

SCHEDULE 3

INDUSTRIAL REBATES OF CUSTOMS DUTIES

NOTES:

1. The imported goods specified in Column II of this Schedule shall, subject to the provisions of section 75, be admitted for use in connection with the production or manufacture of goods in the industries specified, under rebate of customs duty to the extent stated in Column III of this Schedule.
2. Unless the context otherwise indicates, Notes 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) The following expressions shall, for the purposes of the Column headed "Extent of Rebate" of this Schedule, be construed as specified hereunder:
 - (i) "Full duty" relates to a rebate to the extent of the customs duty specified in and payable under any column in any tariff heading or subheading in Part 1 of Schedule No. 1 in respect of any goods;
 - (ii) "%" means per cent ad valorem.
 - (b) Any customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any excise duty specified in and payable under any tariff item or subitem in Part 2 of Schedule No. 1 in respect of such goods.
4. Unless the context otherwise indicates, the industries specified in this Schedule shall, subject to approval by the Commissioner in each case, be deemed to include the production or manufacture of products not specifically mentioned in the name of such industry, provided such products are generally produced or manufactured in that industry from the same or similar basic raw materials as the products mentioned in such name.
5.
 - (a) Wherever the tariff heading or subheading under which any goods are classified in Part 1 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.
 - (b) Any reference in this Schedule to a tariff heading comprising two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of this Note be construed as referring to all the tariff headings in Part 1 of Schedule No. 1 the first two digits of which correspond to the two digits referred to in this Schedule.
 - (c) Any reference in this Schedule to tariff heading No. 00.00 shall, for the purposes of this Note be construed as referring to all the tariff headings in Part 1 of Schedule No. 1.
6. Any provision in this Schedule for a complete article or an incomplete article which has, or is regarded as having the essential character of such complete article, assembled or unassembled shall, as the Commissioner may determine except where specifically otherwise specified, remain applicable even where any parts or sub-assemblies of any such article, imported by any importer, have lost the essential character of such article due to the non-importation of parts or sub-assemblies manufactured in the Republic.
7.
 - (a) The Commissioner may register a stockist as a licensee of a customs and excise warehouse approved by him or her for the storage of any goods specified in any items of this Schedule, and if so registered, such stockist may supply such goods in small quantities to persons who are registered to obtain such goods under the provisions of such item.
 - (b) Any goods imported for storage in such warehouse shall be entered under such times and shall be stored in such a manner as the Commissioner may determine.
 - (c) Subject to compliance with such conditions as the Commissioner may specify, such goods may be transferred by such stockist to a registrant on form DA 62.
 - (d) Any stockist may apply to the Commissioner under the provisions of section 75 (6) for permission to dispose of any goods referred to in paragraph (a) to any person other than such registrant, and if so permitted duty shall be payable on the goods so disposed of at such times and in such manner as the Commissioner may require.
8. Goods may be entered under any rebate item of this Schedule by a CCA enterprise as contemplated in rule 21A.01 and registered in terms of such item, provided -
 - (a) the CCA enterprise complies with any notes to that item and this Schedule, and section 75; and
 - (b) the VAT is paid on goods imported by the CCA enterprise under any item in this Schedule.

SCHEDULE 3 PART 1

GOODS USED IN THE MANUFACTURE OF OTHER GOODS

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|-----------------------|
| 303.00 | ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES | | | | |
| 303.01 | INDUSTRY: ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS, AND PREPARED EDIBLE FATS AND ANIMAL OR VEGETABLE WAX | | | | |
| 303.01 | 1511.90 | 01.06 | 62 | Palm stearin, not chemically modified, for the manufacture of edible fats | Full duty |
| 303.01 | 1511.90 | 02.06 | 67 | Palm stearin, refined but not chemically modified, for blending with paraffin wax, of which the palm stearin content is 20 per cent or more by mass | Full duty |
| 303.01 | 1511.90 | 03.06 | 61 | Palm oil, refined, bleached and deodorised but not fractionated, for the manufacture of edible mixtures or preparations of animal or vegetable fats or oils, or of fractions of different fats or oils of Chapter 15, classifiable in tariff subheading 1517.90 | Full duty |
| 304.00 | PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES | | | | |
| 304.01 | INDUSTRY: PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES | | | | |
| 304.01 | 0202.30 | 02.06 | 69 | Mechanically deboned meat of bovine animals (excluding cuts), frozen, for the manufacture of cooked or smoked sausage and similar products and of prepared or preserved meat in airtight metal containers | Full duty |
| 304.01 | 0202.30 | 04.06 | 68 | Meat of bovine animals, frozen, boneless, in such quantities and at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, for the manufacture of prepared or preserved meat in airtight metal containers | Full duty |
| 304.01 | 02.04 | 01.04 | 44 | Meat of sheep or goats, frozen, boneless, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit | Full duty less 56c/kg |
| 304.01 | 7612.90 | 01.06 | 66 | Flat aluminium ring-pull cans, for the canning of fish in airtight metal containers | Full duty |
| 304.02 | INDUSTRY: FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES | | | | |
| 304.02 | 0713.90 | 01.06 | 69 | Guar beans, for the manufacture of guar powder, meal or flour of heading 11.06 | Full duty |
| 304.03 | INDUSTRY: SUGAR CONFECTIONARY, WHETHER OR NOT CONTAINING COCOA | | | | |
| 304.03 | 1516.20 | 01.06 | 64 | Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared | Full duty |
| 304.03 | 1517.90 | 01.06 | 61 | Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils | Full duty |
| 304.05 | INDUSTRY: PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK AND PASTRYCOOKS' PRODUCTS | | | | |
| 304.05 | 1103.11 | 01.06 | 60 | Semolina of wheat, for the manufacture of pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli and cannelloni, and couscous, whether or not prepared, of heading 19.02 | Full duty |
| 304.05 | 1108.11 | 01.06 | 62 | Wheat starch, for the manufacture of biscuits of subheadings 1905.30 and 1905.90 | Full duty |
| 304.05 | 1517.90 | 01.06 | 65 | Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, for the manufacture of pastry of subheading 1905.90 | Full duty |
| 304.06 | INDUSTRY: PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS | | | | |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|---|--------------------------|
| 304.06 | 0812.10 | 01.06 | 65 | Cherries, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption, for the manufacture of glazed cherries of heading 20.06 and fruit salad and fruit cocktails of subheading 2008.97 | Full duty |
| 304.07 | INDUSTRY: FOOD PREPARATION | | | | |
| 304.07 | 0403.90 | 01.06 | 62 | Buttermilk powder, for the manufacture of ice cream of heading 21.05 | Full duty |
| 304.07 | 0404.10 | 01.06 | 60 | Demineralised whey powder, for the manufacture of prepared infants food | Full duty |
| 304.07 | 11.08 | 01.04 | 44 | Starches (excluding maize (corn) and manioc (cassava) starch) | Full duty |
| 304.07 | 15.15 | 01.04 | 42 | Evening primrose oil, for the manufacture of food supplements in capsules | Full duty |
| 304.07 | 2002.90 | 01.06 | 67 | Tomato paste in containers holding 200 li or more used in the manufacture of food preparations classifiable in Chapters 16 to 21 in such quantities, at such times and subject to such conditions as the International Trade Administration Commission of South Africa may allow by specific permit | Full duty |
| 304.07 | 28.35 | 01.04 | 42 | Calcium hydrogen orthophosphate ("dicalcium phosphate"), for the manufacture of infants' food, dietetic food and food supplements of heading 21.06 | Full duty |
| 304.08 | INDUSTRY: BEVERAGES, SPIRITS AND VINEGAR | | | | |
| 304.08 | 2009.81.10 | 01.08 | 87 | Cranberry juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 45, for use in the manufacture of mixtures of fruit juices of tariff subheading 2009.90.10 | Full duty |
| 304.08 | 2009.89 | 01.06 | 68 | Black currant juice and raspberry juice, for the manufacture of non-alcoholic beverages of heading 22.02 | Full duty |
| 304.08 | 2918.12 | 01.06 | 62 | Tartaric acid, for the manufacture of wine of headings 22.04 and 22.05 | Full duty |
| 304.08 | 3923.50 | 01.06 | 60 | Stoppers of plastics, used in the bottling of wine | Full duty |
| 304.09 | INDUSTRY: TOBACCO | | | | |
| 304.09 | 24.01 | 01.04 | 42 | Unmanufactured air-cured tobacco, for the manufacture of pipe tobacco and snuff | Full duty less 15% |
| 305.00 | MINERAL PRODUCTS | | | | |
| 305.01 | INDUSTRY: MINING | | | | |
| 305.01 | 3823.1 | 01.05 | 57 | Industrial monocarboxylic acids, for use in the floatation process | Full duty |
| 305.02 | INDUSTRY: MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION, AND BITUMINOUS SUBSTANCES AND MINERAL WAXES | | | | |
| 305.02 | 2710.12 | 01.06 | 60 | Fully refined preparations (commonly known as reformat) produced by a catalytic reforming process, classifiable under subheading 2710.12.90, for the manufacture of petrol of subheading 2710.12.02 | Full duty less 0,091c/li |
| 305.02 | 38.24 | 01.04 | 42 | Chemical reagents, for the manufacture of bituminous emulsions | Full duty |
| 305.02 | 38.24 | 02.04 | 47 | Clay gelling agents, for the manufacture of lubricants | Full duty |
| 306.00 | PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES | | | | |
| 306.01 | INDUSTRY: CHEMICALS AND CHEMICAL COMPOUNDS | | | | |
| 306.01 | 13.02 | 01.04 | 42 | Poppy extract, for the manufacture of codeine, morphine and derivatives thereof | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|------------------|
| 306.01 | 13.02 | 02.04 | 47 | Datura extract, for the manufacture of scopolamine | Full duty |
| 306.01 | 1515.30 | 01.06 | 66 | Castor oil and its fractions, for the manufacture of chloroxylenol | Full duty |
| 306.01 | 27.10 | 01.04 | 41 | Mineral oil, for the manufacture of chemical compounds, including reactor and tangential oil for the manufacture of carbon black (excluding mineral oil for use as solvents) | Full duty |
| 306.01 | 2815.11 | 01.06 | 63 | Solid sodium hydroxide (caustic soda), with a particle size not exceeding 1 mm, for the manufacture of dithiocarbonates (xanthates) of subheading 2930.90.30 | Full duty |
| 306.01 | 2815.11 | 02.06 | 68 | Solid sodium hydroxide (caustic soda) for use in the manufacture of sodium metasilicates classifiable in tariff subheading 2839.11, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 306.01 | 2815.12 | 01.06 | 61 | Sodium hydroxide (caustic soda), in aqueous solution (soda lye or liquid soda), for use in the manufacture of sodium hypochlorite solutions, classifiable in tariff subheading 2828.90, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 306.01 | 29.21 | 15.04 | 41 | n-Alkyl dimethylamine with a carbon chain length of C[12] to C[16], for the manufacture of quaternary ammonium salts and hydroxides | Full duty |
| 306.01 | 2921.19 | 02.06 | 66 | Tertiary butylamine, for the manufacture of anti-oxidants and accelerators | Full duty |
| 306.01 | 3823.70 | 01.06 | 63 | Mixed aliphatic alcohols, for the manufacture of phthalic acid esters | Full duty |
| 306.01 | 3823.70 | 02.06 | 68 | Industrial fatty alcohols, for the manufacture of amine-function compounds | Full duty |
| 306.02 | INDUSTRY: PHARMACEUTICAL PRODUCTS | | | | |
| 306.02 | 1515.30 | 01.06 | 68 | Castor oil and its fractions, in immediate packings of a content of 200 kg or more, for packing in containers of a content not exceeding 100 ml, put up as a laxative of tariff heading 30.04 | Full duty |
| 306.02 | 28.00 | 01.02 | 21 | Inorganic chemicals, for use as active ingredients in the preparation of stock remedies | Full duty |
| 306.02 | 28.35 | 01.04 | 48 | Calcium hydrogen orthophosphate ("dicalcium phosphate"), for use as an excipient in the manufacture of medicaments in tablet form | Full duty |
| 306.02 | 29.00 | 01.02 | 25 | Organic chemicals (excluding piperazine citrate, piperazine hexahydrate, piperazine adipate and furazolidone), for use as active ingredients in the preparation of stock remedies | Full duty |
| 306.02 | 2918.12 | 01.06 | 66 | Tartaric acid | Full duty |
| 306.02 | 2918.14 | 01.06 | 62 | Citric acid | Full duty |
| 306.02 | 39.20 | 01.04 | 48 | Polyester film, for packing surgical sutures | Full duty |
| 306.02 | 39.20 | 02.04 | 42 | Polyvinyl film, for the manufacture of surgical dressings, medicated plasters and surgical sutures | Full duty |
| 306.02 | 39.20 | 03.04 | 47 | Film of ethylene polymers or copolymers, for packing surgical sutures | Full duty |
| 306.02 | 39.20 | 04.04 | 41 | Plates, sheets, film, foil and strip, of polymers of propylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of a thickness of 0.2 mm or more but not exceeding 3 mm, for the manufacture of ostomy pouches of subheading 3006.91 | Full duty |
| 306.02 | 4016.99 | 01.06 | 61 | Plungers of vulcanised rubber (excluding hard rubber), for the packing of anaesthetics | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|---|------------------|
| 306.02 | 42.06 | 01.04 | 44 | Non-sterile surgical catgut strands made of goldbeaters skin or sheep gut, for the manufacture of surgical sutures | Full duty |
| 306.02 | 5208.1 | 01.05 | 52 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² unbleached, in a plain weave, for the manufacture of wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale, for medical, surgical, dental or veterinary purposes, of heading 30.05 | Full duty |
| 306.02 | 5208.21 | 01.06 | 63 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 100 g/m ² bleached, in a plain weave, for the manufacture of wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale, for medical, surgical, dental or veterinary purposes, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market | Full duty |
| 306.02 | 5208.32 | 01.06 | 69 | Woven fabric of cotton, containing 85 per cent or more by mass of cotton, dyed, in a plain weave, of a mass exceeding 100 g/m ² but not exceeding 130 g/m ² , for the manufacture of adhesive dressings of subheading 3005.10 | Full duty |
| 306.02 | 5208.42 | 01.06 | 66 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of yarns of different colours, in a plain weave, of a mass exceeding 100 g/m ² but not exceeding 130 g/m ² , for the manufacture of adhesive dressings of subheading 3005.10 | Full duty |
| 306.02 | 5210.11 | 01.06 | 65 | Woven crêpe fabrics of cotton, containing less than 85 per cent by mass of cotton and mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ² , for the manufacture of adhesive bandages | Full duty |
| 306.02 | 5210.31 | 01.06 | 64 | Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, dyed, in a plain weave, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , for the manufacture of adhesive dressings of subheading 3005.10 | Full duty |
| 306.02 | 5210.41 | 01.06 | 61 | Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of yarns of different colours, in a plain weave, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , for the manufacture of adhesive dressings of subheading 3005.10 | Full duty |
| 306.02 | 5514.11 | 01.06 | 66 | Woven crêpe fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres and mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , for the manufacture of adhesive bandages | Full duty |
| 306.02 | 5516.21 | 01.06 | 66 | Woven crêpe fabrics of artificial staple fibres, containing less than 85 per cent by mass of artificial staple fibres and mixed mainly or solely with man-made filaments, for the manufacture of adhesive bandages | Full duty |
| 306.02 | 5604.90 | 01.06 | 65 | Synthetic catgut of polyglycolic acid, for the manufacture of surgical sutures of subheading 3006.10 | Full duty |
| 306.02 | 58.08 | 01.04 | 41 | Non-sterile braid of cotton or of imitation catgut or silk, for the manufacture of surgical sutures | Full duty |
| 306.02 | 7010.90 | 01.06 | 68 | Cartridges of glass, for the packing of anaesthetics | Full duty |
| 306.02 | 8309.90 | 01.06 | 64 | Caps of aluminium, for the packing of anaesthetics | Full duty |
| 306.03 | INDUSTRY: ESSENTIAL OILS, RESINOIDS, PERFUMERY, COSMETIC OR TOILET PREPARATIONS | | | | |
| 306.03 | 28.35 | 01.04 | 41 | Calcium hydrogen orthophosphate (dicalcium phosphate), for the manufacture of toothpaste | Full duty |
| 306.03 | 29.00 | 01.02 | 27 | Organic chemical compounds (odoriferous), for the manufacture of perfumery | Full duty |
| 306.04 | INDUSTRY: TANNING AND DYEING EXTRACTS, TANNINS AND THEIR DERIVATIVES, DYES, COLOURS, PAINTS AND VARNISHES, PUTTY, FILLERS AND STOPPINGS, AND INKS | | | | |
| 306.04 | 1515.11 | 01.06 | 65 | Crude linseed oil, for the manufacture of alkali refined linseed oil, modified linseed oil and putty oil | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|---|------------------|
| 306.04 | 15.18 | 01.04 | 48 | Modified animal and vegetable oils, for the manufacture of ink | Full duty |
| 306.04 | 27.10 | 01.04 | 47 | Hydrocarbons, for use as solvents in the manufacture of printing ink | Full duty |
| 306.04 | 28.00 | 01.02 | 25 | Zinc compounds (excluding zinc oxide and zinc chromate) and barium compounds (excluding barium chromate), in the dry state, for the manufacture of paints | Full duty |
| 306.04 | 28.03 | 01.04 | 45 | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included), for the manufacture of paints and inks | Full duty |
| 306.04 | 29.17 | 01.04 | 49 | Benzyl butyl phthalate | Full duty |
| 306.04 | 29.21 | 01.04 | 45 | P-chloro-o-nitroaniline, 3-nitro-p-toluidine, 2-chloro-paratoluidine-5-sulphonic acid, ortho-chloro-paranitroaniline and para-toluidine- metasulphonic acid, for the manufacture of organic dyestuffs | Full duty |
| 306.04 | 29.21 | 02.04 | 41 | 2-Amino-5-chloro-4-toluene sulphonic acid, meta-nitro-para-anisidine, meta-nitro- ortho-anisidine, meta-nitro-ortho-toluidine, 2-naphthylamine-1-sulphonic acid, dichlorobenzidine and dichlorobenzidine hydrochloride, for the manufacture of azo pigment dyestuffs | Full duty |
| 306.04 | 29.21 | 04.04 | 49 | Sodium naphthionate, for the manufacture of organic dyestuffs | Full duty |
| 306.04 | 3206.49 | 01.06 | 69 | Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides), for the manufacture of printing ink of subheading 3215.1 | Full duty |
| 306.04 | 32.08 | 01.04 | 48 | Solutions of polyurethane, unpigmented | Full duty |
| 306.04 | 32.08 | 02.04 | 42 | Varnish and lacquer paint, for the manufacture of ink | Full duty |
| 306.04 | 32.09 | 01.04 | 44 | Varnish and lacquer paint, for the manufacture of ink | Full duty |
| 306.04 | 32.10 | 01.04 | 41 | Varnish and lacquer paint, for the manufacture of ink | Full duty |
| 306.04 | 34.02 | 01.04 | 47 | Organic surface-active agents and surface-active preparations | Full duty |
| 306.04 | 3823.1 | 01.05 | 50 | Industrial monocarboxylic fatty acids of linseed, oiticica or soya bean oil | Full duty |
| 306.04 | 38.24 | 01.04 | 43 | Naphthenic acids, for the manufacture of paint driers | Full duty |
| 306.04 | 38.24 | 02.04 | 48 | Prepared grinding aids | Full duty |
| 306.04 | 38.24 | 03.04 | 42 | Prepared anti-oxidants | Full duty |
| 306.04 | 38.24 | 04.04 | 47 | Mixtures of two or more of the following acids, namely, isononaic, isodecanoic and iso-octanoic acids, for the manufacture of paint driers | Full duty |
| 306.04 | 39.04 | 01.04 | 48 | Vinyl chloride polymers and copolymers, for the manufacture of varnishes, lacquers, paints and enamels | Full duty |
| 306.04 | 39.07 | 01.04 | 47 | Saturated polyester resins, oil-free | Full duty |
| 306.05 | INDUSTRY: PREPARED GLUES AND OTHER PREPARED ADHESIVES | | | | |
| 306.05 | 3905.21 | 01.06 | 68 | Vinyl acetate- ethylene copolymer in aqueous dispersion, for the manufacture of prepared glues and other prepared adhesives, and products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives not exceeding a net mass of 1 kg, of heading 35.06 | Full duty |
| 306.06 | INDUSTRY: SOAP, ORGANIC SURFACE-ACTIVE AGENTS, SURFACE-ACTIVE PREPARATIONS AND WASHING PREPARATIONS | | | | |
| 306.06 | 1511.90 | 01.06 | 63 | Palm stearine, for the manufacture of soap | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|------------------|
| 306.06 | 2815.11 | 01.06 | 62 | Solid caustic soda, for the manufacture of laundry and toilet soaps, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit | Full duty |
| 306.06 | 2815.12 | 01.06 | 60 | Liquid caustic soda for the manufacture of laundry and toilet soaps, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit | Full duty |
| 306.06 | 3402.31.20 | 01.08 | 86 | Methyl ester sulphate for the manufacture of washing preparations (detergents) classifiable in tariff heading 34.02 | Full duty |
| 306.06 | 3402.42 | 01.06 | 67 | Alcohol ethoxylates, for the manufacture of sodium lauryl ether sulphates of subheading 3402.3 | Full duty |
| 306.06 | 3823.1 | 01.05 | 53 | Palm fatty acid distillate for the manufacture of soap | Full duty |
| 306.06 | 3823.70 | 01.06 | 62 | Industrial fatty alcohols, for the manufacture of fatty alcohol sulphates | Full duty |
| 306.07 | INDUSTRY: POLISHES AND CREAMS | | | | |
| 306.07 | 34.04 | 01.04 | 45 | Prepared waxes, not emulsified or containing solvents | Full duty |
| 306.09 | INDUSTRY: DISINFECTANTS, INSECTICIDES, FUNGICIDES, RAT POISONS, HERBICIDES, ANTI-SPROUTING PRODUCTS, PLANT-GROWTH REGULATORS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR SALE BY RETAIL OR AS PREPARATIONS OR ARTICLES | | | | |
| 306.09 | 29.04 | 01.04 | 44 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, for use as active ingredients in the manufacture of pesticides | Full duty |
| 306.09 | 29.24 | 01.04 | 43 | Carboxamide-function compounds, and amide-function compounds of carbonic acid (excluding diuron and alachlor), for use as active ingredients in the manufacture of pesticides | Full duty |
| 306.09 | 29.32 | 01.04 | 45 | Heterocyclic compounds (excluding carbofuran), for use as active ingredients in the manufacture of pesticides | Full duty |
| 306.09 | 29.32 | 02.04 | 46 | Heterocyclic compounds, for the manufacture of disinfectants | Full duty |
| 306.09 | 29.33 | 01.04 | 41 | Heterocyclic compounds (excluding atrazine, simazine and chloroisocyanuric acid and terbutylazine), for use as active ingredients in the manufacture of pesticides | Full duty |
| 306.09 | 29.33 | 02.04 | 46 | Heterocyclic compounds (excluding chloroisocyanuric acid), for the manufacture of disinfectants | Full duty |
| 306.09 | 29.33 | 03.04 | 40 | Heterocyclic compounds (excluding chloroisocyanuric acid), for the manufacture of fungicides | Full duty |
| 306.09 | 34.02 | 01.04 | 46 | Organic surface-active agents (excluding soap and those containing quaternary ammonium salts of the n-alkyl dimethyl benzyl ammonium chloride group), for the manufacture of disinfectants | Full duty |
| 306.10 | INDUSTRY: CHEMICAL PREPARATIONS | | | | |
| 306.10 | 11.08 | 01.04 | 49 | Starch (excluding maize, corn or rice starch), not dextrinised, for the manufacture of adhesives | Full duty |
| 306.10 | 1511.90 | 01.06 | 60 | Palm stearine, not chemically modified for the manufacture of stearine acid of subheading 3823.11 | Full duty |
| 306.10 | 15.14 | 01.04 | 43 | Rape seed oil and colza oil, for the manufacture of emulsifiers | Full duty |
| 306.10 | 27.10 | 01.04 | 48 | Mixed alkylenes, for the manufacture of mixed alkylbenzenes of subheading 3817.10 | Full duty |
| 306.10 | 29.18 | 01.04 | 46 | Ricinoleic acid, tartaric acid and lactic acid, for the manufacture of emulsifiers | Full duty |
| 306.10 | 34.02 | 02.04 | 42 | Organic surface-active agents (excluding soap), for the manufacture of corrosion inhibitors, paper pulping aids and pitch dispersing agents | Full duty |
| 306.10 | 3823.19 | 01.06 | 61 | Acid oils from refining for the manufacture of industrial monocarboxylic fatty acids of subheading 3823.1 | Full duty |
| 306.10 | 3823.19 | 02.06 | 64 | Palm fatty acid distillate, for the manufacture of industrial monocarboxylic fatty acids of subheading 3823.1 | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|--|------------------|
| 306.10 | 38.24 | 01.04 | 44 | Chemical preparations, for the manufacture of blocks of artificial graphite | Full duty |
| 306.10 | 38.24 | 02.04 | 49 | Mixtures of glycols or of other hydrocarbons, for the manufacture of brake fluids | Full duty |
| 306.10 | 38.24 | 03.04 | 43 | Mixtures of mono-ethylenic hydrocarbons, for the manufacture of alkylbenzene | Full duty |
| 306.10 | 38.24 | 04.04 | 48 | Distilled monoglyceride, for the manufacture of emulsifiers | Full duty |
| 306.10 | 3902.30 | 01.06 | 69 | Propylene-ethylene copolymers, in primary forms, for the manufacture of viscosity index modifiers | Full duty |
| 306.10 | 39.04 | 01.04 | 49 | Vinyl chloride polymers and copolymers, liquid or pasty, for the manufacture of di-electric welding compounds | Full duty |
| 306.12 | INDUSTRY: FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE INDUSTRY | | | | |
| 306.12 | 34.02 | 01.04 | 41 | Organic surface-active agents (excluding soap) | Full duty |
| 306.12 | 34.04 | 01.04 | 44 | Artificial waxes and prepared waxes | Full duty |
| 306.12 | 38.24 | 01.04 | 48 | Polyethylene glycol emulsifiers | Full duty |
| 306.13 | INDUSTRY: FERTILIZERS | | | | |
| 306.13 | 3402.3 | 01.05 | 50 | Organic surface-active agents, anionic, in immediate packings of a content exceeding 10 kg, for the manufacture of fertilizers of Chapter 31 | Full duty |
| 306.15 | INDUSTRY: MINING | | | | |
| 306.15 | 2815.11 | 01.06 | 69 | Sodium hydroxide (caustic soda), solid, for use in the extraction of uranium oxide classifiable in tariff subheading 2612.10 from uranium ore, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by a specific permit | Full duty |
| 306.15 | 2815.12 | 01.06 | 67 | Sodium hydroxide (caustic soda), in aqueous solution (soda lye or liquid soda), for use in the extraction of copper, classifiable in tariff subheading 2603.00, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by a specific permit | Full duty |
| 306.15 | 2815.12 | 02.06 | 61 | Sodium hydroxide (caustic soda), in aqueous solution (soda lye or liquid soda), for use in the extraction of nickel, classifiable in tariff subheading 2604.00, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by a specific permit | Full duty |
| 307.00 | PLASTICS AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF | | | | |
| 307.01 | INDUSTRY: PLASTICS | | | | |
| 307.01 | 15.15 | 01.04 | 40 | Oiticica oil; tung oil | Full duty |
| 307.01 | 15.18 | 01.04 | 45 | Dehydrated castor oil, classifiable in tariff subheading 1518.00.90, for use in the manufacture of alkyd resins in primary form, classifiable in tariff subheading 3907.50 in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 307.01 | 27.07 | 01.04 | 49 | Hydrocarbon solvents; phenol, cresol and cresylic acid | Full duty |
| 307.01 | 27.10 | 02.04 | 43 | Technical white oil | Full duty |
| 307.01 | 27.10 | 03.04 | 48 | Hydrocarbons, for use as solvents in the manufacture of polymers of ethylene of a specific gravity of less than 0.94 | Full duty |
| 307.01 | 27.10 | 04.04 | 42 | Diisobutylene-mixed alkylene, for the manufacture of phenolic resins of subheading 3909.40 | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|-------------|----------------|-------------|----|---|------------------|
| 307.01 | 28.03 | 01.04 | 47 | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included), for the manufacture of plastics in primary forms | Full duty |
| 307.01 | 29.17 | 01.04 | 40 | Dibutyl maleate | Full duty |
| 307.01 | 29.21 | 01.04 | 47 | Amine catalysts, for the manufacture of cellular plastic | Full duty |
| 307.01 | 29.21 | 05.04 | 45 | Amines and methylene bis orthochloroaniline, for the manufacture of unreacted polyether-polyol or polyester polyol blends containing 2 or more hydroxyl groups | Full duty |
| 307.01 | 29.21 | 06.04 | 41 | Amine-function compounds, for the manufacture of condensation, polycondensation and polyaddition products | Full duty |
| 307.01 | 32.06 | 01.04 | 47 | Other colouring matter and preparations (excluding pigments with the basis of titanium dioxide, chrome oxide green, zinc chromate, lead chromate, barium chromate or strontium chromate) | Full duty |
| 307.01 | 3206.1 | 01.05 | 56 | Pigments and preparations based on titanium dioxide, for the manufacture of biaxially oriented plates, sheets, film or foil of polypropylene | Full duty |
| 307.01 | 34.02 | 01.04 | 49 | Alkyl polyglycol ether | Full duty |
| 307.01 | 34.04 | 01.04 | 41 | Polyethylene glycol stearate | Full duty |
| 307.01 | 38.12 | 01.04 | 48 | Prepared anti-oxidants | Full duty |
| 307.01 | 38.12 | 02.04 | 42 | Prepared plasticisers (excluding chlorinated paraffin plasticisers, phthalic acid esters of mixed aliphatic alcohols and epoxy esters plasticisers), for the manufacture of moulding powders and pastes | Full duty |
| 307.01 | 3823.1 | 01.05 | 51 | Industrial monocarboxylic acids of linseed, oiticica, soya bean or dehydrated castor oil | Full duty |
| 307.01 | 3824.99 | 01.06 | 65 | Dimerised acids | Full duty |
| 307.01 | 3824.99 | 02.06 | 67 | Mixtures of propylene oxide and ethylene oxide, for the manufacture of polyether polyols containing 2 or more hydroxyl groups | Full duty |
| 307.01 | 3824.99 | 03.06 | 64 | Demerised fatty acids and residual products thereof | Full duty |
| 307.01 | 39.01 | 01.04 | 40 | Ethylene polymers and copolymers, in powder form, with a melt flow index of less than 2.3 g per 10 minutes at 190°C under a load of 21.6 kg (MFI 190/21.6), for the manufacture of plates, sheets and rods | Full duty |
| 307.01 | 3902.30 | 01.06 | 62 | Ter- and copolymers of propylene in primary forms, for the manufacture of plates, sheets, film, foil and strip of biaxially orientated polypropylene of subheading 3920.20 | Full duty |
| 307.01 | 39.04 | 01.04 | 43 | Vinyl chloride polymers and copolymers, in primary forms for the manufacture of plastisols | Full duty |
| 307.01 | 39.07 | 01.04 | 49 | Polyesters, for the manufacture of cellular plastic | Full duty |
| 307.01 | 39.07 | 02.04 | 43 | Polyesters, for the manufacture of polyurethane elastomers | Full duty |
| 307.01 | 39.07 | 03.04 | 48 | Polyesters, for the manufacture of unreacted polyether-polyol or polyester-polyol blends containing 2 or more hydroxyl groups | Full duty |
| 307.01 | 39.19 | 01.04 | 46 | Plates, sheets, film, foil and strip, of condensation, polycondensation and polyaddition products, self-adhesive, reinforced with monofil of textile material or glass fibre, of a width exceeding 500 mm, for cutting into strip | Full duty |
| 307.01 | 39.19 | 02.04 | 40 | Cellular, plates, sheets, film, foil and strip, of condensation, polycondensation and polyaddition products self-adhesive, with discardable paper backing, for cutting into strip | Full duty |
| 307.01 | 39.19 | 04.04 | 49 | Plates, sheets, film, foil and strip, of polymerisation and copolymerisation products, self-adhesive, reinforced with monofil of textile material or glass fibre, of a width exceeding 500 mm, for cutting into strip | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|------------------|
| 307.01 | 39.19 | 07.04 | 43 | Plates, sheets, film, foil and strip of polymerisation and copolymerisation products, cellular, self-adhesive, with discardable paper backing, for cutting into strip | Full duty |
| 307.01 | 39.19 | 08.04 | 48 | Cellular plates, sheets and strip, of vinyl chloride polymers of copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm | Full duty |
| 307.01 | 3919.90 | 01.06 | 62 | Self-adhesive plates, sheets, film, foil and strip, of polymers of ethylene, of a width exceeding 1.9 m, for use as discardable backing in the packaging of sheets and plates of acrylic polymers | Full duty |
| 307.01 | 3919.90 | 02.06 | 67 | Plates, sheets, strip, film and foil, self-adhesive, of polymers of polypropylene, for the manufacture of printed self-adhesive labels in rolls | Full duty |
| 307.01 | 39.20 | 01.04 | 43 | Plastic materials in sheets or rolls, for the manufacture of chemically impregnated materials incorporating an ultraviolet barrier | Full duty |
| 307.01 | 39.20 | 03.04 | 42 | Plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness not exceeding 10 mm, heat shrinkable, for the manufacture of food and sausage casings | Full duty |
| 307.01 | 39.20 | 04.04 | 47 | Plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness not exceeding 10 mm, for the manufacture of tubes | Full duty |
| 307.01 | 39.20 | 05.04 | 41 | Plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0.05 mm, unprinted, for the manufacture of printed film for the wrapping of sugar confectionery, chocolate and the like | Full duty |
| 307.01 | 3920.49 | 01.06 | 67 | Plates, sheets, film, foil and strip of polymers of vinyl chloride, non-cellular, of a thickness not exceeding 0,125 mm, containing by mass less than 6 per cent of plasticisers, for the manufacture of self-adhesive tape of subheading 3919.10 | Full duty |
| 307.01 | 39.21 | 04.04 | 43 | Textile fabrics embedded in or coated or covered on both sides with preparations of polyurethane, for finishing by the process of coating, printing, embossing or lacquering | Full duty |
| 307.01 | 39.21 | 05.04 | 48 | Plates, sheets and strip, of cellular vinyl chloride polymers of copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm | Full duty |
| 307.01 | 39.21 | 07.04 | 47 | Plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness not exceeding 10 mm, for the manufacture of tubes | Full duty |
| 307.01 | 39.21 | 08.04 | 41 | Plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0.05 mm, unprinted, for the manufacture of printed film for the wrapping of sugar confectionery, chocolate and the like | Full duty |
| 307.01 | 70.19 | 01.04 | 44 | Glass fibre, for the manufacture of floor coverings of vinyl chloride polymers or copolymers | Full duty |
| 307.01 | 70.19 | 02.04 | 49 | Multifilament strands of glass fibre, chopped to length, for the manufacture of polyamides and super polyamides, in granular form | Full duty |
| 307.02 | INDUSTRY: SANITARY WARE | | | | |
| 307.02 | 3920.51 | 01.06 | 60 | Other plates, sheets, film, foil and strip of poly(methyl methacrylate), non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of acrylic sanitary ware classifiable in tariff heading 39.22, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 307.03 | INDUSTRY: MOULDED PLASTIC GOODS | | | | |
| 307.03 | 39.00 | 01.02 | 27 | Plastics for use as linings or for coating linings in the manufacture of caps for bottles and jars | Full duty |
| 307.03 | 39.07 | 01.04 | 42 | Plastic polymer or copolymer moulding powders (excluding styrene, ethylene and propylene polymers and copolymers and vinyl chloride polymers) | Full duty |
| 307.03 | 39.12 | 01.04 | 45 | Plastic polymer or copolymer moulding powders (excluding styrene, ethylene and propylene polymers and copolymers and vinyl chloride polymers) | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|----------------------------|
| 307.03 | 3923.50 | 01.06 | 63 | Stoppers, lids, caps and other closures, incorporating a desiccant-filled chamber for purposes of moisture absorption, for the manufacture of trade packages of heading 39.23 | Full duty |
| 307.03 | 4908.90 | 01.06 | 68 | Heat transfer labels (decalcomanias), not vitrifiable, for use in the manufacture of articles for the conveyance or packing of goods, of plastics classifiable in tariff heading 39.23 | Full duty |
| 307.03 | 4911.99 | 01.06 | 61 | Printed labels, for the manufacture of containers and lids, of polypropylene, by the in-mould labelling process, of heading 39.23 | Full duty |
| 307.04 | INDUSTRY: PLASTIC GOODS OF PLATE, SHEET, STRIP OR FILM | | | | |
| 307.04 | 2933.69 | 01.06 | 68 | 4,6 diamine-2-methyl-1, 3, 5-triazine, for the manufacture of plates, sheets, film, foil and strip of decorative laminate of phenolic resins of subheading 3921.90 | Full duty |
| 307.04 | 3901.20 | 01.06 | 61 | Unchlorinated high density polyethylene, for the manufacture of plates, sheets, film, foil, and strip of polyethylene classifiable under subheading 3920.10, with a thickness of 500 microns or more but not exceeding 2 000 microns | Full duty |
| 307.04 | 39.19 | 01.04 | 41 | Self-adhesive plates, sheets, film, foil and strip, of plastics (excluding those of polymers of ethylene, biaxially oriented polypropylene, polymers of styrene, polymers of vinyl chloride, acrylic polymers, polyethylene terephthalate, cellular polyurethane, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers) | Full duty |
| 307.04 | 39.19 | 06.04 | 44 | Plates, sheets, film, foil and strip of cellular vinyl chloride polymers and copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm | Full duty |
| 307.04 | 39.20 | 01.04 | 49 | Plates, sheets, film, foil and strip, of plastics, (excluding those of polymers of ethylene, biaxially oriented polypropylene, polymers of vinyl chloride, acrylic polymers, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers), non-cellular and not reinforced, laminated, supported or similarly combined with other materials | Full duty |
| 307.04 | 39.20 | 02.04 | 43 | Plates or sheets of vinyl chloride polymers and copolymers, of a thickness exceeding 2 mm, unplasticised, rigid | Full duty |
| 307.04 | 39.20 | 03.04 | 48 | Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, of a thickness not exceeding 0.075 mm, for the manufacture of bibs, aprons and pilchers, for infants | Full duty |
| 307.04 | 39.20 | 04.04 | 42 | Plates, sheets, film, foil and strip of biaxially oriented vinyl chloride polymers and copolymers, for the manufacture of bottle capsules | Full duty |
| 307.04 | 3920.4 | 01.05 | 53 | Plates, sheets, film, foil and strip, of polymers of vinyl chloride, for the manufacture of table-cloths | The full anti-dumping duty |
| 307.04 | 3920.43 | 01.06 | 63 | Plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials containing by mass 6 percent or more of plasticisers, of a thickness of 365 microns or more but not exceeding 425 microns, for further processing by means of embossing or surface coating | Full duty |
| 307.04 | 3920.49 | 01.06 | 62 | Plates, sheets, film, foil and strip of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, uniaxially oriented, heat-shrinkable, of a thickness not exceeding 0,075 mm, unprinted, for the manufacture of printed film for the wrapping of articles in the conveyance or packing of goods | Full duty |
| 307.04 | 3920.49 | 02.06 | 67 | Plates, sheets, film, foil and strip of polymers of vinyl chloride containing by mass less than 6 per cent of plasticisers, with a width not exceeding 160 mm and a thickness of 0,36 mm, printed, for the manufacture of moulded trays for the packing and conveyance of goods classifiable under tariff subheading 3923.90.90 | Full duty |
| 307.04 | 39.21 | 01.04 | 45 | Plates, sheets, film, foil and strip, of plastics (excluding those of polymers of ethylene, biaxially oriented polypropylene, polymers of styrene, polymers of vinyl chloride, acrylic polymers, cellular polyurethane, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers) | Full duty |
| 307.04 | 39.21 | 02.04 | 40 | Plates or sheets of vinyl chloride polymers and copolymers, of a thickness exceeding 2 mm, unplasticised, rigid | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|--|------------------|
| 307.04 | 39.21 | 03.04 | 44 | Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, laminated, for the manufacture of inflatable articles | Full duty |
| 307.04 | 39.21 | 04.04 | 49 | Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, of a thickness not exceeding 0.075 mm, for the manufacture of bibs, aprons and pilchers, for infants | Full duty |
| 307.04 | 39.21 | 05.04 | 43 | Plates, sheets, film, foil and strip of cellular vinyl chloride polymers and copolymers, of a thickness exceeding 8 mm | Full duty |
| 307.04 | 39.21 | 06.04 | 48 | Plates, sheets, film, foil and strip of biaxially oriented vinyl chloride polymers and copolymers, for the manufacture of bottle capsules | Full duty |
| 307.04 | 39.21 | 07.04 | 42 | Plates, sheets, film, foil and strip of cellular vinyl chloride polymers and copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm | Full duty |
| 307.04 | 3926.90 | 01.06 | 63 | Plates, sheets, film, foil and strip, of polyesters, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, perforated, of a thickness not exceeding 1 mm, for the manufacture of refrigeration night covers of subheading 3926.90 | Full duty |
| 307.04 | 48.11 | 01.04 | 41 | Coated release paper and printed décor papers, for the manufacture of plates, sheets, film, foil and strip of decorative laminite of phenolic resins of subheading 3921.90 | Full duty |
| 307.04 | 70.19 | 01.04 | 41 | Veils (thin sheets), webs, mats, mattresses, boards and similar non-woven products, for the manufacture of honeycomb panels | Full duty |
| 307.04 | 70.19 | 02.04 | 44 | Glass fibre woven fabrics, for the manufacture of honeycomb panels | Full duty |
| 307.04 | 70.19 | 03.04 | 49 | Other glass fibre woven fabrics, for the manufacture of honeycomb panels | Full duty |
| 307.05 | INDUSTRY: FABRICATED PLASTIC GOODS | | | | |
| 307.05 | 39.16 | 01.04 | 44 | Polymer and copolymer thermoplastic materials, in the form of rods, sticks and profile shapes | Full duty |
| 307.05 | 39.21 | 01.04 | 47 | Metallised plastic tape or strip, for the manufacture of profile shapes | Full duty |
| 307.05 | 39.21 | 02.04 | 41 | Cellular vinyl chloride polymers (closed cell), for the manufacture of life jackets | Full duty |
| 307.05 | 76.07 | 01.04 | 46 | Aluminium foil containing, by mass, more than 0.9 per cent of manganese, printed or unprinted, lacquered on both sides, of a thickness exceeding 0.045 mm but not exceeding 0.15 mm, for the manufacture of metallised plastic profile shapes | Full duty |
| 307.06 | INDUSTRY: BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS AND FILES, OF PLASTICS | | | | |
| 307.06 | 83.05 | 01.04 | 47 | Lever arch binding mechanisms, for the manufacture of lever arch files by means of permanently riveting the mechanism to the file form; compression bars with a length of 122 mm or more designed for use with lever arch mechanisms and slotted fittings for lever arch files with an opening of 41,5 mm or more designed to hook onto the arch of the mechanisms slotted through the file form | Full duty |
| 307.06 | 83.05 | 02.04 | 41 | Ring binding mechanisms with a diameter of 25 mm or more, for the manufacture of ring-binder files by means of permanently riveting the mechanism to the file form | Full duty |
| 307.06 | 83.05 | 03.04 | 46 | Clip mechanisms with a length of 110 mm or more, for the manufacture of clipboard files or binders by means of permanently riveting the mechanism to the file or binder form | Full duty |
| 307.07 | INDUSTRY: SYNTHETIC RUBBER | | | | |
| 307.07 | 2710.12 | 01.06 | 64 | Blends of complex petroleum hydrocarbons classifiable in tariff subheading 2710.12.90, for use as plasticisers in the manufacture of synthetic rubber classifiable in tariff heading 40.02, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|---|------------------|
| 307.07 | 28.00 | 01.02 | 28 | Inorganic chemicals, for use as anti-oxidants | Full duty |
| 307.07 | 34.01 | 01.04 | 43 | Sodium or potassium soap of rosin or of tall oil | Full duty |
| 307.08 | INDUSTRY: RUBBER PRODUCTS | | | | |
| 307.08 | 2710.12 | 01.06 | 66 | Blends of complex petroleum hydrocarbons classifiable in tariff subheading 2710.12.90, for use as plasticisers in the manufacture of pneumatic tyres classifiable in tariff heading 40.11, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 307.08 | 34.04 | 01.04 | 44 | Artificial waxes, for use as anti-oxidants | Full duty |
| 307.08 | 38.24 | 01.04 | 48 | Prepared rubber reclaiming agents | Full duty |
| 307.08 | 40.08 | 01.04 | 48 | Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabric, for the manufacture of diving suits, surfing suits, water skiing tunics and the like | Full duty |
| 307.08 | 40.08 | 02.04 | 42 | Neoprene rubber, in plates or sheets, backed with knitted textile fabric, for the manufacture of limb and body supports | Full duty |
| 307.08 | 40.08 | 03.04 | 47 | Plates, sheets and strip, of vulcanised rubber (excluding hard rubber), for the manufacture of machine roller coverings and printing blankets | Full duty |
| 307.08 | 40.09 | 01.04 | 44 | Tubes, pipes and hoses, of vulcanised rubber (excluding hard rubber), for the manufacture of machine roller coverings | Full duty |
| 307.08 | 5607.50 | 01.06 | 63 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of synthetic fibres (excluding those of polyethylene or polypropylene), for the manufacture of transmission belts of vulcanised rubber of subheading 4010.29 | Full duty |
| 307.08 | 73.12 | 01.04 | 43 | Stranded wire, cables, cordage and ropes, of iron or steel wire plated, coated or clad with copper, for the manufacture of pneumatic tyres and tyre cases | Full duty |
| 307.09 | INDUSTRY: CAN SEALING AND BOTTLE CAP LINING PREPARATIONS | | | | |
| 307.09 | 39.04 | 01.04 | 44 | Vinyl chloride polymers | Full duty |
| 308.00 | RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (EXCLUDING SILK-WORM GUT) | | | | |
| 308.01 | INDUSTRY: LEATHER TANNING AND FINISHING | | | | |
| 308.01 | 32.08 | 01.04 | 47 | Solutions of plasticised vinyl chloride polymers or polyurethane, whether or not pigmented, for finishing leather | Full duty |
| 308.01 | 32.09 | 01.04 | 43 | Solutions of plasticised vinyl chloride polymers or polyurethane, whether or not pigmented, for finishing leather | Full duty |
| 308.01 | 32.10 | 01.04 | 40 | Solutions of plasticised vinyl chloride polymers or polyurethane, whether or not pigmented, for finishing leather | Full duty |
| 308.01 | 34.02 | 01.04 | 46 | Organic surface-active agents; surface-active preparations | Full duty |
| 308.01 | 34.04 | 01.04 | 49 | Prepared waxes | Full duty |
| 308.01 | 38.24 | 01.04 | 42 | Chemical products and preparations of the chemical and allied industries; residual products of the chemical and allied industries | Full duty |
| 308.01 | 39.21 | 01.04 | 47 | Vinyl chloride polymers, in film, sheet or strip, of a thickness not exceeding 0.5 mm, for the manufacture of imitation patent leather | Full duty |
| 308.01 | 3921.13 | 01.06 | 61 | Plates, sheets, film, foil and strip, of polyurethanes, cellular for the manufacture of bovine leather and equine leather parchment-dressed or prepared after tanning, of subheading 41.07 | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|------------------|
| 308.01 | 41.04 | 01.04 | 40 | Chrome tanned leather of bovine animals, for the finishing thereof, provided such leather undergoes, at least the processes of retanning and dyeing | Full duty |
| 308.02 | INDUSTRY: SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL; TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER; TRAVELLING-BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS; OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER; ARTICLES OF LEATHER OR OF COMPOSITION LEATHER | | | | |
| 308.02 | 3920.10 | 01.06 | 60 | Plates, sheets, film, foil and strip, of polymers of ethylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of brief-cases and school satchels | Full duty |
| 308.02 | 3921.12 | 01.06 | 63 | Other plates, sheets, film, foil and strip, cellular, of polymers of vinyl chloride, of a thickness exceeding 0,25 mm but not exceeding 0,75 mm, for the manufacture of handbags | Full duty |
| 308.02 | 3921.90 | 01.06 | 65 | Textile fabrics, embedded in or coated or covered on both sides with polyurethane, for the manufacture of handbags | Full duty |
| 308.02 | 3926.90 | 01.06 | 67 | Handles, of plastics, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper | Full duty |
| 308.02 | 41.04 | 01.04 | 42 | Vegetable tanned bovine whole hides, of a thickness not exceeding 1,5 mm, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper | Full duty |
| 308.02 | 4421.99 | 01.06 | 63 | Wood frames | Full duty |
| 308.02 | 5407.42 | 01.06 | 61 | Woven fabrics, containing 85 per cent or more by mass of filaments of nylon or other polyamides, dyed, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper | Full duty |
| 308.02 | 59.03 | 01.04 | 48 | Textile fabrics impregnated, coated, covered or laminated with plastics, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper | Full duty |
| 308.02 | 7117.19 | 01.06 | 66 | Imitation jewellery, of base metal, whether or not plated with precious metal, for the manufacture of handbags | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|--|------------------|
| 308.02 | 7315.89 | 01.06 | 61 | Chain, of iron or steel, for the manufacture of handbags | Full duty |
| 308.02 | 73.17 | 01.04 | 41 | Nickel studs, nails with heads of nickel and saddle nails, of iron or steel | Full duty |
| 308.02 | 82.03 | 01.04 | 40 | Hand tools, for leather workers | Full duty |
| 308.02 | 82.05 | 01.04 | 43 | Hand tools, for leather workers | Full duty |
| 308.02 | 83.01 | 01.04 | 41 | Locks and parts thereof, of base metal for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper | Full duty |
| 308.02 | 8301.50 | 01.06 | 69 | Frames with clasps, incorporating locks, of base metal for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper | Full duty |
| 308.02 | 8302.49 | 01.06 | 61 | Base metal mountings, fittings and similar articles | Full duty |
| 308.02 | 8308.10 | 01.06 | 64 | Hooks, eyes and eyelets, of base metal | Full duty |
| 308.02 | 8308.20 | 01.06 | 61 | Tubular rivets, of base metal | Full duty |
| 308.02 | 8308.90 | 01.06 | 62 | Clasps and frames with clasps, of base metal | Full duty |
| 308.02 | 8308.90 | 02.06 | 67 | Buckles and buckle-clasps, for the manufacture of saddlery and harness | Full duty |
| 308.02 | 9607.1 | 01.05 | 56 | Slide fasteners, for the manufacture of handbags | Full duty |
| 308.02 | 9607.20 | 01.06 | 69 | Slide fastener chains or stringers, for the manufacture of handbags | Full duty |
| 309.00 | WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURERS OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK | | | | |
| 309.01 | INDUSTRY: WOOD AND ARTICLES OF WOOD | | | | |
| 309.01 | 56.03 | 02.04 | 47 | Non-wovens, whether or not impregnated, coated, covered or laminated, of man-made staple fibres or of natural fibres, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , for the manufacture of oil absorbers | Full duty |
| 310.00 | PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF | | | | |
| 310.01 | INDUSTRY: PULP, PAPER AND PAPERBOARD | | | | |
| 310.01 | 2815.12 | 03.06 | 63 | Sodium hydroxide (caustic soda), in aqueous solution, in such quantities and at such time as the International Trade Administration Commission of South Africa may allow by specific permit, for the manufacture of: (a) Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets, of any size, (excluding paper of heading 48.01 or 48.03) not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres; (b) Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets; and (c) Paper and paperboard, coated on one or both sides with kaolin (china clay) or other organic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, | Full duty |

(continued)

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|------------------|
| 310.01 | 2815.12 | 04.06 | 68 | in rolls or rectangular, (including square) sheets, of any size, used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres | Full duty |
| 310.01 | 2815.12 | 05.06 | 62 | Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-bleached or bleached coniferous wood pulp classifiable in tariff subheading 4703.21, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 310.01 | 2815.12 | 06.06 | 67 | Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-bleached or bleached non-coniferous wood pulp classifiable in tariff subheading 4703.29, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 310.01 | 2815.12 | 07.06 | 61 | Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of unbleached kraftliner paper, classifiable in tariff subheading 4804.11, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 310.01 | 2815.12 | 08.06 | 66 | Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of other kraftliner paper classifiable in tariff subheading 4804.19, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 310.01 | 2815.12 | 09.06 | 60 | Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of newsprints, in rolls or sheets, classifiable in tariff subheading 4801.00, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 310.01 | 2815.12 | 09.06 | 60 | Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-chemical fluting paper, in rolls or sheets, classifiable in tariff subheading 4805.11, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 310.01 | 3920.10 | 01.06 | 67 | Polymers of ethylene, in the form of fibrous sheets, having a specific gravity of 0,94 or more, for the manufacture of paper and paperboard of a mass exceeding 250 g/m ² of Chapter 48 | Full duty |
| 310.02 | INDUSTRY: IMPREGNATED, COATED OR LAMINATED PAPER AND PAPERBOARD | | | | |
| 310.02 | 38.24 | 01.04 | 42 | Chloroparaffins, for the manufacture of self-copy paper | Full duty |
| 310.05 | INDUSTRY: CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER OR PAPERBOARD | | | | |
| 310.05 | 8308.10 | 01.06 | 68 | Eyelets and the like, of base metal | Full duty |
| 310.06 | INDUSTRY: BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS AND FILES, OF PAPER OR PAPERBOARD | | | | |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|------------------|
| 310.06 | 83.05 | 01.04 | 42 | Lever arch binding mechanisms, for the manufacture of lever arch files by means of permanently riveting the mechanism to the file form; compression bars with a length of 122 mm or more designed for use with lever arch mechanisms and slotted fittings for lever arch files with an opening of 41,5 mm or more designed to hook onto the arch of the mechanisms slotted through the file form | Full duty |
| 310.06 | 83.05 | 02.04 | 47 | Ring binding mechanisms with a diameter of 25 mm or more, for the manufacture of ring-binder files by means of permanently riveting the mechanism to the file form | Full duty |
| 310.06 | 83.05 | 03.04 | 41 | Clip mechanisms with a length of 110 mm or more, for the manufacture of clipboard files or binders by means of permanently riveting the mechanism to the file or binder form | Full duty |
| 310.08 | INDUSTRY: PRINTING, PUBLISHING AND BOOKBINDING | | | | |
| 310.08 | 38.24 | 01.04 | 43 | Prepared etches (excluding lithographic plate processing etches) | Full duty |
| 310.08 | 3923.90 | 01.06 | 67 | Plastic jackets incorporating five or more partitions, for the manufacture of photo albums | Full duty |
| 310.08 | 4802.5 | 01.05 | 56 | Other uncoated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres, of a mass of 40 g/m ² or more but not more than 150 g/m ² , for the manufacture of banknotes | Full duty |
| 310.08 | 49.11 | 01.04 | 46 | Mounting bases; calendar mounts on which a picture is printed | Full duty |
| 310.08 | 5508.10 | 01.06 | 62 | Sewing thread of synthetic staple fibres, for the manufacture of passports of heading 49.07 | Full duty |
| 310.08 | 58.06 | 01.04 | 42 | Webbing and tape | Full duty |
| 310.09 | INDUSTRY: ARTICLES OF PAPER PULP, PAPER OR PAPERBOARD | | | | |
| 310.09 | 4823.90 | 01.06 | 68 | Diagnostic reagent paper, for the manufacture of urine test strips | Full duty |
| 311.00 | TEXTILES AND TEXTILE ARTICLES | | | | |
| 311.01 | INDUSTRY: TEXTILE | | | | |
| 311.01 | 27.10 | 01.04 | 41 | Lubricating oil (including base oils therefor) | Full duty |
| 311.01 | 28.00 | 01.02 | 28 | Inorganic chemicals (excluding hypochlorites), for use as bleaching agents | Full duty |
| 311.01 | 28.28 | 01.04 | 40 | Hypochlorites, for use as bleaching agents | Full duty |
| 311.01 | 28.47 | 01.04 | 43 | Hydrogen peroxide, not solidified with urea, for use in the manufacture of textiles | Full duty |
| 311.01 | 29.00 | 01.02 | 23 | Organic chemicals, for use as bleaching agents | Full duty |
| 311.01 | 29.00 | 02.02 | 28 | Diazonium salts and couplers for these salts, for use as azoic dyestuffs | Full duty |
| 311.01 | 29.04 | 01.04 | 45 | Sodium nitrobenzene sulphonate | Full duty |
| 311.01 | 3206.11 | 01.06 | 66 | Pigments and preparations based on titanium dioxide, containing 80 per cent or more by mass of titanium dioxide calculated on the dry matter, for use in the dyeing and printing of textiles | Full duty |
| 311.01 | 32.08 | 01.04 | 42 | Paste paint, for the silk screen process | Full duty |
| 311.01 | 32.10 | 01.04 | 46 | Paste paint, for the silk screen process | Full duty |
| 311.01 | 34.02 | 01.04 | 41 | Organic surface-active agents; surface-active preparations and washing preparations | Full duty |
| 311.01 | 34.04 | 01.04 | 44 | Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|---|--------------------|
| 311.01 | 38.24 | 01.04 | 48 | Mothproofing agents | Full duty |
| 311.01 | 38.24 | 02.04 | 42 | Naphtols and diazonium compounds | Full duty |
| 311.01 | 38.24 | 03.04 | 47 | Sodium chlorite with added corrosion inhibitors or explosion preventive agents, for use as a bleaching agent | Full duty |
| 311.02 | INDUSTRY: FIBRES AND YARNS | | | | |
| 311.02 | 34.02 | 01.04 | 43 | Organic surface-active agents, whether or not put up for retail sale, anionic or non-ionic, for the manufacture of acrylic or modacrylic filament tow, staple fibres and tops | Full duty |
| 311.02 | 5509.22 | 01.06 | 69 | Multiple (folded) or cabled yarn (excluding sewing thread) containing only polyester staple fibres not put up for retail sale, for the manufacture of sewing thread falling within heading 55.08 | Full duty |
| 311.02 | 63.09 | 01.04 | 42 | Worn clothing and other worn articles of textile materials (excluding those containing cotton) at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the recovery of fibres | Full duty |
| 311.02 | 63.10 | 01.04 | 46 | Rags, new or used, for the recovery of fibres | Full duty |
| 311.03 | INDUSTRY: TEXTILE WEAVING | | | | |
| 311.03 | 55.09 | 04.04 | 42 | Yarn of man-made staple fibres not containing polyester fibres or cotton, for the weaving of fabrics (excluding fabrics suitable for use as interlinings and industrial filter cloth) | Full duty less 12% |
| 311.07 | INDUSTRY: TEXTILE EMBROIDERY | | | | |
| 311.07 | 54.07 | 01.04 | 40 | Woven fabrics of man-made filament yarn, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c | Full duty |
| 311.10 | INDUSTRY: CARPETS AND OTHER TEXTILE FLOOR COVERINGS | | | | |
| 311.10 | 5404.12 | 01.06 | 60 | Monofilament, of propylene, for the manufacture of carpet backing material, consisting of woven fabrics containing 85 per cent or more by mass of synthetic filaments, classifiable in subheading 54.07 | Full duty |
| 311.10 | 5407.20 | 01.06 | 60 | Woven fabrics obtained from strip or the like, of polymers of propylene, unprinted, for use as backing in the manufacture of carpets | Full duty less 15% |
| 311.10 | 5407.20 | 02.06 | 65 | Woven fabrics of a width exceeding 370 cm, obtained from strip or the like, of polymers of propylene, unprinted, for use as backing material in the manufacture of tufted carpeting in the length, having a width exceeding 360 cm in the loom state | Full duty |
| 311.10 | 5704.90 | 01.06 | 63 | Random velour needle punch carpets, for the manufacture of moulded carpets identifiable for use in motor vehicles | Full duty less 10% |
| 311.12 | INDUSTRY: IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS | | | | |
| 311.12 | 39.01 | 01.04 | 43 | Polymers of ethylene, in primary forms, having a relative density of more than 0,94, for the manufacture of impregnated or coated interlinings | Full duty |
| 311.12 | 39.04 | 01.04 | 42 | Polyvinyl chloride in primary forms, for the manufacture of impregnated or coated textile fabrics | Full duty |
| 311.12 | 52.08 | 01.04 | 48 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , for the manufacture of impregnated or coated textile fabrics in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|--|--------------------|
| 311.12 | 54.07 | 01.04 | 49 | Open weave fabrics of synthetic filament yarn, including woven fabrics obtained from material of heading 54.04, with a construction not exceeding 10 threads per cm ² , for the manufacture of impregnated or coated textile fabrics | Full duty |
| 311.12 | 54.07 | 02.04 | 43 | Woven fabrics of synthetic filament yarn, including fabrics obtained from materials of heading 54.04, of a mass not exceeding 65 g/m ² woven from yarns with a linear density not exceeding 78 dtex, for the manufacture of impregnated or coated textile fabrics | Full duty |
| 311.12 | 55.16 | 01.04 | 40 | Woven fabrics of artificial staple fibres, unbleached, bleached or dyed, for the manufacture of coated fabrics | Full duty |
| 311.12 | 56.03 | 01.04 | 40 | Nonwovens, uncoated, for the manufacture of impregnated or coated textile fabrics (excluding interlinings) | Full duty |
| 311.12 | 5903.20 | 01.06 | 67 | Textile fabrics, impregnated, coated, covered or laminated with polyurethane, for finishing by a process of coating, laminating, printing, embossing or lacquering | Full duty |
| 311.12 | 5903.90 | 01.06 | 68 | Textile fabrics impregnated, coated, covered or laminated with plastics (excluding polyvinyl chloride or polyurethane), for the manufacture of self-adhesive tape of a width not exceeding 30 cm | Full duty less 15% |
| 311.12 | 60.01 | 01.04 | 49 | Pile fabrics including "long pile" fabrics and terry fabrics, knitted or crocheted | Full duty |
| 311.12 | 60.02 | 01.04 | 45 | Other knitted or crocheted fabrics | Full duty |
| 311.12 | 60.03 | 01.04 | 41 | Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01) | Full duty |
| 311.12 | 60.04 | 01.04 | 48 | 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 |
| 311.12 | 60.05 | 01.04 | 44 | Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04) in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 311.12 | 60.06 | 01.04 | 40 | Other knitted or crocheted fabrics in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 311.13 | INDUSTRY: INDUSTRIAL TEXTILE ARTICLES AND MATERIALS | | | | |
| 311.13 | 54.04 | 01.04 | 41 | Monofil of synthetic filaments for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery | Full duty less 12% |
| 311.13 | 54.04 | 02.04 | 46 | Strip of synthetic fibre materials, for the manufacture of prepared packings | Full duty less 12% |
| 311.13 | 54.07 | 01.04 | 40 | Woven fabrics of man-made filament yarn including woven fabrics of monofil or strip of heading 54.04 or 54.05 of Schedule No. 1, for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery | Full duty |
| 311.13 | 56.07 | 01.04 | 48 | Twine of man-made fibres of strip (excluding those of polyethylene, polypropylene, polyamide or polyester), for the manufacture of prepared packings | Full duty |
| 311.14 | INDUSTRY: OTHER MADE-UP ARTICLES, INCLUDING DRESS PATTERNS | | | | |
| 311.14 | 3919.10.07 | 01.08 | 80 | Polyurethane flat shapes with dimensions not exceeding 50 mm x 2 mm x 10 mm, self-adhesive on one side only, in rolls of a width not exceeding 20 cm, for use in the manufacture of dust masks classifiable in tariff subheading 6307.90.10 | Full duty |
| 311.14 | 4016.99.90 | 01.08 | 80 | Natural rubber straps with a length not exceeding 315 mm and a width not exceeding 7 mm, for use in the manufacture of dust masks classifiable in tariff subheading 6307.90.10 | Full duty |
| 311.15 | INDUSTRY: KNITTED GLOVES | | | | |
| 311.15 | 4002.91 | 01.06 | 63 | Carboxylated acrylonitrile butadiene latex, vulcanised, for the manufacture of industrial gloves of subheading 6116.10 | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|--|--------------------|
| 311.15 | 6006.2 | 01.05 | 56 | Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7 c/m ² | Full duty |
| 311.15 | 6006.3 | 01.05 | 53 | Knitted or crocheted fabrics of synthetic fabrics | Full duty |
| 311.15 | 6116.9 | 01.05 | 55 | Gloves of cotton or synthetic fibres, or of mixtures of cotton and synthetic fibres, for use as liners in the manufacture of gloves, impregnated, coated or covered with plastics or rubber, classifiable in subheading 6116.10 | Full duty |
| 311.16 | INDUSTRY: SHAWLS, SCARVES, MUFFLERS, STOLES, PRINTED KHANGAS, PRINTED KADUNGAS AND THE LIKE | | | | |
| 311.16 | 54.07 | 01.04 | 46 | Woven unprinted fabrics of man made filament yarn, not dyed or woven from dyed yarn and not defined by draw threads or other means | Full duty |
| 311.17 | INDUSTRY: TIES AND BOW TIES | | | | |
| 311.17 | 54.07 | 01.04 | 48 | Woven fabrics of synthetic filament yarn | Full duty less 11% |
| 311.18 | INDUSTRY: HANDKERCHIEFS AND OTHER GENERAL MADE-UP TEXTILE ARTICLES | | | | |
| 311.18 | 52.08 | 01.04 | 49 | Woven fabrics of cotton, for the manufacture of handkerchiefs | Full duty |
| 311.18 | 63.09 | 01.04 | 41 | Worn clothing and other worn articles of textile materials containing 35 per cent or more by mass of cotton fibres (excluding brassieres, girdles, corsets, braces, suspenders, garters, jackets, blazers, jerseys, pullovers, cardigans, overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas, swimwear, socks and similar clothing articles) at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of wiping rags and cleaning cloths | Full duty |
| 311.20 | INDUSTRY: WOMENS AND GIRLS OUTER GARMENTS | | | | |
| | NOTE: | | | | |
| | 1. For the purposes of this item the manufacture of trousers with a vertical opening in the centre of the part of the garment and of which the opening is covered with a flap which extends from left over right, is not permitted | | | | |
| 311.20 | 5407.61 | 01.06 | 66 | Woven fabrics, of a mass of 35 g/m ² or more but not exceeding 50 g/m ² , consisting of 100 per cent non-textured polyester monofilament yarns, with a linear density of 15 dtex or more but not exceeding 22 dtex and with a construction of 60 threads per cm ² or more but not exceeding 80 threads per cm ² , for the manufacture of woman's and girls' dresses | Full duty |
| 311.20 | 60.02 | 01.04 | 49 | Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics) (excluding those of heading 60.01) printed, for the manufacture of swimwear | Full duty |
| 311.20 | 60.03 | 01.04 | 46 | Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of headings 60.01 or 60.02), for the manufacture of swimwear | Full duty |
| 311.20 | 60.04 | 01.04 | 42 | 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) printed, for the manufacture of swimwear | Full duty |
| 311.20 | 60.05 | 01.04 | 49 | Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04) printed, for the manufacture of swimwear | Full duty |
| 311.20 | 60.06 | 01.04 | 45 | Knitted or crocheted fabrics, printed, for the manufacture of swimwear | Full duty |
| 311.21 | INDUSTRY: UNDER GARMENTS | | | | |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|--|--------------------|
| 311.21 | 60.02 | 01.04 | 41 | Knitted or crocheted open-work fabrics similar to lace (excluding trimmings), of a width not exceeding 30 cm, containing by mass 5 per cent or more elastomeric yarn or rubber thread of textured yarn | Full duty |
| 311.21 | 60.03 | 01.04 | 48 | Knitted or crocheted open-work fabrics similar to lace (excluding trimmings), of a width not exceeding 30 cm, of textured yarn | Full duty |
| 311.21 | 60.04 | 01.04 | 44 | Knitted or crocheted open-work fabrics similar to lace (excluding trimmings), of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread, of textured yarn | Full duty |
| 311.21 | 60.05 | 01.04 | 40 | Warp knit or open-work fabrics similar to lace (excluding trimmings) (including those made on galloon knitting machines), of textured yarn | Full duty |
| 311.21 | 60.06 | 01.04 | 47 | Other knitted or crocheted open-work fabrics similar to lace (excluding trimmings), of textured yarns | Full duty |
| 311.23 | INDUSTRY: WATERPROOF CLOTHING | | | | |
| 311.23 | 59.06 | 01.04 | 40 | Rubberised textile fabrics | Full duty |
| 311.25 | INDUSTRY: FOUNDATION GARMENTS AND ELASTICISED APPAREL; BELTS, WHETHER OR NOT ELASTICISED | | | | |
| 311.25 | 54.07 | 01.04 | 42 | Woven unprinted fabrics of textured man-made filament yarns, for the manufacture of foundation garments | Full duty |
| 311.25 | 54.07 | 02.04 | 47 | Woven unprinted fabrics of synthetic filament yarn (excluding fabrics woven from textured yarns and woven fabrics containing polyurethane elastomers) of a value for duty purposes per kg exceeding 198c, for the manufacture of foundation garments | Full duty less 11% |
| 311.25 | 54.07 | 03.04 | 41 | Woven unprinted fabrics of man-made filament yarn, containing polyurethane elastomer yarns, for the manufacture of foundation garments | Full duty |
| 311.25 | 58.11 | 02.04 | 48 | Knitted or crocheted fabrics, interlined with cellular rubber | Full duty |
| 311.25 | 58.11 | 03.04 | 42 | Knitted fabrics, interlined with neoprene rubber, for the manufacture of limb and body supports | Full duty |
| 311.25 | 59.06 | 01.04 | 44 | Knitted or crocheted fabrics, elastic or rubberised, for the manufacture of foundation garments | Full duty |
| 311.25 | 59.06 | 02.04 | 49 | Knitted or crocheted fabrics, interlined with cellular rubber | Full duty |
| 311.25 | 59.06 | 03.04 | 43 | Knitted fabrics, interlined with neoprene rubber, for the manufacture of limb and body supports | Full duty |
| 311.25 | 60.02 | 01.04 | 49 | Knitted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of polyurethane elastomeric yarn (excluding those of heading 60.01 and plain knitted fabrics) | Full duty |
| 311.25 | 60.02 | 02.04 | 43 | 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), for the manufacture of foundation garments | Full duty |
| 311.25 | 60.03 | 01.04 | 45 | Knitted fabrics of textured yarns of a width not exceeding 30 cm (excluding those of heading 60.01 and fabrics containing polyurethane elastomeric yarn) | Full duty |
| 311.25 | 60.03 | 02.04 | 44 | Knitted fabrics of textured yarn of a width not exceeding 30 cm, containing polyurethane elastomeric yarn (excluding those of heading 60.01 and plain knitted fabrics) | Full duty |
| 311.25 | 60.04 | 01.04 | 41 | Knitted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of polyurethane elastomeric yarn (excluding those of heading 60.01 and plain knitted fabrics) | Full duty |
| 311.25 | 60.04 | 02.04 | 46 | 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), for the manufacture of foundation garments | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|------------------|
| 311.25 | 60.05 | 01.04 | 48 | Warp knit fabrics of textured yarn (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04 and fabrics containing polyurethane elastomeric yarn) | Full duty |
| 311.25 | 60.05 | 02.04 | 42 | Warp knit fabrics of textured yarn (including those made on galloon knitting machines (excluding those of headings 60.01 to 60.04 and plain knitted fabrics) | Full duty |
| 311.25 | 60.06 | 01.04 | 44 | Other knitted fabrics of textured yarn (excluding fabrics containing polyurethane elastomeric yarn) | Full duty |
| 311.25 | 60.06 | 02.04 | 49 | Other knitted fabrics containing polyurethane elastomeric yarn (excluding plain knitted fabrics) | Full duty |
| 311.25 | 73.20 | 01.04 | 49 | Corset busks and similar supports, of steel | Full duty |
| 311.25 | 73.26 | 01.04 | 47 | Spiralled busk wire of steel, not cut to size, for the manufacture of corset busks and similar supports | Full duty |
| 311.27 | INDUSTRY: TARPAULINS, SAILS, AWNINGS, SUNBLINDS, TENTS AND CAMPING GOODS | | | | |
| 311.27 | 54.07 | 02.04 | 40 | Woven fabrics of man-made filament yarn, for the manufacture of sails for sailing vessels | Full duty |
| 311.27 | 83.02 | 01.04 | 49 | D-rings | Full duty |
| 311.27 | 83.08 | 01.04 | 47 | Brass eyelets, hooks and eyes | Full duty |
| 311.40 | INDUSTRY: CLOTHING (GENERAL) | | | | |
| 311.40 | 00.00 | 01.04 | 04 | Textile yarns and textile fabrics, classifiable in Section XI of Part 1 to Schedule No. 1 and approved by the International Trade Administration Commission (ITAC) through a Notice in the Government Gazette as qualifying yarns and fabrics that may be imported under this rebate item for the manufacture of apparel and clothing accessories classifiable in Chapters 61 and 62, in such quantities, at such times and subject to such conditions as ITAC may allow by specific permit, provided that - (i) ITAC or equivalent authority in SACU member states, is satisfied that the apparel and clothing accessories manufactured in terms of this item are supplied to and sold by retailers in the country in which the rebate permit will be issued; (ii) as evidenced in support of (i) above, the application for a permit must be supported by an order/orders from retailers in the country where the application is made; and (iii) the yarns and fabrics are not specifically covered by another rebate provision in Schedule No. 3 for the same industry and purpose. | Full duty |
| 311.40 | 39.26 | 01.04 | 45 | Buckles, slides and bust cups, of plastics | Full duty |
| 311.40 | 40.08 | 01.04 | 49 | Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving socks | Full duty |
| 311.40 | 5208.4 | 01.05 | 53 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , of yarns of different colours, for the manufacture of men's or boys' shirts classifiable in heading 62.05, women's or girls' blouses, shirts and shirt-blouses classifiable in heading 62.06 and boxer-shorts classifiable in tariff headings 62.07 and 62.08 | Full duty |
| 311.40 | 5210.4 | 01.05 | 57 | Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ² , of yarns of different colours, for the manufacture of men's or boys' shirts classifiable in heading 62.05 and women's or girls' blouses, shirts and shirt-blouses classifiable in heading 62.06 | Full duty |
| 311.40 | 54.07 | 01.04 | 45 | Woven unprinted fabrics, consisting wholly of yarn of polyamide filaments, exceeding 75 dtex but not exceeding 250 dtex, in a plain weave and of a mass per m ² not exceeding 160 g, for use as outercloth in the manufacture of skirts with elasticised waists, trouser type leggings with side access slits and elasticised waists, jackets commonly known as windbreakers, raincoats (including reversible raincoats) and lifejackets | Full duty |
| 311.40 | 5407.5 | 01.05 | 51 | Other woven fabrics, containing 85 per cent or more by mass of textured polyester filaments, with a mass of 55 g/m ² or more but not exceeding 135 g/m ² , for the manufacture of woven articles of apparel classifiable in Chapter 62 | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|------------------|
| 311.40 | 5407.61 | 01.06 | 62 | Other woven fabrics, containing 85 per cent or more by mass of non-textured polyester filaments, with a mass of 55 g/m ² or more but not exceeding 135 g/m ² , for the manufacture of woven articles of apparel classifiable in Chapter 62 | Full duty |
| 311.40 | 5408.10 | 01.06 | 64 | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05, for use as linings in the manufacture of outer garments classifiable in Chapter 61 and Chapter 62 | Full duty |
| 311.40 | 5513.21 | 01.06 | 66 | Woven fabrics of polyester staple fibres, containing 60 per cent or more by mass of such fibres but not exceeding 70 percent, mixed mainly or solely with cotton, containing yarns with a dtex of 115 but not exceeding 145, of a mass exceeding 100 g/m ² but not exceeding 119 g/m ² , dyed, plain weave, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of shirts classifiable in tariff headings 62.05 and 62.06 | Full duty |
| 311.40 | 56.03 | 01.04 | 41 | Non-wovens, whether or not impregnated, coated or laminated, for the manufacture of sterilised surgical and examination gowns | Full duty |
| 311.40 | 58.01 | 01.04 | 46 | Woven pile fabrics and chenille fabrics (excluding those of wool or fine animal hair), for the manufacture of woven articles of apparel classifiable in Chapter 62 | Full duty |
| 311.40 | 58.08 | 01.04 | 40 | Gold or silver braid, for uniforms | Full duty |
| 311.40 | 58.08 | 02.04 | 45 | Braid, for the manufacture of belts | Full duty |
| 311.40 | 58.10 | 01.04 | 44 | Embroidery in the piece or in strips, with a width of 30 cm or more, for the manufacture of articles of apparel classifiable in Chapter 61 and Chapter 62 | Full duty |
| 311.40 | 59.06 | 01.04 | 41 | Fabrics rubberised with cellular rubber, for the manufacture of swimwear, foundation garments and elasticised apparel | Full duty |
| 311.40 | 59.06 | 02.04 | 46 | Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving suits, surfing suits, water-skiing tunics and the like | Full duty |
| 311.40 | 59.06 | 03.04 | 40 | Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving socks | Full duty |
| 311.40 | 59.07 | 01.04 | 48 | Textile fabrics, impregnated or coated | Full duty |
| 311.40 | 83.08 | 01.04 | 40 | Hooks and eyes (excluding hooks and eyes on tape), eyelets and similar fittings (excluding hooks and bars, slides, buckles, buckle moulds and buckle-clasps), of base metal | Full duty |
| 311.41 | INDUSTRY: TEXTILES AND TEXTILE ARTICLES (GENERAL) | | | | |
| 311.41 | 5402.33 | 01.06 | 67 | Textured filament yarn of polyester, measuring per single yarn 75 dtex or more but not exceeding 650 dtex and having a tenacity not exceeding 45 cN/tex, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textiles and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region | Full duty |
| 311.41 | 54.03 | 01.04 | 46 | Artificial filament yarn (excluding sewing thread), not put up for retail sale, including artificial monofilament of less than 67 dtex, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region | Full duty |
| 311.41 | 5509.1 | 01.05 | 50 | Yarn (excluding sewing thread) containing 85 per cent or more by mass of staple fibres of nylon or other polyamides, not put up for retail sale, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|------------------|
| 311.41 | 5509.4 | 01.05 | 52 | Other yarn (excluding sewing thread) containing 85 per cent or more by mass of synthetic staple fibres, not put up for retail sale, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region | Full duty |
| 311.41 | 5509.51 | 01.06 | 63 | Other yarn (excluding sewing thread) of polyester staple fibres mixed mainly or solely with artificial staple fibres, not put up for retail sale, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region | Full duty |
| 311.41 | 55.10 | 01.04 | 45 | Yarn (excluding sewing thread) of artificial staple fibres, not put up for retail sale, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region | Full duty |
| 311.42 | INDUSTRY: TEXTILE BED, TABLE, TOILET AND KITCHEN LINEN; CURTAINS AND INTERIOR BLINDS; CURTAIN OR BED VALANCES; OTHER FURNISHING ARTICLES; OTHER MADE UP ARTICLES; MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED | | | | |
| 311.42 | 52.08 | 01.04 | 42 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff headings 63.02, 63.03, 63.04 and 63.07 | Full duty |
| 311.42 | 5208.23 | 01.06 | 62 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , bleached, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff subheading 63.07 | Full duty |
| 311.42 | 5208.33 | 01.06 | 62 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , dyed, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff heading 63.07 | Full duty |
| 311.42 | 52.09 | 01.04 | 49 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04 | Full duty |
| 311.42 | 52.10 | 01.04 | 46 | Woven fabrics of cotton, containing less than 85 per cent of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04 | Full duty |
| 311.42 | 54.07 | 01.04 | 43 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04, in rolls of a width of 160 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04 | Full duty |
| 311.42 | 55.13 | 01.04 | 46 | Woven fabrics of synthetic 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 , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04 | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|------------------|
| 311.42 | 55.14 | 01.04 | 42 | 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 , dyed or printed, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04 | Full duty |
| 311.42 | 5903.20 | 01.06 | 61 | Textile fabrics impregnated, coated, covered or laminated with polyurethane, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02 | Full duty |
| 311.42 | 6001.21 | 01.06 | 67 | Looped pile fabrics, knitted or crocheted, of cotton, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02 | Full duty |
| 311.42 | 6001.92 | 01.06 | 66 | Knitted pile fabrics, other, of 100 per cent polyester fibres, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff subheading 6304.91.90 | Full duty |
| 311.42 | 8536.50.50 | 01.08 | 82 | Other switches, with moulded casings of plastics or other insulating material, with a current rating not exceeding 800 A, for the manufacture of electric blankets classifiable in tariff subheading 6301.10 | Full duty |
| 311.42 | 8544.49.90 | 01.08 | 85 | Other insulated electric conductors, for a voltage exceeding 80 V, not fitted with connectors, for the manufacture of electric blankets classifiable in tariff subheading 6301.10 | Full duty |
| 312.00 | FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR | | | | |
| 312.01 | INDUSTRY: FOOTWEAR | | | | |
| 312.01 | 34.02 | 01.04 | 49 | Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations (whether or not containing soap) | Full duty |
| 312.01 | 34.04 | 01.04 | 41 | Artificial waxes; prepared waxes | Full duty |
| 312.01 | 34.05 | 01.04 | 48 | Polishes and creams | Full duty |
| 312.01 | 39.00 | 01.02 | 23 | Plastics (excluding polymers of ethylene having a specific gravity of less than 0,94 and polymers of vinyl chloride) and articles thereof (excluding those polymers of vinyl chloride) | Full duty |
| 312.01 | 40.05 | 01.04 | 46 | Rubber adhesives | Full duty |
| 312.01 | 40.08 | 01.04 | 45 | Welting and randing, of rubber | Full duty |
| 312.01 | 40.08 | 03.04 | 44 | Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving boots | Full duty |
| 312.01 | 4104.4 | 01.05 | 58 | Tanned or crust hides and skins of bovine (including buffalo) animals, without hair on, whether or not split, but not prepared, of a unit surface area not exceeding 2,22 m ² per whole hide or 1,11 m ² per half hide, for use as linings | Full duty |
| 312.01 | 4104.4 | 02.05 | 52 | Tanned or crust hides and skins of bovine (including buffalo) animals, without hair on, whether or not split, but not further prepared, of a unit surface area not exceeding 1 075 m ² per half hide and of a value for duty purposes exceeding 10 000 c/m ² , for use as upper material or for the covering of heels | Full duty |
| 312.01 | 4104.4 | 03.05 | 57 | Tanned or crust hides and skins of bovine (including buffalo) animals, without hair on, whether or not split, but not further prepared, vegetable pre-tanned of a thickness of 2,5 mm or more, for the manufacture of inner and outer soles of subheading 6406.90 | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|-------------|----------------|-------------|----|---|------------------|
| 312.01 | 4107.1 | 02.05 | 56 | Leather prepared after tanning or crusting, including parchment dressed leather, of bovine (including buffalo) animals, without hair on, whether or not split, (excluding leather of heading 41.14) of a unit surface area not exceeding 1,075 m ² per half hide and of a value for duty purposes exceeding 10 000 c/m ² , for use as upper material or for the covering of heels | Full duty |
| 312.01 | 42.05 | 01.04 | 43 | Welting and randing, of leather or of composition leather; leather thongs and ornaments; woven leather upper material | Full duty |
| 312.01 | 52.11 | 01.04 | 45 | Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels | Full duty |
| 312.01 | 54.07 | 01.04 | 46 | Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering of heels | Full duty |
| 312.01 | 55.14 | 01.04 | 45 | Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering of heels | Full duty |
| 312.01 | 55.15 | 01.04 | 41 | Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering of heels | Full duty |
| 312.01 | 56.03 | 01.04 | 48 | Non-woven fabrics (excluding those for use as linings) coated or covered with plastics (excluding vinyl chloride polymers and copolymers) | Full duty |
| 312.01 | 56.03 | 02.04 | 42 | Non-woven fabrics impregnated or coated with plastics, for the manufacture of stiffeners, including toe-puffs | Full duty |
| 312.01 | 56.03 | 03.04 | 47 | Non-woven fabrics not impregnated, coated or covered with plastics | Full duty |
| 312.01 | 58.06 | 01.04 | 44 | Narrow woven fabrics, of a width exceeding 3 mm | Full duty |
| 312.01 | 59.03 | 01.04 | 49 | Stiffening fabrics, including toe-puff materials | Full duty |
| 312.01 | 59.03 | 02.04 | 43 | Impregnated, coated, covered or laminated with plastics, (excluding vinyl chloride polymers or vinyl chloride), for use as upper material, for covering heels or platforms or for the manufacture of uppers or inner soles | Full duty |
| 312.01 | 59.03 | 03.04 | 48 | Coated, covered or laminated with polyester film or sheet, for the manufacture of strapping for foot wear | Full duty |
| 312.01 | 59.06 | 01.04 | 48 | Rubberised textile fabrics (excluding rubberised knitted or crocheted goods) | Full duty |
| 312.01 | 59.06 | 02.04 | 42 | Knitted or crocheted fabrics interlined with neoprene rubber (closed cell), for the manufacture of diving boots | Full duty |
| 312.01 | 59.07 | 01.04 | 44 | Textile fabrics (excluding knitted pile fabrics), impregnated or coated, for use as upper material, for insole reinforcement or as stiffening fabric, including toe-puff materials | Full duty |
| 312.01 | 6001.92 | 01.06 | 69 | Other pile fabrics, knitted or crocheted, of man-made fibres, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in the manufacture of footwear with uppers of textile materials classifiable in Chapter 64 | Full duty |
| 312.01 | 63.07 | 01.04 | 45 | Made-up insole ribbing material, in preformed strips | Full duty |
| 312.01 | 64.06 | 02.04 | 47 | Heel top-pieces (detachable), of plastics, for the manufacture of plastic heels | Full duty |
| 312.01 | 6406.90 | 01.06 | 69 | Studs of aluminium | Full duty |
| 312.01 | 6406.90 | 02.06 | 63 | Inserts of stainless steel, for the manufacture of footwear incorporating a protective metal toe-cap | Full duty |
| 312.01 | 6406.90 | 03.06 | 68 | Inner soles, of cork, for the manufacture of footwear | Full duty |
| 312.01 | 7117.19 | 01.06 | 67 | Imitation jewellery of base metal | Full duty |
| 312.01 | 7117.90 | 01.06 | 61 | Imitation jewellery of plastics | Full duty |
| 312.01 | 73.17 | 01.04 | 42 | Nails, tacks and studs, of iron or steel | Full duty |
| 312.01 | 83.08 | 01.04 | 47 | Hooks, eyes and eyelets, of base metal | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|--|--------------------|
| 312.02 | INDUSTRY: HEADGEAR | | | | |
| 312.02 | 46.01 | 01.04 | 44 | Plaits of straw, esparto and similar plaiting materials | Full duty |
| 312.02 | 51.11 | 02.04 | 48 | Woollen fabrics | Full duty |
| 312.02 | 55.15 | 01.04 | 43 | Other woven fabrics of synthetic staple fibres, for the manufacture of headgear of headings 65.04 and 65.05 | Full duty |
| 312.02 | 56.03 | 01.04 | 44 | Non-woven fabrics, not impregnated or coated with plastics | Full duty |
| 312.02 | 58.08 | 01.04 | 49 | Braids | Full duty |
| 312.02 | 59.01 | 01.04 | 48 | Buckram and similar fabrics | Full duty |
| 312.02 | 59.06 | 01.04 | 41 | Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving hoods | Full duty |
| 312.02 | 59.07 | 01.04 | 46 | Textile fabrics otherwise impregnated, coated or covered | Full duty less 22% |
| 312.02 | 6005.3 | 01.05 | 50 | Warp knitted fabrics of synthetic fibres, for the manufacture of peaked caps | Full duty |
| 312.02 | 65.01 | 01.04 | 46 | Hoods, neither blocked to shape nor with made brims, for the manufacture of womens and girls hats, of furfelt | Full duty |
| 312.02 | 65.01 | 02.04 | 40 | Hoods, neither blocked to shape nor with made brims, for the manufacture of womens and girls hats, of other felt | Not exceeding 15% |
| 312.02 | 65.02 | 01.04 | 42 | Hat-shapes, plaited or made from plaited or other strips of any material neither blocked to shape nor with made brims | Full duty |
| 312.02 | 65.04 | 01.04 | 45 | Hat-shapes, plaited or made from plaited or other strips of any material, not further processed than blocked to shape and with made brims, for the manufacture of womens or girls hats | Full duty |
| 312.02 | 65.05 | 01.04 | 41 | Hoods of furfelt, not further processed than blocked to shape and with made brims (capelines), for the manufacture of womens and girls hats | Full duty |
| 312.02 | 65.07 | 01.04 | 44 | Inside bands, linings, cap peaks not covered with cloth | Full duty |
| 312.02 | 83.08 | 01.04 | 49 | Metal fittings, of base metal, for caps, helmets and chin straps | Full duty |
| 312.03 | INDUSTRY: UMBRELLAS AND SUNSHADES | | | | |
| 312.03 | 54.07 | 01.04 | 43 | Woven fabrics of man-made filament yarn, for hand umbrellas | Full duty |
| 312.03 | 66.03 | 01.04 | 44 | Parts, fittings, trimmings and accessories (excluding textile articles) | Full duty |
| 312.04 | INDUSTRY: ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT AND PARTS THEREOF | | | | |
| 312.04 | 54.07 | 01.04 | 41 | Woven fabrics of man-made filament yarn | Full duty |
| 312.04 | 54.08 | 01.04 | 48 | Woven fabrics of man-made filament yarn | Full duty |
| 313.00 | ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE | | | | |
| 313.01 | INDUSTRY: ABRASIVE GOODS | | | | |
| 313.01 | 39.20 | 01.04 | 40 | Vulcanised fibre | Full duty |
| 313.01 | 59.07 | 01.04 | 41 | Impregnated textile fabrics, for the manufacture of abrasive cloth | Full duty |
| 313.01 | 70.19 | 01.04 | 41 | Glass fibre gauze and discs thereof, for the manufacture of grinding wheels and discs | Full duty |
| 313.06 | INDUSTRY: CERAMIC PRODUCTS | | | | |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|----------------------|
| 313.06 | 49.08 | 01.04 | 44 | Transfers (decalcomanias) | Full duty |
| 313.06 | 69.07 | 01.04 | 43 | Unglazed ceramics tiles, for the manufacture of glazed ceramic tiles (tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm) | Full duty |
| 313.06 | 6911.10 | 01.06 | 68 | Tableware, undecorated, glazed, in sets, containing cups and saucers or mugs in addition to other tableware, of a value for duty purposes of 625c/kg or more for the decoration thereof (excluding decoration on the base) and a further process of heat treatment | Full duty less 16,5% |
| 313.06 | 6911.10 | 03.06 | 67 | Cups and saucers, undecorated, glazed, of a value for duty purposes of 115c per item or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment | Full duty less 16,5% |
| 313.06 | 6911.10 | 04.06 | 61 | Plates, undecorated, glazed, of a value for duty purposes of 583c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment | Full duty less 16,5% |
| 313.06 | 6911.10 | 05.06 | 66 | Sweet dishes, undecorated, glazed, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment | Full duty less 16,5% |
| 313.06 | 6911.10 | 06.06 | 60 | Other tableware, undecorated, glazed, of a value for duty purposes of 549c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment | Full duty less 16,5% |
| 313.06 | 69.12 | 01.04 | 46 | Tableware, undecorated, glazed, in sets, containing cups and saucers or mugs in addition to other tableware, of a value for duty purposes of 738c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment | Full duty less 16,5% |
| 313.06 | 69.12 | 02.04 | 40 | Mugs, undecorated, glazed, of a value for duty purposes of 80c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment | Full duty less 16,5% |
| 313.06 | 69.12 | 03.04 | 45 | Cups and saucers, undecorated, glazed, of a value for duty purposes of 150c per item or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment | Full duty less 16,5% |
| 313.06 | 69.12 | 04.04 | 46 | Plates, undecorated, glazed, of a value for duty purposes of 441c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment | Full duty less 16,5% |
| 313.06 | 69.12 | 05.04 | 44 | Sweet dishes, undecorated, glazed, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment | Full duty less 16,5% |
| 313.06 | 69.12 | 06.04 | 49 | Tableware (excluding sets, mugs, cups, saucers, plates and sweet dishes), undecorated, glazed, of a value for duty purposes of 403c/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment | Full duty less 16,5% |
| 313.07 | INDUSTRY: GLASS AND GLASSWARE | | | | |
| 313.07 | 39.20 | 01.04 | 41 | Polyurethane, in plates, sheets, film, foil and strip, for the manufacture of laminated safety glass | Full duty |
| 313.07 | 39.20 | 02.04 | 46 | Plastic in sheets or rolls, for the manufacture of laminated safety glass | Full duty |
| 313.07 | 39.21 | 01.04 | 48 | Polyurethane, in plates, sheets, film, foil and strip, for the manufacture of laminated safety glass | Full duty |
| 313.07 | 70.05 | 01.04 | 42 | Tinted float glass, of a thickness exceeding 1.7 mm, for the manufacture of toughened safety glass, whether or not shaped | Full duty |
| 313.07 | 70.13 | 01.04 | 44 | Glassware, uncut, for the manufacture of cut glassware | Full duty |
| 313.07 | 70.13 | 02.04 | 49 | Glassware, footed and stemmed, for frosting, sand blasting, colouring, badging or decorating | Full duty |
| 313.09 | INDUSTRY: ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL | | | | |
| 313.09 | 39.26 | 01.04 | 43 | Biaxially oriented propylene polymer film, not pressure sensitive, of a thickness not exceeding 0.012 mm, perforated | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|--|------------------|
| 313.09 | 56.03 | 01.04 | 48 | Non-wovens, of man-made filaments | Full duty |
| 313.09 | 70.19 | 01.04 | 46 | Non-woven glass fibre sheets | Full duty |
| 314.00 | PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN | | | | |
| 314.01 | INDUSTRY: IMITATION JEWELLERY | | | | |
| 314.01 | 39.26 | 01.04 | 46 | Beads (excluding imitation pearls) and parts of articles of personal adornment; pearlised balls, ovals and similar shapes, unpierced | Full duty |
| 314.01 | 71.17 | 01.04 | 44 | Necklace clasps; unfinished parts of imitation jewellery | Full duty |
| 314.01 | 73.00 | 01.02 | 27 | Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of iron or steel | Full duty |
| 314.01 | 74.00 | 01.02 | 20 | Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of copper | Full duty |
| 315.00 | BASE METALS AND ARTICLES OF BASE METAL | | | | |
| 315.01 | INDUSTRY: BASE METALS | | | | |
| 315.01 | 32.09 | 01.04 | 48 | Paint, with a basis of chrome compounds or zinc powder, for use as a primer or for the pretreatment of metal, in the manufacture of painted sheets, plates, hoop or strip, of iron or steel | Full duty |
| 315.01 | 38.24 | 01.04 | 47 | Case hardening powders and compounds | Full duty |
| 315.01 | 38.24 | 02.04 | 41 | Additives with a basis of polyethylene oxide, for use in the manufacture of tinned sheets or plates, of iron or steel | Full duty |
| 315.01 | 4008.29 | 01.06 | 66 | Vulcanised rubber rods, with a cross-sectional dimension not exceeding 61 mm, for the manufacture of suspension units, of iron or steel, used for anti-vibration, damping, tensioning or oscillating purposes | Full duty |
| 315.02 | INDUSTRY: TUBES AND PIPES (INCLUDING FLEXIBLE TUBING), OF BASE METAL | | | | |
| 315.02 | 3901.10 | 01.06 | 62 | Polyethylene in primary forms, having a specific gravity of less than 0,94, for coating tubes and pipes of base metal | Full duty |
| 315.02 | 3901.20 | 01.06 | 62 | Polyethylene in primary forms, having a specific gravity of 0,94 or more, for coating tubes and pipes of base metal | Full duty |
| 315.02 | 8307.10 | 01.06 | 62 | Corrugated flexible tubing of iron or steel, for covering with braided wire | Full duty |
| 315.03 | INDUSTRY: METAL CONTAINERS | | | | |
| 315.03 | 39.23 | 01.04 | 48 | Caps of plastics, for the manufacture of trade packages | Full duty |
| 315.03 | 40.05 | 01.04 | 41 | Rubber sealing compounds | Full duty |
| 315.03 | 7616.99 | 01.06 | 62 | Slugs for impact extrusion for use in the manufacture of aluminium aerosol cans of a capacity not exceeding 500 ml, classifiable in tariff subheading 7612.90.40, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 315.03 | 8309.90 | 01.06 | 65 | Threaded bungs and threaded flanges for steel drums, packed in sets, whether or not presented with bung covers | Full duty |
| 315.05 | INDUSTRY: STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL | | | | |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|------------------|
| 315.05 | 7308.90.99 | 01.01 | 80 | Steel panels with inner core of Portland cement, for the manufacture of elevated (raised) flooring systems for buildings classifiable in tariff subheading 7308.90.90 | Full duty |
| 315.06 | INDUSTRY: BASE METAL FITTINGS AND MOUNTINGS OF A KIND SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CASKETS AND THE LIKE | | | | |
| 315.06 | 00.00 | 01.00 | 02 | Goods of any description, for the manufacture of motor vehicle window winding mechanisms | Full duty |
| 315.06 | 73.20 | 01.04 | 43 | Springs, for the manufacture of concealed self-closing furniture hinges with circular hinge bosses | Full duty |
| 315.06 | 83.02 | 01.04 | 40 | Parts of hinges, for the manufacture of concealed self-closing furniture hinges with circular hinge bosses | Full duty |
| 315.07 | INDUSTRY: SHEET METAL PRODUCTS | | | | |
| 315.07 | 00.00 | 01.00 | 04 | Goods of any description (excluding heaters (space heating apparatus) whether or not assembled of subheading 7321.8 and wire grids of subheading 7321.90), for the manufacture of gas heaters | Full duty |
| 315.07 | 3926.90 | 01.06 | 60 | Handles of plastics, for the manufacture of stainless steel hollowware for table or kitchen use of subheading 7323.93 | Full duty |
| 315.07 | 73.23 | 01.04 | 44 | Spouts and handles, of iron or steel, for the manufacture of kitchen and other household articles | Full duty |
| 315.07 | 73.23 | 02.04 | 49 | Stampings, pressings and made-up roughs, of kitchen and other household articles, of iron or steel, for the manufacture of electroplated ware | Full duty |
| 315.07 | 7323.9 | 01.05 | 55 | Eyelets, handles, hooks, angles, rims and rings, of iron or steel, for the manufacture of pressed steelware | Full duty |
| 315.07 | 73.24 | 03.04 | 47 | Steel pressings, not enamelled, for the manufacture of steel baths | Full duty |
| 315.07 | 74.18 | 01.04 | 45 | Spouts and handles, of copper, for the manufacture of kitchen and other household articles | Full duty |
| 315.07 | 74.18 | 02.04 | 46 | Stampings, pressings and made-up roughs, of kitchen and other household articles, of copper, not plated, for the manufacture of electroplated ware (excluding beer mugs, presentation cups, trophies, spoons and forks) | Full duty |
| 315.07 | 82.00 | 01.02 | 24 | Stampings, pressings and made-up roughs of cutlery and other implements of base metal (excluding spoons, forks and scissors), not plated, for the manufacture of electroplated ware | Full duty |
| 315.08 | INDUSTRY: TOOLS AND IMPLEMENTS | | | | |
| 315.08 | 3926.90 | 01.06 | 62 | Handles of plastics, for the manufacture of hammers | Full duty |
| 315.08 | 44.17 | 02.04 | 47 | Wooden handles, for hand tools (excluding those falling within tariff heading 82.01 of Schedule No. 1) manufactured in the Republic | Full duty |
| 315.08 | 82.03 | 01.04 | 46 | Dropforged steel blanks, for the manufacture of files, rasps, pliers [excluding waterpump pliers, gas pliers and slip joint pipe-grip pliers (including bent-nose type), adjustable self-locking pliers and grips], pincers (excluding carpenters' pincers), tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools | Full duty |
| 315.08 | 8204.1 | 01.05 | 55 | Dropforged steel blanks, for the manufacture of hand operated spanners and wrenches (excluding double open-end spanners of all sizes up to 36 mm, ring spanners of all sizes up to 36 mm, combination ring and open-end spanners of all sizes up to 36 mm, pipe wrenches (other than chain type) and adjustable wrenches of a length of 140 mm or more but not exceeding 310 mm) | Full duty |
| 315.08 | 82.09 | 01.04 | 44 | Tungsten carbide tips, for the manufacture of saws | Full duty |
| 315.10 | INDUSTRY: CUTLERY, SPOONS AND FORKS | | | | |
| 315.10 | 82.15 | 01.04 | 47 | Spoons and forks, of nickel silver, unplated, for the manufacture of spoons and forks plated with silver | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|------------------------|
| 315.11 | INDUSTRY: SAFES AND STRONG-ROOM DOORS | | | | |
| 315.11 | 83.01 | 01.04 | 42 | Locks, including keys, and lock mechanisms | Full duty |
| 315.12 | INDUSTRY: LAMPSHADES | | | | |
| 315.12 | 39.19 | 01.04 | 48 | Plastics (excluding vinyl chloride polymers or copolymers), in sheets or rolls | Full duty |
| 315.12 | 39.20 | 01.04 | 45 | Plastics (excluding vinyl chloride polymers or copolymers), in sheets or rolls | Full duty |
| 315.12 | 3920.4 | 01.05 | 51 | Plates, sheets, film, foil and strip, of polymers of vinyl chloride | Full anti-dumping duty |
| 315.12 | 39.21 | 01.04 | 41 | Plastics (excluding vinyl chloride polymers or copolymers), in sheets or rolls | Full duty |
| 315.13 | INDUSTRY: CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES | | | | |
| 315.13 | 7409.21 | 01.06 | 61 | Plates, sheets and strip, of copper-zinc base alloys (brass), in coils, for the manufacture of eyelets | Full duty |
| 315.14 | INDUSTRY: CLOSURES AND CLOSURE LININGS | | | | |
| 315.14 | 39.00 | 01.02 | 29 | Plastics for use as linings or for coating linings | Full duty |
| 316.00 | MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF | | | | |
| 316.01 | INDUSTRY: MACHINERY AND MECHANICAL APPLIANCES AND IMPLEMENTS | | | | |
| 316.01 | 00.00 | 01.00 | 00 | Goods of any description (excluding radiator and heater cores), for the manufacture of blower and ram type heaters and ventilating units identifiable for use solely or principally with motor vehicles with water-cooled engines | Full duty |
| 316.01 | 00.00 | 02.00 | 05 | Goods of any description (excluding heaters (space heating apparatus) whether or not assembled of subheading 8516.2 and wire grids of subheading 7321.90), for the manufacture of electric space heating apparatus | Full duty |
| 316.01 | 39.21 | 01.04 | 49 | Polyester, for the manufacture of printing machine rollers | Full duty |
| 316.01 | 3926.90 | 01.06 | 67 | Components of silicones, for the manufacture of air conditioners of heading 84.15 | Full duty |
| 316.01 | 40.09 | 01.04 | 40 | Tubes, pipes and hoses of vulcanized rubber (excluding hard rubber), without fittings, for the manufacture of air-conditioning systems, identifiable for use solely or principally with motor vehicles | Full duty |
| 316.01 | 4009.41 | 01.06 | 69 | Tubes and pipes, of vulcanised rubber, reinforced or combined with other materials (excluding metal or textile materials), without fittings, for the manufacture of blower and ram type heaters, ventilation units and air-conditioning systems, identifiable for use solely or principally with motor vehicles with water cooled engines | Full duty |
| 316.01 | 40.16 | 01.04 | 46 | Seals or side shields, for the manufacture of bearings | Full duty |
| 316.01 | 40.16 | 02.04 | 40 | Gaskets of rubber, for the manufacture of aerosol valves | Full duty |
| 316.01 | 4016.93 | 01.06 | 67 | Gaskets, washers and other seals, of unvulcanised rubber, seals for the manufacture of automatic washing machines of heading 84.50 | Full duty |
| 316.01 | 4016.99 | 01.06 | 66 | Blocks of unvulcanised rubber, for the manufacture of automatic washing machines of heading 84.50 | Full duty |
| 316.01 | 6806.10 | 01.06 | 64 | Ceramic fibre mineral wool consisting of aluminosilicates, with a mass of 1 000 g/m ² or more, in rolls or sheets, for press-cutting thereof into pieces, for the manufacture of catalytic converters of subheading 8421.39 | Full duty |
| 316.01 | 70.19 | 01.04 | 43 | Non-woven glass fibre sheets, for the manufacture of industrial air filters | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|-------------|----------------|-------------|----|---|------------------|
| 316.01 | 73.04 | 02.04 | 42 | Tubes and pipes, of iron or steel, for the manufacture of bearings and parts thereof | Full duty |
| 316.01 | 73.04 | 03.04 | 47 | Tubes and pipes, of iron or steel, seamless, with an outside cross-sectional dimension of 30 mm or more but not exceeding 95 mm, for the manufacture of hydraulic lifting jacks | Full duty |
| 316.01 | 73.04 | 04.04 | 41 | Seamless tubes and pipes and blanks, of iron and steel (excluding those of stainless steel), with plain ends, with a wall thickness of 10 mm or more or of which the outside cross-sectional dimension is 75 mm or more and of which the wall thickness is one-tenth more of the outside cross-sectional dimension, for the manufacture of drill rods for thrust borers | Full duty |
| 316.01 | 73.04 | 05.04 | 46 | Tubes and pipes, of iron or steel, seamless, for the manufacture of hydraulic cylinders | Full duty |
| 316.01 | 73.04 | 08.04 | 40 | Tubes, pipes and hollow profiles, seamless, of a circular cross section, of iron or non-alloy steel, for the manufacture of freezers of heading 84.18 | Full duty |
| 316.01 | 7304.39 | 01.06 | 64 | Tubes, pipes and hollow profiles, of circular cross-section, of iron or non-alloy steel, for the manufacture of refrigerators of heading 84.18 | Full duty |
| 316.01 | 7306.30 | 01.06 | 63 | Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, for the manufacture of refrigerators and freezers of heading 84.18 | Full duty |
| 316.01 | 73.14 | 01.04 | 42 | Woven wire materials, of iron or steel, for the manufacture of filters and filter elements for internal combustion piston engines | Full duty |
| 316.01 | 73.14 | 02.04 | 47 | Reinforcing material, of iron or steel wire with a diameter not exceeding 1 mm, for the manufacture of air filter elements | Full duty |
| 316.01 | 73.18 | 01.04 | 48 | Screws, bolts, nuts and washers, of iron or steel for the manufacture of refrigerators, automatic tumble drying machines, automatic washing machines and air conditioners of headings 84.15, 84.18, 84.50 and 84.51 | Full duty |
| 316.01 | 7320.90 | 01.06 | 68 | Springs (excluding leaf-springs and helical springs), of iron or steel, for the manufacture of automatic washing machines of heading 84.50 | Full duty |
| 316.01 | 74.07 | 01.04 | 40 | Copper bars, rods and profiles, for the manufacture of nozzles for gas-operated soldering, brazing or welding machinery and apparatus, of subheading 8468.90 | Full duty |
| 316.01 | 7411.10 | 01.06 | 65 | Tubes and pipes of refined copper with an outside cross-sectional dimension not exceeding 115 mm for the manufacture of finned tube heat-exchangers, blower coil unit coolers, evaporators and condensers classifiable in subheadings 8415.90.90 and 8418.99, for use in air conditioning machines, refrigerators, freezers and other refrigerating or freezing equipment | Full duty |
| 316.01 | 76.04 | 01.04 | 49 | Hollow profiles of aluminium, of a cross-sectional dimension not exceeding 370 mm, for the manufacture of condensers and evaporators for motor vehicle air conditioning equipment, in such quantities as the International Trade Administration Commission may allow by specific permit after the Commission has been satisfied that the quality of such hollow profiles of aluminium, manufactured in SACU is not acceptable to the motor industry | Full duty |
| 316.01 | 7608.10 | 01.06 | 62 | Tubes and pipes of aluminium, not alloyed, with an outside diameter not exceeding 7 mm, for use in the manufacture of household refrigerators and freezers, classifiable in heading 84.18 | Full duty |
| 316.01 | 76.09 | 01.04 | 40 | Other aluminium tube or pipe fittings, for the manufacture of heaters or radiator cores of a type suitable for use with blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water cooled engines | Full duty |
| 316.01 | 8301.40 | 01.06 | 61 | Locks of base metal, for the manufacture of refrigerators and freezers of heading 84.18 | Full duty |
| 316.01 | 8302.10 | 01.06 | 66 | Hinges of base metal, for the manufacture of automatic washing machines of heading 84.50 | Full duty |
| 316.01 | 8302.49 | 01.06 | 61 | Mountings of base metal, for the manufacture of automatic washing machines of heading 84.50 | Full duty |
| 316.01 | 8415.90 | 01.06 | 61 | Parts, for the manufacture of air conditioners of heading 84.15 | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|-------------|----------------|-------------|----|---|--------------------|
| 316.01 | 8415.90 | 02.06 | 66 | Air conditioning machines, having a rated cooling capacity exceeding 3 kW, incomplete or unassembled, for the manufacture of air conditioning machines identifiable for use in heavy vehicles as defined in Note 1 to rebate item 317.07 | Full duty |
| 316.01 | 8418.69 | 01.06 | 62 | Heat pumps, for the manufacture of freezers of heading 84.18 | Full duty |
| 316.01 | 8418.99 | 01.06 | 64 | Evaporators and condensers, for the manufacture of refrigerators | Full duty |
| 316.01 | 84.81 | 01.04 | 41 | Valves of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 12.7 mm, for the manufacture of hydraulic industrial equipment | Full duty |
| 316.01 | 84.81 | 02.04 | 46 | Valves of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 12.7 mm, for the manufacture of front-end loaders | Full duty |
| 316.01 | 84.82 | 01.04 | 48 | Rollers, for the manufacture of bearings (excluding single row tapered roller bearings) with the following dimensions: Cups Outside diameter / Width 72.23 mm / 19.84 mm 65.09 mm / 13.97 mm 73.43 mm / 14.73 mm 64.29 mm / 16.67 mm Cones Inside diameter / Width 34.92 mm / 25.4 mm 38.1 mm / 18.29 mm 41.27 mm / 19.81 mm 30.16 mm / 21.43 mm | Full duty less 10% |
| 316.01 | 84.82 | 02.04 | 42 | Rollers and unworked rings (excluding hardened rings), for the manufacture of single row tapered roller bearings with the following dimensions: Cups Outside diameter / Width 72.23 mm / 19.84 mm 65.09 mm / 13.97 mm 73.43 mm / 14.73 mm 64.29 mm / 16.67 mm Cones Inside diameter / Width 34.92 mm / 25.4 mm 38.1 mm / 18.29 mm 41.27 mm / 19.81 mm 30.16 mm / 21.43 mm | Full duty |
| 316.01 | 8508.70 | 01.06 | 65 | Parts, for the manufacture of vacuum cleaners of heading 85.08 | Full duty |
| 316.01 | 8516.80 | 01.06 | 64 | Electric heating resistors, for the manufacture of automatic washing machines and fan heaters of headings 84.14 and 84.50 | Full duty |
| 316.01 | 8536.50 | 01.06 | 61 | Switches, for the manufacture of fan heaters and automatic washing machines of headings 84.14 and 84.50 | Full duty |
| 316.01 | 8536.90 | 01.06 | 60 | Other electrical apparatus, for the manufacture of fan heaters of heading 84.14 | Full duty |
| 316.01 | 85.37 | 01.04 | 40 | Numerical control systems, for the manufacture of numerically controlled lathes | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|--|-------------------|
| 316.01 | 85.44 | 01.04 | 46 | Insulated electric conductors, for the manufacture of fan heaters of heading 84.14 | Full duty |
| 316.01 | 85.44 | 02.04 | 40 | Cables, insulated with vinyl chloride polymers, for the manufacture of numerically controlled lathes | Full duty |
| 316.01 | 87.08 | 01.04 | 40 | Steering wheels and other steering mechanism parts from and including the steering box up to and including the steering link, instrument panels with gauges and brake mechanisms (excluding brake drums), for the manufacture of road graders | Full duty |
| 316.01 | 87.08 | 02.04 | 45 | Steering wheels and other steering mechanism parts from and including the steering box up to and including the steering link, instrument panels with gauges and brake mechanisms (excluding brake drums), for the manufacture of front-end loaders | Full duty |
| 316.02 | INDUSTRY: PUMPS | | | | |
| 316.02 | 84.81 | 01.04 | 43 | Discharge control cocks, for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil | Full duty |
| 316.04 | INDUSTRY: ELECTRICAL GENERATORS, MOTORS, CONVERTERS (ROTARY OR STATIC), TRANSFORMERS, RECTIFIERS AND RECTIFYING APPARATUS, AND INDUCTORS | | | | |
| 316.04 | 39.21 | 01.04 | 44 | Polyamide film | Full duty |
| 316.04 | 68.14 | 01.04 | 43 | Mica manufacturers | Full duty |
| 316.04 | 70.19 | 01.04 | 49 | Woven fabrics of rovings of glass fibres (excluding those woven from multifilament rovings), coated with plastics, for the manufacture of parts of subheading 8504.90 for electrical transformers | Full duty |
| 316.04 | 85.03 | 01.04 | 47 | Parts of electric motors, for the manufacture of commutator motors | Full duty |
| 316.04 | 85.03 | 02.04 | 41 | Parts of electric motors, for the manufacture of submersible motors | Full duty less 5% |
| 316.04 | 85.03 | 03.04 | 46 | Commutators and brush holders, for the manufacture of windscreen and similar wiper motors | Full duty |
| 316.04 | 8544.60 | 01.06 | 66 | Insulated electric conductors, for a voltage exceeding 1 000 V, for the manufacture of dielectric transformers | Full duty |
| 316.05 | INDUSTRY: ELECTRIC BATTERIES AND ACCUMULATORS | | | | |
| 316.05 | 00.00 | 01.00 | 08 | Goods of any description, provided woven fabrics and plates, sheets, film, foil and strip, of plastics, undergoing a further process than merely cutting, for the manufacture of battery separator plates | Full duty |
| 316.05 | 39.16 | 01.04 | 43 | Profile shapes, whether or not surface worked but not otherwise worked, of plastics, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators suitable for use with motor vehicles) | Full duty |
| 316.05 | 39.20 | 01.04 | 40 | Plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators suitable for use with motor vehicles) | Full duty |
| 316.05 | 39.21 | 01.04 | 46 | Plates, sheets, film, foil and strip, of plastics, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators suitable for use in motor vehicles) | Full duty |
| 316.05 | 3926.90 | 01.06 | 64 | Strip of polymer of vinyl chloride, perforated | Full duty |
| 316.05 | 70.19 | 01.04 | 40 | Mats of glass fibre, for use as separator material in the manufacture of 2 cell electric accumulators, 4 V | Full duty |
| 316.05 | 7019.90 | 01.06 | 67 | Braid of glass fibre | Full duty |
| 316.06 | INDUSTRY: ELECTRICAL STARTING AND IGNITION EQUIPMENT FOR INTERNAL COMBUSTION ENGINES, AND GENERATORS AND CUT-OUTS FOR USE IN CONJUNCTION WITH SUCH ENGINES | | | | |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|--|------------------|
| 316.06 | 00.00 | 01.00 | 00 | Parts and subassemblies, for the manufacture of starter motors and alternators, under a manufacturing programme approved by the Minister of Trade and Industry on the recommendation of the International Trade Administration Commission | Full duty |
| 316.06 | 85.11 | 01.04 | 42 | Distributor parts, for the manufacture or completion thereof | Full duty |
| 316.08 | INDUSTRY: ELECTRIC FILAMENT LAMPS AND ELECTRICAL DISCHARGE LAMPS (INCLUDING INFRA-RED AND ULTRA-VIOLET LAMPS), AND ARC LAMPS | | | | |
| 316.08 | 8504.10 | 01.06 | 69 | Electronic ballasts, for the manufacture of fluorescent discharge lamps (excluding ultra-violet lamps) of tariff subheading 8539.31.90, with a power rating of 5 W or more but not exceeding 23 W | Full duty |
| 316.08 | 85.39 | 01.04 | 46 | Mountings, filaments, caps and leading-in wires, for the manufacture of electric filament lamps of voltages not exceeding 24 V | Full duty |
| 316.08 | 85.39 | 02.04 | 40 | Glass envelopes, equipped with mountings, filaments and leading-in wires, for the manufacture of electric filament lamps (excluding stop light and tail light filament lamps, whether or not combined, flicker light filament lamps and reversing light filament lamps, for vehicles) of voltages not exceeding 24 V | Full duty |
| 316.08 | 85.39 | 03.04 | 45 | Filaments, leading-in wires and quartz burners, for the manufacture of electric discharge lamps | Full duty |
| 316.08 | 85.39 | 04.04 | 41 | Filaments, leading-in wires and caps, for the manufacture of electric filament lamps | Full duty |
| 316.09 | INDUSTRY: ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS (EXCLUDING THOSE OF HEADING 85.45) | | | | |
| 316.09 | 3208.90 | 01.06 | 66 | Paints and varnishes, dispersed or dissolved in a non-aqueous medium, for the manufacture of electric smoothing irons and electric frying pans of heading 85.16 | Full duty |
| 316.09 | 3209.90 | 01.06 | 66 | Paints and varnishes, dispersed or dissolved in an aqueous medium, for the manufacture of electric frying pans and electric kettles of heading 85.16 | Full duty |
| 316.09 | 3926.90 | 01.06 | 61 | Components of silicones, for the manufacture of electric smoothing irons, electric frying pans and electric kettles of heading 85.16 | Full duty |
| 316.09 | 4016.93 | 01.06 | 61 | Gaskets, washers, seals and other seals of vulcanised rubber for the manufacture of electric smoothing irons, pressure cookers and electric kettles of heading 85.16 | Full duty |
| 316.09 | 6814.10 | 01.06 | 60 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support, for the manufacture of electrical heating resistors | Full duty |
| 316.09 | 70.06 | 01.04 | 44 | Glass panels, for the manufacture of electric stoves, electric ovens and cooking surface hobs of heading 85.16 | Full duty |
| 316.09 | 7007.19 | 01.06 | 62 | Toughened (tempered) safety glass, for the manufacture of warmer trays, buffet trolleys, glass-top hobs and glass-top stoves of heading 85.16 | Full duty |
| 316.09 | 7007.19 | 02.06 | 67 | Borosilicate glass, for the manufacture of electrical cooking surface hobs of heading 85.16 | Full duty |
| 316.09 | 7013.49 | 01.06 | 63 | Glass jugs, for the manufacture of electric coffee makers of heading 85.16 | Full duty |
| 316.09 | 73.18 | 01.04 | 42 | Screws, bolts, nuts and washers, of iron or steel, for the manufacture of electric stoves, electric smoothing irons, electric frying pans, electric hot trays, grillers, electric ovens, cooking surface hobs, solid hot plates, electric kettles, hair dryers and microwave ovens of heading 85.16 | Full duty |
| 316.09 | 8302.10 | 01.06 | 60 | Hinges of base metal, for the manufacture of electric ovens of heading 85.16 | Full duty |
| 316.09 | 8516.80 | 01.06 | 69 | Electric heating resistors, for the manufacture of electric smoothing irons, electric frying pans, electric hot trays, sandwich makers, electric coffee makers, glass-top hobs, glass-top stoves and jug kettles with plastic bodies of heading 85.16 | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|-------------------|
| 316.09 | 8516.80 | 02.06 | 63 | Electric heating resistors with a rated heating capacity not exceeding 1 000 Watt, for the manufacture of single or double spiral-plate tabletop cookers of heading 85.16 | Full duty |
| 316.09 | 8516.80 | 03.06 | 68 | Electric heating resistors, for the manufacture of solid-plate stoves, solid-plate hobs and solid-plate tabletop cookers of heading 85.16 | Full duty |
| 316.09 | 8516.90 | 01.06 | 66 | Parts, for the manufacture of electric hot trays, glass top hobs and glass top stoves, of heading 85.16 | Full duty |
| 316.09 | 8516.90 | 02.06 | 60 | Glass lids, for the manufacture of electric frying pans of heading 85.16 | Full duty |
| 316.09 | 8516.90 | 03.06 | 65 | Solid plates, for the manufacture of stoves, hobs and tabletop cookers of heading 85.16 | Full duty |
| 316.09 | 8536.50 | 01.06 | 66 | Switches, for the manufacture of electric smoothing irons, solid hot plates, electric kettles and electric coffee makers of heading 85.16 | Full duty |
| 316.09 | 8536.61 | 01.06 | 61 | Lampholders, for the manufacture of microwave ovens, electric stoves and electric ovens of heading 85.16 | Full duty |
| 316.09 | 8536.69 | 01.06 | 67 | Plugs and sockets, for the manufacture of electric kettles and hair dryers of heading 85.16 | Full duty |
| 316.09 | 8536.90 | 01.06 | 65 | Other electrical apparatus, for the manufacture of electric smoothing irons, grillers, solid hot plates, sandwich makers, electric stoves, electric ovens, cooking surface hobs and electric kettles of heading 85.16 | Full duty |
| 316.09 | 85.44 | 01.04 | 40 | Insulated electric conductors, for the manufacture of electric smoothing irons, electric frying pans, grillers, solid hot plates and sandwich makers of heading 85.16 | Full duty |
| 316.09 | 9032.10 | 01.06 | 66 | Thermostats, for the manufacture of microwave ovens, electric stoves, electric smoothing irons, electric frying pans, electric hot trays, grillers, solid hot plates, domestic sandwich makers and electric coffee makers of heading 85.16 | Full duty |
| 316.09 | 9405.91 | 01.06 | 62 | Parts of lamps and lighting fittings, of glass, for the manufacture of microwave ovens, electric stoves and electric ovens of heading 85.16 | Full duty |
| 316.10 | INDUSTRY: RADIOS, GRAMOPHONES AND MAGNETIC SOUND RECORDING AND REPRODUCING APPARATUS AND COMPONENTS | | | | |
| 316.10 | 85.00 | 01.02 | 28 | Rectifiers and parts thereof | Full duty less 5% |
| 316.10 | 85.00 | 02.02 | 22 | Loudspeakers (excluding those mounted in cabinets) with a maximum cross-sectional dimension of the cone section not exceeding 100 mm or of a value for duty purposes exceeding 200c each; parts of loudspeakers | Full duty |
| 316.10 | 85.00 | 03.02 | 27 | Circuit boards or sheets (excluding those of metal) not fitted with components; aerials, ferrite rods, tuners, vibrators and variometers; parts thereof | Full duty less 5% |
| 316.10 | 85.00 | 04.02 | 21 | Potentiometers, resistors and switches; parts thereof | Full duty less 5% |
| 316.10 | 85.00 | 05.02 | 26 | Control knobs | Full duty less 5% |
| 316.10 | 85.19 | 01.04 | 40 | Record-players and automatic record changers, not mounted in cabinets or the like | Full duty |
| 316.10 | 85.19 | 02.04 | 45 | Tape decks, not mounted in cabinets or the like | Full duty |
| 316.11 | INDUSTRY: INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS | | | | |
| 316.11 | 00.00 | 01.00 | 09 | Goods of any description (excluding electrical cable of subheading 8544.49), for the manufacture of ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships of subheading 8544.30 | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|--------------------|
| 316.11 | 32.08 | 01.04 | 47 | Enamels, based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, for the manufacture of insulated electric copper wire | Full duty |
| 316.11 | 39.01 | 01.04 | 48 | Polyethylene, in primary forms, cross-linkable, for use as insulation or screening in the manufacture of electric cables of heading 85.44 | Full duty |
| 316.11 | 3916.90 | 01.06 | 60 | Profile shapes of plastics (excluding those of polymers of ethylene and polymers of vinyl chloride), for the manufacture of optical fibre cables | Full duty |
| 316.11 | 39.19 | 01.04 | 43 | Polyamide film | Full duty |
| 316.11 | 39.20 | 01.04 | 40 | Polyamide film | Full duty |
| 316.11 | 39.21 | 01.04 | 47 | Polyamide film | Full duty |
| 316.11 | 52.04 | 01.04 | 47 | Cotton yarn | Full duty less 12% |
| 316.11 | 52.05 | 01.04 | 43 | Cotton yarn | Full duty less 12% |
| 316.11 | 52.06 | 01.04 | 45 | Cotton yarn | Full duty less 12% |
| 316.11 | 52.07 | 01.04 | 46 | Cotton yarn | Full duty less 12% |
| 316.11 | 59.06 | 01.04 | 45 | Rubberised textile fabrics | Full duty |
| 316.11 | 68.14 | 01.04 | 46 | Electrical insulating tape, of mica | Full duty |
| 316.11 | 8536.69 | 01.06 | 60 | Plug inserts without casings and socket inserts without outer casings, for use in the manufacture of insulated electric cables fitted with a plug moulded to the one side and a socket moulded to the other side, for a voltage not exceeding 250 V, classifiable under tariff subheading 8544.42 | Full duty |
| 316.13 | INDUSTRY: INTERNAL COMBUSTION PISTON ENGINES (EXCLUDING MOTOR CYCLE ENGINES) AND PARTS THEREOF | | | | |
| 316.13 | 39.26 | 01.04 | 42 | Articles of plastics (excluding hose clamps) | Full duty |
| 316.13 | 40.09 | 01.04 | 42 | Tubes, pipes and hoses, of vulcanised rubber (excluding hard rubber) with or without their fittings | Full duty |
| 316.13 | 40.10 | 01.04 | 47 | Transmission belts, of vulcanised rubber | Full duty |
| 316.13 | 40.16 | 01.04 | 48 | Articles of vulcanised rubber (excluding hard rubber) | Full duty |
| 316.13 | 48.23 | 01.04 | 42 | Paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres | Full duty |
| 316.13 | 49.08 | 01.04 | 49 | Transfers (decalcomanias) | Full duty |
| 316.13 | 73.04 | 01.04 | 42 | Tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel | Full duty |
| 316.13 | 73.06 | 01.04 | 42 | Tubes, pipes and hollow profiles, of iron or steel | Full duty |
| 316.13 | 73.07 | 01.04 | 49 | Tubes or pipe fittings, of iron or steel | Full duty |
| 316.13 | 73.15 | 01.04 | 40 | Timing chains, of iron or steel | Full duty |
| 316.13 | 73.18 | 01.04 | 40 | Screws, bolts, nuts, rivets, cotters, cotterpins, washers (including spring washers) and screw studs, of iron or steel | Full duty |
| 316.13 | 73.20 | 01.04 | 43 | Springs, of iron or steel | Full duty |
| 316.13 | 73.26 | 01.04 | 41 | Articles of iron or steel (excluding hose clamps) | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|------------------|
| 316.13 | 74.00 | 01.02 | 27 | Copper and articles thereof (excluding hose clamps) | Full duty |
| 316.13 | 76.00 | 01.02 | 24 | Aluminium and articles thereof (excluding hose clamps) | Full duty |
| 316.13 | 84.09 | 01.04 | 48 | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 | Full duty |
| 316.13 | 84.14 | 01.04 | 40 | Fans and parts thereof | Full duty |
| 316.13 | 84.21 | 01.04 | 46 | Filters (air, fuel and oil) | Full duty |
| 316.13 | 84.81 | 01.04 | 43 | Taps, cocks, valves and similar appliances | Full duty |
| 316.13 | 84.83 | 01.04 | 46 | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 | Full duty |
| 316.13 | 84.84 | 01.04 | 42 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings | Full duty |
| 316.13 | 85.11 | 01.04 | 45 | Electrical ignition and starting equipment of a kind used for spark-ignition or compression ignition internal combustion engines (excluding starter motors with an outside polehousing diameter not exceeding 150 mm, sparking plugs, 12 V dynamos which develop a maximum of 30 A, 12 V and 24 V alternators of a mass not exceeding 7 kg, cutouts and ignition coils) | Full duty |
| 316.13 | 85.36 | 01.04 | 46 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (excluding starter motor solenoid switches), for a voltage not exceeding 1 000 V | Full duty |
| 316.13 | 85.44 | 01.04 | 48 | Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors | Full duty |
| 316.13 | 87.08 | 01.04 | 42 | Clutch and torque converter housings; mounting brackets, insulators and governors | Full duty |
| 316.15 | INDUSTRY: PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA | | | | |
| 316.15 | 39.19 | 01.04 | 40 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of polymers of vinyl chloride, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating a magnetic stripe of subheading 8523.21 | Full duty |
| 316.15 | 3920.4 | 01.05 | 52 | Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness exceeding 0,85 mm for the manufacture of cards incorporating a magnetic stripe of subheading 8523.21 | Full duty |
| 316.15 | 3920.6 | 01.05 | 57 | Other plates, sheets, film, foil and strip, of polycarbonates, alkyd resins, polyallyl esters or other polyesters, non-cellular and not reinforced, laminated, supported or similarly combined, with other materials, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating a magnetic stripe of subheading 8523.21 | Full duty |
| 316.15 | 39.21 | 01.04 | 44 | Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating a magnetic stripe of subheading 8523.21 | Full duty |
| 316.17 | INDUSTRY: RECEPTION APPARATUS FOR TELEVISION, AND PARTS THEREOF | | | | |
| 316.17 | 00.00 | 01.00 | 09 | Goods of any description (excluding mounted or populated circuit boards, picture tubes fitted with components other than the deflection coil and cabinets fitted with components and any apparatus classifiable in tariff heading 85.28), for the manufacturing of reception apparatus for television incorporating a cathode-ray tube (CRT) classifiable in tariff heading 528.72.20 and 8528.73.20, whether or not combined in the same housing with radio-broadcasting receivers or sound or video recording or reproducing apparatus | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|-------------------|
| 316.17 | 00.00 | 02.00 | 04 | Goods of any description (excluding mounted or populated circuit boards and display panels, irrespective of their degree of completion and any apparatus classifiable in heading 85.28), at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of reception apparatus for television incorporating a display other than a cathode-ray tube (CRT) classifiable in subheadings 8528.72.90 and 8528.73.90, whether or not combined in the same housing with radio-broadcasting receivers or sound or video recording or reproducing apparatus | Full duty |
| 316.17 | 00.00 | 03.00 | 09 | Goods of any description (excluding goods of heading 85.28 and mounted or populated circuit boards), used in the manufacture of reception apparatus for television not designed to incorporate a video display or screen, classifiable in tariff subheading 8528.71, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 316.17 | 76.08 | 01.04 | 43 | Tubes of aluminium, round, of a wall thickness not exceeding 1,1 mm and with an outside diameter of 6,5 mm or more but not exceeding 16 mm, for the manufacture of antennas | Full duty |
| 316.17 | 76.08 | 02.04 | 48 | Tubes of aluminium (excluding round), of a wall thickness not exceeding 1,1 mm and of which no cross-sectional dimension exceeds 30 mm, for the manufacture of antennas | Full duty |
| 316.17 | 85.24 | 01.04 | 46 | Display panels (excluding any apparatus classifiable in heading 85.28) not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of reception apparatus for television, classifiable in subheadings 8528.72.90 and 8528.73.90, provided that the Commission is satisfied that the manufacturing process for reception apparatus for television includes the mounting and populating of unpopulated (blank) circuit boards | Full duty |
| 316.18 | INDUSTRY: ELECTRIC INSULATING PRODUCTS | | | | |
| 316.18 | 39.19 | 01.04 | 46 | Polyamide film | Full duty |
| 316.18 | 39.20 | 01.04 | 43 | Polyamide film | Full duty |
| 316.18 | 39.20 | 02.04 | 48 | Polyvinyl fluoride film | Full duty |
| 316.18 | 39.21 | 01.04 | 47 | Polyamide film | Full duty |
| 316.18 | 39.21 | 02.04 | 44 | Polyvinyl fluoride film | Full duty |
| 316.18 | 56.03 | 01.04 | 48 | Nonwovens of polyamide fibres | Full duty |
| 316.18 | 68.14 | 01.04 | 49 | Reconstituted mica, in rolls or in sheets | Full duty |
| 316.18 | 70.19 | 01.04 | 44 | Woven fabrics of glass fibre, of a thickness not exceeding 0.15 mm | Full duty |
| 316.18 | 70.19 | 02.04 | 49 | Glass fibre fabrics (not woven) | Full duty |
| 316.19 | INDUSTRY: ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS | | | | |
| 316.19 | 73.18 | 01.04 | 40 | Machine screws, of iron or steel, for the manufacture of terminals | Full duty |
| 316.19 | 8535.30 | 01.06 | 63 | Push button switches, for the manufacture of earth leakage relays | Full duty |
| 316.19 | 8538.90 | 02.06 | 60 | Parts of goods of headings 85.35 and 85.37, for the manufacture of switchgear and automatic circuit breakers for a voltage not exceeding 1 kV | Full duty less 5% |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|------------------|
| 316.20 | INDUSTRY: ELECTRIC OR LASER-OPERATED WELDING, BRAZING, SOLDERING OR CUTTING MACHINES AND APPARATUS | | | | |
| 316.20 | 74.07 | 01.04 | 45 | Wrought bars and rods of copper, for the manufacture of resistance welding electrodes | Full duty |
| 316.20 | 74.08 | 01.04 | 41 | Copper wire, for the manufacture of resistance welding electrodes | Full duty |
| 316.20 | 74.09 | 01.04 | 48 | Wrought plates, sheets and strip, of copper, for the manufacture of electric resistance welding machines and apparatus | Full duty |
| 316.20 | 85.04 | 01.04 | 42 | Electrical transformers, for the manufacture of resistance welding machines | Full duty |
| 316.21 | INDUSTRY: TRANSISTOR AND ELECTRONIC INTEGRATED CIRCUITS | | | | |
| 316.21 | 28.06 | 01.04 | 41 | Hydrogen chloride (hydrochloric acid), for the manufacture of electronic integrated circuits | Full duty |
| 316.21 | 3705.00.9 | 01.07 | 77 | Photographic plates and film, exposed and developed (excluding cinematographic film), for the manufacture of electronic integrated circuits | Full duty |
| 316.21 | 38.24 | 01.04 | 40 | Dye bonding paste, for the manufacture of electronic integrated circuits | Full duty |
| 316.21 | 39.19 | 01.04 | 41 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of polymers of vinyl chloride, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating an electronic integrated circuit ("smart" cards) of subheading 8523.52 | Full duty |
| 316.21 | 3919.10 | 01.06 | 69 | Self-adhesive film, in rolls, of polymers of vinyl chloride, of a width not exceeding 20 cm and of a thickness not exceeding 0,05 mm, for the manufacture of electronic integrated circuits | Full duty |
| 316.21 | 3920.4 | 01.05 | 53 | Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating an electronic integrated circuit ("smart" cards) of subheading 8523.52 | Full duty |
| 316.21 | 3920.6 | 01.05 | 58 | Other plates, sheets, film, foil and strip, of polycarbonates, alkyd resins, polyallyl esters or other polyesters, non cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating an electronic integrated circuit ("smart" cards) of subheading 8523.52 | Full duty |
| 316.21 | 39.21 | 01.04 | 45 | Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating an electronic integrated circuit ("smart" cards) of subheading 8523.52 | Full duty |
| 316.22 | INDUSTRY: STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS): ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET); ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS) (EXCLUDING HEATING RESISTORS); PRINTED CIRCUITS; DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES, PHOTSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS, LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS; ELECTRONIC INTEGRATED CIRCUITS AND MICRO-ASSEMBLIES | | | | |
| 316.22 | 00.00 | 01.00 | 09 | Goods of any description, for the manufacture of static converters | Full duty |
| 316.22 | 00.00 | 02.00 | 03 | Goods of any description, for the manufacture of electrical capacitors | Full duty |
| 316.22 | 00.00 | 03.00 | 08 | Goods of any description, for the manufacture of photosensitive semi-conductor devices including photovoltaic cells | Full duty |
| 316.23 | INDUSTRY: MONITORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS | | | | |
| 316.23 | 00.00 | 01.00 | 00 | Goods of any description (excluding mounted or populated circuit boards and display panels, irrespective of their degree of completion and any apparatus classifiable in heading 85.28), at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus, classifiable in tariff subheadings 8528.52.90 and 8528.59.90 | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|---|----------------------|
| 316.23 | 85.24 | 01.04 | 47 | Display panels (excluding any apparatus classifiable in heading 85.28) not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus classifiable in tariff subheadings 8528.52.90 and 8528.59.90, provided that the Commission is satisfied that the manufacturing process for monitors not incorporating television reception apparatus includes the mounting and populating of unpopulated (blank) circuit boards | Full duty |
| 316.23 | 85.24 | 02.04 | 41 | Display panels (excluding any apparatus classifiable in heading 85.28), not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus, classifiable in tariff subheadings 8528.52.90 and 8528.59.90 | Full duty less 12,2% |
| 317.00 | VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT | | | | |
| | NOTES: | | | | |
| | 1. Components imported separately (for example, as a reserve supply for replacing damaged components or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03, 317.04 or 317.05, shall be entered under the appropriate tariff heading of Schedule No. 1 and under the rebate provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated. | | | | |
| | 2. Vehicle manufacturers registered in terms of rebate item 317.03 or 317.04 and importing components of Chapter 98 may not register for the purposes of rebate item 317.02 or clear components in terms of rebate item 317.02. | | | | |
| 317.02 | INDUSTRY: MOTOR VEHICLES (GENERAL) | | | | |
| 317.02 | 00.00 | 01.00 | 03 | Components for the manufacture of cabs | Full duty |
| 317.02 | 00.00 | 02.00 | 04 | Components (excluding chasis fitted with engines), for the manufacture of motor vehicles, for the transport of ten or more persons, including the driver, with compression ignition internal combustion piston engines (diesel or semi-diesel) fitted with interior parcel racks, footrests, coat hooks, magazine receptacles, reclining seats, armrests, microphone and radio or cassette equipment, airconditioning with individual controls, pneumatic plug doors and individual reading lights, chemical toilet, washbasin and refrigerator, of subheading 8702.10 | Full duty |
| 317.02 | 00.00 | 03.00 | 09 | Components, for the manufacture of shuttle cars for use in underground mines, low-construction flame-proof vehicles, equipped with control mechanisms both in the front and rear, for use in underground mines | Full duty |
| 317.02 | 00.00 | 04.00 | 03 | Components, for the manufacture of off-the-road logging trucks | Full duty |
| 317.02 | 00.00 | 05.00 | 08 | Goods of any description (excluding two-wheeled tractors and trailers whether or not presented together and excluding chassis fitted with engines) for the manufacture of dumpers of subheading 8704.10 | Full duty |
| 317.02 | 39.21 | 02.04 | 42 | Plates, sheets, film and foil, of plastics (excluding paper coated with plastics, polyvinyl chloride film of a thickness not exceeding 1.27 mm and flexible cellular polyvinyl chloride of a thickness not exceeding 8 mm) | Full duty |
| 317.02 | 40.11 | 01.04 | 43 | Radial ply pneumatic tyres, of a mass exceeding 140 kg, for the manufacture of dumpers (excluding light dumpers) | Full duty |
| 317.02 | 83.02 | 01.04 | 47 | Door furniture, hand rail support brackets, luggage or parcel rail brackets and door gear mechanisms, for omnibuses | Full duty |
| 317.02 | 87.04 | 01.04 | 44 | Chassis fitted with cabs, for the manufacture of fire fighting vehicles | Full duty |
| 317.02 | 8704.23 | 01.06 | 64 | Chassis fitted with cabs, with front- and rearwheel drive, with two frontwheel and two rearwheel driving axles, imported with or incorporating internal combustion piston engines with a cubic displacement of not less than 18 000 cm ³ and with a vehicle mass of not less than 20 000 kg, for the equipment with breakdown and crane equipment manufactured in the common customs area | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|------------------|
| 317.02 | 87.06 | 02.04 | 41 | Chassis fitted with engines, for the manufacture of fire fighting vehicles of subheading 8705.30 | Full duty |
| 317.02 | 87.08 | 01.04 | 48 | Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blind mechanisms and numbered blinds, for omnibuses | Full duty |
| 317.02 | 87.08 | 02.04 | 44 | Auxiliary gear-boxes (with twin take-off), differentials and axles, for the equipment of motor vehicles with third axles for direct drive | Full duty |
| 317.03 | <p>INDUSTRY: SPECIFIED MOTOR VEHICLES NOTES:</p> <p>This item and the Notes thereto provide for the implementation of the Automotive Production and Development Programme (APDP) introduced by the International Trade Administration Commission of South Africa (ITAC).</p> <p>1. Acronyms and definitions</p> <p>For the purpose of this item, the following acronyms and definitions will have the meaning assigned to them in this note:</p> <p>1.1 Acronyms APDP - Automotive Production and Development Programme CSP - Company Specific Percentage IRCC - Import Rebate Credit Certificate ITAC - The International Trade Administration Commission of South Africa MIDP - Motor Industry Development Programme PRCC - Production Rebate Credit Certificate SACU - Southern African Customs Union SARS - South African Revenue Service VAA - Volume Assembly Allowance VAT - Value-Added-Tax</p> <p>1.2 Definitions</p> <p>"automotive tooling" means-</p> <p>(a) dies for drawing or extruding metal, of subheading 8207.20; (b) tools for pressing, stamping or punching, of subheading 8207.30; (c) work holders of subheading 8466.20; (d) assembly jigs and assembly lines, of subheading 8479.89; and (e) injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles, heavy vehicles as defined in Note 1 to rebate item 317.07 and automotive components for such motor vehicles.</p> <p>"Form C1" means a Form C1 as defined in the ITAC Regulations. "imported component value" means the value for customs duty purposes of any imported original equipment components imported by the registrant or imported by or received from any person in SACU and used in the manufacture or assembly of original equipment components or specified motor vehicles. "guidelines" means the guidelines issued by ITAC. "original equipment components" means components classifiable in Chapter 98 of Schedule No. 1. "registrant" means a person registered under this item. "regulation" means regulations made in terms of section 59 of the International Trade Administration Act, No. 71 of 2002. "specified motor vehicles" means -</p> <p>(a) road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg; (b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10); (c) motor cars (including station wagons) of heading 8703; (d) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and (e) chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).</p> <p>"the Act" means "this Act" as defined in section 1 of the Customs and Excise Act, No. 91 of 1964.</p> | | | | |

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| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
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| | | | | <p>"VAA" means the following percentages of the value for VAA purposes:</p> <ul style="list-style-type: none"> a) 20 per cent from 1 January 2013; b) 19 per cent from 1 January 2014; c) 18 per cent from 1 January 2015; and d) with effect from 1 January 2016, according to the following sliding scale depending on the number of units produced- <ul style="list-style-type: none"> (i) 10 per cent for 10 000 units or more but not more than 14 999 units; (ii) 11 per cent for 15 000 units or more but not more than 19 999 units; (iii) 12 per cent for 20 000 units or more but not more than 24 999 units; (iv) 13 per cent for 25 000 units or more but not more than 29 999 units; (v) 14 per cent for 30 000 units or more but not more than 34 999 units; (vi) 15 per cent for 35 000 units or more but not more than 39 999 units; (vii) 16 per cent for 40 000 units or more but not more than 44 999 units; (viii) 17 per cent for 45 000 units or more but not more than 49 999 units; and (ix) 18 per cent for 50 000 units or more; <p>"value for VAA purposes" means the value, determined on the basis prescribed in Note 7.1, of all specified motor vehicles produced in terms of this item during a quarter and ready for sale.</p> <p>2. Registration 2.1 Applicants under this rebate item shall submit a letter of approval from ITAC confirming qualification for participation together with the application.</p> <p>3. Submission of accounts 3.1 Registrants under this rebate item shall submit accounts in the following manner:</p> <ul style="list-style-type: none"> (a) A quarterly account (DA 199) to the SARS customs office in which area of control the premises is registered and bring any customs duty and additional VAT to account at that office within 30 days from the closing date of the accounting period, but not later than the penultimate official working day following the period of three months during which the closing date of the account occurs. (b) For the purposes of this item the accounting periods shall be for four periods of three months each commencing on 1 January each year. (c) The registrant shall not be entitled to the deferment of additional VAT, other than the 30 days provided for in (a) above. <p>3.2 When the registrant becomes aware of an error in the account submitted, the registrant must amend the account as soon as reasonably possible by -</p> <ul style="list-style-type: none"> (a) completing a form (DA 199A) for the quarter affected by the amendment; (b) adjusting all forms affected by the amendment; (c) submitting form (DA 199A), adjusted forms and payment of any customs duty and additional VAT together with an explanation of the reasons for the amendment to the SARS customs office referred to in Note 3.1(a). <p>4. Original equipment components imported by the registrant 4.1 The registrant shall clear all original equipment components for the manufacture of specified motor vehicles, under Chapter 98 of Schedule No. 1. 4.2 All such original equipment components shall -</p> <ul style="list-style-type: none"> (a) on importation be cleared under procedure code "Placement of goods under the 'Processing for Home Use' procedure"; or (b) if cleared on importation for storage and stored in a licensed customs and excise storage warehouse, be cleared before removal for use under procedure code "Processing for Home Use" of goods, previously placed under "Warehousing" procedure; and (c) when cleared as contemplated in paragraphs (a) or (b), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies. <p>4.3 The value for customs duty purposes of all original equipment components shall be included in the quarter during which such components were cleared under the procedure code 'Processing for Home Use'.</p> | |

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| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
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| | | | | <p>5. Original equipment components supplied to the registrant 5.1 A registrant must ensure and produce proof if required that the Form C1 completed by the supplier of original equipment components correctly declares the imported component value.</p> <p>5.2 (a) The imported component value on the Form C1 completed by a SACU supplier and received by the registrant during a quarter shall be recorded in the ensuing quarter irrespective of whether it has been used in production as yet or paid for; and</p> <p>(b) The imported component value on the Form C1 shall be deducted by the registrant in the quarter when the original equipment components are -</p> <p>(i) incorporated into original equipment components and exported;</p> <p>(ii) used in the manufacture of specified motor vehicles and exported;</p> <p>(iii) transferred to parts and accessories; or</p> <p>(iv) destroyed under customs supervision.</p> <p>5.3 (a) Registrants shall be liable for any customs duty underpaid resulting from the under declaration of the imported component value on Form C1.</p> <p>(b) If ITAC reports any amendments to Form C1, the quarterly account to which it relates must be amended as may be necessary to give effect to the amendment reported, including payment of any customs duty due.</p> <p>(c) If Form C1 is not obtained or duly completed, the price at which the original equipment components were purchased by the registrant shall be deemed to be the imported component value in respect of the original equipment components.</p> <p>(d) Any incorrect information supplied on Form C1 can render the whole document null and void and may result in the purchase price of all items in such document being regarded as imported component value.</p> <p>6. Determination of value for duty and additional VAT</p> <p>6.1 Determination of the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant:</p> <p>(a) The value for customs duty purposes of original equipment components cleared under Chapter 98 during a quarter, less the value for customs duty purposes of the original equipment components-</p> <p>(i) in unopened containers or unit load devices, provided that the value for customs duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter;</p> <p>(ii) used in the manufacture of original equipment components and supplied to other registrants in terms of this rebate item;</p> <p>(iii) used in the manufacture of specified motor vehicles and exported;</p> <p>(iv) used in the manufacture of original equipment components and exported;</p> <p>(v) returned to the overseas suppliers;</p> <p>(vi) transferred to the parts and accessories division;</p> <p>(vii) destroyed under customs supervision.</p> <p>(b) If the deductions specified in subparagraphs (i) to (vii) exceed the value for customs duty purposes of imported original equipment components the value must be reduced to nil.</p> <p>(c) For the purposes of Notes 6.1(a)(iii) and (iv) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to -</p> <p>(i) the ensuing quarter; and</p> <p>(ii) such further quarters as the Commissioner may allow in exceptional circumstances.</p> <p>6.2 Determination of the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant:</p> <p>(a) The imported component value of original equipment components received from any person in SACU during the previous quarter less the imported component value of original equipment components-</p> <p>(i) used in the manufacture of original equipment components and exported during the current quarter;</p> <p>(ii) used in the manufacture of specified motor vehicles and exported during the current quarter;</p> <p>(iii) transferred to the parts and accessories division during the current quarter; and</p> | |

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| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
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| | | | | <p>(iv) destroyed under customs supervision during the current quarter.</p> <p>(b) If the deductions specified in subparagraphs (i) to (iv) exceed the imported component value of original equipment components received the value must be reduced to nil.</p> <p>(c) For the purposes of Notes 6.2(a)(i) and (ii) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to -</p> <p>(i) the ensuing quarter; and</p> <p>(ii) such further quarters as the Commissioner may allow in exceptional circumstances.</p> <p>7. Deductions</p> <p>7.1 The value for VAA purposes for any quarter shall be -</p> <p>(a) in the case of specified motor vehicles manufactured for the SACU market, the recommended retail list price (including options), (exclusive of VAT, excise duty in terms of Section B of Part 2 of Schedule No. 1 and environmental levy in terms of Sections D and E in Part 3 of Schedule No. 1) applicable to such motor vehicle(s) at the time of production thereof and ready for sale; or</p> <p>(b) in the case of specified motor vehicles exported outside the SACU, the "price free on board" as contemplated in section 72 of the Act;</p> <p>(c) less in respect of each of paragraphs (a) and (b), a CSP(s) on a quarterly basis.</p> <p>7.2 A registrant shall not receive or be entitled to utilise VAA for the quarter for which the account is submitted, unless a CSP has been determined by ITAC.</p> <p>7.3 The VAA of specified motor vehicles shall be declared -</p> <p>(a) when designated for export, but not exported at the end of a quarter, as the recommended retail list price on form DA 199.04A for that quarter; and</p> <p>(b) when exported-</p> <p>(i) as the "price free on board value" in the quarterly account during which the export took place on form DA199.04B; and</p> <p>(ii) the recommended retail list price mentioned in (a) on form DA199.02.</p> <p>7.4 ITAC will inform the Commissioner of any amendments to a CSP as a result of which the quarterly accounts must be amended.</p> <p>7.5 The Commissioner may, in the case of any model for which a recommended retail list price contemplated in paragraph 7.1 is not available, determine a value in terms of section 69(3) of the Act.</p> <p>7.6 The VAA in any quarter shall firstly be utilized, if applicable, to reduce the value as calculated in terms of Notes 6.1 and 6.2.</p> <p>7.7 "Excess VAA" shall be calculated as follows:</p> <p>(a) The balance of any excess VAA brought forward from the previous quarter;</p> <p>(b) less any excess VAA utilised under rebate item 460.17 for this quarter;</p> <p>(c) plus the VAA for this quarter;</p> <p>(d) less the VAA utilised to offset the duty liability calculated in terms of Note 8.1(d) for this quarter.</p> <p>7.8 Any excess VAA may be utilised to reduce the value for customs duty purposes of specified motor vehicles imported under rebate item 460.17 in the next quarter, provided that -</p> <p>(a) prior written approval for the utilisation of such excess VAA shall be obtained from the Commissioner;</p> <p>(b) the value of the excess VAA shall be reduced by 20 per cent if used on imported fully built-up motor vehicles; and</p> <p>(c) the remaining balance of any excess VAA shall be the opening balance in the next quarter.</p> <p>7.9 The VAA or any excess VAA is not tradable or transferable.</p> <p>7.10 A PRCC may only be used-</p> <p>(a) by the registrant or other importers in whose name the certificate is issued to apply for rebate in terms of section 75 or a refund provided for in section 76 of the Act; and</p> <p>(b) to offset the duty liability calculated in terms of note 8.1(e).</p> | |

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| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
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| | | | | <p>7.11 The person in whose name a PRCC is issued shall be liable for any discrepancies in the application for the PRCC for whatever reason, which may result in the issue of an incorrect certificate and shall remain liable for the customs duty as if no rebate had been allowed.</p> <p>8. Extent of rebate</p> <p>8.1 The calculation of the value to determine the extent of rebate shall be -</p> <p>(a) the value for customs duty purposes of imported original equipment components calculated in terms of Note 6.1; (b) plus the imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2; (c) plus the VAA calculated in terms of Note 7.3(b) (Form DA 199.02); (d) less the VAA utilised in terms of Note 7.1 for this quarter; and if any liability remains (e) less the value of PRCCs to the point that the value is reduced to nil.</p> <p>8.2 The extent of rebate provided for in this rebate item shall not exceed the customs duty payable on the entry of imported goods under Chapter 98 of Schedule No. 1.</p> <p>8.3 If any liability remains after the calculation in terms of Note 8.1, the customs duty and additional VAT must be brought to account.</p> <p>9. Compliance</p> <p>9.1 The registrant or component supplier must, as applicable, comply with-</p> <p>(a) this rebate item, rebate items 317.06 and 317.07 of Schedule No. 3, rebate item 460.17 of Schedule No. 4 and refund items 536.00, 537.00 and 538.00 of Schedule No. 5 and the Notes thereto; (b) section 75 and any other provisions of the Act; (c) the regulations; (d) the guidelines; and (e) any directives issued by the Commissioner and ITAC.</p> | |
| 317.03 | 98.01 | 01.04 | 43 | Original equipment components, for the manufacture of road tractors for semi-trailers of subheading 8701.20, of a vehicle mass not exceeding 1 600 kg | Full duty less the duty payable on the value calculated in terms of Note 8.1 |
| 317.03 | 98.01 | 02.04 | 48 | Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10) | Full duty less the duty payable on the value calculated in terms of Note 8.1 |
| 317.03 | 98.01 | 03.04 | 42 | Original equipment components, for the manufacture of motor cars (including station wagons) of heading 87.03 | Full duty less the duty payable on the value calculated in terms of Note 8.1 |
| 317.03 | 98.01 | 05.04 | 41 | Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks) | Full duty less the duty payable on the value calculated in terms of Note 8.1 |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
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| 317.03 | 98.01 | 06.04 | 46 | Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks) | Full duty less the duty payable on the value calculated in terms of Note 8.1 |
| 317.04 | <p>INDUSTRY: SPECIFIED MOTOR VEHICLES (PHASE II)</p> <p>NOTES:</p> <p>This item and the Notes thereto provide for the implementation of the Automotive Production and Development Programme Phase II (APDP Phase II) introduced by the International Trade Administration Commission of South Africa (ITAC).</p> <p>1. Acronyms and definitions</p> <p>For the purpose of this item, the following acronyms and definitions will have the meaning assigned to them in this note:</p> <p>1.1 Acronyms</p> <p>APDP - Automotive Production and Development Programme CSP - Company Specific Percentage ITAC - The International Trade Administration Commission of South Africa OEM - Light motor vehicle manufacturer registered in terms of Note 1 to Chapter 98 of Schedule No.1 to the Customs Act PRC - Production Rebate Certificate PRCC - Production Rebate Credit Certificate SACU - Southern African Customs Union SARS - South African Revenue Service VAA - Volume Assembly Allowance VALA - Volume Assembly Localisation Allowance VAT - Value-Added-Tax</p> <p>1.2 Definitions</p> <p>"automotive tooling" means-</p> <p>(a) dies for drawing or extruding metal, of subheading 8207.20; (b) tools for pressing, stamping or punching, of subheading 8207.30; (c) work holders of subheading 8466.20; (d) assembly jigs and assembly lines, of subheading 8479.89; and (e) injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles, heavy vehicles as defined in Note 1 to rebate item 317.07 and automotive components for such motor vehicles.</p> <p>"Form C2" means a Form C2 as defined in the ITAC Regulations.</p> <p>"imported component and imported raw materials value" means the value for customs duty purposes of any imported original equipment components and raw materials imported by the registrant or imported by or received from any person in SACU and used in the manufacture or assembly of original equipment components or specified motor vehicles.</p> <p>"guidelines" means the guidelines issued by ITAC.</p> <p>"original equipment components" means components classifiable in Chapter 98 of Schedule No. 1.</p> <p>raw materials means materials not cut to size or shape and not made up suitable for use.</p> <p>"registrant" means a person registered under this item.</p> <p>"regulation" means regulations made in terms of section 59 of the International Trade Administration Act, No. 71 of 2002.</p> <p>"specified motor vehicles" means -</p> <p>(a) road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg; (b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10); (c) motor cars (including station wagons) of heading 8703; (d) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and (e) chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).</p> <p>"the Act" means "this Act" as defined in section 1 of the Customs and Excise Act, No. 91 of 1964.</p> <p>"VALA" means the following percentages of the value for VALA purposes: From 2026 will be set at 35% of local content for OEM volumes above 10 000 units annually over four rolling quarters</p> | | | | |

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| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
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| | | | | <p>Transition set at - (a) 40 per cent in 2021; (b) 39 per cent in 2022; (c) 38 per cent in 2023; (d) 37 per cent in 2024; (e) 36 per cent in 2025; and (f) 35 per cent in 2026 "value for VALA purposes" means the value, determined on the basis prescribed in Note 7.1, of all specified motor vehicles produced in terms of this item during four rolling quarters and ready for sale.</p> <p>2. Registration 2.1 Applicants under this rebate item shall submit a letter of approval from ITAC confirming qualification for participation together with the application.</p> <p>3. Submission of accounts 3.1 Registrants under this rebate item shall submit accounts in the following manner: (a) A quarterly account (DA 199) to the SARS customs office in which area of control the premises is registered and bring any customs duty and additional VAT to account at that office within 30 days from the closing date of the accounting period, but not later than the penultimate official working day following the period of three months during which the closing date of the account occurs. (b) For the purposes of this item the accounting periods shall be for four periods of three months each commencing on 1 January each year. (c) The registrant shall not be entitled to the deferment of additional VAT, other than the 30 days provided for in (a) above.</p> <p>3.2 When the registrant becomes aware of an error in the account submitted, the registrant must amend the account as soon as reasonably possible by - (a) completing a form (DA 199A) for the quarter affected by the amendment; (b) adjusting all forms affected by the amendment; (c) submitting form (DA 199A), adjusted forms and payment of any customs duty and additional VAT together with an explanation of the reasons for the amendment to the SARS customs office referred to in Note 3.1(a).</p> <p>4. Original equipment components imported by the registrant 4.1 The registrant shall clear all original equipment components for the manufacture of specified motor vehicles, under Chapter 98 of Schedule No. 1. 4.2 All such original equipment components shall - (a) on importation be cleared under procedure code "Placement of goods under the 'Processing for Home Use' procedure"; or (b) if cleared on importation for storage and stored in a licensed customs and excise storage warehouse, be cleared before removal for use under procedure code "Processing for Home Use" of goods, previously placed under "Warehousing" procedure; and (c) when cleared as contemplated in paragraphs (a) or (b), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies.</p> <p>4.3 The value for customs duty purposes of all original equipment components shall be included in the quarter during which such components were cleared under the procedure code "Processing for Home Use".</p> <p>5. Original equipment components supplied to the registrant 5.1 A registrant must ensure and produce proof if required that the Form C2 completed by the supplier of original equipment components correctly declares the imported component value. (a) The imported component value on the Form C2 completed by a SACU supplier and received by the registrant during a quarter shall be recorded in the ensuing quarter irrespective of whether it has been used in production as yet or paid for; and (b) The imported component value on the Form C2 shall be deducted by the registrant in the quarter when the original equipment components are- (i) incorporated into original equipment components and exported; (ii) used in the manufacture of specified motor vehicles and exported; (iii) transferred to parts and accessories; or (iv) destroyed under customs supervision.</p> <p>5.2 (a) Registrants shall be liable for any customs duty and additional VAT underpaid resulting from the under declaration of the imported component value on Form C2. (b) If ITAC reports any amendments to Form C2, the quarterly account to which it relates must be amended as may be necessary to give effect to the amendment reported, including payment of any customs duty and additional VAT due. (c) If Form C2 is not obtained or duly completed, the price at which the original equipment components were purchased by the registrant shall be deemed to be the imported component value in respect of the original equipment components. (d) Any incorrect information supplied on Form C2 can render the whole document null and void and may result in the purchase price of all items in such document being regarded as imported component value.</p> | |

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| | | | | <p>6. Determination of value for duty and additional VAT</p> <p>6.1 Determination of the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant:</p> <p>(a) The value for customs duty purposes of original equipment components cleared under Chapter 98 during a quarter, less the value for customs duty purposes of the original equipment components-</p> <p>(i) in unopened containers or unit load devices, provided that the value for customs duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter;</p> <p>(ii) used in the manufacture of original equipment components and supplied to other registrants in terms of this rebate item;</p> <p>(iii) used in the manufacture of specified motor vehicles and exported;</p> <p>(iv) used in the manufacture of original equipment components and exported;</p> <p>(v) returned to the overseas suppliers;</p> <p>(vi) transferred to the parts and accessories division;</p> <p>(vii) destroyed under customs supervision.</p> <p>(b) If the deductions specified in subparagraphs (i) to (vii) exceed the value for customs duty purposes of imported original equipment components the value must be reduced to nil.</p> <p>(c) For the purposes of Notes 6.1(a)(iii) and (iv) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to -</p> <p>(i) the ensuing quarter; and</p> <p>(ii) such further quarters as the Commissioner may allow in exceptional circumstances.</p> <p>6.2 Determination of the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant:</p> <p>(a) The imported component value of original equipment components received from any person in SACU during the previous quarter less the imported component value of original equipment components-</p> <p>(i) used in the manufacture of original equipment components and exported during the current quarter;</p> <p>(ii) used in the manufacture of specified motor vehicles and exported during the current quarter;</p> <p>(iii) transferred to the parts and accessories division during the current quarter; and</p> <p>(iv) destroyed under customs supervision during the current quarter.</p> <p>(b) If the deductions specified in subparagraphs (i) to (iv) exceed the imported component value of original equipment components received the value must be reduced to nil.</p> <p>(c) For the purposes of Notes 6.2(a)(i) and (ii) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to -</p> <p>(i) the ensuing quarter; and</p> <p>(ii) such further quarters as the Commissioner may allow in exceptional circumstances.</p> <p>7. Deductions</p> <p>7.1 The value for VALA purposes for any quarter shall be -</p> <p>(a) in the case of specified motor vehicles manufactured for the SACU market, the recommended retail list price (including options), (exclusive of VAT, excise duty in terms of Section B of Part 2 of Schedule No. 1 and environmental levy in terms of Sections D and E in Part 3 of Schedule No. 1) applicable to such motor vehicle(s) at the time of production thereof and ready for sale; or</p> <p>(b) in the case of specified motor vehicles exported outside the SACU, the "price free on board" as contemplated in section 72 of the Act;</p> <p>(c) less in respect of each of paragraphs (a) and (b), a CSP(s) on a quarterly basis.</p> <p>(d) less all imported contents.</p> <p>7.2 A registrant shall not receive or be entitled to utilise VALA for the quarter for which the account is submitted, unless a CSP has been determined by ITAC.</p> <p>7.3 The VALA of specified motor vehicles shall be declared -</p> <p>(a) when designated for export, but not exported at the end of a quarter, as the recommended retail list price on form DA 199.04A for that quarter; and</p> <p>(b) when exported-</p> <p>(i) as the "price free on board value" in the quarterly account during which the export took place on form DA199.04B; and</p> <p>(ii) the recommended retail list price mentioned in (a) on form DA199.02.</p> <p>7.4 ITAC will inform the Commissioner of any amendments to a CSP as a result of which the quarterly accounts must be amended.</p> <p>7.5 The Commissioner may, in the case of any model for which a recommended retail list price contemplated in paragraph 7.1 is not available, determine a value in terms of section 69(3) of the Act</p> <p>7.6 The VALA in any quarter shall firstly be utilized, if applicable, to reduce the value as calculated in terms of Notes 6.1 and 6.2</p> <p>7.7 "Excess VALA" shall be calculated as follows:</p> <p>(a) The balance of any excess VALA brought forward from the previous quarter;</p> | |

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| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|-------------|----------------|-------------|----|---|------------------|
| | | | | <p>(b) less any excess VALA utilised under rebate item 460.17 for this quarter; (c) plus the VALA for this quarter; (d) less the VALA utilised to offset the duty liability calculated in terms of Note 8.1(d) for this quarter. 7.8 Any excess VALA may be utilised to reduce the value for customs duty purposes of specified motor vehicles imported under rebate item 460.17 in the next quarter, provided that- (a) prior written approval for the utilisation of such excess VALA shall be obtained from the Commissioner; (b) the value of the excess VALA shall be reduced by 20 per cent if used on imported fully built-up motor vehicles; and (c) the remaining balance of any excess VALA shall be the opening balance in the next quarter. 7.9 The VALA or any excess VALA is not tradable or transferable 7.10 A PRC may only be used- (a) by the registrant or other importers in whose name the certificate is issued to apply for rebate in terms of section 75 or a refund provided for in section 76 of the Act. 7.11 The person in whose name a PRC is issued shall be liable for any discrepancies in the application for the PRC for whatever reason, which may result in the issue of an incorrect certificate and shall remain liable for the customs duty as if no rebate had been allowed.</p> <p>8. Extent of rebate 8.1 The calculation of the value to determine the extent of rebate shall be - (a) the value for customs duty purposes of imported original equipment components calculated in terms of Note 6.1; (b) plus the imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2; (c) plus the VALA calculated in terms of Note 7.3(b) (Form DA 199.02); (d) less the VALA utilised in terms of Note 7.1 for this quarter; and if any liability remains 8.2 The extent of rebate provided for in this rebate item shall not exceed the customs duty payable on the entry of imported goods under Chapter 98 of Schedule No. 1. 8.3 If any liability remains after the calculation in terms of Note 8.1, the PRC may be utilised to reduce the customs duty before the remaining customs duty and additional VAT are brought to account.</p> <p>9. Compliance 9.1 The registrant or component supplier must, as applicable, comply with- (a) this rebate item, rebate items 317.06 and 317.07 of Schedule No. 3, rebate item 460.17 of Schedule No. 4 and refund items 536.00, 537.00 and 538.00 of Schedule No. 5 and the Notes thereto; (b) section 75 and any other provisions of the Act; (b) the regulations; (c) the guidelines; and (d) any directives issued by the Commissioner and ITAC.</p> <p>10. Transitional Notes 10.1 The value for customs duty purposes of any imported original equipment components in unopened containers and unit load devices carried over from the APDP Phase I second quarter shall be declared in the third quarter of the 2021 APDP Phase II account as an opening balance on form DA 199.10. 10.2 The registrant's calculation of the foreign currency usage of original equipment components and foreign currency usage in terms of the 2021 APDP Phase II of vehicles and form C1 shall be available for inspection by the Commissioner. 10.3 In instances where components cannot be linked to a form C1 by means of a unique identification number or mark, the principle of "first-in-first-out" will apply in determining the foreign currency usage in terms of 2021 APDP Phase II per quarter. 10.4 Any excess VAA carried over from quarter 2 of APDP Account may be used to reduce the value for customs duty purposes of original equipment components imported and imported component value of original equipment components received from any person in SACU as an opening balance in quarter 3 of the APDP Phase II account on form DA199.03. 10.5 Any excess VAA carried forward from the quarter 2 of APDP accounts used for the importation of vehicles in terms of rebate item 460.17 shall be deducted on form DA 199.03 in quarter 3 of APDP Phase II account. 10.6 PRCC may be used on form DA199.06 B to reduce the value for customs duty purposes of original equipment components imported and imported component value of original equipment components received from any person in SACU calculated in terms of Notes 6.1 and 6.2 respectively, after any excess VAA and VALA have been used. 10.7 ITAC may publish additional transitional Notes through a Notice in the Government Gazette.</p> | |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|--|--|
| 317.04 | 98.01 | 01.04 | 45 | Original equipment components, for the manufacture of road tractors for semi-trailers of subheading 8701.20, of a vehicle mass not exceeding 1 600 kg | Full duty less the duty payable on the value calculated in terms of Note 8.1 |
| 317.04 | 98.01 | 02.04 | 47 | Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10) | Full duty less the duty payable on the value calculated in terms of Note 8.1 |
| 317.04 | 98.01 | 03.04 | 44 | Original equipment components, for the manufacture of motor cars (including station wagons) of heading 87.03 | Full duty less the duty payable on the value calculated in terms of Note 8.1 |
| 317.04 | 98.01 | 04.04 | 49 | Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks) | Full duty less the duty payable on the value calculated in terms of Note 8.1 |
| 317.04 | 98.01 | 05.04 | 43 | Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks) | Full duty less the duty payable on the value calculated in terms of Note 8.1 |
| 317.05 | INDUSTRY: TRACTORS (EXCLUDING ROAD TRACTORS) | | | | |
| 317.05 | 00.00 | 01.00 | 05 | Goods of any description (excluding tractors) | Full duty |
| 317.06 | INDUSTRY: MOTOR VEHICLE PARTS AND ACCESSORIES | | | | |
| 317.06 | 00.00 | 01.00 | 07 | Parts, for the manufacture of automatic or semi-automatic gear-boxes (completed with fluid couplings, gear selectors, retarders and control systems) and manual gear-boxes | Full duty |
| 317.06 | 00.00 | 02.00 | 01 | Parts and accessories (excluding single row radial ball bearings and single row tapered roller bearings, with an outside diameter of 31 mm or more but not exceeding 90 mm), for the manufacture of driving axles | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|-------------|----------------|-------------|----|--|------------------|
| 317.06 | 00.00 | 03.00 | 06 | <p>Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a specified motor vehicle manufacturer registered under rebate item 317.03 imported by component manufacturers approved by the International Trade Administration Commission.</p> <p>Provided that -</p> <p>(i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers;</p> <p>(ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and</p> <p>(iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.</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 317.03 has the meaning so assigned.</p> | Full duty |
| 317.06 | 00.00 | 05.00 | 05 | <p>Goods of any description, for use in the manufacture of leather covers, trimmings or the like, whether or not combined with backing material, for supply either as made up covers, individual panels or in the form of kits designed for the interior fitment of motor vehicles, provided that the leather is supplied cut to size and shape</p> | Full duty |
| 317.06 | 00.00 | 06.00 | 07 | <p>Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a heavy vehicle manufacturer registered under rebate item 317.07, imported by component manufacturers approved by the International Trade Administration Commission.</p> <p>Provided that-</p> <p>(i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers;</p> <p>(ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and</p> <p>(iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.</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 317.03 for APDP I and item 317.04 for APDP II has the meaning so assigned.</p> | Full duty |
| 317.06 | 00.00 | 07.00 | 04 | <p>Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a specified motor vehicle manufacturer registered under rebate item 317.04 imported by component manufacturers approved by the International Trade Administration Commission.</p> <p>Provided that -</p> <p>(i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers;</p> <p>(ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and</p> <p>(iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.</p> | Full duty |

(continued)

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|-------------|----------------|-------------|----|--|------------------|
| | | | | (iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer. 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. | |
| 317.06 | 39.01 | 01.04 | 46 | Polymers of ethylene of a relative density of 0,94 or more, in primary forms, for the manufacture of fuel tanks | Full duty |
| 317.06 | 3920.30 | 01.06 | 61 | Plates, sheets, film, foil and strip, of acrylonitrile-butadiene-styrene copolymers (ABS), non-cellular and not reinforced, laminated, supported or similarly combined with other materials | Full duty |
| 317.06 | 3920.4 | 01.05 | 53 | Plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular, combined with plates, sheets, film, foil and strip, of acrylonitrile butadiene styrene, for the manufacture of dashboards for motor vehicles of subheading 8708.29 | Full duty |
| 317.06 | 39.21 | 02.04 | 48 | Plates, sheets, film, foil and strip, cellular, of acrylonitrile-butadiene-styrene copolymers (ABS) | Full duty |
| 317.06 | 3921.13 | 02.06 | 62 | Plates, sheets, film, foil and strip, cellular, of polyurethane, for the manufacture of sun visors | Full duty |
| 317.06 | 3926.90 | 01.06 | 63 | Articles of plastics, for the manufacture of brake boosters of a kind used in motor vehicles | Full duty |
| 317.06 | 3926.90 | 02.06 | 68 | Articles of plastics, for the manufacture of instrument clusters of a kind used in motor vehicles | Full duty |
| 317.06 | 4011.10 | 01.06 | 69 | New pneumatic tyres, of rubber, for the manufacture of motor vehicles of a vehicle mass not exceeding 600 kg | Full duty |
| 317.06 | 40.16 | 01.04 | 42 | Rubber cone seals, for the manufacture of shock absorbers | Full duty |
| 317.06 | 4016.93 | 01.06 | 63 | Gaskets, washers and other seals of vulcanised rubber, for the manufacture of brake boosters of a kind used in motor vehicles | Full duty |
| 317.06 | 4016.99 | 01.06 | 62 | Articles of vulcanised rubber, for the manufacture of brake boosters of a kind used in motor vehicles | Full duty |
| 317.06 | 4911.99 | 01.06 | 63 | Identification plates, being printed matter, for the manufacture of brake boosters of a kind used in motor vehicles | Full duty |
| 317.06 | 73.04 | 01.04 | 44 | Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts | Full duty |
| 317.06 | 73.04 | 02.04 | 49 | Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies | Full duty |
| 317.06 | 73.05 | 01.04 | 40 | Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts | Full duty |
| 317.06 | 73.05 | 02.04 | 45 | Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies | Full duty |
| 317.06 | 73.06 | 01.04 | 47 | Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts | Full duty |
| 317.06 | 73.06 | 02.04 | 41 | Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies | Full duty |
| 317.06 | 73.18 | 02.04 | 49 | Eye-bolts, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|-------------|----------------|-------------|----|---|------------------|
| 317.06 | 7318.16 | 01.06 | 61 | Nuts, for the manufacture of brake boosters of a kind used in motor vehicles | Full duty |
| 317.06 | 7318.16 | 02.06 | 66 | Nuts, with a thread diameter not exceeding 6,5 mm, for the manufacture of instrument clusters of a kind used in motor vehicles | Full duty |
| 317.06 | 7318.21 | 01.06 | 68 | Spring washers, for the manufacture of instrument clusters of a kind used in motor vehicles | Full duty |
| 317.06 | 73.20 | 01.04 | 48 | Valve springs, of iron or steel, for the manufacture of shock absorbers | Full duty |
| 317.06 | 8308.20 | 01.06 | 68 | Blind rivets, for the manufacture of instrument clusters of a kind used in motor vehicles | Full duty |
| 317.06 | 8536.69 | 01.06 | 69 | Electrical circuit items, for the manufacture of instrument clusters of a kind used in motor vehicles | Full duty |
| 317.06 | 8536.90 | 01.06 | 67 | Electrical circuit items, for the manufacture of instrument clusters of a kind used in motor vehicles | Full duty |
| 317.06 | 8544.30 | 01.06 | 65 | Wiring sets, for the manufacture of instrument clusters of a kind used in motor vehicles | Full duty |
| 317.06 | 8544.49 | 01.06 | 66 | Electrical insulated wire, for the manufacture of instrument clusters of a kind used in motor vehicles | Full duty |
| 317.06 | 87.08 | 01.04 | 47 | Ball pins and sockets, for steering joints | Full duty |
| 317.06 | 87.08 | 02.04 | 41 | Bodies, for clutch slave cylinder assemblies | Full duty |
| 317.06 | 87.08 | 03.04 | 46 | Pressure plates, release levers, release lever plates, release lever pins, struts, clutch release bearing assemblies and diaphragm springs, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm | Full duty |
| 317.06 | 87.08 | 04.04 | 40 | Hubs, retainer plates, main plates and metal segments, for the manufacture of clutch driven plates with an outside diameter exceeding 300 mm | Full duty |
| 317.06 | 87.08 | 05.04 | 45 | Piston rings of sintered iron, valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0,635 mm and piston sleeves, for shock absorbers | Full duty |
| 317.06 | 87.08 | 06.04 | 42 | Wheel cylinder assemblies, wheel cylinder connections, tube assemblies, brake shoe holding-down pins, adjusters, including tappets, master cylinder pistons, bodies and reservoirs (including combinations thereof), for hydraulic brake equipment | Full duty |
| 317.06 | 87.08 | 07.04 | 44 | Stub axle yokes for independent suspension driving axle shaft sub-assemblies of the type used with cross journal universal joints, complete or incomplete (whether or not finished), for the manufacture or completion of such axle shaft sub-assemblies | Full duty |
| 317.06 | 87.08 | 08.04 | 49 | Bodies, pistons and anchor plates (whether or not finished), for the manufacture of disc brakes | Full duty |
| 317.06 | 87.08 | 09.04 | 43 | Housings, heat control bezels and outlet deflectors, of plastics, for the manufacture of heating equipment | Full duty |
| 317.06 | 87.08 | 10.04 | 46 | Front-axle assemblies, complete or incomplete (whether or not finished), completely unassembled (except that differential and differential carrier assemblies may be assembled), for the manufacture or completion thereof | Full duty |
| 317.06 | 87.08 | 11.04 | 40 | Steering mechanisms of the rack and pinion type (excluding steering wheels), complete or incomplete, finished or unfinished, completely unassembled, for the manufacture or completion thereof | Full duty |
| 317.06 | 87.08 | 12.04 | 45 | Prepared steel tubes fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts | Full duty |
| 317.06 | 87.08 | 13.04 | 43 | Cross journals for universal joints with an overall length across the journals, including bearing cups, exceeding 95 mm, and parts thereof, together with flange yoke, tube yoke, midship, yoke shaft, muff, slip stub shaft, sleeve yoke and companion flange, unassembled, for the manufacture of transmission (propeller) shafts | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|--|
| 317.06 | 87.08 | 14.04 | 44 | Driving axle shaft sub-assemblies of the constant velocity universal joint type, complete or incomplete (whether or not finished), completely unassembled (except that the universal joints and stub axle may be assembled with the ball bearing in position), for the manufacture or completion thereof | Full duty |
| 317.06 | 87.08 | 15.04 | 49 | Centre carrying bearings mounted in bracket housings, for the manufacture or completion of split type transmission (propeller) shafts | Full duty |
| 317.06 | 87.08 | 16.04 | 43 | Ball type constant velocity universal joints, complete or incomplete, splined shafts and rubber dust covers, for the manufacture of transmission (propeller) shafts | Full duty |
| 317.06 | 87.08 | 18.04 | 42 | Steering wheel components (excluding spokes, outer rings and metal cores), for the manufacture of steering wheels | Full duty |
| 317.06 | 87.08 | 19.04 | 47 | Covers, of iron or steel, of a thickness of 4.5 mm or more, and diaphragm springs, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter not exceeding 300 mm | Full duty |
| 317.06 | 8708.30 | 01.06 | 63 | Backing plates, for the manufacture of assembled brake pads for disc brakes | Full duty |
| 317.06 | 8708.30 | 02.06 | 64 | Parts and accessories, for the manufacture of brake boosters of a kind used in motor vehicles | Full duty |
| 317.06 | 8708.40 | 01.06 | 67 | Gearboxes, for the manufacture of motor vehicles of a vehicle mass not exceeding 600 kg | Full duty |
| 317.07 | INDUSTRY: HEAVY VEHICLES | | | | |
| | NOTES: | | | | |
| | 1. "Heavy vehicles" means - | | | | |
| | a) road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg; | | | | |
| | (b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass exceeding 2 000 kg (excluding those of subheading 8702.10.10); | | | | |
| | (c) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks); and | | | | |
| | (d) chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks). | | | | |
| | 2.(a) For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 or 317.04 has the meaning so assigned. | | | | |
| | (b) To qualify for any rebate in terms of this item all components imported for the manufacture of the motor vehicles specified in Note 1 to this item shall be entered under Chapter 98 of Schedule No. 1. | | | | |
| 317.07 | 98.01 | 05.04 | 49 | Pneumatic tyres, whether or not fitted to wheel rims | Full duty less 15% |
| 317.07 | 98.01 | 06.04 | 43 | Other original equipment components | Full duty |
| 317.08 | INDUSTRY: SHIPS (EXCLUDING FLYING BOATS) | | | | |
| 317.08 | 00.00 | 01.00 | 00 | Parts and equipment (excluding fishing nets and panels of fishing nets) of ships and boats and materials for use in the building and equipment of new ships and boats, in the rebuilding and re-equipment of ships and boats or in the repair of ships and boats (excluding - (a) ship's stores and catering equipment not specially designed for use on ships and boats; (b) in respect of boats of less than 25 gross ton - | Full duty less the duty in Section B of Part 2 of Schedule No. 1 |

(continued)

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|------------------|
| | | | | (i) parts and equipment for use in the building and equipment of new boats where no proof is produced to the Commissioner within such a period as he may determine in each case that such boat has been licensed under the Sea Fisheries Act, 1988 (Act No. 12 of 1988); and (ii) parts and equipment for use in the rebuilding, re-equipment or repair of boats which are not licenced under the Act mentioned) | |
| 317.09 | INDUSTRY: MINE SHUTTLE CARS | | | | |
| 317.09 | 84.21 | 01.04 | 46 | Filters | Full duty |
| 317.09 | 84.81 | 01.04 | 43 | Valves | Full duty |
| 317.09 | 85.35 | 01.04 | 43 | Switches, relays, fuses, plugs, lampholders, terminals and the like | Full duty |
| 317.09 | 85.36 | 01.04 | 46 | Switches, relays, fuses, plugs, lampholders, terminals and the like | Full duty |
| 317.09 | 87.08 | 01.04 | 42 | Parts and accessories of shuttle cars | Full duty |
| 317.10 | INDUSTRY: MECHANICALLY PROPELLED WORK TRUCKS OF THE TYPES USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OR HANDLING OF GOODS, AND TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS | | | | |
| 317.10 | 84.21 | 01.04 | 48 | Filters and parts thereof, for the manufacture of fork-lift trucks and crane trucks | Full duty |
| 317.10 | 84.81 | 01.04 | 45 | Hydraulic valves, for the manufacture of fork-lift trucks and crane trucks | Full duty |
| 317.10 | 85.11 | 01.04 | 47 | Generators, alternators, starter motors and distributors, for the manufacture of fork-lift trucks and crane trucks | Full duty |
| 317.11 | INDUSTRY: SEMI-TRAILERS | | | | |
| 317.11 | 87.16 | 01.04 | 48 | Shock absorbers with a mass exceeding 100 kg each, brake gear, wheel sub-assemblies, wheel rims and rear-axle sub-assemblies, for the manufacture of semi-trailers with bottom dumping doors | Full duty |
| 317.12 | INDUSTRY: RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF NOTE: For the purposes of this item, the expression "railway train sets" means a number of interdependant passenger coaches which collectively form a self-contained module consisting of powered coaches and non-powered coaches containing auxiliary power equipment. | | | | |
| 317.12 | 84.81 | 01.04 | 49 | Pressure relief valves, for the manufacture of railway ballast tampers | Full duty |
| 317.12 | 84.81 | 02.04 | 43 | Control slide valves, for the manufacture of railway ballast tampers | Full duty |
| 317.12 | 85.00 | 01.02 | 29 | Electrical machinery, equipment and parts, for the manufacture of railway locomotives and railway train sets | Full duty |
| 317.13 | INDUSTRY: AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SPACECRAFT LAUNCH VEHICLES | | | | |
| 317.13 | 00.00 | 01.00 | 02 | Goods of any description, for the manufacture of satellites | Full duty |
| 317.13 | 00.00 | 02.00 | 04 | Goods of any description, for the manufacture of aircraft interior units of heading 88.07 | Full duty |
| 317.13 | 4908.90 | 01.06 | 62 | Other transfers (decalcomanias), for the manufacture of aircraft | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|--|-------------|----|---|------------------|
| 317.13 | 7304.90 | 01.06 | 63 | Other tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel, of an outside cross-sectional dimension not exceeding 50 mm, for the manufacture of aircraft | Full duty |
| 317.13 | 7307.92 | 01.06 | 69 | Other threaded elbows, bends and sleeves being iron or steel tube or pipe fittings, for the manufacture of aircraft | Full duty |
| 317.13 | 7307.99 | 01.06 | 66 | Other steel tube or pipe fittings, for the manufacture of aircraft | Full duty |
| 317.13 | 7318.15 | 01.06 | 66 | Other screws, threaded, of iron or steel, for the manufacture of aircraft | Full duty |
| 317.13 | 7318.15 | 02.06 | 60 | Other bolts, of iron or steel (excluding bolt ends, screw studs and screw studding) with a thread diameter exceeding 16,5 mm but not exceeding 26 mm, for the manufacture of aircraft | Full duty |
| 317.13 | 7318.16 | 01.06 | 64 | Other nuts, of iron or steel, threaded, with a thread diameter exceeding 16,5 mm but not exceeding 26 mm, for the manufacture of aircraft | Full duty |
| 317.13 | 7320.90 | 01.06 | 67 | Other helical springs of iron or steel, for the manufacture of aircraft | Full duty |
| 317.13 | 7608.10 | 01.06 | 61 | Aluminium tubes and pipes, not alloyed, for the manufacture of aircraft | Full duty |
| 317.13 | 8302.10 | 01.06 | 65 | Hinges of base metal, for the manufacture of aircraft | Full duty |
| 317.13 | 8481.80 | 01.06 | 64 | Other valves, for the manufacture of aircraft | Full duty |
| 317.13 | 8536.20 | 01.06 | 69 | Other automatic circuit breakers, for the manufacture of aircraft | Full duty |
| 317.13 | 8536.41 | 01.06 | 61 | Other relays for a voltage not exceeding 60 V, for the manufacture of aircraft | Full duty |
| 317.13 | 8536.50 | 01.06 | 60 | Other electrical switches, for the manufacture of aircraft | Full duty |
| 317.13 | 8536.69 | 01.06 | 61 | Other electrical plugs and sockets, for the manufacture of aircraft | Full duty |
| 317.13 | 8539.22 | 01.06 | 64 | Other filament lamps, of a power not exceeding 200 W and for a voltage exceeding 100 V, for the manufacture of aircraft | Full duty |
| 317.13 | 8544.42 | 01.06 | 61 | Other insulated electric conductors for a voltage not exceeding 80 V, for the manufacture of aircraft | Full duty |
| 317.13 | 9405.4 | 01.05 | 57 | Other electric lamps and lighting fittings, of base metal, for the manufacture of aircraft | Full duty |
| 318.00 | OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS THEREOF | | | | |
| 318.01 | INDUSTRY: MEDICAL, SURGICAL, SCIENTIFIC, OPTICAL AND PHOTOGRAPHIC INSTRUMENTS | | | | |
| 318.01 | 39.04 | 01.04 | 43 | Vinyl chloride polymers and copolymers, in blocks, lumps, powders, granules, flakes and similar bulk forms, for the manufacture of medical tubes of plastic, fitted with trocars or other devices | Full duty |
| 318.01 | 3917.40 | 01.06 | 67 | Fittings, of plastics, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment | Full duty |
| 318.01 | 39.19 | 01.04 | 40 | Vinyl chloride polymers or copolymers in sheets or film, of a thickness exceeding 0.25 mm but not exceeding 0.75 mm, glass clear, for the manufacture of drip flow and blood transfusion apparatus | Full duty |
| 318.01 | 39.19 | 02.04 | 44 | Plates, sheets, film, foil and strip, of cross-linked cellular polyethylene, self-adhesive, with discardable backing, for the manufacture of electrocardiograph monitor electrodes | Full duty |
| 318.01 | 39.19 | 03.04 | 49 | Plates and sheets, of cellulose acetates, for the manufacture of spectacle frames | Full duty |
| 318.01 | 39.20 | 01.04 | 47 | Vinyl chloride polymers or copolymers, in sheets or film, of a thickness exceeding 0.25 mm but not exceeding 0.75 mm, glass clear, for the manufacture of drip flow and blood transfusion apparatus | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|------------------|
| 318.01 | 39.20 | 02.04 | 41 | Plates and sheets, of cellulose acetates, for the manufacture of spectacle frames | Full duty |
| 318.01 | 39.21 | 01.04 | 43 | Plates and sheets, of cellulose acetates, for the manufacture of spectacle frames | Full duty |
| 318.01 | 39.26 | 01.04 | 45 | Moulded articles of plastics, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment | Full duty |
| 318.01 | 40.16 | 01.04 | 40 | Pistons of vulcanised rubber (excluding hard rubber), for disposable hypodermic syringes | Full duty |
| 318.02 | INDUSTRY: MUSICAL INSTRUMENTS | | | | |
| 318.02 | 44.12 | 01.04 | 41 | Plywood (excluding plywood of alder or birch wood), of a thickness not exceeding 4 mm, not moulded, for the manufacture of guitars | Full duty |
| 318.03 | INDUSTRY: GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR | | | | |
| 318.03 | 00.00 | 01.00 | 09 | Goods of any description (excluding mounted or populated circuit boards) for the manufacture of prepayment electricity supply meters classifiable in tariff subheading 9028.30, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the circuit boards are mounted and populated in the SACU region | Full duty |
| 319.00 | ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF | | | | |
| 319.01 | INDUSTRY: CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS | | | | |
| 319.01 | 9306.29 | 01.06 | 67 | Cartridge cases with a length of 78 mm and wads (power pistons) with a diameter of 23 mm and with a length of 24 mm or more but not exceeding 32 mm, depending on the slug loaded (zinc or lead) for use in the manufacture of cartridges classifiable in tariff subheading 9306.21 | Full duty |
| 320.00 | MISCELLANEOUS MANUFACTURED ARTICLES | | | | |
| 320.01 | INDUSTRY: FURNITURE AND FIXTURES | | | | |
| 320.01 | 39.19 | 01.04 | 48 | Acrylonitrile-butadiene-styrene, for the manufacture of furniture | Full duty |
| 320.01 | 39.19 | 02.04 | 42 | Cellular vinyl chloride polymers of a thickness exceeding 8 mm, for the manufacture of motor vehicle seats | Full duty |
| 320.01 | 39.20 | 01.04 | 45 | Acrylonitrile-butadiene-styrene, for the manufacture of furniture | Full duty |
| 320.01 | 39.21 | 02.04 | 46 | Cellular vinyl chloride polymers of a thickness exceeding 8 mm, for the manufacture of motor vehicle seats | Full duty |
| 320.01 | 39.26 | 01.04 | 43 | Handles of plastics | Full duty |
| 320.01 | 3926.90.90 | 01.08 | 87 | Fittings of plastics, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10 | Full duty |
| 320.01 | 4409.29.90 | 01.08 | 84 | Wooden dowels (excluding those of bamboo), non-coniferous, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10 | Full duty |
| 320.01 | 5407.61 | 01.06 | 60 | Woven fabrics, containing 85 per cent or more by mass of non-textured polyester filaments, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01 | Full duty |
| 320.01 | 58.01 | 01.04 | 44 | Woven pile fabrics (excluding fabrics of heading 58.02 or 58.06 of Schedule No. 1), for the manufacture of motor vehicle seat covers and motor vehicle headrest covers | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|------------------|
| 320.01 | 5903.20.90 | 02.08 | 88 | Other textile fabrics commonly known as imitation leather, laminated with polyurethane, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01. | Full duty |
| 320.01 | 5907.00.90 | 02.08 | 89 | Textile fabrics commonly known as imitation leather backed with bonded leather, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01. | Full duty |
| 320.01 | 6005.3 | 01.05 | 50 | Warp knit fabrics (including those made on galloon knitting machines) (excluding those of heading 60.01 to 60.04), of synthetic fibres, dyed or printed, laminated with another fabric that is either knitted or woven, of a mass exceeding 410 g/m ² but not exceeding 450 g/m ² and having a width exceeding 120 cm but not exceeding 150 cm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01 | Full duty |
| 320.01 | 73.04 | 01.04 | 40 | Tubing of iron or steel | Full duty |
| 320.01 | 73.05 | 01.04 | 47 | Tubing of iron or steel | Full duty |
| 320.01 | 73.06 | 01.04 | 43 | Tubing of iron or steel | Full duty |
| 320.01 | 73.18 | 01.04 | 40 | Eyebolts and eyescrews of iron or steel | Full duty |
| 320.01 | 73.18 | 02.04 | 45 | Nuts and clinch nuts, of iron or steel, for the manufacture of motor vehicle seats | Full duty |
| 320.01 | 73.26 | 01.04 | 42 | Support wires, of iron or steel, covered with paper, for the manufacture of motor vehicle seats | Full duty |
| 320.01 | 83.01 | 01.04 | 44 | Cylinder locks (excluding disc tumbler cylinder locks) and keys therefor | Full duty |
| 320.01 | 8301.30 | 01.06 | 67 | Locks and keys of base metal, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10 | Full duty |
| 320.01 | 83.02 | 01.04 | 40 | Escutcheons, ferrules, handles, hooks and sockets, clothing hooks, mirror clips, stays, towel rails and brackets therefor; metal parts of blind rollers | Full duty |
| 320.01 | 83.02 | 02.04 | 45 | Bedstead knobs and rosettes and other metal fittings (excluding castors), for bedsteads or mattress supports | Full duty |
| 320.01 | 8302.10 | 01.06 | 69 | Hinges of base metal, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10 | Full duty |
| 320.01 | 8302.42.90 | 01.08 | 84 | Base metal mountings, fittings and similar articles suitable for furniture, other, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10 | Full duty |
| 320.01 | 94.01 | 01.04 | 40 | Actions, including revolving chair screws, for the manufacture of chairs and other seats | Full duty |
| 320.01 | 94.01 | 02.04 | 45 | Plywood seats and backrests for the manufacture of chairs | Full duty |
| 320.01 | 9401.9 | 01.05 | 51 | Parts, for the manufacture of motor vehicle seats | Full duty |
| 320.01 | 94.03 | 01.04 | 43 | Table extension screws | Full duty |
| 320.02 | INDUSTRY: MATTRESSES AND SIMILAR PADDED, STUFFED OR FITTED FURNISHINGS | | | | |
| 320.02 | 52.08 | 01.04 | 49 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff heading 94.04 | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|--------------------|
| 320.02 | 5208.23 | 01.06 | 69 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , bleached, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff subheadings 9404.30 and 9404.90 | Full duty |
| 320.02 | 5208.33 | 01.06 | 66 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , dyed, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff headings 9404.30 and 9404.90 | Full duty |
| 320.02 | 52.09 | 01.04 | 45 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04 | Full duty |
| 320.02 | 52.10 | 01.04 | 42 | Woven fabrics of cotton, containing less than 85 per cent of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04 | Full duty |
| 320.02 | 54.07 | 01.04 | 44 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04, in rolls of a width of 160 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04 | Full duty |
| 320.02 | 55.13 | 01.04 | 42 | Woven fabrics of synthetic 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 , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04 | Full duty |
| 320.02 | 55.14 | 01.04 | 49 | 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 , dyed or printed, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04 | Full duty |
| 320.02 | 83.08 | 01.04 | 40 | Eyelets and rings and other metal fittings, for innerspring mattresses | Full duty |
| 320.03 | INDUSTRY: BROOMS, BRUSHES AND PAINT ROLLERS | | | | |
| 320.03 | 39.16 | 01.04 | 42 | Monofilament of which any cross-sectional dimension exceeds 1 mm, of plastics, for the manufacture of brooms and brushes | Full duty |
| 320.03 | 54.04 | 01.04 | 42 | Synthetic monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, for the manufacture of brooms and brushes | Full duty less 6% |
| 320.03 | 5801.10 | 01.06 | 66 | Woven pile fabrics and chenille fabrics, of wool or fine animal hair, for the manufacture of rollers for paint rollers | Full duty less 11% |
| 320.04 | INDUSTRY: ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS OR OUTDOOR GAMES | | | | |
| 320.04 | 39.19 | 01.04 | 43 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, for the manufacture of rugby, soccer and similar balls | Full duty |
| 320.04 | 40.07 | 01.04 | 46 | Vulcanised rubber thread, for the manufacture of golf balls | Full duty |
| 320.04 | 41.00 | 01.02 | 24 | Leather, for the manufacture of balls and boxing gloves | Full duty |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|--------------------|
| 320.04 | 5404.1 | 01.05 | 57 | Synthetic monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm (excluding elastomeric filament), for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20 | Full duty |
| 320.04 | 5404.90 | 01.06 | 60 | Strip and the like of synthetic textile materials of an apparent width not exceeding 5 mm for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20 | Full duty |
| 320.04 | 5407.20 | 01.06 | 69 | Woven fabrics obtained from strip and the like, of a width exceeding 350 cm, for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20 | Full duty |
| 320.04 | 5512.19 | 01.06 | 61 | Woven fabrics containing 85 per cent or more by mass of polyester staple fibres (excluding unbleached or bleached fabric), of a width exceeding 350 cm, for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20 | Full duty |
| 320.05 | INDUSTRY: TOYS | | | | |
| 320.05 | 39.04 | 01.04 | 49 | Vinyl chloride compounds, for the manufacture of dolls or slush moulded toys | Full duty less 6% |
| 320.05 | 54.02 | 01.04 | 43 | Yarn of man-made filaments, for the manufacture of dolls | Full duty |
| 320.05 | 60.01 | 01.04 | 45 | Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted | Full duty |
| 320.06 | SWIMMING POOLS AND PADDLING POOLS | | | | |
| 320.06 | 3920.43 | 01.06 | 69 | Plates, sheets, film, foil and strip, of polymers of vinyl chloride (PVC), containing by mass not less than 6 percent of plasticisers, of a thickness of 0,25 mm or more but not exceeding 0,6 mm, for the manufacture of collapsible swimming pools and paddling pools | Full duty |
| 320.07 | INDUSTRY: SLIDE FASTENERS | | | | |
| 320.07 | 54.04 | 01.04 | 41 | Synthetic monofilament of 67 dtex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1 mm | Full duty less 6% |
| 320.07 | 54.05 | 01.04 | 46 | Artificial monofilament of 67 dtex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1 mm | Full duty less 12% |
| 320.07 | 74.09 | 01.04 | 47 | Copper strip, of a thickness exceeding 0,15 mm and a width not exceeding 30,5 mm | Full duty |
| 320.09 | INDUSTRY: TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES | | | | |
| 320.09 | 3921.90 | 01.06 | 62 | Plates, sheets, film, foil and strip, of a width exceeding 300 mm, of polymers of ethylene coated with carbon | Full duty |
| 320.09 | 3923.40 | 01.06 | 69 | Spoils, cassettes, cores and similar supports, of plastics | Full duty |
| 320.09 | 5806.3 | 01.05 | 58 | Narrow woven fabrics (excluding goods of heading 58.07) | Full duty |
| 320.10 | INDUSTRY: CHRISTMAS TREE DECORATIONS AND SIMILAR ARTICLES FOR CHRISTMAS FESTIVITIES | | | | |
| 320.10 | 39.04 | 01.04 | 48 | Metallised vinyl chloride polymers or copolymers | Full duty |
| 320.10 | 39.20 | 01.04 | 41 | Metallised vinyl chloride polymers or copolymers | Full duty |
| 320.10 | 39.21 | 01.04 | 48 | Metallised vinyl chloride polymers or copolymers | Full duty |
| 320.10 | 71.17 | 01.04 | 43 | Small articles of a value for duty purposes not exceeding 7c each and charms, for the manufacture of Christmas stockings and Christmas crackers | Full duty |
| 320.11 | INDUSTRY: LAMPS AND LIGHTING FITTINGS, ILLUMINATING SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE | | | | |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|--------------------|
| 320.11 | 76.06 | 01.04 | 42 | Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm but not exceeding 1,2 mm, whether or not in coils, containing by mass 99,7 per cent or more of aluminium, anodised, for the manufacture of reflectors for lighting fittings of subheading 9405.99 | Full duty |
| 320.12 | INDUSTRY: SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL | | | | |
| 320.12 | 3919.10 | 01.06 | 66 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of polymers of propylene, in rolls of a width not exceeding 200 mm, for the manufacture of disposable napkins (diapers) | Full duty |
| 320.12 | 3920.10 | 01.06 | 63 | Other plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness exceeding 0,012 mm but not exceeding 0,06 mm, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of disposable napkins (diapers) | Full duty |
| 320.12 | 3920.20 | 01.06 | 60 | Other plates, sheets, film, foil and strip, of polymers of propylene, of a thickness exceeding 0,012 mm or more but not exceeding 0,06 mm, not heat shrinkable, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of disposable napkins (diapers) | Full duty |
| 320.12 | 5404.11 | 01.06 | 65 | Synthetic monofilament, elastomeric, of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, for the manufacture of disposable napkins (diapers) | Full duty |
| 320.12 | 54.07 | 01.04 | 48 | Woven fabrics consisting of a scrim of polyamide monofilament yarns and an appliqué of man-made fibres, of a mass not exceeding 20 g/m ² , for the manufacture of sanitary pads | Full duty less 15% |
| 320.12 | 5603.1 | 01.05 | 52 | Nonwovens of man-made filaments, whether or not impregnated, coated, covered or laminated, of a mass not exceeding 150 g/m ² , for the manufacture of disposable napkins (diapers), at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 320.12 | 5603.9 | 01.05 | 50 | Nonwovens (excluding those of man-made filaments), whether or not impregnated, coated, covered or laminated, of a mass not exceeding 150 g/m ² , for the manufacture of disposable napkins (diapers), at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit | Full duty |
| 320.12 | 58.11 | 01.04 | 49 | Woven fabrics consisting of a scrim of polyamide monofilament yarns and an appliqué of man-made fibres, of a mass not exceeding 20 g/m ² , for the manufacture of sanitary pads | Full duty less 15% |
| 320.12 | 5903.90 | 01.06 | 67 | Textile fabrics impregnated, coated, covered or laminated with plastics [excluding fabrics impregnated, coated, covered or laminated with poly (vinyl chloride) and polyurethane], of a mass of less than 200 g/m ² , for the manufactured of disposable napkins (diapers) | Full duty |
| 321.00 | GENERAL | | | | |
| 321.01 | INDUSTRY: MATERIALS FOR GENERAL INDUSTRIAL PURPOSES | | | | |
| 321.01 | 28.00 | 01.02 | 26 | Inorganic chemicals (excluding chrome oxide green, titanium oxide, zinc oxide, tin oxide, iron oxide, zinc chromate, lead chromate, barium chromate and strontium chromate), for use as pigments or colours | Full duty |
| 321.01 | 32.06 | 01.04 | 46 | Other colouring matter and preparations (excluding those based on titanium dioxide, chrome oxide green, zinc chromate, lead chromate, barium chromate or strontium chromate) | Full duty |

SCHEDULE 3 PART 2**GOODS USED IN THE MANUFACTURE OF OTHER GOODS FOR EXPORT****NOTES:**

1. Goods cleared in terms of this Part (excluding goods cleared under rebate item 360.01) or goods processed or manufactured from such cleared goods may not be diverted for consumption in the Republic without prior approval from the Commissioner.
2. Liability for the duty on any goods allowed in terms of this Part will cease upon production of documentary evidence that such goods were exported, that proper clearance was made, or that the goods were transferred in terms of the provisions of rule 75.11.
3. All transactions in connection with this Part shall be entered in a separate rebate stock record.
4. Processed or manufactured goods (excluding those processed or manufactured in terms of rebate item 360.01) may not be packed and exported without official supervision unless the Controller's permission has been obtained and the registrant must notify the Controller of his or her intention to pack and export such goods.
5. The processed or manufactured goods (excluding those processed or manufactured in terms of rebate item 360.01) must be stored in a rebate store separately from the goods cleared in terms of Part 1 of this Schedule, until the requirements referred to in Note 2 have been complied with.
6. The rebate item in terms of which the raw material was imported, must be reflected in the field "Rebate Item" on the export bill of entry.
7. In case where the registered manufacturer is not the exporter of the processed or manufactured goods, the exporter or any party dealing with such processed or manufactured goods must also register in terms of this Part and comply with all the requirements thereof.

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|---|-------------|----|---|------------------|
| 334.00 | PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES | | | | |
| 334.01 | INDUSTRY: PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS | | | | |
| 334.01 | 08.11 | 01.04 | 40 | Pulp, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, for the manufacture of blackberry, black-currant and raspberry jams | Full duty |
| 334.01 | 08.12 | 01.04 | 47 | Pulp, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption, for the manufacture of blackberry, black-currant and raspberry jams | Full duty |
| 334.01 | 20.08 | 01.04 | 47 | Pulp, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, for the manufacture of blackberry, black-currant and raspberry jams | Full duty |
| 343.00 | ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE | | | | |
| 343.07 | INDUSTRY: GLASS AND GLASSWARE | | | | |
| 343.07 | 3208.90 | 01.06 | 63 | Paints, for the manufacture of mirrors | Full duty |
| 343.07 | 38.24 | 01.04 | 42 | Chemical products and preparations of the chemical or allied industries, for the manufacture of mirrors | Full duty |
| 390.00 | OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS | | | | |
| 390.01 | INDUSTRY: MEDICAL, SURGICAL, SCIENTIFIC, OPTICAL AND PHOTOGRAPHIC INSTRUMENTS | | | | |
| 390.01 | 39.01 | 01.04 | 47 | Polymers of ethylene, in primary forms, for the manufacture of disposable hypodermic syringes of plastics, of subheading 9018.31 | Full duty |
| 390.01 | 39.02 | 01.04 | 43 | Polymers of propylene, in primary forms, for the manufacture of disposable hypodermic syringes of plastics, of subheading 9018.31 | Full duty |
| 390.01 | 3921.19 | 01.06 | 68 | Plates, sheets, film, foil and strip, of cellular plastics (excluding those of polyethyleneterephthalates, other condensation, polycondensation and poly-addition products and polymers of ethylene) for the manufacture of disposable hypodermic syringes of plastics, of subheading 9018.31 | Full duty |
| 390.01 | 9018.32 | 01.06 | 69 | Tubular metal needles, for the manufacture of disposable hypodermic syringes of plastics of subheading 9018.31 | Full duty |
| 392.00 | MISCELLANEOUS MANUFACTURED ARTICLES | | | | |
| 392.01 | INDUSTRY: UPHOLSTERED FURNITURE | | | | |
| 392.01 | 41.00 | 01.02 | 28 | Leather | Full duty |
| 392.01 | 51.00 | 02.02 | 25 | Woven fabrics of wool or animal hair | Full duty |
| 392.01 | 52.00 | 03.02 | 23 | Woven fabrics of cotton | Full duty |
| 392.01 | 53.00 | 04.02 | 21 | Woven fabrics of other vegetable textile fibres | Full duty |
| 392.01 | 54.00 | 05.02 | 23 | Woven fabrics of man-made filaments | Full duty |
| 392.01 | 55.00 | 06.02 | 28 | Woven fabrics of man-made staple fibres | Full duty |
| 392.01 | 58.00 | 07.02 | 23 | Special woven fabrics | Full duty |
| 392.01 | 59.00 | 08.02 | 21 | Impregnated, coated, covered or laminated woven textile fabrics | Full duty |
| 392.01 | 60.00 | 01.02 | 27 | Knitted fabrics | Full duty |