

South Africa | Indirect Tax | Customs & Global Trade | 10 April 2017



TradeSmart

Indirect Tax | Customs & Global Trade

Indirect Tax

Perspective = everything



This edition of TradeSmart highlights the amendment of customs duty on sugar, wheat & wheaten flour, a tariff heading amendment in line with HS 2017, changes in customs duty rates on Atrazine, flat rolled products of stainless steel, steel wire products & steel fasteners, amendment of tariff quotas in terms of the EPA, introduction of rebate and refund items for components of heavy motor vehicles by the DTI, budget speech provisions relating to fuel and RAF levy as well as the ratification of the SACU Agreement on Mutual Administrative Assistance.

April 2017

Issue 3

[Subscribe](#)
to the TradeSmart[Unsubscribe](#)[Deloitte Contacts](#)

Budget Speech Provisions

Following from announcements made by the Minister of Finance in the 2017 budget speech, the general fuel levy will be increased by 30c/li to 285c/li to 315c/li and 270c/li to 300c/li on petrol and diesel respectively while the Road Accident Fund (RAF) levy will be increased by 9c/li to 163c/li for both petrol and diesel from **5 April 2017**.



Part 3 of Schedule No.6 will be amended in line with the increase in the fuel levy and the RAF levy.

Multilateral Mutual Assistance Customs Conventions/ Agreements

The Annex to the SACU Agreement on Mutual Administrative Assistance entered into force on **8 March 2017** after being ratified by Namibia on 6 February 2017.

The purpose of the annex is to afford each other mutual administrative assistance and was adopted on 16 September 2011 but required ratification by each member country before an effective implementation date could be finalised.

Amendment of tariff quotas in terms of the EPA



The General Notes to Schedule No.1 have been amended to effect the revised Tariff Rate Quotas by substituting Table 1 in paragraph 3.1 to Note IJ of the General Notes in terms of the Economic Partnership Agreement (EPA), with retrospective effect from 1 January 2017.

Customs Duty Amendments

Commodity	Tariff Heading	Action	Change in Customs Duty
Sugar	1701.12, 1701.13, 1701.14, 1701.91 & 1701.99	Increase	From a free rate of customs duty to 63.63c/kg
Wheat	1001.91 & 1001.99	Reduction	From 159.14c/kg to 119.02c/kg
Wheaten flour	1101.00.10 & 1101.00.90	Reduction	From 238.71c/kg to 178.53c/kg
Atrazine	2933.69.30	Reduction	From 10% rate of duty to a free rate of duty
Flat rolled products of stainless steel	Various tariff subheadings within TH 72.19 and 72.20	Increase	From a free rate of duty to a 5% rate of duty
Steel wire products and steel fasteners	Various tariff subheadings within TH 72.17 and 73.18	Increase	To the WTO bound rate of 10%, 15% or 30% depending on the tariff subheading

Rebate item and refund item for components of heavy motor vehicles

The Department of Trade and Industry (DTI) has requested the introduction of rebate item 317.06/00.00/06.00 and refund item 536.00/00.00/04.00 to allow for components of heavy motor vehicles to be imported free of customs duty.



HS 2017 Amendments

Tariff heading 39.07 which applies to Poly (ethylene terephthalate) has been amended to align the 8-digit tariff subheading structure with HS 2017.

This amendment extends to Part 1 of Schedule No. 1 and Part 1 of Schedule No. 2 of the Customs & Excise Act No.91 of 1964 "The Act".



Deloitte Contacts

Should you require further clarification or assistance regarding any Customs and Excise matters in general, please contact any of us at the numbers and or email addresses below.

Johannesburg:

Wian de Bruynwdebruyn@deloitte.co.za

+27(0)12 482 0356

Kayn Woolmerkwoolmer@deloitte.co.za

+27(0)11 806 5736

Ansa du Preezansdupreez@deloitte.co.za

+27(0)11 806 5178

Gugu Mnisigmnsi@deloitte.co.za

+27(0)11 209 8003

Maryke Bothamabotha@deloitte.co.za

+27(0)11 304 5501

KZN:

Peter Maxwellpmaxwell@deloitte.co.za

+27(0)31 560 7067

Ronnie van Rooyenrvanrooyen@deloitte.co.za

+27(0)31 560 7418

Bongi Hlengwabhlengwa@deloitte.co.za

+27(0)31 560 7424

Daveena Chettydachetty@deloitte.co.za

+27(0)31 560 7084

Cape Town:

Riaan Smitriasmith@deloitte.co.za

+27(0)21 427 5506

Sue-Marie Ferreirasuferreira@deloitte.co.za

+27(0)84 897 7299

Charleen Van Heerdencvanheerden@deloitte.co.za

+27(0)21 427 5680

Petrus Marais

pmarais@deloitte.co.za

+27(0)21 209 6428

Back to top



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (DTTL), its network of member firms and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 225 000 professionals are committed to making an impact that matters.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2016. For information, contact Deloitte Touche Tohmatsu Limited

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.