

# Schedule 4 Duties

Printed Date: 18-12-2024  
Effective Date: 01-01-2025

## Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>General Rebates of Customs Duties and Fuel Levy</b>			
403.01 01.00 07	0000	Building material, worked monumental building stone and articles thereof, tools and stores, for use by the Commonwealth War Graves Commission and similar international organisations	FULL DUTY
405.01 02.00 06	0000	Goods (excluding motor vehicles) of any description, for use in the advancement of journalism, forwarded unsolicited and free to institutions or bodies whose main purpose is the advancement of journalism	FULL DUTY
405.04 04.00 00	0000	Goods (excluding clothing) forwarded unsolicited and free to any organization registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the distribution free of charge by such organization	FULL DUTY
405.04 05.00 05	0000	Goods (excluding clothing) forwarded unsolicited and free to any organization registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the official use by such organization	FULL DUTY
405.04 06.00 09	0000	GOODS (EXCLUDING FOODSTUFFS AND CLOTHING) FORWARDED FREE, AS A DONATION TO ANY EDUCATIONAL ORGANISATION, HOSPITAL (INCLUDING CLINIC), WELFARE ORGANISATION, RELIGIOUS ORGANISATION OR SPORTING ORGANISATION, IN SUCH QUANTITIES AND UNDER SUCH CONDITIONS AS THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION, MAY ALLOW BY SPECIFIC PERMIT AND THAT THE COMMISSION IS SATISFIED THAT THE ISSUING OF SUCH PERMIT WILL NOT HAVE A DETRIMENTAL EFFECT ON LOCAL INDUSTRY WITHIN THE COMMON CUSTOMS AREA: PROVIDED THAT THE APPLIC	FULL DUTY
405.05 01.00 09	0000	Altars, fonts, lecterns, pulpits, church decorations, vestments and other appointments (excluding furniture), for use by a religious body	FULL DUTY LESS THE DUTY IN SECTION B OF PART 2 OF SCHEDULE NO. 1
405.05 01.04 42	8519	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction	NOT EXCEEDING THE DUTY IN SECTION B OF PART 2 OF SCHEDULE NO. 1
405.09 01.00 06	0000	Goods of any description, for use by the National Sea Rescue Institute of South-Africa, the South-African Lifesaving Society and Lifesaving South Africa	FULL DUTY
406.06 01.00 08	0000	Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer	FULL DUTY
407.01 01.00 06	0000	Imported either as accompanied or unaccompanied passengers' baggage by non-residents of the Republic for their own use during their stay in the Republic	FULL DUTY
407.01 02.00 00	0000	Exported by residents of the Republic for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents	FULL DUTY
407.02 01.00 08	0000	New or used goods, of a total value not exceeding R5 000 per person	FULL DUTY
407.02 01.02 21	2200	Wine not exceeding 2 litres per person	FULL DUTY
407.02 01.04 42	2402	CIGARETTES NOT EXCEEDING 200 AND CIGARS NOT EXCEEDING 20 PER PERSON	FULL DUTY
407.02 01.04 48	3303	Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person	FULL DUTY



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407.02 01.04 49	2403	250 G CIGARETTE OR PIPE TOBACCO PER PERSON	FULL DUTY
407.02 02.00 02	0000	Additional goods, new or used, of a total value not exceeding R20 000 per person	FULL DUTY LESS 20%
407.02 02.02 26	2200	Spirituuous and other alcoholic beverages, a total quantity not exceeding 1 litre per person	FULL DUTY
407.04 01.02 20	8700	One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes his or her residence to the Republic and -	(A) IN RESPECT OF A MOTOR VEHICLE DESCRIBED IN PARAGRAPH (I)(A):FULL
407.06 01.00 05	0000	Household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, alcoholic beverages and tobacco goods, the <i>bona fide</i> property of a natural person (including a returning resident of the Republic after an absence of 6 months or more) and members of his or her family, imported for own use on change of his or her residence to the Republic: Provided these goods are not disposed of within a period of 6 months from the date of entry	FULL DUTY
408.01 01.00 03	0000	CUPS, MEDALS AND OTHER TROPHIES, AWARDED ABROAD TO ANY PERSON, AND IMPORTED BY HIM OR ON HIS BEHALF, AND SUCH ARTICLES IMPORTED FOR PRESENTATION: (I) AS PRIZES AT PUBLIC EXIBITIONS OR SHOWS, AT PUBLIC EXAMINATIONS OR EXAMINATIONS IN ANY EDUCATIONAL INSTITUTION, OR FOR SKILL OR SPORT IN PUBLIC COMPETITION IN ANY EDUCATIONAL INSTITUTION; (II) AS PRIZES FOR TARGET SHOOTING BY AIR, MILITARY, NAVAL OR POLICE FORCES; OR (III) FOR BRAVERY, GOOD CONDUCT, HUMANITY, FOR EXCELLENCE IN ART, INDUSTRY, IN	FULL DUTY
408.03 01.00 07	0000	Articles of food or drink imported by officials (not being officials referred to in item 406.00) of any foreign government for official use at international exhibitions provided such government grants equivalent privileges to officials of the Republic	FULL DUTY
409.01 01.00 00	0000	Imported goods (including packing containers) re-exported and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation	FULL DUTY LESS THE AMOUNT OF ANY REBATE, REFUND AND DRAWBACK GRANTED P
409.02 01.00 02	0000	Goods (including packing containers) produced or manufactured in the Republic, exported therefrom and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (excluding excisable goods exported ex a customs and excise warehouse)	FULL DUTY LESS THE AMOUNT OF ANY REBATE, REFUND AND DRAWBACK GRANTED P
409.04 01.00 06	0000	Imported or locally manufactured articles sent abroad for processing or repair, provided they are exported under customs and excise supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re- importation	FULL DUTY LESS THE AMOUNT OF ANY REBATE, REFUND AND DRAWBACK GRANTED P
409.05 01.04 43	8207	Used rock drill bits returned to the original exporter, for recovery of the diamond content	FULL DUTY LESS THE AMOUNT OF ANY REBATE, REFUND AND DRAWBACK GRANTED P
409.06 01.00 09	0000	Excisable goods exported ex a customs and excise warehouse and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place	FULL DUTY



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<b>General Rebates of Customs Duties and Fuel Levy</b>			
409.07 01.00 01	0000	COMPENSATING PRODUCTS (EXCLUDING GOODS LIABLE TO THE DUTIES SPECIFIED IN PART 2 OF SCHEDULE NO. 1) OBTAINED ABROAD FROM GOODS TEMPORARILY EXPORTED FOR OUTWARD PROCESSING, IN TERMS OF A SPECIFIC PERMIT ISSUED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION PROVIDED - (I) THE SPECIFIC PERMIT IS OBTAINED BEFORE THE TEMPORARY EXPORTATION OF THE GOODS; (II) IF THE OWNERSHIP OF THE COMPENSATING PRODUCTS IS TRANSFERRED PRIOR TO ENTRY FOR CUSTOMS PURPOSES, SUCH GOODS ARE ENTERED IN THE NAME OF THE P	FULL DUTY LESS THE AMOUNT OF ANY REBATE, REFUND AND DRAWBACK GRANTED P
410.03 01.00 05	0000	Wooden cases, unassembled, empty containers, and materials (excluding nails) for use in the construction thereof, for use in the packing of mineral oil products	FULL DUTY
410.03 01.04 42	2710	PREPARED SPREADERS, WETTING AGENTS AND STICKERS, FOR USE WITH AGRICULTURAL INSECTICIDES OR HERBICIDES	0,22C/LI
410.03 03.00 04	0000	Master models, spotting masks and the like, for use in the preparation of punches or dies for pressing motor vehicle body components	FULL DUTY
410.03 04.00 09	0000	Goods in such quantities and at such times as the Commissioner may allow by specific permit for the manufacture of three-wheeled invalid carriages of heading No. 87.13	FULL DUTY
410.04 01.04 42	9901	Leather or imitation leather articles	FULL DUTY
410.04 02.04 47	9901	Wooden articles	FULL DUTY
410.04 03.04 41	9901	Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials	FULL DUTY
410.04 04.04 46	9901	Plastic articles	FULL DUTY
410.04 05.04 40	9901	Textile articles	FULL DUTY
410.04 06.04 45	9901	Stone articles	FULL DUTY
410.04 07.04 45	9901	Glass articles	FULL DUTY
410.04 08.04 44	9901	Base metal articles	FULL DUTY
411.00 01.04 40	3824	Mixtures of mono-, di-, and polyisocyanates and preparations containing isocyanates.	FULL DUTY
411.00 01.04 41	8502	Generator sets rated at 5 000 kVA or less, driven by electric motors, to be used for the manufacture of draglines	FULL DUTY
411.00 01.04 45	8501	ELECTRIC MOTORS, SINGLE PHASE OR THREE PHASE, OF LESS THAN 0,75 KW, FOR THE RINGING OF CHURCH BELLS	FULL DUTY
411.00 01.04 47	4009	Piping and tubing, of unhardened vulcanised rubber, with an inside diameter exceeding 400 mm, reinforced and fitted with flanges, for the conveyance of mineral oil products from moored ships to shore installations	FULL DUTY
412.01 01.00 06	0000	Goods (excluding corn or grain seed), for purposes of experimenting therewith as the department controlling or supervising such experimenting may allow by specific permit	FULL DUTY LESS THE DUTY IN SECTION B OF PART 2 OF SCHEDULE NO. 1



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412.02 01.06 67	630491	Nets treated with insecticides for the control of mosquitos, in such quantities and at such times as the Director-General: Trade and Industry after consultation with the Director-General: Health may allow by specific permit	FULL DUTY
412.03 01.00 03	0000	Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in the Republic	FULL DUTY
412.04 01.00 01	0000	Used property of a person normally resident in the Republic who died while temporarily outside the Republic	FULL DUTY
412.05 01.00 03	0000	Life saving apparatus, including mine rescue apparatus (excluding life-jackets), and fire extinguishing equipment (excluding textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials)	FULL DUTY LESS THE DUTY IN SECTION B OF PART 2 OF SCHEDULE NO. 1
412.06 01.00 05	0000	Food, containing soya-bean concentrates, specially prepared for infants	FULL DUTY
412.07 01.00 07	0000	Goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under Schedule No. 3)	FULL DUTY
412.07 01.02 25	8700	Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause	FULL DUTY LESS THE DUTY PAID ON ENTRY
412.07 02.00 01	0000	Goods cleared under Schedule No. 3	FULL DUTY LESS THE DUTY PAID ON ENTRY
412.08 01.00 09	0000	Dutiable goods lost in manufacturing processes in a customs and excise warehouse, subject to production of proof that such goods did not enter into consumption	FULL DUTY
412.09 01.00 00	0000	Goods, excluding goods contemplated in rebate item 497.02, in respect of which the customs duty, together with the fuel levy (where applicable), amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are - (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom: Provided that - (i) no compensation in respect of the customs duty or fuel levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	FULL DUTY
412.11 01.00 04	0000	Goods imported - (a) for the relief of distress of persons in cases of famine or other national disaster; (b) under any technical assistance agreement; or (c) in terms of an obligation under any multilateral international agreement to which the Republic is a party: Provided that - (i) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Eswatini, Lesotho and Namibia; and (ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Eswatini, Lesotho or Namibia without the permission of the International Trade Administration Commission.	FULL DUTY



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<b>General Rebates of Customs Duties and Fuel Levy</b>			
412.12 01.00 06	0000	Goods imported for any purpose agreed upon between the Governments of the Republic, Botswana, Eswatini, Lesotho and Namibia: Provided that - (i) the provisions of this rebate item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, Eswatini, Lesotho and Namibia has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods; (ii) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Eswatini, Lesotho and Namibia; and (iii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Eswatini, Lesotho or Namibia without the permission of the Commissioner.	FULL DUTY
412.14 01.00 02	0000	Printed matter (for example, air-waybills/consignment notes, passenger tickets, excess baggage tickets, exchange orders, damage and irregularity reports, baggage and cargo labels, time-tables, mass and balance documents), imported by airlines for their own use	FULL DUTY
412.16 01.00 03	0000	Goods of any description imported by refugees from African Territories and which are sold by the Office	FULL DUTY
412.17 01.02 23	8700	Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Commissioner has been obtained	FULL DUTY LESS 20%
412.21 01.00 02	0000	Machinery and mechanical appliances and electrical machinery and equipment of Chapters 84 and 85 of Schedule No. 1, which are imported in more than one consignment as a result of strikes, shutouts or other causes beyond the control of the importer and the supplier, subject to the prior approval of the Commissioner	NOT EXCEEDING THE DUTY IN EXCESS OF THE AMOUNT OF DUTY THAT WOULD HAVE
412.22 01.02 26	3900	PARTS AND MATERIALS, OF PLASTICS, OF A KIND USED FOR THE MANUFACTURE OF DESIGN ENGINEERING MODELS OF FACTORIES, INSTALLATIONS AND THE LIKE	FULL DUTY
412.23 01.00 06	0000	Textile fabrics woven from six different fibres, for testing dyestuff fastness	FULL DUTY
412.26 01.00 01	0000	Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided -	FULL DUTY
412.27 01.00 03	0000	GOODS FOR UPGRADING, SUPPLIED FREE OF CHARGE TO REPLACE PARTS WHICH ARE COVERED BY A WARRANTY AGREEMENT, PROVIDED - (A) A SPECIFIC PERMIT ISSUED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION, IS SUBMITTED; (B) A COPY OF THE BILL OF ENTRY AND THE DOCUMENTS SUBMITTED IN SUPPORT OF THE BILL OF ENTRY IN TERMS OF SECTIONS 39 AND 40 UNDER WHICH THE GOODS WERE ORIGINALLY ENTERED FOR HOME CONSUMPTION ARE SUBMITTED; (C) THE GOODS ARE SUPPLIED BY THE ORIGINAL SUPPLIER; AND (D) THE REPLAC	FULL DUTY
412.28 01.00 05	0000	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers	FULL DUTY
412.28 02.00 08	0000	GOODS SUPPLIED BY A LICENSEE OF AN OUTBOUND DUTY AND TAX FREE SHOP TO OUTBOUND TRAVELLERS	FULL DUTY
413.01 01.00 03	0000	Any goods shipped as stores which have been consumed for the operation of the ship or aircraft itself or consumed by the master or pilot or any member of the crew or any passenger as part of the service included in the service contract of such master, pilot or crew member or fare of such passenger without extra payment therefor	FULL DUTY
413.02 01.00 05	0000	Stores consumed on naval ships and military and naval aircraft on a visit to any port or place in the republic, if the stores are consumed on such ship in any port in the republic, or on such aircraft on a flight between any places in the republic	FULL DUTY

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413.03 01.00 07	0000	Stores consumed on any foreign-going ship during a national state of disaster declared in terms of section 27 of the Disaster Management Act, 2002 (Act No.57 of 2002) in any port in the Republic or between any places in the Republic for the duration of such national state of disaster, subject to conditions prescribed by regulations issued in terms of that Act	FULL DUTY
413.04 01.00 09	0000	Stores referred to in this item, supplied for own use to passengers on foreign-going ships on pleasure cruises that call at coastal ports in the Republic for short visits subject to the following limitations: (i) Wine, if supplied in glasses or served in opened bottles or other containers for table use; (ii) beer, if served in glasses or opened bottles or other containers; (iii) spirituous beverages, if served in glasses for table use; (iv) cigarettes and tobacco products, if sold per individual packet or tin; and (v) aerated water, mineral water and other non-alcoholic beverages, if served in opened bottles or other containers	FULL DUTY
414.01 01.00 00	0000	Pharmaceutical goods (including medicaments) imported by □-(i) a controlling body of a participating visiting team;(ii) a team doctor of a participating visiting team accredited by the Department of Health; or(iii) the host of the event on behalf of a participating visiting team in such quantities as the Department of Health may allow by specific permit	FULL DUTY
414.02 01.00 02	0000	NON-ALCOHOLIC BEVERAGES AND FOODSTUFFS IMPORTED BY A CONTROLLING BODY OF A PARTICIPATING VISITING TEAM OR THE HOST OF THE EVENT ON BEHALF OF A PARTICIPATING VISITING TEAM, FOR CONSUMPTION BY MEMBERS OF THE TEAM DURING THEIR STAY	FULL DUTY
414.03 01.00 04	0000	Promotional material, individually of little value, imported by an official sponsor of the event or the host of the event on behalf of an official sponsor, not for sale but for distribution or use at an event venue	FULL DUTY
460.01 01.02 29	0400	Dairy produce of headings 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia	FULL DUTY
460.01 01.04 45	0303	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish ( <i>Brama raii</i> ), black marlin ( <i>Makaira indica</i> ), bigscale mackerel ( <i>gastoro</i> ) ( <i>Gasterochisma melampis</i> ), dorado ( <i>mai-mai</i> ) ( <i>Coryphaena hippurus</i> ), moon fish ( <i>opa</i> ) ( <i>Lampris regius</i> ), oil fish, smooth ( <i>escolar</i> ) ( <i>Lepidocybium flavobrunneum</i> ), oil fish, rough ( <i>Ruvettus pretiosus</i> ), sawara ( <i>Acathocybium solandri</i> ), sail fish ( <i>Istiophorus platypterus</i> ), striped marlin ( <i>Tetrapturus audax</i> ), shortbill spear fish ( <i>sikiyami</i> ) ( <i>Tetrapturus angustirostris</i> ), sword fish ( <i>Xiphias gladius</i> ), ribbon fish ( <i>Lepidopus caudatus</i> ), monk ( <i>Lophius piscatorius</i> ), cavebass ( <i>Dinoperca petersi</i> ), lyretail hogfish ( <i>Bodianus anthioides</i> ), turncoat hogfish ( <i>Bodianus axillaris</i> ), saddleback hogfish ( <i>Bodianus bilunulatus</i> ), diana's hogfish ( <i>Bodianus diana</i> ), lined hogfish ( <i>Bodianus leucostictus</i> ), goldsaddle hogfish ( <i>Bodianus perditio</i> ), yellowfin emperor ( <i>Lethrinus croceus</i> ), river snapper ( <i>Lutjanus argentimaculatus</i> ), rosy jobfish ( <i>Pristipomoides filamentosus</i> ), king mackerel ( <i>Scomberomorus commerson</i> ), tomato rockcod ( <i>Cephalopholis sonnerati</i> ), white-edged rockcod ( <i>Epinephelus albomarginatus</i> ), brown-spotted rockcod ( <i>Epinephelus chlorostigma</i> ), malabar rockcod ( <i>Epinephelus malabaricus</i> ), halfmoon rockcod ( <i>Epinephelus rivulatus</i> ), englishman ( <i>Chrysoblephus anglicus</i> ), slinger ( <i>Chrysoblephus puniceus</i> ) and blueskin ( <i>Polysteganus coeruleopunctatus</i> ), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit	FULL DUTY
460.01 01.04 48	0305	DRIED FISH, IN SUCH QUANTITIES AND AT SUCH TIMES AS THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION MAY ALLOW BY SPECIFIC PERMIT	FULL DUTY



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460.01 01.04 49	0302	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish ( <i>Brama raii</i> ), black marlin ( <i>Makaira indica</i> ), bigscale mackerel ( <i>gastoro</i> ) ( <i>Gasterochisma melampis</i> ), dorado ( <i>mai-mai</i> ) ( <i>Coryphaena hippurus</i> ), moon fish ( <i>opa</i> ) ( <i>Lampris regius</i> ), oil fish, smooth ( <i>escolar</i> ) ( <i>Lepidocybium flavobrunneum</i> ), oil fish, rough ( <i>Ruvettus pretiosus</i> ), sawara ( <i>Acanthocybium solandri</i> ), sail fish ( <i>Istiophorus platypterus</i> ), striped marlin ( <i>Tetrapturus audax</i> ), shortbill spear fish ( <i>sikiyami</i> ) ( <i>Tetrapturus angustirostris</i> ), sword fish ( <i>Xiphias gladius</i> ), ribbon fish ( <i>Lepidopus caudatus</i> ), monk ( <i>Lophius piscatorius</i> ), cavebass ( <i>Dinoperca petersi</i> ), lyretail hogfish ( <i>Bodianus anthioides</i> ), turncoat hogfish ( <i>Bodianus axillaris</i> ), saddleback hogfish ( <i>Bodianus bilunulatus</i> ), diana's hogfish ( <i>Bodianus diana</i> ), lined hogfish ( <i>Bodianus leucostictus</i> ), goldsaddle hogfish ( <i>Bodianus perditio</i> ), yellowfin emperor ( <i>Lethrinus crocineus</i> ), river snapper ( <i>Lutjanus argentimaculatus</i> ), rosy lobfish ( <i>Pristipomoides filamentosus</i> ), king mackerel ( <i>Scomberomorus commerson</i> ), tomato rockcod ( <i>Cephalopholis sonnerati</i> ), white-edged rockcod ( <i>Epinephelus albomarginatus</i> ), brown-spotted rockcod ( <i>Epinephelus chlorostigma</i> ), malabar rockcod ( <i>Epinephelus malabaricus</i> ), halfmoon rockcod ( <i>Epinephelus rivulatus</i> ), englishman ( <i>Chrysoblephus anglicus</i> ), slinger ( <i>Chrysoblephus puniceus</i> ) and blueskin ( <i>Polysteganus coeruleopunctatus</i> ), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit	FULL DUTY
460.01 01.05 51	03021	Salmonidae (excluding livers and roes), fresh or chilled [excluding trout ( <i>Salmo Trutta</i> , <i>Oncorhynchus Mykiss</i> , <i>Oncorhynchus Clarki</i> , <i>Oncorhynchus Aguabonita</i> , <i>Oncorhynchus Gilae</i> , <i>Oncorhynchus Apache</i> And <i>Oncorhynchus Chrysogaster</i> )], for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit	FULL DUTY
460.01 01.05 58	03031	Salmonidae (excluding livers and roes), frozen [excluding trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )], for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit	FULL DUTY
460.02 01.05 55	09042	Dried, crushed or ground fruits of the genus Capsicum for the extraction of oleoresin of a kind used in the food industry, 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 subject fruits are not available in the SACU region	FULL DUTY
460.02 01.05 57	10019	Wheat (excluding durum wheat), in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that wheat and wheaten flour obtained from such wheat cleared in terms of this rebate item, shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia	FULL DUTY
460.04 01.02 25	1900	Preparations of wheat or wheaten flour, gluten-free	FULL DUTY
460.04 01.04 40	1604	Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200 g, in such quantities and at such times as the Director-General: Agriculture, Forestry and Fisheries may allow by specific permit	FULL DUTY



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# Schedule 4 Duties

Printed Date: 18-12-2024  
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## Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>General Rebates of Customs Duties and Fuel Levy</b>			
460.04 01.04 45	1701	Raw or refined sugar or direct consumption crystal sugar falling within heading 17.01 which is produced in and imported from a Non-SACU SADC Member State subject to compliance with the Notes hereto - Notes: 1. In these Notes, unless the context otherwise indicates - "Addendum to Annex VII" means the agreement by the TCS on Customs procedures entitled "Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol" inserted as part of Annex VII in terms of the provisions of Notes 1(b)(ii) and 3(b) of Part B of the Schedule to the General Notes to Schedule No. 1; "Annex I" means Annex I and its Appendixes inserted in Part B of the Schedule to the General Notes to Schedule No. 1; "Annex VII" means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendixes in Part B of the Schedule to the General Notes to Schedule No. 1 as provided in Note 1(b) to that Part; "Non-SACU SADC Member States" means a net surplus sugar producing SADC Member State contemplated in the Addendum to Annex VII which is listed in paragraph 6 of Note K and which is not a member of SACU; "SACU Central Coordinating Authority" means the Commissioner for the South African Revenue Service; "SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Eswatini; "SADC" means the Southern African Development Community; and "TCS" means Technical Committee on Sugar which means as defined in Annex VII "The body comprising representatives of Member States and sugar industries in all Member States". 2. Entry under rebate of duty of sugar classified under heading 17.01 shall - (a) only apply to sugar for which quotas have been allocated to registered exporters by a non-SACU SADC Member State and certificates of origin have been issued in accordance with the provisions of the Addendum to Annex VII; (b) (i) (aa) a valid original certificate of origin which must be verified in respect of the registered exporter as prescribed in paragraph 4.3 of the Addendum and the rules; (bb) proof that the sugar has been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in Rule 2 of Annex I: (ii) compliance with - (aa) other provisions of the Addendum to Annex VII; (bb) any relevant provision of rule 49B. 3. If sugar is imported for the purposes of entry in terms of the provisions of this item and the original certificate of origin is not produced at the time of entry to prove the originating status of the sugar, the consignment shall be dealt with as provided in section 49(9). 4. (a) In cases of reasonable doubt regarding the details of a registered exporter appearing on an original certificate of origin as contemplated in the Addendum to Annex VII, the customs authority of an importing SACU Member State shall submit the documents for verification to the Commissioner as prescribed in the rules. (b) If any sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, the sugar shall, on importation into the Republic, be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1.	FULL DUTY
460.04 01.06 62	200820	CANNED PINEAPPLES IN CONTAINERS HOLDING 3 KG OR MORE, IN SUCH QUANTITIES, AT SUCH TIMES AND UNDER SUCH CONDITIONS AS THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION MAY ALLOW BY SPECIFIC PERMIT FOR FURTHER PROCESSING, PROVIDED THAT THE COMMISSION IS SATISFIED THAT PINEAPPLES SUITABLE FOR CANNING ARE NOT AVAILABLE IN SUFFICIENT QUANTITIES IN THE SACU AREA.	FULL DUTY
460.04 01.06 66	200989	Mango juice concentrate, with a Brix value exceeding 25, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit	FULL DUTY
460.05 01.04 48	2710	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	FULL DUTY
460.06 01.04 46	3824	MIXTURES CONTAINING DICHLORODIFLUOROMETHANE OR TRICHLOROFLUOROMETHANE OR BOTH, IN SUCH QUANTITIES AND AT SUCH TIMES AS THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION MAY ALLOW BY SPECIFIC PERMIT	FULL DUTY LESS THE DUTY IN SECTION A OF PART 2 OF SCHEDULE NO. 1



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<b>General Rebates of Customs Duties and Fuel Levy</b>			
460.06 02.04 40	3824	Mixtures containing chlorodifluoromethane or mono-chloropentafluoroethylene or both.	FULL DUTY LESS THE DUTY IN SECTION A OF PART 2 OF SCHEDULE NO. 1
460.07 01.04 43	4002	POLYBUTADIENE-STYRENE RUBBER, IN SUCH QUANTITIES AND AT SUCH TIMES AS THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION MAY ALLOW BY SPECIFIC PERMIT	FULL DUTY LESS 11 C/KG
460.07 01.06 66	401110	New pneumatic tyres, of rubber, of a kind used on motor cars for organised motor sport, under such conditions as the International Trade Administration Commission, after consultation with Motorsport South Africa, may allow by specific permit	FULL DUTY
460.07 02.04 40	3917	TUBES, PIPES AND HOSES, OF PLASTICS, WHICH AT A TEMPERATURE OF 120??C HAVE A SHRINKAGE COEFFICIENT OF 15 PER CENT OR MORE, OR PRESTRETCHED, SPECIALLY DESIGNED FOR THE PROTECTION, INSULATION AND STRAIN RELIEF OF WIRE, CABLE, CABLE JOINTS AND THE LIKE FROM ABRASION, CORROSION AND MOISTURE	FULL DUTY
460.10 01.04 40	4803	Cellulose wadding, for the packing of fresh fruit	FULL DUTY
460.10 01.04 42	4811	BOTTLE TISSUE PAPER, LINED	FULL DUTY
460.10 01.04 44	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, of a value for duty purposes not exceeding R265/t	FULL DUTY
460.10 01.04 46	4810	Graphitised paper	FULL DUTY
460.10 02.04 47	4811	PAPER AND PAPERBOARD, IMPREGNATED WITH OIL, UNPRINTED, OF A MASS LESS THAN 35 G/M:	FULL DUTY LESS 7,5%
460.11 01.00 01	0000	USED OVERCOATS, CAR-COATS, RAINCOATS, ANORAKS, SKI-JACKETS, DUFFLE-COATS, MANTLES, THREE-QUARTER COATS, GREATCOATS, HOODED CAPS, TRENCH COATS, GABARDINES, PADDED WAISTCOATS AND PARKAS (EXCLUDING ANY OTHER CLOTHING ARTICLES) CLASSIFIABLE IN TARIFF HEADINGS 61.01, 61.02, 62.01, 62.02 AND 6309.00.13, IN SUCH QUANTITIES, AT SUCH TIMES AND SUBJECT TO SUCH CONDITIONS AS THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION MAY ALLOW BY SPECIFIC PERMIT NOTE: USED OVERCOATS THAT ARE ADMISSIBLE UNDER THIS ITEM MUST	FULL DUTY LESS 30%
460.11 01.04 40	5201	Cotton, not carded or combed, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit.	FULL DUTY
460.13 01.04 40	7010	GLASS BOTTLES OF A METRIC CAPACITY, FOR THE PACKING OF MINERAL WATER, BEER, WINE AND SPIRITUOUS BEVERAGES, IN SUCH QUANTITIES AND AT SUCH TIMES AS THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION, MAY ALLOW BY SPECIFIC PERMIT	FULL DUTY
460.14 01.06 62	711719	Bracelets and pendants, of stainless steel, incorporating a plate engraved with medical insignia for engraving with medical particulars of an individual, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	FULL DUTY
460.15 01.04 40	7303	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	FULL DUTY
460.15 01.04 42	7305	TUBES AND PIPES OF IRON OR STEEL, FOR USE AS STEAM BOILER, SUPERHEATER AND ECONOMIZER TUBING, IN SUCH QUANTITIES AND AT SUCH TIMES AS THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION, MAY ALLOW BY SPECIFIC PERMIT	FULL DUTY

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<b>General Rebates of Customs Duties and Fuel Levy</b>			
460.15 01.04 46	7217	Screws, bolts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles of stainless steel, 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 subjectgoods are not available in the sacu region	FULL DUTY
460.15 01.04 47	7606	Aluminium plates, sheets and strip of a thickness not exceeding 10 mm, coiled, covered on one or both sides with paint or enamel, in such quantities and at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit	FULL DUTY
460.15 01.04 49	7306	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	FULL DUTY
460.15 01.08 87	94069010	Greenhouses of iron or non-alloy steel, in such quantities, at such times and subject to such conditions as the international trade administration commission may allow by specific permit, provided the steel and other materials are not available in the SACU market	FULL DUTY
460.15 02.06 63	722870	H sections, of other alloy steel, not further worked than hot rolled, hot-drawn or extruded of a height and width of 300 mm x 300 mm, in such quantities, at such times and subject to such conditions as the international trade administration commission may allow by specific permit	FULL DUTY
460.16 01.02 21	8500	Parts, certified by the supplier to have been manufactured for use solely or principally in radiotelephonic transmission and reception apparatus for operation in the frequency ranges 1,6 to 26 megahertz and 118 to 136,975 megahertz	FULL DUTY
460.16 01.04 41	8481	Segmental ball plug valves, positioner and actuator contained in a single housing, for use in the paper and pulp industry	FULL DUTY
460.16 01.04 42	8528	SURVEILLANCE SYSTEMS, INCORPORATING A THERMAL IMAGING CAMERA, MONITOR, POWER SUPPLY UNIT, CONTROL CONSOLE AND TELEMETRY TRANSMITTER AND RECEIVER	FULL DUTY
460.16 01.04 44	8536	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 1 KV, OF A FLAMEPROOF, WATERPROOF OR WATERTIGHT TYPES: PROVIDED THAT A CERTIFICATE OF THE SOUTH AFRICAN BUREAU OF STANDARDS IS PRESENTED AT THE TIME OF ENTRY THAT THE APPARATUS IS FLAMEPROOF, WATERPROOF OR WATERTIGHT	FULL DUTY LESS 5%
460.16 02.02 26	8500	Parts of radar apparatus and radio navigational aid apparatus, used for nautical and aeronautical purposes	FULL DUTY
460.17 02.04 41	8704	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	NOT EXCEEDING THE DUTIES CALCULATED IN TERMS OF THE NOTES TO THIS REBATE ITEM
460.17 02.04 44	8706	Chassis fitted with engines of heading 87.06 (excluding those for motor vehicles of subheading 8704.10)	NOT EXCEEDING THE DUTIES CALCULATED IN TERMS OF THE NOTES TO THIS REBATE ITEM
460.17 02.04 49	8702	Motor vehicles for the transport of ten or more persons	NOT EXCEEDING THE DUTIES CALCULATED IN TERMS OF THE NOTES TO THIS REBATE ITEM



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## Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>General Rebates of Customs Duties and Fuel Levy</b>			
460.17 03.00 01	0000	Automotive components for specified motor vehicles, as defined in rebate item 317.03 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8536.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	NOT EXCEEDING THE DUTY APPLICABLE TO SUCH GOODS IN PART 1 OF SCHEDULE NO.1 CALCULATED ON THE VALUE REFLECTED ON THE PRCC
460.17 03.04 44	8703	Motor cars (including station wagons) of heading 87.03	NOT EXCEEDING THE DUTIES CALCULATED IN TERMS OF THE NOTES TO THIS REBATE ITEM
460.18 01.06 67	901831	Disposable hypodermic syringes of plastics, fitted with needles that, after use, are permanently retracted into the barrel of the syringe, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit: Provided that it was proven to the Commission that there are no manufacturers of such or similar safety syringes in the SACU area	FULL DUTY
460.23 01.00 03	0000	Goods (excluding goods free of duty as contemplated in section 75A) imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item	FULL DUTY LESS THE DUTY IN SECTION B OF PART 2 OF SCHEDULE NO. 1
460.23 02.00 08	0000	Goods free of duty, imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item	FULL DUTY
460.24 01.00 05	0000	Goods specified in Part 2A of Schedule No. 1, imported into the Republic for further processing, blending or mixing or entered for use in the manufacture of excisable goods of another or the same class or kind (excluding ethyl alcohol for industrial use or for use in the manufacture of other non-liquor products and specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27):	THE DUTY IN PART 2A OF SCHEDULE NO. 1
460.24 01.02 29	2200	Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that:	THE DUTY IN PART 2A OF SCHEDULE NO. 1
460.24 01.04 44	2207	FULLY DENATURED ETHYL ALCOHOL AS PROVIDED FOR IN NOTE 4(C) TO SECTIOND OF PART 1 OF SCHEDULE NO. 6 OF THE ACT, IMPORTED INTO THE REPUBLIC FOR INDUSTRIAL USE OF FOR USE IN THE MANUFACTURE OF OTHER NON-LIQUOR PRODUCTS	THE DUTY IN PART 2A OF SCHEDULE NO. 1
460.24 01.06 67	271012	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	THE DUTY IN PART 2A OF SCHEDULE NO. 1
460.24 02.02 23	2200	Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that:	THE DUTY IN PART 2A OF SCHEDULE NO. 1
460.25 01.04 40	1901	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT CONTAINING COCOA OR CONTAINING LESS THAN 40 PER CENT BY MASS OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS NOT ELSEWHERE SPECIFIED OR INCLUDED (EXCLUDING PREPARATIONS FOR INFANT USE, PUT UP FOR RETAIL SALE, GLUTEN-FREE BREAD AND CAKE MIXTURES, CORNFLOUR AND PUDDING MIXTURES); FOOD PREPARATIONS OF GOODS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5 PER CENT BY MASS OF COCOA CALCULATED ON A TOTALLY DEFATTED BASI	FULL DUTY LESS 19,8%
460.25 01.04 41	0406	DRIED VEGETABLES (EXCLUDING POTATOES), WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED CHEESE (EXCLUDING CHEDDAR AND SWEETMILK CHEESE)	FULL DUTY LESS 19%

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### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>General Rebates of Customs Duties and Fuel Levy</b>			
460.25 01.04 42	0403	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS BUTTERMILK, CURDLED MILK AND CREAM, YOGHURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA	FULL DUTY LESS 19,2%
460.25 01.04 43	1005	MAIZE (CORN) OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED	FULL DUTY LESS 10%
460.25 01.04 44	0408	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	FULL DUTY LESS 3,8%
460.25 01.04 45	0401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ANY ADDED SUGAR OR OTHER SWEETENING MATTER, FRESH BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK SOYA BEANS, WHETHER OR NOT BROKEN	FULL DUTY LESS 19,2%
460.25 01.04 46	0402	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED (EXCLUDING PUDDING MIXTURES AND ICE CREAM MIXTURES) MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, IN POWDER COTTON, NOT CARDED OR COMBED UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOL. OR HIGHER, ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH	FULL DUTY LESS 19,2%
460.25 01.04 47	1902	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI, COUSCOUS, WHETHER OR NOT PREPARED	FULL DUTY LESS 10,8%
460.25 01.04 48	1001	WHEAT	FULL DUTY LESS 14,4%
460.25 01.04 49	0404	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED VEGETABLES (EXCLUDING POTATOES AND LEGUMINOUS VEGETABLES) (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN	FULL DUTY LESS 19,2%
460.25 01.05 55	07133	DRIED BEANS (VIGNA SPP., PHASEOLUS SPP.), SHELLED, WHETHER OR NOT SKINNED OR SPLIT	FULL DUTY LESS 4,8%
460.25 01.05 59	07102	Leguminous vegetables (excluding peas (Pisum sativum) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen	FULL DUTY
460.25 01.05 67	07102	LEGUMINOUS VEGETABLES (EXCLUDING PEAS (PISUM SATIVUM) (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), SHELLED OR UNSHELLED, FROZEN	FULL DUTY LESS 4,8%
460.25 01.06 60	020110	CARCASSES AND HALF CARCASSES OF BOVINE ANIMALS, FRESH OR CHILLED WINE (EXCLUDING SPARKLING WINE) AND GRAPE MUST WITH FERMENTATION PREVENTED OR ARRESTED BY THE ADDITION OF ALCOHOL, IN CONTAINERS HOLDING 2 LI OR LESS GIN AND GENEVA, IN CONTAINERS HOLDING 2 LI OR LESS VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES, IN CONTAINERS HOLDING MORE THAN 2 LI	FULL DUTY LESS 13,8%



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### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>General Rebates of Customs Duties and Fuel Levy</b>			
460.25 01.06 61	020230	BONELESS MEAT OF BOVINE ANIMALS, FROZEN BONELESS MEAT OF SHEEP, FRESH OR CHILLED GRAPES, DRIED VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES, IN CONTAINERS HOLDING 2 LI OR LESS	FULL DUTY LESS 32%
460.25 01.06 62	071360	Pigeon peas, shelled, whether or not skinned or split	FULL DUTY LESS 4,8%
460.25 01.06 63	020422	CARCASSES AND HALF CARCASSES OF SHEEP, FROZEN DRIED CHICKPEAS (GARBANZOS), SHELLED, WHETHER OR NOT SKINNED OR SPLIT PEAS (PISUM SATIVUM), SHELLED OR UNSHELLED, FRESH OR CHILLED CUTS WITH BONE IN (EXCLUDING CARCASSES AND HALF CARCASSES), OF SHEEP, FRESH OR CHILLED	FULL DUTY LESS 13,2%
460.25 01.06 64	020220	CUTS WITH BONE IN (EXCLUDING CARCASSES AND HALF CARCASSES), OF BOVINE ANIMALS, FROZEN CARCASSES AND HALF CARCASSES OF LAMB, FRESH OR CHILLED CARCASSES AND HALF CARCASSES OF LAMB, FROZEN OTHER DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT LIQUEURS AND CORDIALS APPLES	FULL DUTY LESS 13,8%
460.25 01.06 65	020421	Whiskies, in containers holding 2L or less	FULL DUTY LESS 19%
460.25 01.06 66	020443	WINE (EXCLUDING SPARKLING WINE) AND GRAPE MUST WITH THE FERMENTATION PREVENTED OR ARRESTED BY THE ADDITION OF ALCOHOL, IN CONTAINERS HOLDING MORE THAN 2 LI BONELESS CUTS OF MEAT OF SHEEP, FROZEN	FULL DUTY LESS 13,2%
460.25 01.06 67	020210	CARCASSES AND HALF CARCASSES OF BOVINE ANIMALS, FROZEN POTATOES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN PRUNES, DRIED VODKA	FULL DUTY LESS 13,8%
460.25 01.06 68	071290	Dried potatoes, whether or not cut or sliced, but not further prepared	FULL DUTY LESS 9,8%
460.25 01.06 69	020450	MIXTURES OF NUTS OR DRIED FRUIT OF CHAPTER 8 PREPARATIONS FOR INFANT USE, PUT UP FOR RETAIL SALE MEAT OF GOATS, FRESH, CHILLED OR FROZEN OTHER	FULL DUTY LESS 16,4%
460.25 02.06 60	220830	WHISKIES, IN CONTAINERS HOLDING MORE THAN 2 LI	FULL DUTY IN PART 1 LESS 24,2%
460.25 02.06 62	220410	Spirits obtained by distilling grape wine or grape marc, in containers holding more than 2L;	FULL DUTY IN PART 1 LESS 19,6%
460.25 02.06 64	220850	GIN AND GINEVA, IN CONTAINERS HOLDING MORE THAN 2 LI	FULL DUTY IN PART 1 LESS 24,2%
460.25 02.06 67	210690	ICE CREAM MIXTURES RUM AND TAFIA, IN CONTAINERS HOLDING MORE THAN 2 LI	FULL DUTY LESS 19,2%
460.25 03.06 61	220840	Other spirits obtained by distilling fermented sugarcane products.	FULL DUTY IN PART 1 OF SCHEDULE NO. 1 LESS 119,4%
460.26 01.00 09	0000	Goods of any description for use in the construction of the infrastructure known as the "Gautrain Rapid Rail Link", at such times and in such quantities as the International Trade Administration Commission of South Africa may allow by specific permit.	FULL DUTY
470.02 01.00 01	0000	Goods for repair, cleaning or reconditioning	FULL DUTY
470.02 02.00 06	0000	Parts for goods temporarily imported for repair, cleaning or reconditioning	FULL DUTY

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<b>General Rebates of Customs Duties and Fuel Levy</b>			
470.03 01.00 03	0000	Goods (excluding goods free of duty as contemplated in section 75A) cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	FULL DUTY
470.03 02.00 08	0000	Goods free of duty, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	FULL DUTY
470.03 03.00 02	0000	Goods cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing or equipping of yachts classifiable in tariff heading 89.03 exclusively for export	FULL DUTY
480.05 01.00 03	0000	Containers (excluding containers of tariff heading No. 86.09 of Schedule No. 1) and other articles used as packing, whether or not filled at the time of importation: Provided that such articles do not become the property of the importer	FULL DUTY
480.10 01.00 02	0000	Goods for display or use at exhibitions, fairs, meetings or similar events	FULL DUTY
480.15 01.00 01	0000	Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person	FULL DUTY
480.20 01.00 00	0000	Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities	FULL DUTY
480.25 01.00 09	0000	Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the Commissioner, for scientific research or education	FULL DUTY
480.30 01.00 09	0000	Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) imported by institutions approved by the Commissioner, for educational or vocational training	FULL DUTY
480.35 01.00 08	0000	Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in the Republic for the soliciting of orders for goods to be supplied from abroad	FULL DUTY
490.03 01.02 24	8700	PRIVATE MOTOR VEHICLES BELONGING TO A PERSON TAKING UP TEMPORARY RESIDENCE IN THE REPUBLIC	FULL DUTY
490.05 01.00 09	0000	Postcards and other mail matter, imported in bulk, for despatch to addresses beyond the borders of the Republic	FULL DUTY
490.10 01.00 09	0000	Models or prototypes, to be used in the manufacture of goods	FULL DUTY
490.11 01.00 00	0000	Matrices, blocks, plates, and similar articles, on loan or hire, for printing illustrations in periodicals or books	FULL DUTY
490.12 01.00 02	0000	Matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered abroad	FULL DUTY
490.13 01.00 04	0000	Instruments, apparatus, machines and other articles to be tested by the National Regulator for Compulsory Specifications	FULL DUTY
490.14 01.00 06	0000	Instruments, apparatus and machines, made available free of charge to a customer by or through a supplier, pending delivery or repair of similar goods	FULL DUTY
490.15 01.00 08	0000	Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres	FULL DUTY
490.20 01.00 07	0000	Animals and sports requisites (including yachts and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision in sports contests (including motor car rallies and transcontinental excursions)	FULL DUTY



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Drawback Item	Tariff Code	Description	Extent of Drawback
<b>General Rebates of Customs Duties and Fuel Levy</b>			
490.25 01.00 06	0000	Photographs and transparencies to be shown in a public exhibition or competition for photographers	FULL DUTY
490.30 01.00 05	0000	Specialised equipment arriving by ship and used on shore at ports of call for the loading, unloading or handling of containers of tariff heading No. 86.09 of Schedule No. 1	FULL DUTY
490.35 01.00 04	0000	Pallets, whether or not laden with cargo at importation	FULL DUTY
490.40 01.00 03	0000	Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit	FULL DUTY
490.50 01.00 01	0000	Motor vehicles, yachts and other removable articles (including spare parts and normal accessories and equipment therefor) imported by foreign tourists and travellers resident in foreign countries for their own use	FULL DUTY
490.60 01.00 02	0000	Commercial road vehicles used in the conveyance of imported merchandise	FULL DUTY
490.90 01.00 04	0000	Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit	FULL DUTY
490.90 02.00 09	0000	Goods not specified elsewhere in Part 3, temporarily admitted for purposes approved by the Commissioner	FULL DUTY
495.00 01.00 07	0000	Goods in respect of which the fuel levy, together with the customs duty, where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are - (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom: Provided that - (i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	FULL DUTY
496.00 01.00 04	0000	SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS, AS DEFINED IN ADDITIONAL NOTE 1(IJ) TO CHAPTER 27, ENTERED FOR THE PURPOSE OF THIS REBATE ITEM IN SUCH QUANTITIES, FOR SUCH PURPOSES AND UNDER SUCH CONDITIONS AS THE COMMISSIONER MAY ALLOW BY SPECIFIC PERMIT.	FULL FUEL LEVY FULL ROAD ACCIDENT FUND LEVY
496.00 01.06 66	271012	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	FULL FUEL LEVY AND FULL ROAD ACCIDENT FUND LEVY
496.00 02.06 60	271012	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	FULL FUEL LEVY AND FULL ROAD ACCIDENT FUND LEVY



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Drawback Item	Tariff Code	Description	Extent of Drawback
<b>General Rebates of Customs Duties and Fuel Levy</b>			
497.01 01.00 03	0000	Goods in respect of which environmental levy together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are- (a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom: Provided that - (i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; (iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	FULL DUTY
498.01 01.00 00	0000	GOODS OF ANY DESCRIPTION IMPORTED BY A REGISTERED CCA ENTERPRISE INTO THE CCA	FULL DUTY



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Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Schedule 4 Part 1</b>			
405.04 01.00 07	0000	Goods (excluding motor vehicles) specially designed for use by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the South African Federation for Mental Health, the National Council for Persons with Physical Disabilities in South Africa or Epilepsy South Africa or of a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such goods are for use exclusively by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily made in the Republic	FULL DUTY
405.04 02.00 01	0000	Machines, implements and materials for use in the manufacture of goods by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the National Council for Persons with Physical Disabilities in South Africa, or Epilepsy South Africa or a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such machines, implements and materials are for the exclusive use by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic	FULL DUTY
406.02 01.00 00	0000	Goods (excluding alcohol and tobacco products) for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families provided the said goods are imported or obtained in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	FULL DUTY
406.02 02.00 05	0000	Alcohol and tobacco products per Mission (Office) for official use: Cigars: 200 Units Spirits/Liquor: 72 Litres Wine: 360 Litres Beer: 1200 (340 ml) Units	FULL DUTY
406.02 03.00 02	0000	Alcohol and tobacco products per Head of Diplomatic Mission: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 (750ml) bottles Beer: 1 200 (340 ml) units	FULL DUTY
406.02 04.00 04	0000	Alcohol and tobacco products per qualifying diplomatic staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	FULL DUTY
406.03 01.00 02	0000	Goods (excluding alcohol and tobacco products) for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families provided the said goods are imported or obtained in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	FULL DUTY
406.03 02.00 07	0000	Alcohol and tobacco products per Mission (Office) for Official use: Cigars: 200 units Spirits/Liquor: 72 litres Wine: 360 litres Beer: 1 200 (340 ml) units	FULL DUTY
406.03 03.00 01	0000	Alcohol and tobacco products per Head of Mission of Agencies of the United Nations or International Organisations: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 litres Beer: 1 200 (340 ml) units	FULL DUTY
406.03 04.00 06	0000	Alcohol and tobacco products per qualifying staff member of the international organisation: Cigarettes: 11 000 cigarette sticks Rolling tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) litres Beer: 600 (340 ml) units	FULL DUTY



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## Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Schedule 4 Part 1</b>			
406.04 01.00 04	0000	Goods imported for the official use by an organisational or institution in terms of an agreement as provided for in Note 3, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	FULL DUTY
406.05 01.00 06	0000	Goods (excluding alcohol and tobacco products) for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03) and members of their families, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	FULL DUTY
406.05 02.00 00	0000	Alcohol and tobacco products per Consular Mission (Office) for Official use: Cigars: 200 units Spirits/Liquor: 72 litres Wine: 360 litres Beer: 1 200 (340 ml) units	FULL DUTY
406.05 03.00 05	0000	Alcohol and tobacco products per Head of Consular Mission: Cigarettes: 11 000 cigarette sticks Rolling tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 litres Beer: 1 200 (340 ml) units	FULL DUTY
406.05 04.00 09	0000	Alcohol and tobacco products per Qualifying Consular staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	FULL DUTY
406.07 01.00 09	0000	Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	FULL DUTY
406.07 02.00 04	0000	Once-off allowance for alcohol and tobacco products within the first Six Months per Qualifying Administrative/Technical staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	FULL DUTY
410.03 01.02 23	8700	Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.03, 317.04 and 317.07, entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Controller and any additional conditions he may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty	FULL DUTY
412.01 02.00 00	0000	Arms and ammunition, parts and accessories thereof, classifiable in Chapter 93, for the purposes of testing and experimenting therewith as the National Conventional Arms Control Committee and the Directorate for Conventional Arms Control may allow by specific permit in terms of the National Conventional Arms Control Act, 41 of 2002. Provided that: (i) goods imported under this rebate item shall be limited to goods imported for testing purposes and shall not be sold or disposed to any other party or be removed to the area of Botswana, Eswatini, Lesotho or Namibia unless under the specific authority of the National Conventional Arms Control Committee and the Directorate for Conventional Arms Control; and (ii) goods not consumed or destroyed during the testing process must be exported within 180 days from the date of the said import permits issued by the National Conventional Arms Control Committee and the Directorate for Conventional Arms Control.	FULL DUTY



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Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Schedule 4 Part 1</b>			
412.10 01.00 02	0000	Bona fide unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed R1400 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco products) consigned by natural persons abroad to natural persons in the Republic	FULL DUTY
412.13 01.00 08	0000	Ileal bladder appliances, and parts thereof; skin protective preparations for use with ostomy appliances and incontinence pads	FULL DUTY



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Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Schedule 4 Part 2 Rebates</b>			
460.01 01.04 41	0304	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris regius), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Acanthocybium solandri), sail fish (Istiophorus platypterus), striped marlin (Tetrapturus audax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turncoat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus Leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy jobfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit	FULL DUTY
460.01 01.04 47	0409	Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg	FULL DUTY
460.02 01.00 05	0000	Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Director-General: Department of Agriculture, Land Reform and Rural Development that it can only be used for planting or sowing	FULL DUTY
460.02 01.04 49	1205	Rape seed, whether or not broken, in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit	FULL DUTY
460.02 01.06 65	071220	Onion powder, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the product is not available in the SACU market	FULL DUTY
460.03 01.06 65	020712	Meat and edible offal, of fowls of the species Gallus domesticus, not cut in pieces, frozen, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, Land Reform and Rural Development, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	FULL DUTY
460.03 01.07 70	0207142	Offal, frozen, of fowls of the species Gallus domesticus, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, Land Reform and Rural Development, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	FULL DUTY



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Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Schedule 4 Part 2 Rebates</b>			
460.03 01.07 73	0207149	Frozen meat of the species Gallus domesticus, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit on recommendation of the Director General: The Department of Agriculture, Land Reform and Rural Development (DALRRD), provided that - (a) With effect from 1 April 2016, permits may be issued by ITAC for meat imported in terms of this rebate item; (b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis; (c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 71 963 metric tonnes; (d) The annual quota period is 1 April to 31 March; (e) Prior to 1 April 2016, the quota shall be 16 250 metric tonnes; (f) As from 1 April 2017 a growth factor as determined by DALRRD is applied to the basic quota annually; (g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries; (h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by ITAC; (i) This rebate item shall be suspended if any benefits that South Africa enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and (j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade and Industry submits written confirmation to the Minister of Finance that South Africa's benefits under AGOA have been suspended.	FULL ANTI-DUMPING DUTY
460.03 01.07 79	0207141	Boneless cuts, frozen of fowls of the species Gallus domesticus, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, Land Reform and Rural Development, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	FULL DUTY LESS 30%
460.03 02.07 78	0207149	Meat, frozen, other, of fowls of the species Gallus domesticus, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, Land Reform and Rural Development, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	FULL DUTY LESS 37%
460.04 01.06 60	170490	White chocolate, in immediate packaging of a content of 25 kg or more, for use in the manufacture of chocolate containing cocoa, in blocks, slabs or bars, classifiable under tariff subheading 1806.3, and other chocolate classifiable in tariff subheading 1806.90, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided that the goods are not available in the SACU market	FULL DUTY
460.06 01.06 62	382313	Tall oil fatty acids, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the product is not available in the SACU market	FULL DUTY
460.15 01.04 41	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	FULL DUTY



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# Schedule 4 Duties

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## Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Schedule 4 Part 2 Rebates</b>			
460.15 01.04 44	7212	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	FULL DUTY
460.15 01.04 48	7211	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	FULL DUTY
460.15 01.05 50	72251	Flat-rolled products of other alloy steel, of a width of 600 mm or more, of silicon electric steel, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	FULL DUTY
460.15 01.05 55	72269	Other flat-rolled products of other alloy steel, of a width of less than 600 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	FULL DUTY
460.15 01.05 57	72085	Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 3 mm or more but not exceeding 8 mm, (excluding those with a Brinell hardness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	FULL SAFEGUARD DUTY
460.15 01.06 60	720827	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, pickled, of a thickness of less than 3 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	FULL DUTY IN SCHEDULE NO. 1 AND SCHEDULE NO. 2
460.15 01.06 61	760720	Aluminium foil, backed (whether or not printed), of a thickness (excluding the backing) not exceeding 0,2 mm, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	FULL DUTY
460.15 01.06 62	722591	Other flat-rolled products of other alloy steel, of width of 600 mm or more, electrolytically plated or coated with zinc, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided that the goods are not available in the SACU market	FULL DUTY
460.15 01.06 63	720851	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	FULL DUTY IN SCHEDULE NO. 1 AND SCHEDULE NO. 2
460.15 01.06 64	721240	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, painted, varnished or coated with plastics, of a thickness of 0.5 mm or more but not exceeding 1 mm, with a carbon content by mass of 0.17 per cent or more but not exceeding 0.27 per cent, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	FULL DUTY



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Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Schedule 4 Part 2 Rebates</b>			
460.15 01.06 65	730110	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	FULL DUTY
460.15 01.06 66	760611	Aluminium plates, sheets or strips, of a thickness exceeding 0,2 mm, rectangular (including square), not alloyed, with a width not exceeding 200 mm or those with a width exceeding 1 700 mm, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	FULL DUTY
460.15 01.06 67	721129	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated, not further worked than cold-rolled (cold reduced), other, with a thickness of 0.3 mm or more but not exceeding a thickness of 1.6 mm, with a carbon content by mass of 0.5 per cent or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	FULL DUTY
460.15 01.06 68	721011	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, of a thickness of 0, 5 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	FULL DUTY
460.15 01.06 69	721050	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with chromium oxide or chromium and chromium oxide, for use in the manufacture of base metal stops, caps and lids, classifiable in tariff subheading 83.09, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided that the goods are not available in the SACU market	FULL DUTY
460.15 01.08 81	76061290	Aluminium plates, sheets or strips, rectangular (including square), alloyed, those with a thickness greater than 60 mm, those with a width exceeding 2000 mm, those that are surface treated with titanium and/or zirconium, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	FULL DUTY
460.15 01.08 84	73121040	Other ropes and cables, of wire which is plated, coated or clad with zinc, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for use in the manufacture of conveyor belts and belting, classifiable in tariff subheading 4010.1, provided the goods are not available in the SACU market	FULL DUTY
460.15 01.08 86	76061217	Aluminium plates, sheets or strips, of a thickness exceeding 0,2 mm, rectangular (including square), alloyed, not coated or covered with paint, enamel or plastic [excluding non-slip flooring with patterns in relief (tread plate) those which are perforated and those containing by mass more than 0,5% of copper, 6% of magnesium or 4% of silicon], at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market	FULL DUTY
460.15 01.08 88	84829917	Outer rings of journal roller bearings, finished, of an outside diameter of 195 mm or more but not exceeding 196 mm, or of 207 mm or more but not exceeding 209 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit	FULL DUTY
460.15 01.08 89	72101210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, other, of a thickness less than 0,3 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	FULL DUTY



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## Schedule 4 Duties

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### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Schedule 4 Part 2 Rebates</b>			
460.15 02.05 54	72085	Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of less than 3 mm or more than 8 mm, (excluding those with a Brinell hardness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU Market	FULL SAFEGUARD DUTY
460.15 02.06 62	722599	Flat-rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of less than 3 mm or more than 8 mm, (excluding those with a Brinell hardness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	FULL DUTY IN SCHEDULE NO. 1 AND SCHEDULE NO. 2
460.15 02.06 67	720826	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, pickled, of a thickness of 3 mm or more but less than 4,75 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	FULL DUTY IN SCHEDULE NO. 1 AND SCHEDULE NO. 2
460.15 02.08 88	72101290	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, other, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	FULL DUTY
460.15 03.05 59	72085	Flat-rolled products of iron or no-alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 2 mm or more but not exceeding 10mm with a Brinell hardness of 425 HBW or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	FULL SAFEGUARD DUTY
460.15 03.06 67	722599	Flat rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 2 mm or more but not exceeding 10 mm with a Brinell hardness of 425 HBW or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	FULL DUTY IN SCHEDULE NO. 1 AND SCHEDULE NO. 2
460.15 04.06 61	722599	Other flat-rolled products of other alloy steel, of a width of 600 mm or more, other, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market and that the flat-rolled products are not specifically covered by another rebate provision in Schedule No. 4 for the same industry and purpose	FULL DUTY
460.16 01.05 51	84621	Hydraulic presses of a drawing capacity of 18 000 kN or more and of a table size of 4 500 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the International Trade Administration Commission is satisfied that such presses will be used solely or principally in the manufacture of sideframe panels for motor	FULL DUTY
460.16 01.06 61	854143	Photovoltaic cells, assembled in modules or made up into panels, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the subject goods are not available in the SACU market	FULL DUTY



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## Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Schedule 4 Part 2 Rebates</b>			
460.16 01.08 86	84151010	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated, of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-systems" used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8 kW, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	FULL DUTY IN PART 1 OF SCHEDULE NO. 1
460.16 01.08 88	85369090	Electrical apparatus for making connections to or in electrical circuits, for a voltage not exceeding 1000 V, other, for use in international submarine optic fibre cable infrastructure, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in SACU market	FULL DUTY
460.16 02.06 62	854470	Optic fibre cables, for use in international submarine optic fibre cable infrastructure, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in SACU market	FULL DUTY
460.17 01.05 58	87012	Road tractors for semi-trailers	NOT EXCEEDING THE DUTIES CALCULATED IN TERMS OF THE NOTES TO THIS REBATE ITEM
460.17 02.04 45	8703	Motor cars and other motor vehicles principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the International Trade Administration Commission, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) the adaptation of the motor vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 3 years of the issue of the previous permit to such disabled person; (c) permits may, however, be issued with a shorter period provided proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and (d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry in terms of this item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	FULL DUTY
460.17 02.05 52	87012	Road tractors for semi-trailers	NOT EXCEEDING THE DUTIES CALCULATED IN TERMS OF THE NOTES TO THIS REBATE ITEM
460.17 03.04 43	8702	Motor vehicles for the transport of ten or more persons	NOT EXCEEDING THE DUTIES CALCULATED IN TERMS OF THE NOTES TO THIS REBATE ITEM
460.17 03.04 46	8704	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	NOT EXCEEDING THE DUTIES CALCULATED IN TERMS OF THE NOTES TO THIS REBATE ITEM



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## Schedule 4 Duties

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### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Schedule 4 Part 2 Rebates</b>			
460.17 03.04 49	8706	Chassis fitted with engines of heading 87.06 (excluding those for motor vehicles of subheading 8704.10	NOT EXCEEDING THE DUTIES CALCULATED IN TERMS OF THE NOTES TO THIS REBATE ITEM
460.17 04.00 06	0000	Automotive components for specified motor vehicles, as defined in rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	NOT EXCEEDING THE DUTY APPLICABLE TO SUCH GOODS IN PART 1 OF SCHEDULE NO. 1 REDUCED TO THE EXTENT OF THE AMOUNT REFLECTED ON THE PRC
460.17 04.02 24	8700	Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the International Trade Administration Commission after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and (b) if such a motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	FULL DUTY
460.17 04.04 44	8703	Motor cars and other motor vehicles principally designed for the transport of persons (excluding commercial vehicles or buses) including station wagons and racing cars, classifiable in tariff subheading 87.03, which were manufactured 40 years or more prior to the date of importation and/or such motor cars of any age which are determined to be international collectors' vehicles by the International Trade Administration Commission (ITAC) and subject to the issuing of an ITAC import permit (subject to import control conditions) authorising the importation of the particular vehicle, under such conditions as ITAC may allow by specific rebate permit	FULL DUTY IN PART 1 OF SCHEDULE NO. 1
460.17 05.04 49	8703	Motor cars (including station wagons) of heading 87.03	NOT EXCEEDING THE DUTIES CALCULATED IN TERMS OF THE NOTES TO THIS REBATE ITEM
460.18 01.08 82	9001101	Optical fibres, not individually sheathed, for use in the manufacture of optical fibre cables, classifiable in tariff subheading 8544.70, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	FULL DUTY



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Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Schedule 4 Part 6 Rebates</b>			
498.02 01.00 02	0000	Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an SEZ	FULL DUTY



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