

FREQUENTLY ASKED QUESTIONS

HS 2012

1. What is HS 2012?

The Harmonised System (HS) is a multipurpose Nomenclature with a coherent set of headings and subheadings, which, together with the Interpretive Rules, Section, Chapter and Subheading Notes, provide for the systematic and uniform classification of goods on an international and national level and consistency in trade statistics.

Every five years the HS is reviewed by the World Customs Organisation (WCO) to keep up with changes in international trade patterns and advances in technology, or to clarify text to ensure uniform application of the HS Nomenclature.

The review of the HS could have an effect on the classification of imported or exported goods and the tariff subheading (commodity code) normally used on a declaration.

2. When does HS 2012 come into effect?

On 1 January 2012 the HS 2012 comes into effect and all declarations should be made in accordance with the tariff structure published in the Government Gazette of 2 December 2011 and available on SARS website under "HS 2012"

3. Will my declaration be rejected due to HS 2012?

If a declaration is made using a commodity code that was deleted due to HS 2012, the declaration processing system will not accept the declaration and the correct new commodity code needs to be reflected.

4. Where can I find the new commodity code that is applicable to my goods?

The WCO published the HS 2007/HS2012 correlation table on a 6-digit international level on the WCO public website http://www.wcoomd.org/home_hsoverviewboxes.htm. On 8-digit or national level SARS provide a correlation table under "HS 2012" under Legal and Policy.

5. I cannot find my old commodity code on the correlation table or I'm not sure my goods will transpose to a new commodity code?

Please submit your query to lcubert@sars.gov.za if you need verification on the correlation and any classification queries should be submitted to your local Controller's office.

- 6. I am registered under a rebate provision that will be replaced by a new or different rebate item or the same rebate item but a different tariff heading and rebate code, what should I do?**

You must declare the new rebate item on your declaration and the validation for registration will be dealt with internally, provided you are registered for the deleted or amended rebate item.

- 7. I am registered under a rebate item that requires an ITAC permit; will my permit be valid for the new rebate item?**

Permits that are valid for the deleted or amended rebate items will be accepted for the new or amended rebate item provided the importer is registered for the deleted or amended rebate item and commodity code or amended commodity code contained in the rebate item.

- 8. I am registered in terms of rebate item 470.03 or drawback item 523.00 and my ITAC permit was issued for a commodity code that is now deleted and replaced with a new commodity code. Will my ITAC permit be valid?**

Yes, the new commodity code will be validated by SARS and as long as the ITAC permit is valid SARS will accept the permit.

- 9. I import goods subject to a permit issued in terms of the import and export control regulations issued by ITAC, will my permit be valid?**

Yes, the new commodity code will be validated by SARS and as long as the ITAC permit is valid SARS will accept the permit.