

Dr Rob Davies, MP  
Minister of Trade and Industry  
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Dear Minister

**MINUTE NO. M 1/2011: ADDENDUM TO REPORT NO. 363 – AMENDMENT TO THE DUTY AND REBATE DISPENSATION FOR CERTAIN MONITORS**

In its Report No. 363, the Commission recommended, inter alia, that the tariff structure and the duties on monitors be amended to include, at free of duty, new tariff subheadings for monitors with a screen with no side exceeding 45 cm, that are not manufactured domestically.

The Commission's recommendations as contained in Report 363 were approved on 10 March 2011 and implemented by the South African Revenue Service on 1 April 2011.

However, it has come to the Commission's attention that the recommendations in Report 363 contained a typing error in that small television monitors with no side exceeding 45 cm, classifiable under tariff subheading 8528.72.40, incorrectly indicated a duty of 25% *ad valorem*, contrary to the findings in the report that small computer monitors and small television monitors with no side exceeding 45 cm, which are not manufactured domestically, should not be dutiable.

The recommendation concerning tariff subheading 8528.72.40 – Other, with a screen with no side exceeding 45 cm – was correctly implemented by SARS at free of duty in the Government Gazette on 1 April 2011, as was the intention behind the Commission's recommendation, and not at 25% *ad valorem* as incorrectly indicated in the recommendation contained in Report 363.

## RECOMMENDATION

The Commission therefore recommends that the Minister approve the correction to the recommendations in Report No. 363, namely that tariff subheading 8528.72.40 – Other, with a screen with no side exceeding 45 cm – should read “free of duty” and not “25% *ad valorem*”. It is further recommended that the Minister approve the corrected recommendation with retrospective effect from 10 March 2011.



**Siyabulela Tsengiwe**  
Chief Commissioner

Date: 19/05/2011