

# Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

## Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
501.02 01.04 42	4819	CONTAINERS OF PRINTED PAPER OR PAPERBOARD (EXCLUDING CORRUGATED), USED FOR PACKING FROZEN FISH AND FROZEN FISH PRODUCTS	FULL DUTY
501.02 01.04 43	0305	SALTED FISH, USED IN THE MANUFACTURE OF DRIED FISH	FULL DUTY
501.02 01.04 48	0306	CRUSTACEANS, FRESH (LIVE OR DEAD), CHILLED OR FROZEN, FOR PROCESSING	FULL DUTY
504.01 01.04 40	0303	Fish, frozen, used in the manufacture of fish products	FULL DUTY
504.01 01.04 44	0302	Fish, fresh or chilled, used in the manufacture of fish products	FULL DUTY
504.01 01.04 47	0304	Fish fillets and other fish meat, fresh, chilled or frozen, used in the manufacture of fish products	FULL DUTY
504.01 01.04 48	0301	Crustaceans, fresh (live or dead), chilled or frozen, used in the manufacture of crustacean products	FULL DUTY
504.01 01.04 49	2103	Mustard sauce or soya sauce, used in the canning of fish	FULL DUTY
506.01 01.02 22	2900	ACETYLSALICYLIC ACID AND OTHER ORGANIC CHEMICALS (EXCLUDING CAFFEINE, EMETINE, THEOBROMINE AND NATURAL MENTHOL), USED IN THE MANUFACTURE OF MEDICAMENTS	FULL DUTY
506.01 01.02 29	2800	MAGNESIUM CARBONATE AND OTHER INORGANIC CHEMICALS AND CHEMICAL COMPOUNDS, USED IN THE MANUFACTURE OF MEDICAMENTS	FULL DUTY
506.10 01.04 49	2530	MOLYBDENUM DISULPHIDE, USED IN THE MANUFACTURE OF LUBRICATING PREPARATIONS	FULL DUTY
507.01 01.04 42	3920	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	FULL DUTY
507.01 01.04 43	3901	Ethylene polymers and copolymers, liquid or pasty and in blocks, lumps, powders and similar bulk forms, with a relative density not exceeding 0,940, used in the manufacture of bags of plastics	FULL DUTY
507.01 01.04 45	3919	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	FULL DUTY
507.01 01.04 49	3904	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	FULL DUTY
511.01 01.04 40	5210	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	FULL DUTY
511.01 01.04 43	5209	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille	FULL DUTY
511.01 01.04 47	5208	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	FULL DUTY
511.02 01.04 41	5401	YARN OF MAN-MADE FIBRES (FILAMENT YARN), USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS	FULL DUTY
511.02 01.04 42	5210	WOVEN FABRICS OF COTTON, USED IN THE MANUFACTURE OF CUT BINDINGS AND WAISTBANDING YARN OF MAN-MADE STAPLE FIBRES, USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS YARN OF VEGETABLE FIBRES, USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS	FULL DUTY
511.02 01.04 43	5204	YARN OF COTTON, USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS	FULL DUTY

**Disclaimer:** The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>



# Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

## Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
511.02 01.04 44	5306	YARN OF MAN-MADE FIBRES (FILAMENT YARN), USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS METALLISED YARN, USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS FLAX YARN, USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS	FULL DUTY
511.02 01.04 45	5108	YARN OF FINE ANIMAL HAIR, USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS	FULL DUTY
511.02 01.04 46	5206	YARN OF COTTON, USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS YARN OF VEGETABLE FIBRES, USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS YARN OF MAN-MADE STAPLE FIBRES, USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS	FULL DUTY
511.02 01.04 48	5402	YARN OF MAN-MADE FIBRES (FILAMENT YARN), USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS	FULL DUTY
511.02 01.04 49	5107	YARN OF COMBED SHEEPS OR LAMBS WOOL, USED IN THE MANUFACTURE OF NARROW WOVEN FABRICS WOVEN FABRICS OF COTTON, USED IN THE MANUFACTURE OF CUT BINDINGS AND WAISTBANDING WOVEN FABRICS OF COTTON, USED IN THE MANUFACTURE OF CUT BINDINGS AND WAISTBANDING	FULL DUTY
511.03 01.04 40	6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread 9excluding those of heading 60.01)	FULL DUTY
511.03 01.04 41	6001	Knitted or crocheted textile fabric, used in the manufacture of impregnated or coated textile fabrics	FULL DUTY
511.03 01.04 43	5516	Woven fabrics of cellulosic staple fibres, used in the manufacture of impregnated or coated textile fabrics	FULL DUTY
511.03 01.04 44	6003	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01)	FULL DUTY
511.03 01.04 47	6005	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	FULL DUTY
511.03 01.04 48	5408	WOVEN FABRICS OF CELLULOSIC FILAMENT YARN, USED IN THE MANUFACTURE OF IMPREGNATED OR COATED TEXTILE FABRICS	FULL DUTY
511.04 01.00 41	5205	YARN OF COTTON, USED IN THE MANUFACTURE OF KNITTED OR CROCHETED GOODS	FULL DUTY
511.04 01.04 40	5509	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods	FULL DUTY
511.04 01.04 41	5402	Yarn of man-made filaments, used in the manufacture of knitted or crocheted goods	FULL DUTY
511.04 01.04 42	5107	Yarn of combed sheeps or lambs wool, used in the manufacture of knitted or crocheted goods	FULL DUTY
511.04 01.04 43	5205	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods	FULL DUTY
511.04 01.04 47	5510	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods	FULL DUTY
511.04 01.04 48	5403	Yarn of man-made filaments, used in the manufacture of knitted or crocheted goods	FULL DUTY
511.04 01.04 49	5108	Yarn of fine animal hair used in the manufacture of knitted or crocheted goods	FULL DUTY
511.05 01.04 40	5111	WOVEN FABRICS OF SHEEPS OR LAMBS WOOL OR OF FINE ANIMAL HAIR, USED IN THE MANUFACTURE OF SHAWLS, SCARVES AND THE LIKE	FULL DUTY



**Disclaimer:** The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>

## Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
511.05 01.04 41	5408	Woven pile fabrics, used in the manufacture of shawls, scarves and the like	FULL DUTY
511.05 01.04 42	5809	Woven fabrics of metal thread or of metallised yarns, used in the manufacture of shawls, scarves and thelike	FULL DUTY
511.05 01.04 44	5208	Cotton gauze fabrics, used in the manufacture of shawls, scarves and the like	FULL DUTY
511.05 01.04 45	5407	WOVEN FABRICS OF MAN-MADE FILAMENT YARN, USED IN THE MANUFACTURE OF SHAWLS, SCARVES AND THE LIKE KNITTED OR CROCHETED FABRIC, USED IN THE MANUFACTURE OF SHAWLS, SCARVES AND THE LIKE	FULL DUTY
511.05 01.04 47	5112	WOVEN FABRICS OF SHEEPS OR LAMBS WOOL OR OF FINE ANIMAL HAIR, USED INTHE MANUFACTURE OF SHAWLS, SCARVES AND THE LIKE	FULL DUTY
511.05 01.04 48	5210	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	FULL DUTY
511.06 01.04 40	5513	WOVEN FABRICS OF MAN-MADE STAPLE FIBRES, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS	FULL DUTY
511.06 01.04 42	5007	WOVEN FABRICS OF SILK, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS WOVEN FABRICS OF SHEEPS OR LAMBS WOOL OR OF FINE ANIMAL HAIR, USED INTHE MANUFACTURE OF TIES, BOW TIES AND CRAVATS WOVEN FABRICS OF COTTON, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS WOVEN FABRICS OF COTTON, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS WOVEN FABRICS OF MAN-MADE STAPLE FIBRES, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS	FULL DUTY
511.06 01.04 43	5210	WOVEN FABRICS OF COTTON, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS WOVEN FABRICS OF MAN-MADE FILAMENT YARN, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS WOVEN FABRICS OF MAN-MADE STAPLE FIBRES, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS	FULL DUTY
511.06 01.04 46	5208	WOVEN FABRICS OF COTTON, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS WOVEN FABRICS OF COTTON, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS WOVEN FABRICS OF FLAX, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS WOVEN FABRICS OF MAN-MADE STAPLE FIBRES, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS	FULL DUTY
511.06 01.04 47	5407	WOVEN FABRICS OF MAN-MADE FILAMENT YARN, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS KNITTED OR CROCHETED FABRIC, USED IN THE MANUFACTURE OF TIES, BOW TIES AND CRAVATS	FULL DUTY
511.06 01.04 49	5112	WOVEN FABRICS OF SHEEPS OR LAMBS WOOL OR OF FINE ANIMAL HAIR, USED INTHE MANUFACTURE OF TIES, BOW TIES AND CRAVATS	FULL DUTY
511.07 01.02 40	6002	KNITTED OR CROCHETED FABRIC, OF A WIDTH NOT EXCEEDING 30 CM,CONTAINING BY MASS 5 PER CENT OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD (EXCLUDING KNITTED OPEN-WORK FABRICS SIMILAR TO LACE OR NET FABRICS AND KNITTED PILE FABRICS)	FULL DUTY
511.07 01.02 45	6002	KNITTED OR CROCHETED FABRIC, OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY MASS 5 PER CENT OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD (EXCLUDING KNITTED OPEN-WORK FABRICS SIMILAR TO LACE OR NET FABRICS AND KNITTED PILE FABRICS)	FULL DUTY



**Disclaimer:** The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>

# Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

## Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
511.07 01.04 40	5112	WOVEN FABRICS OF SHEEPS OR LAMBS WOOL OR OF FINE ANIMAL HAIR, USED IN THE MANUFACTURE OF CLOTHING	FULL DUTY
511.07 01.04 41	5210	WOVEN FABRICS OF COTTON, USED IN THE MANUFACTURE OF CLOTHING	FULL DUTY
511.07 01.04 44	5007	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	FULL DUTY
511.07 01.04 45	5408	WOVEN FABRICS OF MAN-MADE STAPLE FIBRES, USED IN THE MANUFACTURE OF CLOTHING	FULL DUTY
511.07 01.04 46	5809	Woven fabrics of metal thread or of metallised yarn, used in the manufacture of clothing	FULL DUTY
511.07 01.04 47	5113	Slide fasteners, used in the manufacture of foundation garments	FULL DUTY
511.07 01.04 48	5208	Woven fabrics of flax, used in the manufacture of clothing	FULL DUTY
511.07 01.04 49	5407	Knitted or crocheted fabric, elastic, used in the manufacture of clothing	FULL DUTY
511.07 01.06 60	392690	Hangers of plastics, used in the packing of clothing	FULL DUTY
511.07 01.06 61	580710	Labels of textile materials, in the piece in strips or cut to shape or size, woven, used in the manufacture of clothing	FULL DUTY
511.07 01.06 67	482110	Paper or paperboard labels, printed, used in the manufacture of clothing	FULL DUTY
511.07 02.00 40	6002	KNITTED OR CROCHETED FABRICS, USED IN THE MANUFACTURE OF CLOTHING	FULL DUTY
511.07 02.04 43	6001	KNITTED OR CROCHETED FABRICS, USED IN THE MANUFACTURE OF CLOTHING	FULL DUTY
511.08 01.00 06	0000	Elastic fabrics of a width not exceeding 10 cm, used in the manufacture of foundation garments	FULL DUTY
511.08 01.04 41	8308	Slides of aluminium, used in the manufacture of brassieres	FULL DUTY
511.08 01.04 42	5603	Label tape of nonwovens, used in the manufacture of brassieres	FULL DUTY
511.08 01.04 49	6212	Bust cups, used in the manufacture of brassieres	FULL DUTY
511.09 01.04 45	5903	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PREPARATIONS OF CELLULOSE DERIVATIVES OR OF OTHER PLASTICS, USED IN THE MANUFACTURE OF STRAPPING SUITABLE FOR FOOTWEAR	FULL DUTY
511.10 01.04 43	3824	Preparations containing calcium carbonate, used in the manufacture of bags exported unfilled.	FULL DUTY
511.10 01.06 63	390210	Propylene polymers, liquids or pastes, used in the manufacture of bags exported unfilled	FULL DUTY
511.12 01.04 44	5206	Cotton yarn, used in the manufacture of sewing thread	FULL DUTY
511.12 01.04 48	5205	Cotton yarn, used in the manufacture of sewing thread	FULL DUTY



**Disclaimer:** The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>

# Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

## Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
511.13 01.04 40	3902	Propylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables	FULL DUTY
511.13 01.04 44	3901	Ethylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables	FULL DUTY
511.13 01.04 47	3920	Strips of propylene polymers, used in the manufacture of twine, cordage, ropes and cables	FULL DUTY
511.13 01.04 48	5402	Synthetic filament yarn, used in the manufacture of twine, cordage, ropes and cables	FULL DUTY
511.14 01.04 45	3921	Flexible polyethylene strapping internally reinforced with high tenacity polyester filament cores, used in the manufacture of cargo slings	FULL DUTY
511.14 01.04 49	5806	Woven webbing of synthetic fibres of a width not exceeding 30 cm, used in the manufacture of cargo slings	FULL DUTY
511.15 01.04 45	5603	Nonwovens, used in the manufacture of fusible interlinings	FULL DUTY
511.16 01.04 41	5509	YARN OF MAN-MADE STAPLE FIBRES, USED IN THE WEAVING OF JACQUARD FIGURED FABRICS	FULL DUTY
511.16 01.04 44	5107	YARN OF COMBED SHEEPS OR LAMBS WOOL (WORSTED YARN) USED IN THE WEAVING OF FABRICS	FULL DUTY
511.16 01.04 49	5510	YARN OF MAN-MADE STAPLE FIBRES, USED IN THE WEAVING OF JACQUARD FIGURED FABRICS	FULL DUTY
511.16 01.06 64	390210	PROPYLENE POLYMERS, LIQUIDS OR PASTES, USED IN THE WEAVING OF FABRICS	FULL DUTY
511.17 01.04 45	7019	Glass fibre gauze, used in the manufacture of tents	FULL DUTY
511.17 01.04 46	5803	Cotton gauze, used in the manufacture of tents	FULL DUTY
511.17 01.04 47	5903	Woven fabrics of polypropylene fibres, impregnated, coated, covered or laminated with vinyl chloride polymers, used in the manufacture of tents	FULL DUTY
511.17 01.04 48	8308	Turnbuttons, used in the manufacture of tents	FULL DUTY
512.02 01.04 42	5212	Other woven fabrics of cotton, used in the manufacture of headgear and parts thereof	FULL DUTY
512.02 01.04 43	5512	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres, used in the manufacture of headgear and parts thereof	FULL DUTY
512.02 01.04 45	6501	Hoods of felt, used in the manufacture of men's or boys' hats and parts thereof	FULL DUTY
512.02 01.04 46	5309	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m2, used in the manufacture of headgear and parts thereof	FULL DUTY
512.02 01.04 49	5516	Woven fabrics of artificial staple fibres, used in the manufacture of headgear and parts thereof	FULL DUTY
515.01 01.04 40	7315	Chain, of iron or steel, used in the manufacture of sanitary fittings	FULL DUTY
515.01 01.04 41	8307	Flexible tubing, used in the manufacture of sanitary fittings	FULL DUTY

**Disclaimer:** The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>



## Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
515.01 01.04 43	7418	Brass head parts with non-rising spindle (without combined shield and cross top), bidet fittings and shower fittings, used in the manufacture of sanitary fittings	FULL DUTY
515.01 01.04 47	3922	Plastic rings and diverter cones, used in the manufacture of sanitary fittings	FULL DUTY
515.02 01.04 42	8209	Tungsten carbide tips, used in the manufacture of drill bits	FULL DUTY
515.02 01.04 44	8203	Forgings, used in the manufacture of pliers	FULL DUTY
515.03 01.00 06	0000	Other parts and materials, used in the manufacture of locks or padlocks	FULL DUTY
515.03 01.02 20	7400	Copper materials and articles thereof, used in the manufacture of locks	FULL DUTY
515.03 01.02 27	7300	Iron or steel materials and articles thereof, used in the manufacture of locks	FULL DUTY
515.03 01.04 40	3209	Varnishes or lacquers, used in the manufacture of locks	FULL DUTY
515.03 01.04 44	3208	Varnishes or lacquers, used in the manufacture of locks	FULL DUTY
515.03 01.04 47	8301	Parts (finished or unfinished) of locks or padlocks, used in the manufacture of locks or padlocks	FULL DUTY
515.03 01.04 48	3210	VARNISHES OR LACQUERS, USED IN THE MANUFACTURE OF LOCKS	FULL DUTY
515.05 01.04 49	7323	Handles of aluminium (plastic coated), used in the manufacture of hollowware	FULL DUTY
516.01 01.04 40	3926	DRIPPERS, OF PLASTICS, USED IN THE MANUFACTURE OF IRRIGATION SYSTEMS	FULL DUTY
516.01 01.04 41	3210	PAINT OR LACQUERS, USED FOR LINING BEVERAGE STORAGE TANKS	FULL DUTY
516.01 01.04 43	8418	ABSORPTION TYPE UNITS AND PARTS THEREOF, USED IN THE MANUFACTURE OF REFRIGERATORS	FULL DUTY
516.01 01.04 44	3209	PAINT OR LACQUERS, USED FOR LINING BEVERAGE STORAGE TANKS	FULL DUTY
516.01 01.04 47	4010	TRANSMISSION BELTS, OF RUBBER, USED IN THE MANUFACTURE OF MACHINERY AND EQUIPMENT OF A KIND USED IN THE FOOD INDUSTRY	FULL DUTY
516.01 01.04 48	3208	PAINT OR LACQUERS, USED FOR LINING BEVERAGE STORAGE TANKS ELECTRIC MOTORS (THREE PHASE) NOT EXCEEDING 260 KW, USED IN THE MANUFACTURE OF MACHINERY	FULL DUTY
516.01 01.04 49	7326	FASTENERS, OF IRON OR STEEL, FOR CONVEYOR BELTS, USED IN THE MANUFACTURE OF MACHINERY AND EQUIPMENT OF A KIND USED IN THE FOOD INDUSTRY	FULL DUTY
516.01 02.04 44	3926	Conveyor belts, of plastics, used in the manufacture of machinery and equipment of a kind used in the food industry	FULL DUTY
516.02 01.04 41	5209	WOVEN COTTON FABRICS, USED IN THE MANUFACTURE OF AIR, FUEL OR OIL FILTER CARTRIDGES OR ELEMENTS	FULL DUTY
516.02 01.04 42	5206	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	FULL DUTY



**Disclaimer:** The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>

## Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
516.02 01.04 45	5208	Filter heads, used in the manufacture of air, fuel or oil filter cartridges or elements	FULL DUTY
516.02 01.04 46	5205	Knitted fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	FULL DUTY
516.02 01.04 47	4016	Rubber rings, used in the manufacture of air, fuel or oil filter cartridges or elements	FULL DUTY
516.02 01.04 48	5516	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	FULL DUTY
516.02 01.04 49	5210	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	FULL DUTY
516.03 01.02 24	8500	ELECTRICAL SWITCHGEAR, CONNECTORS, TERMINALS AND OTHER ELECTRICAL EQUIPMENT, USED IN THE MANUFACTURE OF CRANES AND LOADING BRIDGES	FULL DUTY
516.03 01.04 40	8482	BALL, ROLLER AND NEEDLE ROLLER BEARINGS, USED IN THE MANUFACTURE OF CRANES AND LOADING BRIDGES	FULL DUTY
516.03 01.04 41	8204	CRANE TOOLS, USED IN THE MANUFACTURE OF CRANES AND LOADING BRIDGES	FULL DUTY
516.03 01.04 43	4009	RUBBER PIPING OR TUBING, USED IN THE MANUFACTURE OF CRANES AND LOADING BRIDGES CRANE TOOLS, USED IN THE MANUFACTURE OF CRANES AND LOADING BRIDGES	FULL DUTY
516.03 01.04 46	8539	ELECTRIC LAMP BULBS, USED IN THE MANUFACTURE OF CRANES AND LOADING BRIDGES	FULL DUTY
516.04 01.04 42	3209	Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils	FULL DUTY
516.04 01.04 43	3208	Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils	FULL DUTY
516.04 01.04 45	3912	Cellulosic insulating solution, used in the manufacture of armatures and field coils	FULL DUTY
516.06 01.04 41	8539	SEALED BEAM UNITS, USED IN THE MANUFACTURE OF MOTOR VEHICLE LIGHTING EQUIPMENT	FULL DUTY
516.06 01.04 42	8536	FLASHER SWITCHES AND RELAYS, USED IN THE MANUFACTURE OF MOTOR VEHICLE LIGHTING EQUIPMENT	FULL DUTY
516.06 01.04 46	5308	PAPER YARN, USED IN THE MANUFACTURE OF COILS	FULL DUTY
516.06 01.04 48	8512	ACRYLIC LENSES, USED IN THE MANUFACTURE OF MOTOR VEHICLE LIGHTING EQUIPMENT	FULL DUTY
516.07 01.04 43	4811	Paper, impregnated or coated with phenolic resin, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	FULL DUTY
516.07 01.04 46	8544	Insulated electric wire or cable, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	FULL DUTY
516.07 01.04 48	8518	Microphones and amplifiers, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	FULL DUTY LESS THE DUTY IN SECTION B OF PART 2 OF SCHEDULE NO. 1
516.08 01.04 45	8539	Glass envelopes equipped with mountings, filaments and electrodes, used in the manufacture of motor vehicle stop light and tail light filament lamps, of voltages not exceeding 24 V	FULL DUTY



**Disclaimer: The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>**

## Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
516.09 01.04 42	8501	ELECTRIC MOTORS, USED IN THE MANUFACTURE OF AUTOMATIC VENDING MACHINES	FULL DUTY
516.09 01.04 45	7320	SPRINGS OF IRON OR STEEL, USED IN THE MANUFACTURE OF AUTOMATIC VENDING MACHINES	FULL DUTY
516.10 01.04 41	8544	CABLE, INSULATED WITH PLASTIC MATERIAL, USED IN THE MANUFACTURE OF TELEVISION AND RADIO RECEIVING SETS	FULL DUTY
516.10 01.04 43	8504	TRANSFORMERS AND PARTS THEREOF, RECTIFIERS, RECTIFYING APPARATUS AND INDUCTORS, USED IN THE MANUFACTURE OF TELEVISION AND RADIO RECEIVING SETS EARPHONES, USED IN THE MANUFACTURE OF TELEVISION AND RADIO RECEIVING SETS	FULL DUTY
516.10 01.04 44	8529	FIXED CAPACITORS, ELECTROLYTIC, WITH WINDINGS OF ALUMINIUM FOIL OR WITH WINDINGS OR SUPERIMPOSED PLATES OF METALLISED PLASTIC MATERIAL, WHETHER OR NOT ENCAPSULATED, USED IN THE MANUFACTURE OF TELEVISION RADIO RECEIVING SETS	FULL DUTY
516.10 01.04 45	7413	ELECTRIC WIRE OR CABLE, OF COPPER, USED IN THE MANUFACTURE OF TELEVISION AND RADIO RECEIVING SETS	FULL DUTY
516.10 01.04 46	3926	CABLE CLAMPS AND CLIPS, OF PLASTICS, USED IN THE MANUFACTURE OF TELEVISION AND RADIO RECEIVING SETS	FULL DUTY
516.10 01.04 47	7320	SPRINGS, OF IRON OR STEEL, USED IN THE MANUFACTURE OF TELEVISION AND RADIO RECEIVING SETS	FULL DUTY
516.10 01.04 49	8536	ELECTRICAL APPARATUS FOR MAKING AND BREAKING ELECTRICAL CIRCUITS, FOR THE PROTECTION OF ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, USED IN THE MANUFACTURE OF TELEVISION AND RADIO RECEIVING SETS	FULL DUTY
516.10 02.04 48	8518	Loudspeakers and parts thereof, used in the manufacture of television and radio receiving sets	FULL DUTY
516.10 02.04 49	8529	Parts of plastics, or of base metal, not incorporating electronic components, used in the manufacture of television and radio receiving sets	FULL DUTY
516.11 01.00 08	0000	GOODS OF ANY DESCRIPTION, USED IN THE MANUFACTURE OF OFFICE MACHINES OF SUBHEADING 84.69 AND HEADINGS 84.70, 84.71 AND 84.72	FULL DUTY
517.01 01.00 07	0000	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	FULL DUTY
517.01 01.02 20	8300	ARTICLES OF BASE METAL, USED IN THE MANUFACTURE OF RAILWAY ROLLING-STOCK AND LOCOMOTIVES	FULL DUTY
517.01 01.02 21	7400	COPPER AND ARTICLES THEREOF, USED IN THE MANUFACTURE OF RAILWAY ROLLING-STOCK AND LOCOMOTIVES PARTS AND ACCESSORIES, USED IN THE MANUFACTURE OF RAILWAY ROLLING-STOCK AND LOCOMOTIVES	FULL DUTY
517.01 01.02 22	4100	LEATHER AND LEATHER MANUFACTURES, USED IN THE MANUFACTURE OF RAILWAY ROLLING-STOCK AND LOCOMOTIVES	FULL DUTY
517.01 01.02 23	4400	WOOD AND WOOD MANUFACTURES, USED IN THE MANUFACTURE OF RAILWAY ROLLING-STOCK AND LOCOMOTIVES	FULL DUTY
517.01 01.02 24	8400	MECHANICAL APPLIANCES, USED IN THE MANUFACTURE OF RAILWAY ROLLING-STOCK AND LOCOMOTIVES	FULL DUTY



**Disclaimer:** The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>



## Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
517.01 01.02 28	4800	BUILDING BOARD, USED IN THE MANUFACTURE OF RAILWAY ROLLING-STOCK AND LOCOMOTIVES IRON OR STEEL AND ARTICLES THEREOF, USED IN THE MANUFACTURE OF RAILWAY ROLLING-STOCK AND LOCOMOTIVES ELECTRICAL EQUIPMENT, USED IN THE MANUFACTURE OF RAILWAY ROLLING-STOCK AND LOCOMOTIVES	FULL DUTY
517.01 01.02 29	3900	PLASTICS AND ARTICLES THEREOF USED IN THE MANUFACTURE OF RAILWAY ROLLING-STOCK AND LOCOMOTIVES	FULL DUTY
517.02 01.00 09	0000	Parts (including fasteners) and materials, used in the assembly or manufacture of motor vehicles	FULL DUTY
517.02 01.02 27	8700	Parts, sub-assemblies and materials, used in the assembly or manufacture of motor vehicles	FULL DUTY
517.02 01.04 42	7320	Springs, used in the manufacture of McPherson strut inserts or cartridges	FULL DUTY
517.02 01.04 44	4016	Insert seals, used in the manufacture of McPherson strut inserts or cartridges	FULL DUTY
517.02 01.04 46	7304	Piston-rod nuts, used in the manufacture of shock absorbers	FULL DUTY
517.02 01.04 47	8481	Valves and parts thereof, used in the manufacture of shock absorbers and McPherson strut inserts or cartridges	FULL DUTY
517.02 01.04 49	8708	Locking flanges, used in the manufacture of locking caps for fuel tanks	FULL DUTY
517.02 02.04 40	7318	Nuts, used in the manufacture of McPherson strut inserts or cartridges	FULL DUTY
517.02 02.04 43	8708	Piston rings, rebound stop plates, top caps, piston-rod guides, dust cover tops, end cups, mounting rings and adjustable cams, used in the manufacture of shock absorbers	FULL DUTY
517.02 03.04 48	8708	Piston valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0,635 mm, and piston sleeves, pistons, piston rings, piston-rod guide assemblies, top caps and end cups, used in the manufacture of McPherson strut inserts or cartridges	FULL DUTY
517.03 01.04 47	8714	SADDLE TOPS OF FELT COVERED WITH PLASTIC COATED TEXTILE FABRIC, USED IN THE MANUFACTURE OF PEDAL CYCLE SADDLES	FULL DUTY
517.04 01.00 02	0000	Elastic webbing of a width not exceeding 30 cm, used in the manufacture of parachutes	FULL DUTY
517.04 01.04 42	5209	Felt and articles of felt, used in the manufacture of parachutes	FULL DUTY
517.04 01.04 43	5210	Woven fabrics of cotton, used in the manufacture of parachutes	FULL DUTY
517.04 01.04 45	5806	Narrow woven fabrics, used in the manufacture of parachutes	FULL DUTY
517.04 01.04 46	5208	Woven fabrics of cotton, used in the manufacture of parachutes	FULL DUTY
517.04 01.04 47	5407	Woven fabrics of man-made filament yarn, used in manufacture of parachutes	FULL DUTY
517.04 01.04 48	5811	Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of parachutes	FULL DUTY



**Disclaimer: The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>**

## Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

**Eswatini Revenue Service: Customs Tariff**

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
517.04 01.04 49	5401	Prepared sewing yarn of man-made filaments, used in the manufacture of parachutes	FULL DUTY
517.05 01.04 40	8709	TRANSMISSION UNITS, INCLUDING AXLE ENDS, USED IN THE MANUFACTURE OF FORK-LIFT TRUCKS	FULL DUTY
517.05 01.04 42	8431	TRANSMISSION UNITS, INCLUDING AXLE ENDS, USED IN THE MANUFACTURE OF FORK-LIFT TRUCKS	FULL DUTY
518.02 01.00 06	0000	Other parts and accessories, used in the manufacture of electronic measuring or surveying instruments	FULL DUTY
518.02 01.04 44	8532	ELECTRICAL CAPACITORS, USED IN THE MANUFACTURE OF ELECTRONIC MEASURING OR SURVEYING INSTRUMENTS	FULL DUTY
518.02 01.04 46	8540	VALVES AND TUBES (INCLUDING CRYSTAL VALVES), USED IN THE MANUFACTURE OF ELECTRONIC MEASURING OR SURVEYING INSTRUMENTS	FULL DUTY
520.01 01.04 42	5209	WOVEN FABRICS OF COTTON, PLAIN IN COLOUR, IN A PLAIN, TWILL OR SATEENWEAVE, USED IN THE MANUFACTURE OF PILLOWS	FULL DUTY
520.01 01.04 43	5408	WOVEN FABRICS OF MAN-MADE FILAMENT YARN, USED IN THE MANUFACTURE OF CUSHIONS AND PILLOWS	FULL DUTY
520.01 01.04 46	5208	WOVEN FABRICS OF COTTON, PLAIN IN COLOUR, IN A PLAIN, TWILL OR SATEENWEAVE, USED IN THE MANUFACTURE OF PILLOWS	FULL DUTY
520.01 01.04 47	5210	WOVEN FABRICS OF COTTON, PLAIN IN COLOUR, IN A PLAIN, TWILL OR SATEENWEAVE, USED IN THE MANUFACTURE OF PILLOWS WOVEN FABRICS OF MAN-MADE FILAMENT YARN, USED IN THE MANUFACTURE OF CUSHIONS AND PILLOWS	FULL DUTY
520.01 01.04 48	5811	QUILTED TEXTILE FABRICS, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, USED IN THE MANUFACTURE OF PILLOWS AND BEDSPREADS	FULL DUTY
520.01 01.04 49	5516	WOVEN FABRICS OF CELLULOSIC STAPLE FIBRES, UNPRINTED, COMMONLY KNOWN AS DOWNPROOF FABRICS, USED IN THE MANUFACTURE OF PILLOWS	FULL DUTY
520.01 02.04 40	5208	WOVEN FABRICS OF COTTON, USED IN THE MANUFACTURE OF PADDED BEDSPREADS	FULL DUTY
520.01 02.04 44	5210	WOVEN FABRICS OF COTTON, USED IN THE MANUFACTURE OF PADDED BEDSPREADS	FULL DUTY
520.01 02.04 47	5209	WOVEN FABRICS OF COTTON, USED IN THE MANUFACTURE OF PADDED BEDSPREADS	FULL DUTY
520.02 01.02 26	3900	Trimblings of plastics, used in the manufacture of racquets or racquet frames	FULL DUTY
520.02 01.04 40	4908	Transfers (decalcomanias), used in the manufacture of racquets or racquet frames	FULL DUTY
520.02 01.04 42	4408	Veneers, used in the manufacture of racquets or racquet frames	FULL DUTY
520.02 01.04 44	5404	Polyamide monofil, used in the manufacture of racquets or racquet frames	FULL DUTY
520.02 01.04 47	5806	Textile tape, used in the manufacture of racquets or racquet frames	FULL DUTY



**Disclaimer:** The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>

## Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
520.02 01.04 49	4412	Laminates, used in the manufacture of racquets or racquet frames	FULL DUTY
520.03 01.04 49	9607	Parts, used in the manufacture of non-metal slide fasteners	FULL DUTY
520.04 01.04 45	3604	SNAPS, USED IN THE MANUFACTURE OF CHRISTMAS CRACKERS	FULL DUTY
520.05 01.04 40	4107	Bovine cattle leather, used as covering in the manufacture of upholstered chairs and other seats	FULL DUTY
520.05 01.04 41	4104	Bovine cattle leather, used as covering in the manufacture of upholstered chairs and other seats	FULL DUTY
520.05 01.04 47	9401	Parts of wood, carved, used in the manufacture of chairs and other seats	FULL DUTY
520.05 01.04 49	9403	Parts of wood, carved, used in the manufacture of furniture	FULL DUTY
521.00 01.00 08	0000	GOODS USED IN THE MANUFACTURE, PROCESSING, FINISHING, EQUIPPING OR PACKING OF ANY GOODS EXPORTED: PROVIDED THAT- (1) NO DRAWBACK IN TERMS OF THIS ITEM SHALL BE GRANTED UNLESS THE CLAIM IN RESPECT OF SUCH DRAWBACK IS ACCOMPANIED BY AND COMPLIES WITH THE PROVISIONS OF A PERMIT ISSUED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION; (2) THE SAID PERMIT MAY SPECIFY THE NATURE, QUANTITY OR VALUE OF THE GOODS TO WHICH THE DRAWBACK RELATES, THE NATURE, QUANTITY OR VALUE OF TH	FULL DUTY LESS THE DUTY IN SECTION B OF PART 2 OF SCHEDULE NO. 1
521.00 01.04 41	4415	WOODEN PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR CONTAINERS, UNASSEMBLED, USED AS PACKING FOR EXPORTED GOODS	FULL DUTY
521.00 01.04 48	4416	CASKS OF A CAPACITY OF LESS THAN 180 LITRES, USED AS PACKING FOR EXPORTED GOODS	FULL DUTY
522.02 01.00 09	0000	GOODS, FROM A SINGLE CONSIGNMENT, NOT HAVING BEEN IMPORTED CONTRARY TO THE PROVISIONS OF ANY LAW, ON WHICH DUTY AMOUNTING TO R50 OR MORE HAS BEEN PAID AND - (I) WHICH ARE FOUND TO BE NOT LEGALLY SALEABLE IN THE REPUBLIC BECAUSE THEY DO NOT CONFORM TO A STANDARD PRESCRIBED BY LAW; OR (II) WHICH, AT THE TIME OF IMPORTATION, WERE NOT IN ACCORDANCE WITH THE TERMS OF THE CONTRACT IN RESPECT OF THEIR DESCRIPTION, QUALITY, STATE OR CONDITION AND DOCUMENTARY EVIDENCE CONFIRMING THE DISPUTE IN THIS RESPE	FULL DUTY
522.02 01.02 27	8700	MOTOR VEHICLES IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE AND EXPORTED WITHIN 12 MONTHS FROM THE DATE OF IMPORT CLEARANCE	FULL DUTY
522.03 01.00 00	0000	GOODS, EXCEEDING R200 IN VALUE FOR EACH CONSIGNMENT FOR EACH CONSIGNEE, EXPORTED FOR TRADE PURPOSES, IF SUCH GOODS ARE- (A) (I) IN THE SAME CONDITION AS IMPORTED; OR (II) IN A CONDITION IN WHICH THE ESSENTIAL CHARACTER OF THE IMPORTED GOODS HAS BEEN RETAINED; (B) IDENTIFIABLE AS THE SAME GOODS DESCRIBED ON THE IMPORTS DOCUMENTS, PROVIDED A DULY COMPLETED FORM, "GENERAL APPLICATION FOR REFUND" (FORM DA 66), SUPPORTED BY THE NECESSARY DOCUMENTARY EVIDENCE, IS SUBMITTED TO THE CONTROLLER WITH	FULL DUTY
522.04 01.00 02	0000	Goods, not intended for trade purposes, imported through the post, if such goods are returned by the addressee to the sender in the same condition as imported and the export of such goods takes place within 12 months from the date of importation	FULL DUTY



**Disclaimer:** The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>

## Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
522.05 01.00 04	0000	GOODS (EXCLUDING YACHTS AND MOTOR VEHICLES) IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE, PROVIDED THE EXPORT OF SUCH GOODS TAKE PLACE WITHIN 12 MONTHS OF THE DATE OF IMPORTATION OR FURTHER PERIOD AS THE COMMISSIONER MAY IN EXCEPTIONAL CIRCUMSTANCES DECIDE	FULL DUTY
522.06 01.02 20	4900	PRINTED BOOKS, JOURNALS AND PERIODICALS, NOT HAVING BEEN IMPORTED CONTRARY TO THE PROVISIONS OF ANY LAW, ON WHICH DUTY AMOUNTING TO R50 OR MORE HAS BEEN PAID AND WHICH, IRRESPECTIVE OF HAVING BEEN RELEASED FROM CUSTOMS CONTROL, ARE PROVED TO THE COMMISSIONER - (I) TO BE LEGALLY UNSALEABLE IN THE REPUBLIC BECAUSE THEY DO NOT CONFORM TO A STANDARD REQUIRED BY LAW; OR (II) TO HAVE BEEN SUPPLIED IN ERROR OR RECEIVED IN AN UNSALEABLE CONDITION; OR (III) TO HAVE BECOME UNSALEABLE AND ARE BEING RETURNED TO T	FULL DUTY
532.00 01.00 01	0000	Goods while still under the control of the Office (excluding goods cleared under Schedule No. 3)	FULL DUTY
532.00 01.02 23	8700	Motor vehicles imported by bona fide tourists damaged by accident or unavoidable cause	FULL DUTY
532.00 02.00 06	0000	Goods cleared under Schedule No. 3	FULL DUTY
534.00 01.00 06	0000	Goods on which the duty provided for in Section B of Part 2 of Schedule No. 1 has been paid and which have been incorporated, in unused condition, in any excisable goods manufactured in any special customs and excise warehouse	NOT EXCEEDING DUTY PAYABLE PER QUARTER FOR EXCISE DUTY PURPOSE
536.00 02.00 05	0000	GOODS OF ANY DESCRIPTION (EXCLUDING CHASSIS FITTED WITH ENGINES), IN SUCH QUANTITIES AND AT SUCH TIMES AS THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION, MAY ALLOW BY SPECIFIC PERMIT, USED IN THE MANUFACTURE OF MOTOR VEHICLES, PROVIDED PROOF IS SUBMITTED TO THE COMMISSIONERSIX MONTHS AFTER THE DATE OF ISSUE OF THE PERMIT THAT SUCH MOTOR VEHICLES COMPLY WITH THE DESCRIPTION OF SUBHEADING 8702.10.10 IN SCHEDULENO. 1	FULL DUTY IN PART 1 OF SCHEDULE NO. 1
537.02 01.04 24	8700	MOTOR VEHICLES CLASSIFIABLE UNDER TARIFF SUBHEADINGS8701.20.10,8702.10.80, 8702.90.10, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.80, 8704.31.80, 8704.90.80 AND 8706.00.10 ENTERED ON OR BEFORE 31 DECEMBER 2012 FOR THEPURPOSES OF THIS PROVISION, AS SPECIFIED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION, BY MEANS OF A CERTIFICATE:PROVIDEDTHAT THE APPLICATION FOR SUCH CERTIFICATE SHALL NOT BE CONSIDERED BY THE INTERNATIONAL TRADE ADMINISTRATI	FULL DUTY
537.02 01.04 40	8700	MOTOR VEHICLES CLASSIFIABLE UNDER TARIFF SUBHEADINGS8701.20.10,8702.10.80, 8702.90.10, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90,8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.80, 8704.31.80,8704.90.80 AND 8706.00.10 ENTERED ON OR BEFORE 31 DECEMBER 2012 FOR THEPURPOSES OF THIS PROVISION, AS SPECIFIED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION, BY MEANS OF A CERTIFICATE:PROVIDED THAT THE APPLICATION FOR SUCH CERTIFICATE SHALL NOT BE CONSIDEREDBYTHE INTERNATIONAL TRADE ADMIN	FULL DUTY LESS THE DUTY IN SECTION B OF PART 2 OF SCHEDULE NO. 1



**Disclaimer:** The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>

## Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
537.03 01.04 40	8706	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10)	NOT EXCEEDING THE DUTY IN PART 1 OF SCHEDULE NO. 1 CALCULATED ON THE VALUE REFLECTED ON THE PRCC ISSUED IN THE NAME OF THE IMPORTER AND SUBJECT TO THE NOTE TO THIS ITEM
537.03 01.04 41	8703	Motor cars (including station wagons) of heading 87.03	NOT EXCEEDING THE DUTY IN PART 1 OF SCHEDULE NO. 1 CALCULATED ON THE VALUE REFLECTED ON THE PRCC ISSUED IN THE NAME OF THE IMPORTER AND SUBJECT TO THE NOTE OF THIS ITEM
537.03 01.04 45	8702	Motor vehicles for the transport of ten or more persons, including the driver	NOT EXCEEDING THE DUTY IN PART 1 OF SCHEDULE NO. 1 CALCULATED ON THE V
537.03 01.04 48	8704	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10)	NOT EXCEEDING THE DUTY IN PART 1 OF SCHEDULE NO. 1 CALCULATED ON THE VALUE REFLECTED ON THE PRCC ISSUED IN THE NAME OF THE IMPORTER AND SUBJECT TO THE NOTE OF THIS ITEM
540.01	19510	PETROL AND DISTILLATE FUELS USED BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES MENTIONED IN REBATE ITEMS 406.02, 406.03, 406.05 OR 406.07 OF SCHEDULE NO. 4, SUBJECT TO THE REQUIREMENTS OF THOSE REBATE ITEMS AND OF THE NOTES (EXCEPT NOTE 1) APPLICABLE THERETO:	.
540.01 01.00 59	19510	PETROL FOR USE BY THE STATE PRESIDENT	8,9C/LI
540.01 02.05 58	19520	Biodiesel used by diplomatic and other foreign representatives	AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: DEPARTMENT OF INTE
540.01 03.05 56	19510	Petrol and distillate fuels used by diplomatic and other foreign representatives	AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: DEPARTMENT OF INTE
550.00 01.00 00	55102	.	FULL DUTY
550.00 01.00 04	0000	GOODS EXPORTED IN ACCORDANCE WITH THE PROVISIONS OF ITEM 521.00/00.00/01.00, 522.00, 522.03, 522.04 OR 522.05 ON WHICH ENVIRONMENTAL LEVY HAS BEEN PAID	FULL DUTY



**Disclaimer:** The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>

## Schedule 5 Duties

Printed Date: 12-02-2023  
Effective Date: 20-01-2023

### Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
<b>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</b>			
550.01 01.00 01	0000	GOODS EXPORTED IN ACCORDANCE WITH THE PROVISIONS OF ITEM 521.00/00.00/01.00, 522.00, 522.03, 522.04 OR 522.05 ON WHICH ENVIRONMENTAL LEVY HAS BEEN PAID	FULL DUTY
551.01 01.00 09	0000	Goods abandoned or destroyed as contemplated in item 532.00 on which environmental levy has been paid.	FULL DUTY
551.02 01.00 00	0000	New motor vehicles in respect of which an enviromental levy has been paid that are exported to a BLNS country as defined in rule 54F.01	FULL DUTY
560.01 01.00 08	0000	Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 on which the health promotion levy has been paid	FULL DUTY
561.01 01.00 05	0000	Goods abandoned or destroyed as contemplated in item 532.00 on which the health promotion levy has been paid	FULL DUTY
561.02 01.00 07	0000	Goods (excluding those covered by item 551.02) in respect of which the health promotion levy has been paid and that are exported to a blns country as defined in rule 54f.01	FULL DUTY
561.03 01.00 09	0000	Goods in respect of which health promotion levy has been paid and that have been imported and used: (a) by a licensee of - (i) a warehouse licensed for the manufacture of goods subject to health promotion levy; or (ii) an excise manufacturing warehouse licensed for the manufacture of goods not subject to health promotion levy; and (b) in the manufacture of other goods not subject tohealth promotion levy. note: 1. the licensee or importer as the case may be shall submit only one claim for a refund in respect of health promotion levy per sad 500.	FULL DUTY



**Disclaimer:** The validity of information contained in this document is only as at the effective date. Note that information in this document may have changed since the effective date. ERS assumes no responsibility or liability for any errors, omissions or changes in the content of the information as contained in this document. For the most up to date tariff information, please visit the eCustoms Tariff portal on <http://www.sra.org.sz>