

SECTION A

SPECIFIC EXCISE DUTIES, AND SPECIFIC CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND

NOTES:

- 1 Any duty specified in this part in respect of any goods as a suspended duty shall be payable on entry for home consumption of such goods to the extent specified to be in operation in respect of such goods.
2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.
3. If duty should become payable on any beer which is in a process of manufacture such duty shall be calculated according to the registered strength and quantity of the final product.
4. No paragraph.
5. If any excisable goods classified in tariff item 104.20.10, 104.20.15, 104.20.25 or 104.20.29 are mixed, such mixture shall be classified under the tariff item relating to that constituent in respect of which the percentage absolute alcohol by volume exceeds 6 per cent and in respect of which the higher rate of duty applies.
6. The rates of duty specified in tariff items 104.20.40 and 104.50 are additional to the rate of duty specified in tariff items 104.20.10, 104.20.15, 104.20.29 and 104.20.30.

Tariff Item	Tariff Heading	Article Description	Rate of Duty	
			Excise	Customs
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included		
.10		Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg	34,7c/kg
104.10	22.03	Beer made from malt		
.10		Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li
.20		Other	R50.20/li aa	R50.20/li aa
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)		
	22.05	Vermouths and other wine of fresh grapes flavoured with plants or aromatic substances		
.02		Sparkling wine	R6.67/li	R6.67/li
.04		Unfortified wine	R2.14/li	R2.14/li
.06		Fortified wine	R4.03/li	R4.03/li
104.17	22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
.05		Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li
.15		Other fermented beverages, unfortified	R2.52/li	R2.52/li
.17		Other fermented beverages, fortified	R5.15/li	R5.15/li
.22		Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	R2.52/li	R2.52/li
.90		Other	R5.15/li	R5.15/li
104.20	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher; ethyl alcohol and other spirits, denatured, of any strength:		
	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:		
.10		Wine spirits, manufactured by the distillation of wine	R84.57/li aa	R84.57/li aa

Tariff Item	Tariff Heading	Article Description	Rate of Duty	
			Excise	Customs
.15		Spirits, manufactured by the distillation of any sugar cane product	R84.57/li aa	R84.57/li aa
.25		Spirits, manufactured by the distillation of any grain product	R84.57/li aa	R84.57/li aa
.29		Other spirits	R84.57/li aa	R84.57/li aa
.40		Liqueurs and other spirituous beverages	R84.57/li aa	R84.57/li aa
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
.10		Cigars, cheroots and cigarillos, of tobacco or of tobacco substitutes	R2 072.31/kg net	R2 072.31/kg net
.20		Cigarettes, of tobacco or of tobacco substitutes	R4.47/10 cigarettes	R4.47/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:		
.10		Cigarette tobacco and substitutes thereof	R194.60/kg	R194.60/kg
.20		Pipe tobacco and substitutes thereof	R108.08/kg net	R108.08/kg net
105.00		MINERAL PRODUCTS		
105.10	27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		
.03		Petrol, as defined in Additional Note 1(b) to Chapter 27	3,909c/li	3,909c/li
.09		Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free	free
.13		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free	free
.15		Illuminating kerosene, as defined in Additional Note 1 (f) to Chapter 27, unmarked	3,817c/li	3,817c/li
.17		Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	3,817c/li	3,817c/ li
.19		Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free	free
.21		Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	3,817c/li	3,817c/li
106.00		PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES		
106.10	29.03	Halogenated derivatives of hydrocarbons:		
.03		Carbon tetrachloride	500c/kg	500c/kg

Tariff Item	Tariff Heading	Article Description	Rate of Duty	
			Excise	Customs
.05		1,1,1-Trichloroethane (methyl chloroform)	500c/kg	500c/kg
.09		Chlorotrifluoromethane	500c/kg	500c/kg
.11		Pentachlorofluoroethane	500c/kg	500c/kg
.13		Tetrachlorodifluoroethanes	500c/kg	500c/kg
.15		Heptachlorofluoropropanes	500c/kg	500c/kg
.17		Hexachlorodifluoropropanes	500c/kg	500c/kg
.19		Pentachlorotrifluoropropanes	500c/kg	500c/kg
.21		Dichlorodifluoromethane	500c/kg	500c/kg
.23		Tetrachlorotetrafluoropropanes	500c/kg	500c/kg
.25		Trichloropentafluoropropanes	500c/kg	500c/kg
.27		Dichlorohexafluoropropanes	500c/kg	500c/kg
.29		Trichlorofluoromethane	500c/kg	500c/kg
.31		Chloroheptafluoropropanes	500c/kg	500c/kg
.33		Trichlorotrifluoroethanes	500c/kg	500c/kg
.35		Dichlorotetrafluoroethanes and chloropentafluoroethane	500c/kg	500c/kg
.37		Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500c/kg	500c/kg
106.20	38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included		
.10		Mixtures containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding mixtures containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg
.20		Mixtures containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
.30		Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
.40	38.24	Biodiesel as defined in Additional Note 1(a) to Chapter 38	3,817c/li	3,817c/li

Date as on : 2010-03-15

SCHEDULE 1 / PART 2 / SECTION A

Customs & Excise Tariff

Tariff Item	Tariff Heading	Article Description	Rate of Duty	
			Excise	Customs
.50	38.24	Other boidiesel	3,817c/li	3,817c/li