



TradeSmart

Indirect Tax | Global Trade Advisory

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Navigation Bar



[TradeSmart Highlights](#)



[Rule Amendments](#)



[HS 2018 Amendments](#)



[Deloitte Contacts](#)

Highlights

This edition of TradeSmart highlights rule amendments, HS 2018 changes and various tariff amendments.

Issue 1/2018
January 2018

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Rule Amendments



The rules under sections 13, 46 and 49 of the Customs and Excise Act No.91 of 1964 pertaining to various trade agreements South Africa is party to have been amended. Registration forms DA 185.4A2 and DA 185.4A7 have also been updated in line with the amendments to the rules and it was published for public use.

The rules were also amended to effect the implementation of the Registered Exporter (REX) system of self-certification of the origin of goods exported in terms of the Generalised System of Preferences (GSP) with Norway. The rules took effect on 1 January 2018 for all exporters registered for exporting using the REX system as well as other exporters allowed to complete an origin statement.

The rules will come into effect from 1 January 2019 for all other GSP exports to Norway.

HS 2018 Amendments

SARS has published a phase-down and technical amendments to Schedule No. 1 to the Customs and Excise Act No 91 of 1964 which came into effect on 1 January 2018. The phase-down amendments were to reduce the of rates of customs duty on certain products listed in Part 1 of Schedule No.1 as agreed upon in the Economic Partnership Agreement (EPA) between the European Union and the Southern African Development Community (SADC) EPA States.

Technical amendments include the creation of separate 8-digit tariff subheadings for photoluminescent self-adhesive plates, peanut butter packed for retail sale or having a smooth texture, mayonnaise and phosphoric acid of a phosphoric content of 78 per cent or more.

Tariff Amendments

Action	Description	TSH
Increase in the general rate of customs duty from free and 10% to 20%.	Self-adhesive tape (biaxially oriented polymers of propylene)	3919.10.41 3919.10.43
Creation of a new 8-digit tariff subheading within TH 76.02. The implementation is made with retrospective effect to 17 November 2017.	Aluminium waste and scrap	7602.00.90
Amendment of Schedule No.1 to reflect the revised Tariff Rate Quotas (TRQ) from 1 September 2017 to 31 December 2017 as well as from 1 January 2018.	Various products	Various TSH
Amendment of the extent of rebate full duty less the greater of 25% or 23c/m ² in terms of rebate item 311.12/54.07/03.04.	Woven fabrics of synthetic filament yarn	54.07
The extent of the rebate has been amended to full duty in terms of rebate item 460.15/73.18/01.04.	Stainless Steel Fasteners	73.18
The extent of the rebate item has been amended in terms of rebate items 460.15/72.28/01.06 and 460.15/72.28/02.06.	Certain structural steel in the form of U, I, H and L sections	7216.40 7228.70
Addition of temporary rebate provisions on safeguarding duties.	Flat-rolled products of iron or non-alloy steel	72.08 7225.40
Reduction in the rate of customs duty on wheat and wheaten flour from 91c/kg and 136,50c/kg to 71.63c/kg and 107.45c/kg respectively, in terms of the existing variable tariff formula.	Wheat and wheaten flour	1001.91; 1001.99; 1101.00.10 and 1101.00.90
Creation of a refund items 670.03 and 623.14 for distillate fuels used in the manufacture of intermediate fuel oils, both with retrospective effect from 30 September 2015.	Distillate fuels	Various TSH

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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