

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1419

15 DECEMBER 2017

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/46)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended, with retrospective effect from 30 September 2015, to the extent set out in the Schedule hereto.



MKHOSI GIGABA
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
670.03	000.00	01.00	02	Distillate fuels used in the manufacture of intermediate fuel oils in accordance with the provision of rebate item 623.14		Full fuel levy and Road Accident Fund levy

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1419

15 DESEMBER 2017

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/46)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiemeer gewysig, met terugwerkende krag vanaf 30 September 2015, in die mate in die Bylae hierby aangeboden.



**MKH GIGABA
MINISTER VAN FINANSIES**

BYLAE

Deur die invoeging van die volgende:

Kortingtem	Tarifitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
670.03	000.00	01.00	02	Distillaatbrandstowwe gebruik in die vervaardiging van tussengeleë brandolies in ooreenstemming met die voorsiening van kortingtem 623.14		Volle brandstofheffing en Padongelukfondsheffing


NO. R. 1420

SOUTH AFRICAN REVENUE SERVICE

15 DECEMBER 2017

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1594)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 January 2018, to the extent set out in the Schedule hereto.



NS BUTHELEZI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
2008.11.10	4	Peanut butter	kg	0,99c/kg	free	free	free	0,99c/kg
2103.90.90	6	Other	kg	5%	free	3%	free	5%
3919.10.03	6	Of polyethylene terephthalates	kg	10%	free	free	free	10%
3919.90.03	2	Of polyethylene terephthalates	kg	free	free	free	free	free
3919.90.37	7	Of other acrylic polymers	kg	10%	free	free	free	10%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
2008.11.1	---	Peanut butter:						
2008.11.11	2	Smooth, put up in packaging for retail sale	kg	0,99c/kg	free	free	free	0,99c/kg
2008.11.15	5	Other, put up in packaging for retail sale	kg	0,99c/kg	free	free	free	0,99c/kg
2008.11.19	8	Other	kg	0,99c/kg	free	free	free	0,99c/kg
2103.90.9	---	Other:						
2103.90.91	4	Mayonnaise, put up in packaging for retail sale	kg	5%	free	3%	free	5%
2103.90.95	7	Other mayonnaise	kg	5%	free	3%	free	5%
2103.90.99	7	Other	kg	5%	free	3%	free	5%
2809.20.10	0	Of a phosphorous content of 78 per cent or more	kg	free	free	free	free	free
2809.20.90	9	Other	kg	free	free	free	free	free

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3919.10.02	8	Of polyethylene terephthalates, photoluminescent	kg	10%	free	free	free	10%
3919.10.04	4	Other, of polyethylene terephthalates	kg	10%	free	free	free	10%
3919.10.38	9	Of acrylic polymers, photoluminescent	kg	10%	free	free	free	10%
3919.90.02	4	Of polyethylene terephthalates, photoluminescent	kg	free	free	free	free	free
3919.90.04	0	Other, of polyethylene terephthalates	kg	free	free	free	free	free
3919.90.38	5	Of other acrylic polymers, photoluminescent	kg	10%	free	free	free	10%
3919.90.39	3	Other, of other acrylic polymers	kg	10%	free	free	free	10%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0302.11	4	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	17,5%	free	free	25%
0302.13	7	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	25%	12,5%	free	free	25%
0302.14	3	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	12,5%	free	free	25%
0302.19	5	Other	kg	25%	17,5%	free	free	25%
0303.12	4	Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	25%	17,5%	free	free	25%
0303.13	0	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	12,5%	free	free	25%
0303.14	7	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	17,5%	free	free	25%
0303.19	9	Other	kg	25%	17,5%	free	free	25%
0304.31	0	Tilapia (<i>Oreochromis spp.</i>)	kg	25%	17,5%	free	free	25%
0304.32	7	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	25%	17,5%	free	free	25%
0304.33	3	Nile Perch (<i>Lates niloticus</i>)	kg	25%	17,5%	free	free	25%
0304.39	1	Other	kg	25%	17,5%	free	free	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
0304.41	5	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	17,5%	free	free	free	25%
0304.42	1	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	17,5%	free	free	free	25%
0304.43	8	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	25%	17,5%	free	free	free	25%
0304.44	4	-- Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	17,5%	free	free	free	25%
0304.47	3	-- Dogfish and other sharks	kg	25%	17,5%	free	free	free	25%
0304.48	9	-- Rays and skates (<i>Rajidae</i>)	kg	25%	17,5%	free	free	free	25%
0304.49.90	1	--- Other	kg	25%	17,5%	free	free	free	25%
0304.51	1	-- Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasseltii</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	17,5%	free	free	free	25%
0304.52	6	-- Salmonidae	kg	25%	17,5%	free	free	free	25%
0304.53	2	-- Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	17,5%	free	free	free	25%
0304.56	1	-- Dogfish and other sharks	kg	25%	17,5%	free	free	free	25%
0304.57	8	-- Rays and skates (<i>Rajidae</i>)	kg	25%	17,5%	free	free	free	25%
0304.59.90	6	--- Other	kg	25%	17,5%	free	free	free	25%
0304.61.90	8	--- Other	kg	25%	17,5%	free	free	free	22,5%
0304.62.90	6	--- Other	kg	25%	17,5%	free	free	free	22,5%
0304.63.90	2	--- Other	kg	25%	17,5%	free	free	free	22,5%
0304.69.90	0	--- Other	kg	25%	17,5%	free	free	free	22,5%
0304.71.90	4	--- Other	kg	25%	17,5%	free	free	free	22,5%
0304.72.90	0	--- Other	kg	25%	17,5%	free	free	free	22,5%
0304.73.90	7	--- Other	kg	25%	17,5%	free	free	free	22,5%
0304.74.90	3	--- Other	kg	25%	17,5%	free	free	free	22,5%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
0304.75.90	6	Other	kg	25%	17,5%	free	free	free	22,5%
0304.79.90	5	Other	kg	25%	17,5%	free	free	free	22,5%
0304.81.90	9	Other	kg	25%	17,5%	free	free	free	22,5%
0304.82.90	5	Other	kg	25%	17,5%	free	free	free	22,5%
0304.83.90	1	Other	kg	25%	17,5%	free	free	free	22,5%
0304.87.90	7	Other	kg	25%	17,5%	free	free	free	22,5%
0304.88.90	3	Other	kg	25%	17,5%	free	free	free	22,5%
0304.89.90	4	Other	kg	25%	17,5%	free	free	free	22,5%
0304.93.90	6	Other	kg	25%	17,5%	free	free	free	25%
0304.94.90	2	Other	kg	25%	17,5%	free	free	free	25%
0304.95.90	9	Other	kg	25%	17,5%	free	free	free	25%
0304.96.90	5	Other	kg	25%	17,5%	free	free	free	25%
0304.97.90	1	Other	kg	25%	17,5%	free	free	free	25%
0304.99.90	4	Other	kg	25%	17,5%	free	free	free	25%
0305.31	4	Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Ciarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	17,5%	free	free	free	25%
0305.32	0	Fish of the families <i>Bregmacerotidae</i> , <i>Euclithyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	17,5%	free	free	free	25%
0305.39.90	0	Other	kg	25%	17,5%	free	free	free	25%
0305.41	9	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	12,5%	free	free	free	25%
0305.43	1	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	17,5%	free	free	free	25%
0305.44	8	Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Ciarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	17,5%	free	free	free	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0305.49.90	5	Other	kg	25%	17,5%	free	free	25%
0305.52	0	Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Ciarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	17,5%	free	free	25%
0305.53	6	Fish of the families <i>Bregmacerotidae</i> , <i>Euclithyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	25%	17,5%	free	free	25%
0305.54.90	8	Other	kg	25%	17,5%	free	free	25%
0305.59	4	Other	kg	25%	17,5%	free	free	25%
0305.64	7	Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Ciarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	17,5%	free	free	25%
0305.69	9	Other	kg	25%	17,5%	free	free	25%
1604.13.05	9	Sardines (<i>Sardine pilchardus</i>), in oil, in airtight metal containers	kg	2,4c/kg net	1,68c/kg net	free	free	2,4c/kg net
1604.17.10	0	Frozen	kg	25% or 200c/kg	17,5% or 140c/kg	free	free	25% or 200c/kg
1604.18.10	7	Frozen	kg	25% or 200c/kg	17,5% or 140c/kg	free	free	25% or 200c/kg
1604.19.10	3	Frozen	kg	25% or 200c/kg	17,5% or 140c/kg	free	free	25% or 200c/kg
1604.20.80	1	Other, frozen	kg	25% or 200c/kg	17,5% or 140c/kg	free	free	25% or 200c/kg
2809.20	-	Phosphoric acid and polyphosphoric acids:						
3919.10.39	7	Other, of acrylic polymers, coated with microspheres or microprisms	kg	free	free	free	free	free
3919.10.40	0	Other, of acrylic polymers	kg	10%	free	free	free	10%
6103.43.10	7	Trousers	u	45%	27%	20%	free	45%
6103.43.20	4	Breeches and shorts	u	45%	27%	20%	free	45%
6103.43.90	5	Other	u	45%	27%	20%	free	45%