



## TradeSmart

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### Highlights

This edition of TradeSmart highlights a reduction in customs duty on wheat and wheaten flour; the creation of a new tariff subheading with an increase in the rate of applicable ad valorem excise duty; an increase in emissions tax on vehicles; increases to various environmental, fuel and RAF levies as well as amendments to various schedules as a result of the Health Promotion Levy.

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## Tariff Amendments

Action	Description	TSH/Rebate Item
Amendment to Part 1 of Schedule No. 1 by the substitution of tariff subheadings to reduce the rate of customs duty on wheat and wheaten flour from 71,63c/kg and 107,45c/kg to 39,49c/kg and 59,23c/kg respectively, in terms of the existing variable tariff formula.	Wheat Wheaten flour	1001.91 and 1001.99 1101.00.10 and 1101.00.90
Amendment to Part 1 of Schedule No. 1 by the insertion of new-8-digit subheadings and by the imposition of an ad valorem duty of 9%.	Apparatus designed for use when carried in the hand or on the person	8517.62.20, 8517.69.10 and 8517.69.90
Amendment to Part 3A of Schedule No. 1 to increase the rate of environmental levy on plastic bags classifiable under TH 39.23 from 8c/bag to 12/bag.	Carrier and flat plastic bags	Environmental levy item 147.01
Amendment to Part 3C of Schedule No. 1 to increase the rate of environmental levy on incandescent light bulbs classifiable under TH 85.39 from R6/globe to R8/globe.	Incandescent light bulbs	Environmental levy item 149.01/02/03
Amendment to Part 3D of Schedule No. 1 to increase the emissions tax from: <ul style="list-style-type: none"> <li>• R100 to R110 for every gram of CO2 emissions per kilometre above 120g CO2/km on passenger vehicles classifiable under TH 87.03; and</li> <li>• R140 to R150 for every gram of CO2 emissions per kilometre in excess of 175g CO2/km for double cab vehicles classifiable under TH 87.04</li> </ul>	Passenger vehicles Double cabs	Environmental levy item 151.01 Environmental levy item 151.02
Amendment to Part 5A of Schedule No. 1 to increase the rate of the general rate of fuel levy from 315c/li to 337c/li for petrol classifiable under TH 27.10, from 150c/li to 161c/li for biodiesel classifiable under TSH 3826.00.10 and from 300c/li to 322c/li for other diesel classifiable under TH 38.26.00.90.	Petrol Diesel	Environmental levy item 195.10 Environmental levy item 195.20
Amendment to Part 5B of Schedule No. 1 to increase the Road Accident Fund (RAF) levy levied on petrol and diesel from 163c/li to 193c/li.	Petrol and diesel	RAF Fuel levy item – 197.10/20
Amendment to the Notes to Part 3 of Schedule No. 6, as a consequence to the increase in the Fuel and RAF levies.	Refunds and Rebates of Excise Duties, Fuel Levy and Environmental Levy	N/A
Amendment to Section A to Part 7 of Schedule No. 1 by the substitution of Note (s) 5 to align it with the revised rules.		N/A
Amendment to Part 6 of Schedule No. 4 to substitute General Note 3 and delete Part 7 of Schedule No. 4.		N/A
Amendments to Part 6 of Schedule No. 5 to amend General Note 3 and insert a refund item to align with DAS principles.		Refund item 561.03
Amendments to Schedule No. 5 to amend General Note 8 and General Note 3 in Part 5 of Schedule No. 5 as a consequence to the amendment of Part 6 of Schedule No. 5.	Health Promotion Levy	N/A
Amendments to Part 5 of Schedule No. 6 to amend rebate items to align with DAS principles, allow for HPL goods to be used in the manufacture of HPL or other goods, align with similar provisions for perishable goods, add the necessary customs control measures and delete a redundant rebate item.		Rebate item 690.01 Rebate item 690.02 Rebate item 691.02

## Tariff Applications

The International Trade Administration Commission of South Africa (ITAC) has received an application for:

- The exemption of safeguard duties applicable on hot-rolled steel products imported under rebate item 470.03 and drawback item 521.00, for the use in the manufacture, processing finishing, equipping, or packing of goods exclusively for export;
- A reduction in the rate of customs duty on Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94 (known as Linear Low Density Polyethylene (LLDPE)), classifiable under tariff subheading 3901.40 from a 10% rate of customs duty to a free rate of customs duty with retrospective effect from the date of the submission, i.e. 6 December 2017;
- An increase in the rate of customs duty on coated paper and paper board classifiable under tariff subheading 4810.92.90, from free of duty to 5%; and
- The creation of temporary rebate provision for "Other paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, multi-ply paper and paper board classifiable in tariff subheading 4810.92.90, containing less than 50 per cent by mass of pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material classifiable in tariff heading 47.06, in such quantities at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit provided the Commission is satisfied that the products are not available in the SACU region".

## 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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