

SCHEDULE 5

SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES, FUEL LEVY AND HEALTH PROMOTION LEVY

NOTES:

1. A drawback or refund of the duties paid under Parts 1, 2, 3 or 5 of Schedule No. 1 and Schedule No. 2 in respect of any goods specified in Column II of this Schedule, shall, subject to compliance with-
 - (a) the provisions of section 75;
 - (b)
 - (i) the provisions of the item in which such goods are specified;
 - (ii)
 - (aa) Note 8 of the notes to this Schedule in respect of the items specified in that note; and
 - (bb) any other notes to this Schedule, as may be applicable, and any specific notes to any Part or item of this Schedule,be allowed to the extent stated in Column II of this Schedule.
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 *mutatis mutandis* apply in respect of any expression relating to the extent of any drawback or refund in Column III of this Schedule and for that purpose any reference to ordinary customs duty shall be deemed to include a reference to any anti-dumping duty provided for in Schedule No. 2 in respect of the goods in question.
 - b) For the purposes of drawback item 521.00/00.00/01.00, Note 3 to Schedule No. 3 shall *mutatis mutandis* apply in respect of the expression " extent of drawback" in Column III to this item and for that purpose any reference to customs duty shall be deemed to include a reference to any safeguard duty provided for in Part 3 of Schedule No. 2 in respect of the hot rolled steel products classifiable in safeguard items 260.03/72.08/01.04, 260.03/7211.14/01.06, 260.03/7211.19/01.06, 260.03/7225.30/01.06, 260.03/7225.40/01.06, 260.03/7225.99/01.06, 260.03/7226.91/01.06 or 260.03/7226.99/01.06.
4. Notwithstanding the provisions of this Part, a refund or drawback of environmental levy is not allowed where any Note to the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.
5. No drawback or refund of duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
6. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy item under which any goods are classified in Part 5 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading or fuel levy item.
7. A drawback or refund of duty under this Schedule shall be paid only to the importer or person who paid the duty on entry for home consumption of the goods in question, except if the Commissioner authorises payment of such drawback or refund to any other person on compliance with such conditions as he may impose in each case.
8. Notwithstanding any provision to the contrary in this Schedule, for the purposes of items 501.00 to 521.00 in Part 1, items 522.02 to 522.06 in Part 2 and items 550.00 to 551.00 of this Schedule, a refund or drawback of duty as contemplated in section 75(1)(c), 54D or 54J, may be granted if the customs procedure code (CPC) applicable to the export as specified in the list published on the SARS website referred to in rule 00.06 and the relevant refund or drawback item are reflected on the export bill of entry or other export declaration: Provided that a refund or drawback may be granted in exceptional circumstances where-
 - (a) the Commissioner is satisfied on good grounds shown, that -
 - (i) the refund or drawback item number has been -
 - (aa) omitted from the export bill of entry or declaration in error or due to unforeseeable circumstances; or
 - (bb) reflected incorrectly on the export bill of entry or declaration; or
 - (ii) the CPC had been reflected incorrectly on the bill of entry or declaration;
 - (b) the mandatory information required on the bill of entry is completed or corrected post export; and

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- (c) the applicant has, in addition to any documents normally required to establish entitlement to a refund or drawback, also submitted the following with the application:
- (i) An affidavit setting out the circumstances in which the omission or error referred to in paragraph (a) occurred, which circumstances must show that the omission or error was made in good faith;
 - (ii) any documents constituting sufficient proof that the relevant goods were exported by the applicant, including -
 - (aa) a document evidencing that the goods were packed or loaded for export under customs supervision, or physically inspected prior to export; or
 - (bb) any other documents that the Commissioner considers to be such sufficient proof; and
 - (iii) any documents constituting sufficient proof that the same goods that were exported, were imported in the country of destination, including -
 - (aa) the import bill of entry or import declaration accepted and released by the customs authority of the country of destination, together with its supporting documents; or
 - (bb) any other documents that the Commissioner considers to be such sufficient proof.
9. A drawback of surcharge paid under Part 4 of Schedule No. 1 shall, subject to the provisions of section 75, and the regulations, be allowed the extent stated in Column III of item 521.00/00.00/02.00, on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
10. A reference to customs duties in Part 2 and 3 of this Schedule shall be taken to include a reference to surcharge.
11. A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of Part 4 of the Schedule shall, subject to the provisions of section 75 and the rules, be allowed to the extent stated in Column III of the Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
12. Any particulars in Column III in Part 4 in respect of any goods related to the fuel levy specified in Part 5 of Schedule No.1.
13. A refund of the fuel levy specified in item 540.00 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.

SCHEDULE 5 PART 1

SPECIFIC DRAWBACKS OF CUSTOMS DUTIES

NOTES:

1. The provisions of the rules for section 75 shall *mutatis mutandis* apply in respect of any drawback claimed under this Part to the extent the Commissioner may require and for that purpose any reference to Schedule No. 3, 4 or 6 shall be deemed to include a reference to Part 1 of Schedule No. 5 and any reference to a rebate of duty shall be deemed to be a reference to a drawback of duty.
2. Any person desirous of claiming a drawback of duty under the provisions of any item of this Part in respect of any goods specified in such item, shall -
 - (a) apply to the Commissioner through the Controller, on a form approved by the Commissioner, for registration to entitle him or her to such drawback and for registration of the premises where such goods will be used; and
 - (b) submit to the Controller with his or her application for registration, a statement indicating the methods he or she proposes to follow for the purposes of proving that any imported goods specified in the item in respect of which registration is sought have been used in the manufacture of the goods specified in such times and that he or she is entitled to a drawback in respect of the duty on such goods.
3. Every registrant shall notify the Controller immediately or in advance, of any change or contemplated change in the registered name under which he or she trades, the address of his or her registered premises, the nature of the goods obtained by him or her and the nature of the goods manufactured therefrom or the method by which it is his or her intention to prove his or her claim to a drawback in respect of such goods.
4. The Commissioner may require that -
 - (a) the formula to be used by any registrant shall be registered with him or her and if so registered no registrant shall depart from such formula except with the permission of the Commissioner; and
 - (b) any goods manufactured from any imported goods shall be given such identifying mark or number as he or she may decide and any declaration.
5. Any application for a drawback of duty shall be submitted to the Controller on the prescribed form (form DA 66) together with an application for drawback on form DA 64 and such supporting evidence as the Commissioner may require.
6. Every registrant shall establish and prove to the Commissioner the quantity of each class or kind of imported goods actually incorporated or used in any exported goods and also the quantity of waste of such imported goods incurred in the manufacture of such exported goods if such waste is normal for the goods in question, the Commissioner may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported goods and the normal waste incurred in the manufacture of such exported goods.
7. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry or SAD form from such person or arrange for such copy to be submitted to the Controller by such person.
8. Any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or if this method is not practicable and different values or different rates of duty applied in respect of different consignments or such imported goods, the Commissioner may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods.
9. The Commissioner may accept a claim for a drawback of duty specified in any item of the Part and incorporated or used in any goods manufactured before and exported on or after the date on which the claimant in question was registered in terms of Note 3 provided the provisions of the said item and the relative notes have been otherwise complied with in respect of such goods.
10. A drawback under this Part shall be subject to production of evidence of the export of the goods in the manufacture, processing, finishing, equipment or packing of which the goods specified opposite any tariff heading in Column II of this Part were used.

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
501.00	ANIMALS AND ANIMAL PRODUCTS				
501.02	FISH AND FISH PRODUCTS				
501.02	03.05	01.04	43	Salted fish, used in the manufacture of dried fish	Full duty
501.02	03.06	01.04	48	Crustaceans, fresh (live or dead), chilled or frozen, for processing	Full duty
501.02	48.19	01.04	42	Containers of printed paper or paperboard (excluding corrugated), used for packing frozen fish and frozen fish products	Full duty
504.00	PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO				
504.01	MEAT, FISH AND SEA FOOD PREPARATIONS				
504.01	03.01	01.04	48	Fish, live, used in the manufacture of fish products	Full duty
504.01	03.02	01.04	44	Fish, fresh or chilled, used in the manufacture of fish products	Full duty
504.01	03.03	01.04	40	Fish, frozen, used in the manufacture of fish products	Full duty
504.01	03.04	01.04	47	Fish fillets and other fish meat, fresh, chilled or frozen, used in the manufacture of fish products	Full duty
504.01	03.06	01.04	48	Crustaceans, fresh (live or dead), chilled or frozen, used in the manufacture of crustacean products	Full duty
504.01	21.03	01.04	49	Mustard sauce or soya sauce, used in the canning of fish	Full duty
504.01	70.10	01.04	44	Glass jars, used as containers of fish products	Full duty
506.00	CHEMICAL AND ALLIED PRODUCTS				
506.01	PHARMACEUTICAL PREPARATIONS				
506.01	28.00	01.02	29	Magnesium carbonate and other inorganic chemicals and chemical compounds, used in the manufacture of medicaments	Full duty
506.01	29.00	01.02	22	Acetylsalicylic acid and other organic chemicals (excluding caffeine, emetine, theobromine and natural menthol), used in the manufacture of medicaments	Full duty
506.10	LUBRICATING PREPARATIONS				
506.10	25.30	01.04	49	Molybdenum disulphide, used in the manufacture of lubricating preparations	Full duty
507.00	PLASTIC AND RUBBER GOODS				
507.01	PLASTIC GOODS				
507.01	39.01	01.04	43	Ethylene polymers and copolymers, liquid or pasty and in blocks, lumps, powders and similar bulk forms, with a relative density not exceeding 0,940, used in the manufacture of bags of plastics	Full duty
507.01	39.04	01.04	49	Polyvinyl chloride powder, used in the manufacture of floor and wall coverings in the form of plate or tiles	Full duty
507.01	39.19	01.04	45	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty
507.01	39.20	01.04	42	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
507.01	39.21	01.04	49	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty
511.00	TEXTILES AND TEXTILE PRODUCTS				
511.01	CHENILLE GOODS				
511.01	52.08	01.04	47	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty
511.01	52.09	01.04	43	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille	Full duty
511.01	52.10	01.04	40	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty
511.01	52.11	01.04	47	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty
511.01	52.12	01.04	43	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty
511.02	NARROW FABRICS (WOVEN OR CUT)				
511.02	51.07	01.04	49	Yarn of combed sheeps or lambs wool, used in the manufacture of narrow woven fabrics	Full duty
511.02	51.08	01.04	45	Yarn of fine animal hair, used in the manufacture of narrow woven fabrics	Full duty
511.02	52.04	01.04	43	Yarn of cotton, used in the manufacture of narrow woven fabrics	Full duty
511.02	52.05	01.04	45	Yarn of cotton, used in the manufacture of narrow woven fabrics	Full duty
511.02	52.06	01.04	46	Yarn of cotton, used in the manufacture of narrow woven fabrics	Full duty
511.02	52.08	01.04	49	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
511.02	52.09	01.04	45	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
511.02	52.10	01.04	42	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
511.02	52.11	01.04	49	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
511.02	52.12	01.04	45	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
511.02	53.06	01.04	44	Flax yarn, used in the manufacture of narrow woven fabrics	Full duty
511.02	53.07	01.04	46	Yarn of vegetable fibres, used in the manufacture of narrow woven fabrics	Full duty
511.02	53.08	01.04	42	Yarn of vegetable fibres, used in the manufacture of narrow woven fabrics	Full duty
511.02	54.01	01.04	41	Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics	Full duty
511.02	54.02	01.04	48	Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics	Full duty
511.02	54.03	01.04	44	Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics	Full duty
511.02	55.08	01.04	42	Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics	Full duty
511.02	55.09	01.04	46	Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics	Full duty
511.02	55.10	01.04	43	Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics	Full duty
511.02	56.05	01.04	44	Metallised yarn, used in the manufacture of narrow woven fabrics	Full duty
511.03	IMPREGNATED OR COATED TEXTILE FABRICS				

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
511.03	54.08	01.04	48	Woven fabrics of cellulosic filament yarn, used in the manufacture of impregnated or coated textile fabrics	Full duty
511.03	55.16	01.04	43	Woven fabrics of cellulosic staple fibres, used in the manufacture of impregnated or coated textile fabrics	Full duty
511.03	60.01	01.04	41	Knitted or crocheted textile fabric, used in the manufacture of impregnated or coated textile fabrics	Full duty
511.03	60.02	01.04	48	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty
511.03	60.03	01.04	44	Knitted or crocheted fabrics of a width not exceeding 30 cm, (excluding those of heading 60.01)	Full duty
511.03	60.04	01.04	40	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01)	Full duty
511.03	60.05	01.04	47	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty
511.03	60.06	01.04	43	Knitted or crocheted fabrics	Full duty
511.04	KNITTED AND CROCHETED GOODS				
511.04	51.07	01.04	42	Yarn of combed sheeps or lambs wool, used in the manufacture of knitted or crocheted goods	Full duty
511.04	51.08	01.04	49	Yarn of fine animal hair used in the manufacture of knitted or crocheted goods	Full duty
511.04	52.05	01.04	43	Yarn of cotton, used in the manufacture of knitted or crocheted goods	Full duty
511.04	52.06	01.04	43	Yarn of cotton, used in the manufacture of knitted or crocheted goods	Full duty
511.04	54.02	01.04	41	Yarn of man-made filaments, used in the manufacture of knitted or crocheted goods	Full duty
511.04	54.03	01.04	48	Yarn of man-made filaments, used in the manufacture of knitted or crocheted goods	Full duty
511.04	55.08	01.04	43	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods	Full duty
511.04	55.09	01.04	40	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods	Full duty
511.04	55.10	01.04	47	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods	Full duty
511.05	SHAWLS, SCARVES, MUFFLERS AND STOLES				
511.05	51.11	01.04	40	Woven fabrics of sheeps or lambs wool or of fine animal hair, used in the manufacture of shawls, scarves and the like	Full duty
511.05	51.12	01.04	47	Woven fabrics of sheeps or lambs wool or of fine animal hair, used in the manufacture of shawls, scarves and the like	Full duty
511.05	52.08	01.04	44	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
511.05	52.09	01.04	40	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
511.05	52.10	01.04	48	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
511.05	52.11	01.04	44	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
511.05	52.12	01.04	40	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
511.05	54.07	01.04	45	Woven fabrics of man-made filament yarn, used in the manufacture of shawls, scarves and the like	Full duty
511.05	54.08	01.04	41	Woven fabrics of man-made filament yarn, used in the manufacture of shawls, scarves and the like	Full duty
511.05	55.12	01.04	41	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
511.05	55.13	01.04	48	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
511.05	55.14	01.04	44	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
511.05	55.15	01.04	40	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
511.05	55.16	01.04	47	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
511.05	58.01	01.04	41	Woven pile fabrics, used in the manufacture of shawls, scarves and the like	Full duty
511.05	58.03	01.04	44	Cotton gauze fabrics, used in the manufacture of shawls, scarves and the like	Full duty
511.05	58.09	01.04	42	Woven fabrics of metal thread or of metallised yarns, used in the manufacture of shawls, scarves and the like	Full duty
511.05	60.01	01.04	45	Knitted or crocheted fabric, used in the manufacture of shawls, scarves and the like	Full duty
511.05	60.02	01.04	41	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty
511.05	60.03	01.04	48	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01)	Full duty
511.05	60.04	01.04	44	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01)	Full duty
511.05	60.05	01.04	40	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty
511.05	60.06	01.04	47	Knitted or crocheted fabrics	Full duty
511.06	TIES, BOW TIES AND CRAVATS				
511.06	50.07	01.04	42	Woven fabrics of silk, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	51.11	01.04	42	Woven fabrics of sheeps or lambs wool or of fine animal hair, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	51.12	01.04	49	Woven fabrics of sheeps or lambs wool or of fine animal hair, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	52.08	01.04	46	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	52.09	01.04	42	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	52.10	01.04	43	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	52.11	01.04	46	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	52.12	01.04	42	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	53.09	01.04	46	Woven fabrics of flax, used in the manufacture of ties, bow ties and cravats	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
511.06	54.07	01.04	47	Woven fabrics of man-made filament yarn, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	54.08	01.04	43	Woven fabrics of man-made filament yarn, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	55.12	01.04	43	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	55.13	01.04	40	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	55.14	01.04	46	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	55.15	01.04	42	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	55.16	01.04	49	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	56.03	01.04	49	Nonwovens, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	60.01	01.04	47	Knitted or crocheted fabric, used in the manufacture of ties, bow ties and cravats	Full duty
511.06	60.02	01.04	43	Knitted or crocheted fabric of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty
511.06	60.03	01.04	43	Knitted or crocheted fabric of a width not exceeding 30 cm, (excluding those of heading 60.01)	Full duty
511.06	60.04	01.04	46	Knitted or crocheted fabric of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01)	Full duty
511.06	60.05	01.04	42	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty
511.06	60.06	01.04	49	Knitted or crocheted fabrics	Full duty
511.07	CLOTHING				
511.07	3926.90	01.06	60	Hangers of plastics, used in the packing of clothing	Full duty
511.07	4821.10	01.06	67	Paper or paperboard labels, printed, used in the manufacture of clothing	Full duty
511.07	50.07	01.04	44	Woven fabrics of silk, used in the manufacture of clothing	Full duty
511.07	51.11	01.04	44	Woven fabrics of sheeps or lambs wool or of fine animal hair, used in the manufacture of clothing	Full duty
511.07	51.12	01.04	40	Woven fabrics of sheeps or lambs wool or of fine animal hair, used in the manufacture of clothing	Full duty
511.07	51.13	01.04	47	Woven fabrics of horsehair or of other coarse animal hair, used in the manufacture of clothing	Full duty
511.07	52.08	01.04	48	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
511.07	52.09	01.04	44	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
511.07	52.10	01.04	41	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
511.07	52.11	01.04	48	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
511.07	52.12	01.04	44	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
511.07	53.09	01.04	48	Woven fabrics of flax, used in the manufacture of clothing	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
511.07	53.11	01.04	41	Woven fabrics of ramie, used in the manufacture of clothing	Full duty
511.07	54.07	01.04	49	Woven fabrics of man-made filament yarn, used in the manufacture of clothing	Full duty
511.07	54.08	01.04	45	Woven fabrics of man-made filament yarn, used in the manufacture of clothing	Full duty
511.07	55.12	01.04	45	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
511.07	55.13	01.04	41	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
511.07	55.14	01.04	48	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
511.07	55.15	01.04	44	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
511.07	55.16	01.04	40	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
511.07	56.03	01.04	40	Nonwovens, used in the manufacture of clothing	Full duty
511.07	58.01	01.04	45	Woven pile fabrics, used in the manufacture of clothing	Full duty
511.07	58.02	01.04	41	Terry fabrics of cotton, used in the manufacture of clothing	Full duty
511.07	58.03	01.04	48	Cotton gauze, used in the manufacture of clothing	Full duty
511.07	5807.10	01.06	61	Labels of textile materials, in the piece, in strips or cut to shape or size, woven, used in the manufacture of clothing	Full duty
511.07	58.09	01.04	46	Woven fabrics of metal thread or of metallised yarn, used in the manufacture of clothing	Full duty
511.07	58.11	01.04	48	Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of clothing	Full duty
511.07	59.03	01.04	41	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other plastics, used in the manufacture of clothing	Full duty
511.07	59.06	01.04	40	Rubberised knitted or crocheted fabric used in the manufacture of clothing	Full duty
511.07	60.01	01.04	49	Knitted or crocheted fabric, elastic, used in the manufacture of clothing	Full duty
511.07	60.01	02.04	43	Knitted or crocheted fabrics, used in the manufacture of clothing	Full duty
511.07	60.02	01.04	45	Knitted or crocheted fabric, of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty
511.07	60.03	01.04	41	Knitted or crocheted fabrics of a width not exceeding 30 cm, (excluding those of heading 60.01)	Full duty
511.07	60.04	01.04	48	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01)	Full duty
511.07	60.05	01.04	44	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty
511.07	60.06	01.04	40	Knitted or crocheted fabrics	Full duty
511.07	62.17	01.04	49	Made up sleeve padding, shoulder pads and shaped interlinings, used in the manufacture of clothing	Full duty
511.07	96.06	01.04	40	Buttons, used in the manufacture of clothing	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
511.07	96.07	01.04	47	Slide fasteners, used in the manufacture of clothing	Full duty
511.08	FOUNDATION GARMENTS				
511.08	00.00	01.00	06	Elastic fabrics of a width not exceeding 10 cm, used in the manufacture of foundation garments	Full duty
511.08	56.03	01.04	42	Label tape of nonwovens, used in the manufacture of brassieres	Full duty
511.08	62.12	01.04	49	Bust cups, used in the manufacture of brassieres	Full duty
511.08	83.08	01.04	41	Slides of aluminium, used in the manufacture of brassieres	Full duty
511.08	96.07	01.04	49	Slide fasteners, used in the manufacture of foundation garments	Full duty
511.09	MADE UP TEXTILE GOODS				
511.09	59.03	01.04	45	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other plastics, used in the manufacture of strapping suitable for footwear	Full duty
511.10	TEXTILE BAGS				
511.10	38.24	01.04	43	Preparations containing calcium carbonate, used in the manufacture of bags exported unfilled	Full duty
511.10	3902.10	01.06	63	Propylene polymers, liquids or pastes, used in the manufacture of bags exported unfilled	Full duty
511.12	SEWING THREAD				
511.12	52.05	01.04	48	Cotton yarn, used in the manufacture of sewing thread	Full duty
511.12	52.06	01.04	44	Cotton yarn, used in the manufacture of sewing thread	Full duty
511.13	TWINE, ROPES AND CABLES, PLAITED OR NOT				
511.13	39.01	01.04	44	Ethylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables	Full duty
511.13	39.02	01.04	40	Propylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables	Full duty
511.13	39.20	01.04	47	Strips of propylene polymers, used in the manufacture of twine, cordage, ropes and cables	Full duty
511.13	54.02	01.04	48	Synthetic filament yarn, used in the manufacture of twine, cordage, ropes and cables	Full duty
511.14	CARGO SLINGS				
511.14	39.21	01.04	45	Flexible polyethylene strapping internally reinforced with high tenacity polyester filament cores, used in the manufacture of cargo slings	Full duty
511.14	58.06	01.04	49	Woven webbing of synthetic fibres of a width not exceeding 30 cm, used in the manufacture of cargo slings	Full duty
511.15	INTERLININGS				
511.15	56.03	01.04	45	Nonwovens, used in the manufacture of fusible interlinings	Full duty
511.16	TEXTILE WEAVING				
511.16	3902.10	01.06	64	Propylene polymers, liquids or pastes, used in the weaving of fabrics	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
511.16	51.07	01.04	44	Yarn of combed sheeps or lambs wool (worsted yarn) used in the weaving of fabrics	Full duty
511.16	55.09	01.04	41	Yarn of man-made staple fibres, used in the weaving of Jacquard figured fabrics	Full duty
511.16	55.10	01.04	49	Yarn of man-made staple fibres, used in the weaving of Jacquard figured fabrics	Full duty
511.17	TENTS				
511.17	58.03	01.04	46	Cotton gauze, used in the manufacture of tents	Full duty
511.17	59.03	01.04	47	Woven fabrics of polypropylene fibres, impregnated, coated, covered or laminated with vinyl chloride polymers, used in the manufacture of tents	Full duty
511.17	70.19	01.04	45	Glass fibre gauze, used in the manufacture of tents	Full duty
511.17	83.08	01.04	48	Turnbuttons, used in the manufacture of tents	Full duty
511.17	96.07	01.04	45	Slide fasteners of plastics, used in the manufacture of tents	Full duty
512.00	FOOTWEAR, HEADGEAR, UMBRELLAS AND SUNSHADES				
512.02	HEADGEAR AND PARTS THEREOF				
512.02	52.12	01.04	42	Other woven fabrics of cotton, used in the manufacture of headgear and parts thereof	Full duty
512.02	53.09	01.04	46	Woven fabrics of flax, used in the manufacture of headgear and parts thereof	Full duty
512.02	55.12	01.04	43	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres, used in the manufacture of headgear and parts thereof	Full duty
512.02	55.13	01.04	43	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² used in the manufacture of headgear and parts thereof	Full duty
512.02	55.14	01.04	46	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² used in the manufacture of headgear and parts thereof	Full duty
512.02	55.15	01.04	42	Other woven fabrics of synthetic staple fibres, used in the manufacture of headgear and parts thereof	Full duty
512.02	55.16	01.04	49	Woven fabrics of artificial staple fibres, used in the manufacture of headgear and parts thereof	Full duty
512.02	65.01	01.04	45	Hoods of felt, used in the manufacture of mens or boys hats and parts thereof	Full duty
515.00	BASE METALS AND ARTICLES OF BASE METAL				
515.01	PLUMBERS BRASSWARE AND SANITARY WARE				
515.01	39.22	01.04	47	Plastic rings and diverter cones, used in the manufacture of sanitary fittings	Full duty
515.01	73.15	01.04	40	Chain, of iron or steel, used in the manufacture of sanitary fittings	Full duty
515.01	74.18	01.04	43	Grips, of brass, used in the manufacture of sanitary fittings	Full duty
515.01	83.07	01.04	41	Flexible tubing, used in the manufacture of sanitary fittings	Full duty
515.01	84.81	01.04	43	Brass head parts with non-rising spindle (without combined shield and cross top), bidet fittings and shower fittings, used in the manufacture of sanitary fittings	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
515.02	TOOLS AND IMPLEMENTS				
515.02	82.03	01.04	44	Forgings, used in the manufacture of pliers	Full duty
515.02	82.09	01.04	42	Tungsten carbide tips, used in the manufacture of drill bits	Full duty
515.03	LOCKS AND PADLOCKS				
515.03	00.00	01.00	06	Other parts and materials, used in the manufacture of locks or padlocks	Full duty
515.03	32.08	01.04	44	Varnishes or lacquers, used in the manufacture of locks	Full duty
515.03	32.09	01.04	40	Varnishes or lacquers, used in the manufacture of locks	Full duty
515.03	32.10	01.04	48	Varnishes or lacquers, used in the manufacture of locks	Full duty
515.03	73.00	01.02	27	Iron or steel materials and articles thereof, used in the manufacture of locks	Full duty
515.03	74.00	01.02	20	Copper materials and articles thereof, used in the manufacture of locks	Full duty
515.03	83.01	01.04	47	Parts (finished or unfinished) of locks or padlocks, used in the manufacture of locks or padlocks	Full duty
515.05	MISCELLANEOUS ARTICLES OF BASE METAL				
515.05	73.23	01.04	49	Handles of iron or steel (plastic coated), used in the manufacture of hollowware	Full duty
515.05	76.15	01.04	49	Handles of aluminium (plastic coated), used in the manufacture of hollowware	Full duty
516.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT				
516.01	MACHINERY AND MECHANICAL APPLIANCES AND IMPLEMENTS				
516.01	32.08	01.04	48	Paint or lacquers, used for lining beverage storage tanks	Full duty
516.01	32.09	01.04	44	Paint or lacquers, used for lining beverage storage tanks	Full duty
516.01	32.10	01.04	41	Paint or lacquers, used for lining beverage storage tanks	Full duty
516.01	39.26	01.04	40	Drippers, of plastics, used in the manufacture of irrigation systems	Full duty
516.01	39.26	02.04	44	Conveyor belts, of plastics, used in the manufacture of machinery and equipment of a kind used in the food industry	Full duty
516.01	40.10	01.04	47	Transmission belts, of rubber, used in the manufacture of machinery and equipment of a kind used in the food industry	Full duty
516.01	73.18	01.04	47	Washers, of iron or steel, used in the manufacture of machinery and equipment of a kind used in the food industry	Full duty
516.01	73.26	01.04	49	Fasteners, of iron or steel, for conveyor belts, used in the manufacture of machinery and equipment of a kind used in the food industry	Full duty
516.01	84.18	01.04	43	Absorption type units and parts thereof, used in the manufacture of refrigerators	Full duty
516.01	84.50	01.04	40	Spin pulley assemblies, aluminium lids for tubs and driers, tub heater sumps and mask plate assemblies, used in the manufacture of domestic laundry washing machines	Full duty
516.01	85.01	01.04	48	Electric motors (three phase) not exceeding 260 kW, used in the manufacture of machinery	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
516.02	FILTERS				
516.02	40.16	01.04	47	Rubber rings, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.05	01.04	46	Cotton yarn, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.06	01.04	42	Cotton yarn, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.08	01.04	45	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.09	01.04	41	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.10	01.04	49	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.11	01.04	45	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	52.12	01.04	41	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	55.12	01.04	42	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	55.13	01.04	49	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	55.14	01.04	45	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	55.15	01.04	41	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	55.16	01.04	48	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	60.01	01.04	46	Knitted fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.02	60.02	01.04	42	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty
516.02	60.03	01.04	49	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01)	Full duty
516.02	60.04	01.04	45	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01)	Full duty
516.02	60.05	01.04	41	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty
516.02	60.06	01.04	48	Knitted or crocheted fabrics	Full duty
516.02	84.21	01.04	45	Filter heads, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
516.03	CRANES AND OTHER LIFTING OR HOISTING EQUIPMENT				
516.03	40.09	01.04	43	Rubber piping or tubing, used in the manufacture of cranes and loading bridges	Full duty
516.03	82.03	01.04	43	Crane tools, used in the manufacture of cranes and loading bridges	Full duty
516.03	82.04	01.04	41	Crane tools, used in the manufacture of cranes and loading bridges	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
516.03	84.82	01.04	40	Ball, roller and needle roller bearings, used in the manufacture of cranes and loading bridges	Full duty
516.03	85.00	01.02	24	Electrical switchgear, connectors, terminals and other electrical equipment, used in the manufacture of cranes and loading bridges	Full duty
516.03	85.39	01.04	46	Electric lamp bulbs, used in the manufacture of cranes and loading bridges	Full duty
516.04	ELECTRIC MOTORS AND GENERATORS				
516.04	32.08	01.04	43	Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils	Full duty
516.04	32.09	01.04	42	Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils	Full duty
516.04	39.12	01.04	45	Cellulosic insulating solution, used in the manufacture of armatures and field coils	Full duty
516.06	VEHICLE STARTING, IGNITION, LIGHTING AND SIGNALLING EQUIPMENT				
516.06	53.08	01.04	46	Paper yarn, used in the manufacture of coils	Full duty
516.06	68.14	01.04	46	Micanite sheets (hot-moulded or separating), used in the manufacture of vehicle parts and accessories	Full duty
516.06	85.12	01.04	48	Acrylic lenses, used in the manufacture of motor vehicle lighting equipment	Full duty
516.06	85.36	01.04	42	Flasher switches and relays, used in the manufacture of motor vehicle lighting equipment	Full duty
516.06	85.39	01.04	41	Sealed beam units, used in the manufacture of motor vehicle lighting equipment	Full duty
516.07	TELEPHONE AND TELEGRAPH APPARATUS				
516.07	48.11	01.04	43	Paper, impregnated or coated with phenolic resin, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty
516.07	85.18	01.04	48	Microphones and amplifiers, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty less the duty in Section B of Part 2 of Schedule No. 1
516.07	85.44	01.04	46	Insulated electric wire or cable, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty
516.08	ELECTRIC FILAMENT LAMPS				
516.08	85.39	01.04	45	Glass envelopes equipped with mountings, filaments and electrodes, used in the manufacture of motor vehicle stop light and tail light filament lamps, of voltages not exceeding 24 V	Full duty
516.09	AUTOMATIC VENDING MACHINES				
516.09	73.20	01.04	45	Springs of iron or steel, used in the manufacture of automatic vending machines	Full duty
516.09	85.01	01.04	42	Electric motors, used in the manufacture of automatic vending machines	Full duty
516.10	TELEVISION AND RADIO RECEIVING SETS				
516.10	39.26	01.04	46	Cable clamps and clips, of plastics, used in the manufacture of television and radio receiving sets	Full duty
516.10	73.20	01.04	47	Springs, of iron or steel, used in the manufacture of television and radio receiving sets	Full duty
516.10	74.13	01.04	45	Electric wire or cable, of copper, used in the manufacture of television and radio receiving sets	Full duty
516.10	85.04	01.04	43	Transformers and parts thereof, rectifiers, rectifying apparatus and inductors, used in the manufacture of television and radio receiving sets	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
516.10	85.18	01.04	43	Earphones, used in the manufacture of television and radio receiving sets	Full duty
516.10	85.18	02.04	48	Loudspeakers and parts thereof, used in the manufacture of television and radio receiving sets	Full duty
516.10	85.29	01.04	44	Tuners, tuner control devices, delay lines and control knobs, used in the manufacture of television and radio receiving sets	Full duty
516.10	85.29	02.04	49	Parts of plastics, or of base metal, not incorporating electronic components, used in the manufacture of television and radio receiving sets	Full duty
516.10	85.32	01.04	44	Fixed capacitors, electrolytic, with windings of aluminium foil or with windings or superimposed plates of metallised plastic material, whether or not encapsulated, used in the manufacture of television radio receiving sets	Full duty
516.10	85.32	02.04	49	Fixed capacitors, electrolytic, with windings of aluminium foil or with windings or superimposed plates of metallised plastic material, whether or not encapsulated, used in the manufacture of television radio receiving sets	Full duty
516.10	85.36	01.04	49	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits, used in the manufacture of television and radio receiving sets	Full duty
516.10	85.44	01.04	41	Cable, insulated with plastic material, used in the manufacture of television and radio receiving sets	Full duty
516.11	GOODS USED IN THE MANUFACTURE OF OFFICE MACHINES				
516.11	00.00	01.00	08	Goods of any description, used in the manufacture of office machines of subheading 84.69 and headings 84.70, 84.71 and 84.72	Full duty
517.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT				
517.01	RAILWAY ROLLING-STOCK AND LOCOMOTIVES				
517.01	00.00	01.00	07	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	39.00	01.02	29	Plastics and articles thereof used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	40.00	01.02	29	Rubber materials and articles, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	41.00	01.02	22	Leather and leather manufactures, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	44.00	01.02	23	Wood and wood manufactures, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	48.00	01.02	28	Building board, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	73.00	01.02	28	Iron or steel and articles thereof, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	74.00	01.02	21	Copper and articles thereof, used in the manufacture of railway rolling- stock and locomotives	Full duty
517.01	76.00	01.02	29	Aluminium and articles thereof, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	83.00	01.02	20	Articles of base metal, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	84.00	01.02	24	Mechanical appliances, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	85.00	01.02	28	Electrical equipment, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.01	86.00	01.02	21	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
517.02	MOTOR VEHICLES AND PARTS THEREOF				
517.02	00.00	01.00	09	Parts (including fasteners) and materials, used in the assembly or manufacture of motor vehicles	Full duty
517.02	40.16	01.04	44	Insert seals, used in the manufacture of McPherson strut inserts or cartridges	Full duty
517.02	73.04	01.04	46	Pressure cylinder tubes, of iron or steel, used in the manufacture of shock absorbers and McPherson strut inserts or cartridges	Full duty
517.02	73.18	01.04	46	Piston-rod nuts, used in the manufacture of shock absorbers	Full duty
517.02	73.18	02.04	40	Nuts, used in the manufacture of McPherson strut inserts or cartridges	Full duty
517.02	73.20	01.04	42	Springs, used in the manufacture of McPherson strut inserts or cartridges	Full duty
517.02	84.81	01.04	47	Valves and parts thereof, used in the manufacture of shock absorbers and McPherson strut inserts or cartridges	Full duty
517.02	87.00	01.02	27	Parts, sub-assemblies and materials, used in the assembly or manufacture of motor vehicles	Full duty
517.02	87.08	01.04	49	Locking flanges, used in the manufacture of locking caps for fuel tanks	Full duty
517.02	87.08	02.04	43	Piston rings, rebound stop plates, top caps, piston-rod guides, dust cover tops, end cups, mounting rings and adjustable cams, used in the manufacture of shock absorbers	Full duty
517.02	87.08	03.04	48	Piston valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0,635 mm, and piston sleeves, pistons, piston rings, piston-rod guide assemblies, top caps and end cups, used in the manufacture of McPherson strut inserts or cartridges	Full duty
517.03	PEDAL CYCLE SADDLES				
517.03	87.14	01.04	47	Saddle tops of felt covered with plastic coated textile fabric, used in the manufacture of pedal cycle saddles	Full duty
517.04	PARACHUTES AND PARTS THEREOF AND ACCESSORIES THERETO				
517.04	00.00	01.00	02	Elastic webbing of a width not exceeding 30 cm, used in the manufacture of parachutes	Full duty
517.04	52.08	01.04	46	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty
517.04	52.09	01.04	42	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty
517.04	52.10	01.04	43	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty
517.04	52.11	01.04	46	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty
517.04	52.12	01.04	42	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty
517.04	54.01	01.04	49	Prepared sewing yarn of man-made filaments, used in the manufacture of parachutes	Full duty
517.04	54.07	01.04	47	Woven fabrics of man-made filament yarn, used in manufacture of parachutes	Full duty
517.04	54.08	01.04	43	Woven fabrics of man-made filament yarn, used in the manufacture of parachutes	Full duty
517.04	56.02	01.04	42	Felt and articles of felt, used in the manufacture of parachutes	Full duty
517.04	58.06	01.04	45	Narrow woven fabrics, used in the manufacture of parachutes	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
517.04	58.11	01.04	48	Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of parachutes	Full duty
517.04	59.03	01.04	48	Textile fabrics coated with polyurethane, used in the manufacture of parachute harnesses	Full duty
517.04	73.20	01.04	43	Steel springs, used in the manufacture of parachutes	Full duty
517.04	83.08	01.04	48	Fittings, of base metal, used in the manufacture of parachute harnesses	Full duty
517.05	FORK-LIFT TRUCKS				
517.05	84.31	01.04	42	Transmission units, including axle ends, used in the manufacture of fork-lift trucks	Full duty
517.05	87.09	01.04	40	Transmission units, including axle ends, used in the manufacture of fork-lift trucks	Full duty
518.00	OPTICAL, PHOTOGRAPHIC, SURGICAL, MUSICAL AND PRECISION INSTRUMENTS				
518.02	SURVEYING INSTRUMENTS				
518.02	00.00	01.00	06	Other parts and accessories, used in the manufacture of electronic measuring or surveying instruments	Full duty
518.02	85.32	01.04	44	Electrical capacitors, used in the manufacture of electronic measuring or surveying instruments	Full duty
518.02	85.40	01.04	46	Valves and tubes (including crystal valves), used in the manufacture of electronic measuring or surveying instruments	Full duty
520.00	MISCELLANEOUS				
520.01	MATTRESSES AND SIMILAR PADDED, STUFFED OR FITTED FURNISHINGS				
520.01	52.08	01.04	46	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
520.01	52.08	02.04	40	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty
520.01	52.09	01.04	42	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
520.01	52.09	02.04	47	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty
520.01	52.10	01.04	47	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
520.01	52.10	02.04	44	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty
520.01	52.11	01.04	46	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
520.01	52.11	02.04	40	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty
520.01	52.12	01.04	42	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
520.01	52.12	02.04	47	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty
520.01	54.07	01.04	47	Woven fabrics of man-made filament yarn, used in the manufacture of cushions and pillows	Full duty
520.01	54.08	01.04	43	Woven fabrics of man-made filament yarn, used in the manufacture of cushions and pillows	Full duty

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
520.01	55.16	01.04	49	Woven fabrics of cellulosic staple fibres, unprinted, commonly known as downproof fabrics, used in the manufacture of pillows	Full duty
520.01	58.11	01.04	48	Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of pillows and bedspreads	Full duty
520.02	SPORTS GOODS				
520.02	39.00	01.02	26	Trimmings of plastics, used in the manufacture of racquets or racquet frames	Full duty
520.02	44.08	01.04	42	Veneers, used in the manufacture of racquets or racquet frames	Full duty
520.02	44.12	01.04	49	Laminates, used in the manufacture of racquets or racquet frames	Full duty
520.02	49.08	01.04	40	Transfers (decalcomanias), used in the manufacture of racquets or racquet frames	Full duty
520.02	54.04	01.04	44	Polyamide monofil, used in the manufacture of racquets or racquet frames	Full duty
520.02	58.06	01.04	47	Textile tape, used in the manufacture of racquets or racquet frames	Full duty
520.03	MISCELLANEOUS MANUFACTURED ARTICLES				
520.03	96.07	01.04	49	Parts, used in the manufacture of non-metal slide fasteners	Full duty
520.04	CHRISTMAS CRACKERS				
520.04	36.04	01.04	45	Snaps, used in the manufacture of Christmas crackers	Full duty
520.05	FURNITURE				
520.05	41.04	01.04	41	Bovine cattle leather, used as covering in the manufacture of upholstered chairs and other seats	Full duty
520.05	41.07	01.04	40	Bovine cattle leather, used as covering in the manufacture of upholstered chairs and other seats	Full duty
520.05	94.01	01.04	47	Parts of wood, carved, used in the manufacture of chairs and other seats	Full duty
520.05	94.03	01.04	49	Parts of wood, carved, used in the manufacture of furniture	Full duty
521.00	GENERAL				
521.00	00.00	01.00	08	Goods used in the manufacture, processing, finishing, equipping or packing of any goods exported: Provided that- (1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the International Trade Administration Commission; (2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipment or packing of which the first-mentioned goods are used, the period during which any such goods shall be imported or exported or any restrictions of whatever nature ; and (3) the Commissioner may, exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to Part 1 of Schedule No. 5.	Full duty less the duty in Section B of Part 2 of Schedule No. 1
521.00	44.15	01.04	41	Wooden packing cases, boxes, crates, drums and similar containers, unassembled, used as packing for exported goods	Full duty
521.00	44.16	01.04	48	Casks of a capacity of less than 180 litres, used as packing for exported goods	Full duty

SCHEDULE 5 PART 2

REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED AND IMPORTED GOODS ABANDONED OR DESTROYED

NOTES:

1. Refund item 522.00 shall not apply to goods which have already gone into use in the Republic, except where there has been limited use as determined by the Commissioner in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract.
2. Any application for a refund of duty in terms of the provisions of refund item 522.00 shall -
 - (a) be submitted on the prescribed form which shall be duly completed and be supported by -
 - (i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund; and
 - (ii) such evidence of exportation as the Commissioner may require,
 - (b) in case of refund item -
 - (i) 522.02 be lodged with the Controller in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time for examination; and
 - (ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/SAD 500 were accepted.
3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner and where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay the prescribed rates for attendance of such officer.
4. The provisions of rebate item 412.07 shall *mutatis mutandis* apply to the abandonment or destruction of goods obtained under the provisions of refund item 522.02.
5.
 - (a) For the purposes of refund item 522.03 a refund of duty as intended by section 75(1)(c) shall only be granted to a person -
 - (i) if the bill of entry for export is, at the time of submission thereof, accompanied by an application for a refund in the prescribed form (form DA 63);
 - (ii) who, subject to the provisions of section 75(14), submits a general application for refund (form DA 66) together with an application for refund (form DA 63) and any other documents which the Commissioner may require in respect of the intended refund;
 - (b) in the case of goods to be exported by parcel post or from a place where there is no customs and excise office the exporter shall, prior to the export of the goods deliver the said application for refund (form DA 63) to the Controller at the customs and excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the Controller.
6. No person shall be granted the refund of duty under refund item 522.04 unless -
 - (a) return of the goods to the sender has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and
 - (b) the application for refund is in a form approved by the Commissioner and is supported by a certificate signed by the officer or post office official concerned to the effect that the requirements of paragraph (a) have been complied with.
7. Refund item 522.02/22.00 shall apply, to alcoholic beverages which have undergone post-manufacturing deterioration (expired stock) as a result of a total ban on the selling of alcohol as published by Notice in the Government Gazette, implemented during the national state of disaster declared in terms of section 27(1) of the National Disaster Management Act, 2002 (Act No. 57 of 2002), by Government Notice No. 313 of 15 March 2020, and are returned to the original importer of the goods for destruction, only if such goods are found to have undergone post-manufacturing deterioration (expired stock) within a period of 12 months after importation and the goods are returned to such importer within this period, provided that -
 - (a) this item shall only apply in respect of the following alcoholic beverages returned to the importer in the originally sealed containers:
 - (i) Beer made from malt of heading 22.03;
 - (ii) Other fermented beverages (for example, cider, perry, mead, sake), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included of heading 22.06; and
 - (iii) Spirituous beverages of subheading 2208.90.

- (b)
 - (i) A written application must be submitted to request approval for the destruction of alcoholic beverages which have undergone post-manufacturing deterioration (expired stock) and approval must be granted prior to destruction;
 - (ii) The granting of such approval is subject to proof of payment of duties; and
 - (iii) The granting of such approval may be subject to any other requirements the Commissioner may specify in writing.
- (c) if the Commissioner approves the application, any alcoholic beverages returned in terms of this item shall be -
 - (i) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and
 - (ii) destroyed under supervision of an officer.
- (d) the importer to which such products are returned for destruction must keep a record which includes at least the following -
 - (i) a detailed description of the goods received including the applicable tariff item;
 - (ii) the quantity received;
 - (iii) the date of receipt;
 - (iv) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;
 - (v) the delivery note or a credit note under cover of which such products were returned; and
 - (vi) a copy of the original SAD 500 applicable to the importation of the products returned for destruction.

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund	
522.00	GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED AND IMPORTED GOODS ABANDONED OR DESTROYED NOTES: 1. Refund item 522.00 shall not apply to goods which have already gone into use in the Republic, except where there has been limited use as determined by the Commissioner in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract. 2. Any application for a refund of duty in terms of the provisions of refund item 522.00 shall - (a) be submitted on the prescribed form which shall be duly completed and be supported by - (i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund; and (ii) such evidence of exportation as the Commissioner may require, (b) in case of refund item - (i) 522.02 be lodged with the Controller in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time for examination; and (ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/SAD 500 were accepted. 3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner and where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay the prescribed rates for attendance of such officer. 4. The provisions of rebate item 412.07 shall MUTATIS MUTANDIS apply to the abandonment or destruction of goods obtained under the provisions of refund item 522.02. 5. (a) For the purposes of refund item 522.03 a refund of duty as intended by section 75(1)(c) shall only be granted to a person - (i) if the bill of entry for export is, at the time of submission thereof, accompanied by an application for a refund in the prescribed form (form DA 63); (ii) who, subject to the provisions of section 75(14), submits a general application for refund (form DA 66) together with an application for refund (form DA 63) and any other documents which the Commissioner may require in respect of the intended refund; (b) in the case of goods to be exported by parcel post or from a place where there is no customs and excise office the exporter shall, prior to the export of the goods deliver the said application for refund (form DA 63) to the Controller at the customs and excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the Controller. 6. No person shall be granted the refund of duty under refund item 522.04 unless - (a) return of the goods to the sender has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and (b) the application for refund is in a form approved by the Commissioner and is supported by a certificate signed by the officer or post office official concerned to the effect that the requirements of paragraph (a) have been complied with.					
522.02	GOODS RETURNED TO THE SUPPLIER, ABANDONED OR DESTROYED; MOTOR VEHICLES IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE					
522.02	00.00	01.00	09	Goods, from a single consignment, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and - (i) which are found to be not legally saleable in the Republic because they do not conform to a standard prescribed by law; or (ii) which, at the time of importation, were not in accordance with the terms of the contract in respect of their description, quality, state or condition and documentary evidence confirming the dispute in this respect between the supplier and the importer, is furnished; or (iii) which have been landed damaged; provided such goods are identifiable with the imported goods and, within 24 months of the date of their entry for home consumption - (i) are returned to the supplier thereof or another person designated by the supplier; or (ii) are abandoned to the Office unconditionally or destroyed with the permission of the Commissioner	Full duty	
522.02	22.00	01.02	22	Alcoholic beverages which, after entry for home consumption and payment of duty, have undergone post-manufacturing deterioration (expired stock) and are returned to the original importer of the goods for destruction, subject to the provisions of the Notes to this Part	Full duty	
522.02	87.00	01.02	27	Motor vehicles imported by bona fide tourists for their own use and exported within 12 months from the date of import clearance	Full duty	

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.03	GOODS EXPORTED FOR TRADE PURPOSES				
522.03	00.00	01.00	00	Goods, exceeding R200 in value for each consignment for each consignee, exported for trade purposes, if such goods are- (a) (i) in the same condition as imported; or (ii) in a condition in which the essential character of the imported goods has been retained; (b) identifiable as the same goods described on the imports documents, provided a duly completed form, "General Application for Refund" (form DA 66), supported by the necessary documentary evidence, is submitted to the Controller within a period of 2 years from the date of entry for home consumption of such goods and provided also that proof is produced in each case that the exporter has been compensated for the goods exported	Full duty
522.04	GOODS NOT INTENDED FOR TRADE PURPOSES, IMPORTED THROUGH THE POST				
522.04	00.00	01.00	02	Goods, not intended for trade purposes, imported through the post, if such goods are returned by the addressee to the sender, in the same condition as imported, the export of such goods takes place within 12 months of the date of importation	Full duty
522.05	GOODS (EXCLUDING YACHTS AND MOTOR VEHICLES) IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE				
522.05	00.00	01.00	04	Goods (excluding yachts and motor vehicles) imported by bona fide tourists for their own use, provided the export of such goods take place within 12 months of the date of importation or further period as the Commissioner may in exceptional circumstances decide	Full duty
522.06	PRINTED BOOKS, JOURNALS AND PERIODICALS				
522.06	49.00	01.02	20	Printed books, journals and periodicals, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and which, irrespective of having been released from customs control, are proved to the Commissioner - (i) to be legally unsaleable in the Republic because they do not conform to a standard required by law; or (ii) to have been supplied in error or received in an unsaleable condition; or (iii) to have become unsaleable and are being returned to the supplier or are abandoned to the Office; provided such goods, within 24 months of the date of their entry for home consumption - (i) are re-exported under supervision of the Office; or (ii) are accepted back into the custody of the Office after unconditional	Full duty

(continued)

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
				abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof	

SCHEDULE 5 PART 3

MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY

NOTE:

1. For the purposes of refund item 532.00 the provisions of rebate item 412.07 shall *mutatis mutandis* apply to the abandonment or destruction of goods.

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
532.00	GOODS ABANDONED TO THE OFFICE Goods which have been entered for home consumption and are 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: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as prescribed by rule				
532.00	00.00	01.00	01	Goods while still under the control of the Office (excluding goods cleared under Schedule No. 3)	Full duty
532.00	00.00	02.00	06	Goods cleared under Schedule No. 3	Full duty
532.00	87.00	01.02	23	Motor vehicles imported by bona fide tourists damaged by accident or unavoidable cause	Full duty
534.00	GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS				
534.00	00.00	01.00	06	Goods on which the duty provided for in Section B of Part 2 of Schedule No. 1 has been paid and which have been incorporated, in unused condition, in any excisable goods manufactured in any special customs and excise warehouse	Not exceeding duty payable per quarter for excise duty purpose
536.00	MOTOR VEHICLE PARTS AND ACCESSORIES				
536.00	00.00	01.00	00	Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of specified motor vehicles as defined in rebate item 317.04 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided: (i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied; (ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced; (iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and (iv) the imported component value has been declared on a Form C2 and it can be produced on request. Note: 1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.	Full duty
536.00	00.00	02.00	05	Goods of any description (excluding chassis fitted with engines), in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner six months after the date of issue of the permit that such motor vehicles comply with the description of subheading 8702.10.10 in Schedule No. 1	Full duty in Part 1 of Schedule No. 1
536.00	00.00	03.00	02	Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of specified motor vehicles as defined in rebate item 317.03 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided: (i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied; (ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer	Full duty

(continued)

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
536.00	00.00	04.00	04	<p>substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced;</p> <p>(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and</p> <p>(iv) the imported component value has been declared on a Form C1 and it can be produced on request.</p> <p>Note:</p> <p>1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.</p> <p>Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of heavy vehicles as defined in rebate item 317.07 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:</p> <p>(i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied;</p> <p>(ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced;</p> <p>(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and</p> <p>(iv) the imported component value has been declared on a Form C1 for APDP I and Form C2 for APDP II and it can be produced on request.</p> <p>Note:</p> <p>1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in items 317.03 for APDP I and item 317.04 for APDP II has the meaning so assigned.</p>	Full duty
537.00	MOTOR VEHICLES				
537.03	MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP I				
	NOTES:				
	1.(a) For the purposes of item 537.03 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.				
	(b) For the purposes of refund items 537.03 the value of a PRCC shall be reduced by 20 per cent if used to claim a refund of duty on imported specified motor vehicles, as defined in rebate item 317.03. No adjustment shall, however, be made if the PRCC is in respect of specified motor vehicles produced fitted with engines and gearboxes.				
537.03	8701.2	01.05	59	Road tractors for semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.03	87.02	01.04	45	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.03	01.04	41	Motor cars (including station wagons) of heading 87.03	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.04	01.04	48	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.06	01.04	40	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.04	MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP II NOTES: 1. For the purposes of item 537.04 - (a) unless the context indicates otherwise, any expression to which a meaning has been assigned in rebate item 317.04 has the meaning so assigned. (b) The value of a production rebate certificate may be utilised to claim a refund of duty on imported specified motor vehicle as defined in rebate item 317.04. 2. These items are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.				
537.04	8701.2	01.05	50	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.02	01.04	47	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.03	01.04	43	Motor cars (including station wagons) of heading 87.03	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.04	01.04	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
537.04	87.06	01.04	42	Chassis fitted with engines of headings 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
538.00	AUTOMOTIVE COMPONENTS FOR SPECIFIED MOTOR VEHICLES				
538.00	00.00	03.00	04	Automotive components for specified motor vehicles, as defined in rebate item 317.03 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8536.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on any PRCC issued in the name of the importer

(continued)

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
538.00	00.00	04.00	09	<p>Note: 1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.</p> <p>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 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20</p> <p>Note: 1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.</p>	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 issued in the name of the importer

SCHEDULE 5 PART 4

REFUNDS OF FUEL LEVY

NOTES:

1. A refund of fuel levy (except the fuel levy specified in fuel levy item 195.30) paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of section 75 and the regulations, be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the terms in this Part in which such goods are specified and of any notes applicable in respect of such item.
2. Any particulars in Column III in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and paid in respect of such goods.

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
540.00	PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES				
540.01	PETROL AND DISTILLATE FUELS USED BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES MENTIONED IN REBATE ITEMS 406.02, 406.03, 406.05 OR 406.07 OF SCHEDULE NO. 4, SUBJECT TO THE REQUIREMENTS OF THOSE REBATE ITEMS AND OF THE NOTES (EXCEPT NOTE 1) APPLICABLE THERETO				
540.01	195.10	01.05	57	Petrol for use by the State President	8,9c/li
540.01	195.10	02.05	51	Distillate fuels for use by the State President	6,7c/li
540.01	195.10	03.05	56	Petrol and distillate fuels used by diplomatic and other foreign representatives	As determined and approved by the Director-General: Department of International Relations and Co-operation
540.01	195.20	01.05	53	Biodiesel for use by the State President	6,7c/li
540.01	195.20	02.05	58	Biodiesel used by diplomatic and other foreign representatives	As determined and approved by the Director-General: Department of International Relations and Co-operation

SCHEDULE 5 PART 5

DRAWBACKS AND REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS

NOTES:

1. For the purposes of Chapter VA of the Act and the provisions of Schedule No. 5 -
 - (a) drawback or refund of environmental levy on imported goods shall, subject to compliance with any relevant Note or rule be granted as specified in this Part;
 - (b) any provision -
 - (i) in the Notes to Schedule No. 5;
 - (ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05;
 - (iii) in the Notes to items 521.00/00.00/01.00 and 522.00;
 - (iv) for a refund of customs duty in respect of goods specified in item 532.00;shall, to the extent that it can be applied and except if otherwise specified in this Part, apply *mutatis mutandis*, for the purpose of a drawback or refund of environmental levy on such goods.
 - (c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of environmental levy specified in this Part notwithstanding that no customs duty has been paid on the goods concerned.
- 2(a) "Full duty" specified in this Part means the environmental levy paid in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy previously granted in respect of the goods.
- (b) The reference 00.00 in the tariff heading/environmental levy column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to -
 - (i) any tariff heading or subheading or all the tariff headings or subheadings of Part 1 of Schedule No. 1 specified in such column in respect any relevant drawback or refund item of any Part of Schedule No. 5; or
 - (ii) any environmental levy item or all the environmental levy items specified in Part 3 of the said Schedule No. 1.
3. Whenever any drawback or refund of environmental levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item applicable as contemplated in Note 1(b) and also reflect the tax type code.
4. Notwithstanding the provisions of this Part, a refund or drawback of environmental levy is not allowed where any Note to the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.
5. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall *mutatis mutandis* apply, to goods exported in terms of refund item 551.03.

Refund or Drawback Item	Tariff Heading	Code	CD	Description	Extent of Refund or Drawback
550.00	DRAWBACKS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS EXPORTED				
550.01	00.00	01.00	01	Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 on which environmental levy has been paid	Full duty
551.00	REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS				
551.01	GOODS ABANDONED OR DESTROYED OF ITEM 532.00				
551.01	00.00	01.00	09	Goods abandoned or destroyed as contemplated in item 532.00 on which environmental levy has been paid	Full duty
551.02	NEW MOTOR VEHICLES EXPORTED TO A BLNS COUNTRY				
551.02	00.00	01.00	00	New motor vehicles in respect of which an environmental levy has been paid that are exported to a BLNS country as defined in rule 54F.01	Full duty
551.03	OTHER ENVIRONMENTAL LEVY GOODS EXPORTED TO A BLNS COUNTRY				
551.03	00.00	01.00	02	Goods (excluding those covered by item 551.02) in respect of which environmental levy has been paid and that are exported to a BLNS country as defined in rule 54F.01	Full duty

PART 6**DRAWBACKS AND REFUNDS OF HEALTH PROMOTION LEVY ON IMPORTED GOODS****NOTES:**

1. For the purposes of Chapter VB of the Act and the provisions of Schedule No. 5 -
 - (a) drawback or refund of health promotion levy on imported goods shall, subject to compliance with any relevant Note or rule be granted as specified in this Part;
 - (b) any provision -
 - (i) in the Notes to Schedule No. 5;
 - (ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05;
 - (iii) in the Notes to items 521.00/00.00/01.00 and 522.00;
 - (iv) for a refund of customs duty in respect of goods specified in item 532.00;shall, to the extent that it can be applied and except if otherwise specified in this Part, apply *mutatis mutandis*, for the purpose of a drawback or refund of health promotion levy on such goods.
 - (c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of health promotion levy specified in this Part notwithstanding that no customs duty has been paid on the goods concerned.
2.
 - (a) "Full duty" specified in this Part means the health promotion levy paid in terms of the relevant item of Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy previously granted in respect of the goods.
 - (b) The reference 00.00 in the tariff heading/ health promotion levy columns of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to -
 - (i) any tariff heading or subheading or all the tariff headings or subheadings of Part 1 of Schedule No. 1 specified in such column in respect any relevant drawback or refund item of any Part of Schedule No. 5; or
 - (ii) any health promotion levy item or all the health promotion levy items specified in Part 7 of the said Schedule No. 1.
3. Whenever any drawback or refund of health promotion levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item applicable as contemplated in Note 1(b) and also reflect the tax type code.
4. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall *mutatis mutandis* apply, to goods exported in terms of refund item 561.02.

Refund or Drawback Item	Tariff Heading	Code	CD	Description	Extent of Refund or Drawback
560.00	DRAWBACKS OF HEALTH PROMOTIONAL LEVY ON IMPORTED GOODS EXPORTED				
560.01	00.00	01.00	08	Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 on which the health promotion levy has been paid	Full duty
561.00	REFUNDS OF HEALTH PROMOTIONAL LEVY ON IMPORTED GOODS				
561.01	GOODS ABANDONED OR DESTROYED OF ITEM 532.00				
561.01	00.00	01.00	05	Goods abandoned or destroyed as contemplated in item 532.00 on which the health promotion levy has been paid	Full duty
561.02	OTHER HEALTH PROMOTIONAL LEVY GOODS EXPORTED TO A BLNS COUNTRY				
561.02	00.00	01.00	07	Goods (excluding those covered by item 551.02) in respect of which the health promotion levy has been paid and that are exported to a BLNS country as defined in rule 54F.01	Full duty
561.03	GOODS IN RESPECT OF WHICH HEALTH PROMOTION LEVY HAS BEEN PAID AND THAT HAVE BEEN USED FOR THE MANUFACTURE OF HEALTH PROMOTION LEVY GOODS OR THE MANUFACTURE OF OTHER GOODS				
561.03	00.00	01.00	09	<p>Goods in respect of which health promotion levy has been paid and that have been imported and used:</p> <p>(a) by a licensee of -</p> <p>(i) a warehouse licensed for the manufacture of goods subject to health promotion levy; or</p> <p>(ii) an excise manufacturing warehouse licensed for the manufacture of goods not subject to health promotion levy; and</p> <p>(b) in the manufacture of other goods not subject to health promotion levy.</p> <p>Note:</p> <p>1. The licensee or importer as the case may be shall submit only one claim for a refund in respect of health promotion levy per SAD 500.</p>	Full duty