

South Africa | Indirect Tax | Customs & Global Trade | 7 July 2017



TradeSmart

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Indirect Tax

Perspective = everything



This edition of TradeSmart highlights applications for an increase in customs duty on specific types of biaxially oriented polymers of propylene, a reduction in customs duty on digital smart cards, amendment to the wording of rebates and a reduction to the vehicle disposal period for persons living with disabilities. The customs duty on other wheat and meslin seeds, wheat and wheaten flour has also been reduced whilst various technical amendments to Schedules No.1, 2 and 6 have been published for comment.

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ITAC Applications

ITAC has published the following applications for comment by interested parties.

Action	Description	TSH	Current Duty
Increase in rate of Customs Duty	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides), in rolls of width not exceeding 25mm and of value for duty purposes exceeding 1300c/m ²	3919.10.4 1	Free
	Biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 200 mm	3919.10.4 3 3919.10.4 7	Free 10%
Reduction in rate of Customs Duty	Digital smart cards	8523.52.1 0	5%
Amendment of Rebate Item 405.04/01.00 and 405.04/02.00	Goods for disabled persons or for the upliftment of indigent persons	-	-
Amendment of Rebate Item 460.17/87.00 /04.02, 460.17 /87.03/02.04, 630.20 and 630.22	Vehicles, Aircraft, Vessels and Associated Transport Equipment	-	-

Amendment of rate of customs duty in terms of the existing variable tariff formula



Customs duty on other wheat and meslin seeds, , wheat and wheaten flour classifiable under tariff subheadings 1001.91 and 1001.99 as well as 1101.00.10 and 1101.00.90 has been reduced from 119.02c/kg to 94,72c/kg and 178.53c/kg to 142,18c/kg respectively in terms of the existing variable tariff formula.

Draft Amendment Notices for Public Comment

The following amendments which have been published for comment, are purely of a technical nature and will not affect the rate of duty or level of rebate that currently applies to the commodities.

Comments must be submitted to AMpanza@sars.gov.za or mmaphosa@sars.gov.za by **6 July 2017**.

Commodity	Tariff Heading	Purpose
Antimicrobials	Various TSH under 29.41, 30.03 and 30.04	Distinguishing between antimicrobials intended for human use and veterinary use.

Plastic	3920.20.9	Providing for the insertion of "Other" under the heading
Artificial turf	9506.99.20	Substituting the statistical unit from unit to m
Chicken	Various TSHs under 02.07	Amending the structure of the tariff. This amendment would affect Part 1 of Schedule No. 4 to the Customs Act No. 101 of 1964 and Part 2 of Schedule No. 4 to the Customs Act No. 101 of 1964.
Distillate Fuel	Refund Item 624.14 Refund Item 670.13/000.00/01.00	Refund applicable to distillate fuel received in an excise manufacturing warehouse for the purpose of blending with heavy fuel oil classified under subheading 2710.12.35 at a ratio not exceeding 1:1 of distillate fuel used in the manufacture of inter alia diesel oil.



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