof excluding packing material.
4. The gross mass of any goods shall be deemed to include the legal mass and the mass of any outer packing material.
5. The legal mass or the net mass of any goods shall be determined by actual mass measurement or by deducting, in the discretion of the importer or manufacturer, from the gross mass or the legal mass, as the case may be, either the actual deductible tare ascertained by mass measurement or an average deductible tare determined by the customs authority in respect of such goods.

**E. MISCELLANEOUS PROVISIONS**

1. Whenever the tariff heading or subheading under which any goods are classified in Schedule No.1 to the Customs Tariff is quoted in any item in the Excise Tariff in which such goods are specified, the goods so specified in such item shall not include goods which are not classified under the said tariff heading or subheading.

2. For the purposes of the Excise Tariff –

- (a) any reference to a tariff heading comprising two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of this Note be construed as referring to all the tariff headings in Schedule No.1 the first two digits of which correspond to the two digits referred to in this Schedule.
- (b) unless the context of any item or Notes in respect of any item otherwise indicates, any reference to tariff heading 00.00 in the Schedules of the Excise tariff, shall for the purpose of this Note be construed as referring to all the tariff headings in Schedule No.1 of the Customs Tariff.

3. Any reference in any item of the Schedules to the Excise Tariff to a heading, sub-heading or Chapter, is a reference to such heading, sub-heading or Chapter as contained in Schedule No. 1 to the Customs Tariff unless otherwise indicated.

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