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Navigation Bar



[TradeSmart
Highlights](#)



[Tariff
Application](#)



[Technical
Amendments](#)



[Deloitte
Contacts](#)

Highlights

This edition of TradeSmart highlights amendments to various tariff headings with a resultant amendment to other Schedules of the Customs and Excise Act.

This month features changes to vintage motor vehicles, safety signs, mayonnaise and peanut butters.

The highly anticipated sugar tax is forging ahead with requests for comments on the proposed rules. Take note of the deadline.

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Tariff Applications

Action	Description	TSH/Item	Current Duty	Proposed Duty
Creation of a rebate provision	Vintage and/or internationally collectable motor vehicles	8703	N/A	N/A
Draft amendments to Part 1 of Schedule No. 1 to implement the phase-down of customs duty on specific commodities agreed upon in the SADC-EU EPA as well as the creation of a separate Tariff Sub-Headings	<ul style="list-style-type: none"> Photoluminescent safety signs classifiable under Tariff Heading 39.19; Mayonnaise; and Smooth or crunchy peanut butter packaged for retail sale <p>The amendments will take effect from 1 January 2018.</p>	39.19 Sub-headings to be inserted	N/A	N/A
Creation of a separate 8-digit tariff sub-heading	Differentiation between food-grade and fertilizer-grade phosphoric and polyphosphoric acid based on the phosphorous content percentage.	2809.20	Free	Free
Reduction in the general rate of customs duty from a 15% rate of duty to a free rate of duty	Thermal transfer ribbons and cartridges	9612.10	15%	Free
Termination of anti-dumping duty items 213.03/7005.29.05/02.08; 213.03/7005.29.05/05.08; 213.03/7005.29.05/07.08 and 213.03/7005.29.05/10.08 with retrospective effect to 26 July 2017.	Solar glass originating in or imported from Indonesia	7005.29.05	N/A	N/A
Creation of a rebate provision on excise duties by insertion of item 619.09/104.10.20/01.01 Amendment of various rebate items and Notes under item 620.00 Amendment to Part 1D of Schedule No. 6	Beer, wine and other fermented beverages used in the manufacture of low alcohol and non-alcoholic beverages by a process of extracting ethanol as well as the movement of the extracted ethanol by-product	104.10.20 104.17.15 104.17.16 104.17.22 104.21/ 104.23	N/A	N/A

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

The customs duty liability on sugar classifiable within tariff sub-headings 1701.12, 1701.13, 1701.14, 1701.91, and 1701.99 has increased by 213.1c per kg.

Customs duty on other wheat and meslin seeds and flours classifiable under tariff sub-headings 1001.91, 1001.99, 1101.00.10 and 1101.00.90 increased from 37.93c per kg to 112.85c per kg and 56.90c/kg to 136,50c per kg respectively in terms of the existing variable tariff formula.

Draft Amendments For Comment

SARS is inviting comments on the draft rule amendments published to facilitate the imposition of the "Health Promotion Levy" (i.e. the sugar tax). Comments thereon are due on 30 November 2017.

Draft Amendments Under Consideration

SARS is considering comments submitted in response to the draft rule amendment to ensure the alignment of the Rules across the different trade agreements South Africa is party to as well as include a reference to the "Registered Exporter" (REX) system used for products awarded GSP Norway status.

Safeguarding duties against the increased imports of cold-rolled steel products

ITAC has concluded its investigation into safeguard duties in respect of the increase in the importation of cold-rolled steel products. It concluded that the increased import volumes are causing material injury to the domestic market. It has concluded that:

- Safeguard duties are to be levied on specific cold-rolled steel products classifiable within the scope of tariff headings 72.08, 72.11, 72.25 and 7226;
- When comparing the domestic price for the affected commodities with the landed price of the imported products, the ITAC found no evidence of price suppression. No additional safeguards are to be applied in respect of goods classified within tariff sub-headings 7209.15, 7209.16, 7209.17, 7209.18, 7225.50 and 7226.92.

The safeguard duties of 12% will be reduced by 2% annually over the next 2 years.

Continuance of anti-dumping duty on unframed glass mirrors originating in or imported from Indonesia

The ITAC concluded its sunset review in respect of anti-dumping duties imposed on unframed glass mirrors originating in, or imported from Indonesia. It has concluded that the protective duties on clear float glass should remain.

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.

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