

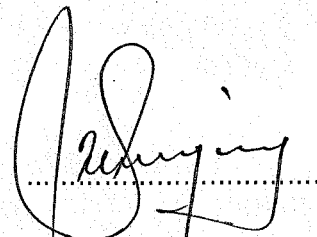
REPUBLIC OF SOUTH AFRICA

**INTERNATIONAL TRADE ADMINISTRATION COMMISSION OF SOUTH
AFRICA**

REPORT NO. 283

**REVISION OF THE CUSTOMS DUTIES APPLICABLE TO MACHINERY AND
CAPITAL EQUIPMENT CLASSIFIABLE UNDER CHAPTERS 84 AND 85 OF
THE CUSTOMS TARIFF**

The International Trade Administration Commission herewith presents its Report No. 283:
**REVISION OF THE CUTOMS DUTIES APPLICABLE TO MACHINERY AND EQUIPMENT
CLASSIFIABLE UNDER CHAPTERS 84 AND 85 OF THE CUSTOMS TARIFF**, with
recommendations.



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PRETORIA

18/12/2008

REPUBLIC OF SOUTH AFRICA

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Synopsis

In the light of the Government's infrastructure capex programme and in accordance with the National Industrial Policy Framework (NIPF) and Action Plan, the Commission decided to review the tariff structure for machinery and capital equipment classifiable under Chapters 84 and 85. This was done, among others, with a view to eliminating unnecessary cost-raising customs duties on capital equipment not manufactured domestically, and unlikely to be manufactured domestically.

The investigation also covered durable consumer goods, such as consumer electronics and white goods, as these products are also classifiable under Chapters 84 and 85 of the Customs Tariff. However, replacement motor vehicle parts classifiable under these Chapters were excluded, to maintain the integrity of the MIDP.

The Commission consulted widely during the investigation and the objectives of the Competitive Supplier Development Programme (CSDP) and the Competitive Sectors Programme (CSP) were also considered.

In instances where it was found that equipment was not manufactured domestically and unlikely to be manufactured domestically, the Commission decided that the duties, where they did exist, be removed. Where equipment is manufactured domestically or likely to be manufactured domestically, the Commission, in all cases, recommended that the duties be maintained. The Commission also considered applications for an increase in duty where requests were made by domestic manufacturers. Two applications were received. None were

rejected. The first application was for an increase in duty on certain washing machines (two tariff lines), and the second for an increase in the duty on set-top boxes (including digital decoders) for television reception. This second application is still under consideration by the Commission and will be reported on shortly. In the case of washing machines, the Commission decided to recommend a rationalization of the duty structure resulting in an increase in duty on products that are now manufactured domestically in addition to the existing range.

In some sectors, such as certain mining capital equipment, domestic manufacturers are cost-competitive and import-competing products are classifiable at free of duty, even as domestic manufacturing does exist. In these cases, the Commission was not averse to entertaining applications for an increase in duty, where such requests were received. The application for an increase in the duty on digital decoders and other set-top boxes referred to above, falls under this category, as these products that are manufactured domestically, are currently zero-rated.

In the case of certain computer numerically controlled (CNC) machine tools, capital items that are widely used over the full spectrum of manufacturing activities, but in which field South Africa has a very small capacity, the Commission decided to maintain the existing duty structure of 15% *ad valorem* but to review it after three years, to assess the further performance of this industry.

The report contains the recommendations on products for which the investigations have been completed. For those products that are still under investigation, such as lamps and lighting products, reception apparatus for television, such as set-top boxes and decoders for which a possible increase in duties is considered, electric motors, and electro-thermic appliances for domestic purposes, a supplementary report will follow soon.

Introduction

1. The review of the duty structure for Chapters 84 and 85 was published in the Government Gazette on 18 May 2007 for comments by interested parties.

2. There was an extensive process of consultation. Consultations were held with various Government Agencies such as the Department of Public Enterprises and the Enterprise and Industry Development Division (EIDD) of thedti, as well as different industry Associations. Substantial research was undertaken.
3. The Southern African Customs Union (SACU) member states were also consulted. Formal comments were received only from Botswana and Lesotho.
4. For reference purposes, the existing tariff structure for Chapters 84 and 85 is attached as Annexure A, reflecting the Customs and Excise Tariff Book, pages 423 to 483.
5. Chapters 84 and 85 of the Customs Tariff cover 587 and 369 eight-digit tariff lines respectively. Regarding Chapter 84, only 81 tariff lines (14%) attract duties of which formal industry responses for 79 tariff lines (98%) were received. In Chapter 85, more tariff lines, namely 166 (48%) attract duties of which formal responses covering 68 tariff lines (41%) were received. The duties involved range from 5% *ad valorem* to 30% *ad valorem*. The Commission took a cautionary stance on the remaining tariff lines that attract duties and for which no formal responses were forthcoming. Further investigative work is under way in a number of these instances. The investigations have reached an advanced stage. A supplementary report covering the residual equipment not dealt with in this report, will be issued in due course.
6. This report covers the following products of machinery and electrical equipment under Chapters 84 and 85 for which recommendations are made:
 - Marine propulsion engines;
 - Stationary engines;
 - Refrigerators, freezers, other refrigerating or freezing equipment and parts thereof;
 - Solar water heaters and parts;
 - Pulley tackle and hoists, winches and capstans, jacks and cranes etc. Fork-lift trucks and other lifting, handling, loading or unloading machinery. Mechanical shovel loaders and other earth - moving machinery. Parts suitable for use with this machinery;
 - Lawnmowers, cutters, and parts;

- Washing machines;
- Machine tools (including presses) for working metal by forging, hammering or die-stamping; for working metal by bending, folding, straightening, flattening, shearing, punching or notching;
- Valves, actuators and parts thereof for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves;
- Bearings;
- Electric generating sets and rotary converters;
- Electrical transformers, static converters and inductors;
- Line telephone sets, other telephone sets, videophones, parts of telephone sets, certain magnetic media, digital "smart cards", transmission apparatus for radio-telephony or radio-telegraphy, and radios;
- Electrical apparatus for switching or protecting electrical circuits or for making connections to or in electrical circuits, connectors for optical fibres and optical fibre bundles or cables;
- Boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity; and
- Insulated wire, cables and other insulated electric conductors, whether or not fitted with connectors, and optical fibre cables;

Marine propulsion engines

7. Spark ignition marine propulsion engines (inboard) are classifiable under tariff subheading 8407.29 at a rate of duty of 15% *ad valorem*. Tariff heading 84.07 (spark ignition internal combustion engines) comprises 8 tariff subheadings of which 7 are free of duty. The outboard engines are free of duty as are all other spark ignition internal combustion piston engines.
8. According to industry sources, there are no domestic manufacturers of either inboard or outboard marine engines in the SACU region.

9. The Commission found that spark ignition marine propulsion engines are not manufactured domestically. The duty merely has a cost-raising effect. The Commission therefore recommended that the duty applicable to spark ignition marine propulsion engines classifiable under tariff subheading 8407.29 at a rate of duty of 15% *ad valorem*, be reduced to free of duty.

Stationary engines

10. Compression-ignition internal combustion piston stationary engines (diesel or semi-diesel engines) are classifiable under tariff subheading 8408.90.65 at a rate of duty of 15% *ad valorem*. Tariff heading 84.08 (compression ignition internal combustion engines) comprises 4 tariff subheadings of which the other 3 are free of duty.
11. Salister Diesels (Pty) Ltd ceased the manufacturing of stationary engines. The duty has become a cost burden and a reduction in the duty on these engines would assist in making generators, for instance, more affordable.
12. The Commission found that stationary engines classifiable under tariff subheading 8408.90.65 at a rate of duty of 15% *ad valorem* are not manufactured domestically. The duty has a cost-raising effect. The Commission therefore recommended that the duty applicable to stationary engines, classifiable under tariff subheading 8408.90.65 at a rate of duty of 15% *ad valorem*, be reduced to free of duty.

Refrigerators, freezers, other refrigerating or freezing equipment and parts thereof

13. Refrigerators, freezers and parts thereof are classifiable under tariff heading 84.18. This tariff heading has 20 tariff subheadings of which 7 tariff subheadings are free of duty and 13 tariff subheadings attract duties that vary between 10% *ad valorem* and 25% *ad valorem*.
14. Defy (Pty) Ltd and Whirlpool SA, as domestic manufacturers, are in support of maintaining duties on the range of products that are manufactured domestically as they have made a significant investment in the production of the products. Defy is a homegrown company

while Whirlpool SA was established in 1996 after Whirlpool Europe acquired K.I.C Manufacturing (Pty) Ltd.

15. Importers such as LG Electronics SA (Pty) are in support of a reduction in the duties. They are of the view that the duties contribute to the high prices of consumer electronic and white goods.
16. The Commission found that the products classifiable under various tariff subheadings of tariff heading 84.18 are manufactured domestically, experiencing fierce competition especially from East Asia, and therefore recommended that the applicable duties should be maintained.

Solar water heaters and parts

17. Solar water heaters are classifiable as instantaneous or storage water heaters, non-electric, under tariff heading 8419.1. Tariff heading 8419.1 comprises 4 tariff subheadings of which 2 are free of duty (non-domestic type) and 2 attract duties (domestic type). Domestic solar water heaters are classifiable under tariff subheadings 8419.11.10 and 8419.19.10 at 15% *ad valorem*. Parts for domestic instantaneous or storage water heaters are classifiable under tariff subheading 8419.90.10 at 15% *ad valorem*. Solar (photo-voltaic) cells whether or not assembled in modules or made up into panels are classifiable under tariff heading 85.41 at free of duty.
18. There are approximately 34 domestic manufacturers of solar water heating systems, electric solar generating systems, and components thereof.
19. The Eskom Solar Water Heating Program is driven by government which has set a target for renewable energy to contribute 10 000 giga-watt hours (GWh) of final energy consumption by 2013. Solar water heating could contribute up to 23% of this target.
20. The Commission recommended that the duties applicable to solar heaters classifiable under tariff heading 8419.1 and parts thereof classifiable under tariff subheading 8419.90.10, be maintained.

Pulley tackle and hoists, winches and capstans, jacks and cranes. Fork-lift trucks and other lifting, handling, loading or unloading machinery. Mechanical shovel loaders and other earth-moving machinery. Parts suitable for use with this machinery.

21. The above capital equipment is classifiable under tariff headings 84.25, 84.26, 84.27, 84.28, 84.29, 84.30 and 84.31 and comprises 78 tariff subheadings of which 56 are at free of duty. Twenty-two (22) lines attract rates of duty that vary between 10% *ad valorem* and 15% *ad valorem*.
22. Bell Equipment (Pty) Ltd is a major manufacturer of materials handling equipment in the SACU region.
23. The following equipment is manufactured locally:
 - Pulley tackle and hoists powered by electric motors, classifiable under tariff subheading 8425.11 at a protective duty rate of 10% *ad valorem*;
 - Winches and capstans powered by electric motors, for whaling or trawling, classifiable under tariff subheadings 8425.31.10 and 8425.39.10 at 10% *ad valorem*;
 - Jacks and hoists of a kind used for raising vehicles classifiable under tariff subheadings 8425.42.10, 8425.42.25, 8425.42.30, 8425.42.35, 8425.42.50, 8425.49.15, 8425.49.25 and 8425.49.90 at 10% *ad valorem*;
 - Front-end shovel loaders classifiable under tariff subheading 8429.51.20 at 10% *ad valorem*;
 - Radiators for earth-moving machinery, classifiable under tariff subheading 8431.49.60 at 10% *ad valorem*; and

- Parts suitable for use solely or principally with the above machinery classifiable under tariff subheadings 8431.10.05, 8431.10.10, 8431.10.25, 8431.10.30 and 8431.20.10 at 10% *ad valorem*.

24. The Commission found that the above equipment is manufactured domestically against stiff import competition, and therefore recommended that the duties be maintained.

25. The materials handling equipment not manufactured domestically any longer are the following:

- Works trucks fitted with a crane and designed for container handling classifiable under tariff subheading 8426.41.10 at 15% *ad valorem*;
- Reach stackers of the boom type for container handling of a mass not exceeding 6 000 kg classifiable under tariff subheading 8427.20.30 at 15% *ad valorem*;
- Other fork-lift trucks of a mass exceeding 10 000 kg classifiable under tariff subheading 8427.20.50 at 15% *ad valorem*; and
- Manually operated pallet trucks classifiable under tariff subheading 8427.90.20 at 15% *ad valorem*

26. As the Commission found that the handling equipment classifiable under tariff subheadings 8426.41.10, 8427.20.30, 8427.20.50 and 8427.90.20 is not manufactured domestically and that the applicable duties increase the cost of this capital equipment, the Commission recommended that the duties of 15% *ad valorem* applicable to tariff subheadings 8426.41.10, 8427.20.30, 8427.20.50 and 8427.90.20 be reduced to free of duty.

27. As rebate item 460.16/84.27/01.04 that makes provision for work trucks of a mass exceeding 50 ton designed for the transport of iron ladles, slag pots and scrap buckets within steel mills would no longer serve any purpose with the removal of the duties, the Commission recommended that this rebate provision applicable to the products classifiable under tariff heading 84.27, be withdrawn.

Lawnmowers, cutters and parts thereof

28. Lawnmowers are classified under tariff heading 8433.1. Tariff heading 8433.1 comprises 4 tariff subheadings attracting duties that vary between 10% *ad valorem* and 20% *ad valorem*. Cutters with self-contained electric motors are classified under tariff subheading 8467.29.10 at 15% *ad valorem*. Parts for the tools of subheading 8467.29.10 are classified under tariff subheading 8467.99.10 at 15% *ad valorem*.
29. There are 6 domestic manufacturers of lawnmowers, trimmers, and parts thereof. Approximately 600 people are employed. They control approximately 70% of the market. The manufacturers are experiencing major competition from Chinese imports. The industry suffers a price disadvantage when ex-factory selling prices are compared with the landed prices of imports from China.
30. The Commission found that lawnmowers, cutters and parts thereof classifiable under tariff subheadings 8433.11.10, 8433.11.90, 8433.19.10, 8433.19.90, 8467.29.10 and 8467.99.10 at varying rates of duty of 10% *ad valorem*, 15% *ad valorem* and 20% *ad valorem*, are manufactured domestically. The duties applicable serve to meet low-priced import competition and the Commission therefore recommended that the duties be maintained.

Washing machines

31. Wash (Pty) Ltd, a subsidiary of SVA Electrical and Electronics, applied for an increase in the rate of duty on twin-tub washing machines of a dry linen capacity exceeding 7 kg but not exceeding 13 kg. The firm recently started manufacturing a larger product range than their previous limit of 7 kg, which is not covered by the protective regime for washing machines in terms of tariff subheading 8450.12.30 at 30% *ad valorem*. They are experiencing strong import competition. These larger washing machines with built-in centrifugal drier of a dry linen capacity exceeding 7 kg but not exceeding 13 kg (not fully automatic) can be imported under tariff subheadings 8450.12.90 and 8450.20 at free of duty.

32. The current tariff position is as follows:

Heading	Sub-heading	Article description	Rates of duty			
			General	EU	EFTA	SADC
84.50		Household or laundry-type washing machines, including machines which both wash and dry:				
	8450.1	Machines, each of a dry linen capacity not exceeding 10 kg:				
	8450.11	Fully automatic machines	free	free	free	Free
	8450.12	Other machines, with built-in centrifugal drier:				
	8450.12.30	Of a dry linen capacity not exceeding 7 kg	30%	15%	30%	Free
	8450.12.90	Other	free	free	free	Free
	8450.19	Other	free	free	free	Free
	8450.20	Machines, each of a dry linen capacity exceeding 10 kg	free	free	free	Free
	8450.90	Parts	free	free	free	Free

33. The company currently employs 211 employees and has invested R 21 million.

34. These washing machines are manufactured mostly for household purposes under the Defy, Bauer and SVA brands. SA Wash (Pty) Ltd has a market share of approximately 40%.

35. A tariff anomaly exists in that some of the materials and components classifiable elsewhere in the Tariff are dutiable at rates that vary between 5% *ad valorem* and 20% *ad valorem*, while the larger washing machine can be imported under tariff subheadings 8450.12.90 and 8450.20 at free of duty. The Commission's recommendation below would address this anomaly and ensure that all the product ranges which are manufactured locally enjoy tariff protection.

36. In the light of fierce competition against low-priced imports from China, the Commission decided to recommend a rationalization of the duty structure resulting in an increase in duty on:

(a) Other machines, with built-in centrifugal drier classifiable under tariff subheading 8450.12.90, from free of duty to 30% *ad valorem*; and

(b) Machines, not fully automatic, with built-in centrifugal drier of a dry linen capacity exceeding 10 kg but not exceeding 13 kg classifiable under tariff subheading 8450.20, from free of duty to 30% *ad valorem*. (new eight-digit tariff line)

Machine-tools (including presses) for working metal by forging, hammering or die-stamping; for working metal by bending, folding, straightening, flattening, shearing, punching or notching

37. These machine tools are classifiable under tariff heading 84.62 comprising 17 tariff subheadings of which 9 are at free of duty and 8 attracting a duty of 15% *ad valorem*. These eight categories of machine tools (mostly numerically controlled) are manufactured domestically.

38. There are six (6) manufacturers representing approximately 8% of the total market for those categories attracting the duty. The firms are relatively small, are assembling products with a high imported content, and cannot easily derive economies of scale. These firms employ approximately 165 people. Circumstances make it difficult for them to compete even in niche markets. As mentioned, South Africa has a very small capacity in this field and can supply in only up to 8% of the market requirements. Already in 1999, a rebate provision was created specifically for the manufacture of sideframe body panels for the motor vehicle industry, because the domestic industry manufacturing hydraulic presses could not meet the requirements of the motor vehicle industry. CNC machine tools are very important capital items and are widely used over the full spectrum of manufacturing activities.

39. Imports of machine tools under tariff heading 84.62 increased from approximately R 352 million in 2005 to approximately R 608 million in 2007. Exports decreased from approximately R 73 million in 2005 to approximately R 28 million in 2007.
40. The Commission found that the duty enjoyed by this industry possibly has a cost-raising effect on the rest of the manufacturing industry. However, the Commission decided that the machine tool industry should be afforded a measure of support at this stage. The South African Tooling Industry Support Initiative under the auspices of the CSIR and **thedti** supported the maintenance of the duties. The Commission therefore recommended that the duties applicable to machine tools classifiable under tariff subheadings 8462.10.30, 8462.21.10, 8462.21.80, 8462.29.10, 8462.29.20, 8462.29.70, 8462.31.10 and 8462.39.10 at a rate of duty of 15% *ad valorem* should be maintained, but reviewed after 3 years starting from the date of the implementation of this report, to allow for a thorough re-assessment.

Valves, actuators and parts thereof for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves

41. Valves for regulating the flow of liquids, gases and materials are classifiable under tariff heading 84.81. Tariff heading 84.81 comprises 26 tariff subheadings of which 6 are at free of duty and 20 attract rates of duty that vary between 10% *ad valorem* and 15% *ad valorem*.
42. Cobra Watertech (Pty) Ltd manufactures plumbing valves mostly for household applications. Other manufacturers represented by the South African Valve and Actuator Manufacturer's Association (SAVAMA) manufacture the more sophisticated industrial valves. Cobra Watertech alone employs approximately 1 500 people and the value of its plant and equipment is estimated at R 1 billion. Approximately 25 smaller industrial valve and actuator manufacturers operate in the SACU region. Locally manufactured valves account for approximately 40% of the domestic market.

43. The Commission found that the domestic manufacturers are experiencing strong import competition and this is especially so for the manufacturer of domestic plumbing valves. The

Commission recommended that all the duties applicable to the various tariff subheadings of tariff heading 84.81 be maintained at the current rates.

Bearings

44. Ball or roller bearings are classifiable under tariff heading 84.82. Tariff heading 84.82 comprises 13 tariff subheadings of which 8 are already at free of duty and 5 attract a rate of duty of 20% *ad valorem*. The types of bearings that are made locally by Timken (Pty) Ltd and that are classifiable under the five mentioned tariff subheadings are tapered roller bearings for railway rolling stock.
45. Plain shaft bearings for the motor vehicle industry, classifiable under tariff subheading 8483.30.55 are also made locally, but do not form part of this investigation.
46. The Commission found that the domestic manufacturer of roller bearings is experiencing strong import competition and therefore recommended that the duties applicable to roller bearings be maintained.

Electric generating sets and rotary converters

47. Electric generating sets and rotary converters are classifiable under tariff heading 85.02. Tariff heading 85.02 comprises 7 tariff subheadings of which 3 are free of duty and 4 attract a rate of duty of 20% *ad valorem*. Generating sets other than with diesel or semi-diesel engines are at free of duty and not manufactured domestically.
48. The Commission received an application for a reduction of duties on diesel generator sets and rotary converters classifiable under tariff subheadings 8502.11, 8502.12, 8502.13 and 8502.40 from the current 20% *ad valorem* to free of duty. The application was received during the Commission's review of Chapters 84 and 85 and was therefore incorporated into the review. The output of the generators in question ranges from less than 75 KVA to 375 KVA and more.

49. Electric generator sets and rotary converters are currently manufactured in SACU by 32 small to medium-sized manufacturers or assemblers. These sets are used for the generating of electricity for industrial and household purposes.
50. Generators are identified by ESKOM in its Competitive Supplier Development Programme (CSDP) as one of the product categories which it aims to develop. A reduction of duties may therefore undermine the objectives of this developmental program and its intentions to develop the capacity and capabilities of local suppliers.
51. The Commission therefore recommended that the duties applicable to generating sets and rotary converters classifiable under tariff subheadings 8502.11, 8502.12, 8502.13 and 8502.40 at 20% *ad valorem*, be maintained.

Electrical transformers, static convertors and inductors

52. Electrical transformers, static convertors and inductors are classifiable under tariff heading 85.04 comprising 11 tariff subheadings of which one tariff subheading, namely 8504.40 (static convertors) is at free of duty, 2 attract duties of 5% *ad valorem*, and 8 subheadings are at 10% *ad valorem*.
53. Electrical transformers are currently manufactured in SACU by a number of manufacturers.
54. The estimated market share of the largest SACU manufacturer, ABB Powertech, is 42% and exports account for 10% of its production capacity. The second largest manufacturer, Alstom, holds 35% of the local market and exports account for 4%. The industry has made vast capital investment commitments to satisfy the expected steep increase in demand by Eskom for power transformers. Long-term development plans exist that are meant to stimulate growth in this sector through the Competitive Supplier Development Programme (CSDP).
55. Employment within this industry has increased to 5 600 people and investment is of the order of R5 billion.

56. Intermediate inputs used in the manufacture of transformers are classifiable at duty rates varying from 5% *ad valorem* to 15% *ad valorem*. Even though a limited range of materials and components are imported and many inputs are sourced locally, the duties lead to a situation where the industry manufacturing transformers would have a negative rate of effective protection should the duties be removed. The Commission therefore recommended that the duties applicable to electric transformers and inductors classifiable under tariff heading 85.04 at rates varying from 5% *ad valorem* to 10% *ad valorem*, be maintained.

Line telephone sets, other telephone sets, videophones, parts of telephone sets, certain magnetic media, digital "smart cards", transmission apparatus for radio-telephony or radio-telegraphy, and radios

57. Tariff heading 85.17 (telephone sets) comprises 11 tariff subheadings of which 4 tariff lines attract duties that vary from 5% *ad valorem* to 10% *ad valorem* and 7 are free of duty.

58. Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs are classifiable under tariff heading 85.23. Tariff heading 85.23 comprises 8 tariff subheadings of which only 2 tariff subheadings namely 8523.21 (cards incorporating a magnetic stripe) and 8523.52.10 ("smart cards": digital) carry a duty of 5% *ad valorem*. The other 6 are free of duty.

59. Transmission apparatus for radio-broadcasting or television is classifiable under tariff heading 8525.50.10 at a rate of duty of 15% *ad valorem*.

60. Radio-broadcast receivers capable of operating without an external source of power are classifiable under tariff subheading 8527.1. Tariff heading 8527.1 comprises 3 tariff subheadings namely 8527.12 (pocket-size radio cassette-players), 8527.13 (other apparatus combined with sound recording or reproducing apparatus), and 8527.19 (other), all at rates of duty of 12.5% *ad valorem*.

61. The imports of equipment classifiable under tariff headings 85.17 and 85.23 amounted to R3.325 billion in 2007. Imports under tariff heading 85.27 amounted to approximately R734

million. The only products falling within this category that are manufactured domestically are digital smart cards and cards incorporating a magnetic stripe.

62. Transmission apparatus for radio-telephony or radio-telegraphy (8525.50.10) includes fixed apparatus for use mainly in large installations. There are no domestic manufacturers of these products classifiable under tariff subheading 8525.50.10. Large industrial corporations are the major importers. The duties applicable to the imports of these products amounted to approximately R 10 million in 2007 and have an unnecessary cost-raising impact on industry.
63. The Commission found that the following products namely: line telephone sets, other telephone sets, videophones, parts of telephone sets, transmission apparatus for radio-broadcasting or television, and reception apparatus for radio-broadcasting, are not manufactured in the SACU region and the duties applicable only have a cost-raising effect on consumers and producers. The Commission therefore recommended that the general rates of ordinary duties on equipment classifiable under tariff subheadings 8517.11, 8517.18.90, 8517.62.10, 8517.70.10, 8525.50.10, 8527.12, 8527.13 and 8527.19, be reduced to free of duty.

Electrical apparatus for switching or protecting electrical circuits or making connections to or in electrical circuits for a voltage exceeding 1 000 V (tariff heading 85.35) and for a voltage not exceeding 1 000 V, connectors for optical fibres, optical fibre bundles or cables (tariff heading 85.36)

64. This electrical apparatus is classifiable under tariff headings 85.35 and 85.36. Tariff heading 85.35 comprises 13 tariff subheadings of which all tariff subheadings attract rates of duties that vary between 5% *ad valorem* and 15% *ad valorem*. Tariff heading 85.36 comprises 38 tariff subheadings of which 8 are free of duty and 30 tariff subheadings attract duties that vary between 5% *ad valorem* and 15% *ad valorem*.
65. Total imports on products classifiable under tariff headings 85.35 and 85.36 respectively were approximately R 790 million and R 2.4 billion in 2007. Exports were approximately R170 million and R 490 million for the tariff headings involved.

66. Altech Ltd and CBI (Pty) Ltd are the major domestic manufacturers.

67. The Commission found that the firms manufacturing the range of products under tariff headings 85.35 and 85.36 experience stiff competition from East Asia. The Commission therefore recommended that the rates of duties on products classifiable under tariff headings 85.35 and 85.36, be maintained.

Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity

68. Boards, panels, consoles, desks and cabinets for electric control or the distribution of electricity are classifiable under tariff heading 85.37. Tariff heading 85.37 comprises 7 tariff subheadings with duties that vary from 5% *ad valorem* to 15% *ad valorem*.

69. There are a number of domestic manufacturers in the industry manufacturing these products. Imports increased from approximately R 487 million in 2006 to R 572 million in 2007. Exports increased from approximately R 279 million in 2006 to R 383 million in 2007.

70. The Commission found that most of the above-mentioned products are being manufactured domestically. The Commission therefore recommended that boards, panels, consoles, desks and cabinets for electric control or the distribution of electricity classifiable under tariff subheading 85.37 at rates of duties that vary from 5% *ad valorem* to 15% *ad valorem*, be maintained.

Insulated wire, cables and other insulated electric conductors, whether or not fitted with connectors, and optical fibre cables

71. Insulated wire, cables, other insulated electronic conductors and optical fibre cables are classifiable under tariff heading 85.44. Tariff heading 85.44 comprises 10 tariff subheadings of which 9 tariff subheadings carry duties that range from 5% *ad valorem* (1 tariff subheading) to 15% *ad valorem* (8 tariff subheadings). Tariff subheading 8544.30 (Ignition wiring sets protected at 15% *ad valorem*) largely pertains to the motor vehicle industry. The

other subheadings refer to electric conductors for electricity distribution and telecommunications cables. These products are widely used for infrastructural and industrial development. Only one (1) tariff subheading, namely 8544.20.15, is free of duty.

72. The cable industry in South Africa consists of at least 14 manufacturers, 12 of which are members of the Association of Electric Cable Manufacturers of South Africa (AECMSA).

73. The Commission recommended that the duties on insulated wire, cables, other insulated electronic conductors and optical fibre cables classifiable under tariff heading 85.44 at rates that range from 5% *ad valorem* to 15% *ad valorem*, be maintained.

Summary of the recommendations for a change in the customs tariff

The Commission recommends that the following tariff changes be effected:

(i) Reductions:

(a) Marine propulsion engines, classifiable under tariff subheading 8407.29, to be reduced from 15% *ad valorem* to free of duty;

(b) Stationary engines, classifiable under tariff subheading 8408.90.65, to be reduced from 15% *ad valorem* to free of duty;

(c) Work trucks fitted with a crane and designed for container handling, classifiable under tariff subheading 8426.41.10, to be reduced from 15% *ad valorem* to free of duty;

(d) Reach stackers of the boom type for container handling of a mass not exceeding 6 000 kg, classifiable under tariff subheading 8427.20.30, to be reduced from 15% *ad valorem* to free of duty;

(e) Other fork-lift trucks of a mass exceeding 10 000 kg, classifiable under tariff subheading 8427.20.50, to be reduced from 15% *ad valorem* to free of duty;

- (f) Manually operated pallet trucks, classifiable under tariff subheading 8427.90.20, to be reduced from 15% *ad valorem* to free of duty;
- (g) Line telephone sets with cordless handsets, classifiable under tariff subheading 8517.11, to be reduced from 10% *ad valorem* to free of duty;
- (h) Other telephone sets, classifiable under tariff subheading 8517.18.90, to be reduced from 10% *ad valorem* to free of duty;
- (i) Videophones, classifiable under tariff subheading 8517.62.10, to be reduced from 5% *ad valorem* to free of duty;
- (j) Parts for telephone sets, classifiable under tariff subheading 8517.70.10, to be reduced from 10% *ad valorem* to free of duty;
- (k) Transmission apparatus for radio-telephony or radio-telegraphy, classifiable under tariff subheading 8525.50.10, to be reduced from 15% *ad valorem* to free of duty;
- (l) Pocket-size radio cassette-players, classifiable under tariff subheading 8527.12, to be reduced from 12.5% *ad valorem* to free of duty;
- (m) Other apparatus combined with sound recording or reproducing apparatus, classifiable under tariff subheading 8527.13, to be reduced from 12.5% *ad valorem* to free of duty; and
- (n) Other radio-broadcast receivers, classifiable under tariff subheading 8527.19, to be reduced from 12.5% *ad valorem* to free of duty.

(ii) Increase in duty:

(a) Washing machines, with built-in centrifugal drier of a dry linen capacity exceeding 7 kg but not exceeding 10 kg, classifiable under tariff subheading 8450.12.90, to be increased from free of duty to 30% *ad valorem*;

(b) Washing machines (not fully automatic), with built-in centrifugal drier of a dry linen capacity exceeding 10 kg but not exceeding 13 kg, classifiable under tariff subheading 8450.20, to be increased from free of duty to 30% *ad valorem*.

(iii) Withdrawal of rebate provisions:

(a) Rebate item 460.16/84.27/01.04 that makes provision for work trucks of a mass exceeding 50 t designed for the transport of iron ladles, slag pots and scrap buckets within steel mills, to be withdrawn.

[T5/2/18/1(10/2007)]

ANNEXURE A

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								Reference	
<p>(a) an automatic escape or relief valve (as for a steam boiler or hydraulic system) held shut by a device exerting a definite usually adjustable pressure, so that the valve lift and the steam, water or other contents escape when the pressure exceeds a predetermined amount;</p> <p>(b) a similar valve opening inward to admit air to a vessel in which the pressure is less than that of the atmospheric pressure and which prevents the collapse of such vessel, or something that serves as an outlet for an excess of pressure; or</p> <p>(c) a valve for the escape of steam or fluid under excessive pressure.</p> <p>2. For the purpose of subheading 8450.1 the dry linen capacity shall be determined according to the washing efficiency test specifications as set out in subsection 4.3 of the SABS 1422 Standard Specification for Domestic Electric Laundry Treatment Machines, as amended.</p>									
Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				
					General	EU	EFTA	SADC	
84.01			NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION:						
	8401.10	1	- Nuclear reactors	kg	free	free	free	free	A1/1/1352
	8401.20	6	- Machinery and apparatus for isotopic separation, and parts thereof	kg	free	free	free	free	A1/1/1352
	8401.30	0	- Fuel elements (cartridges), non-irradiated.....	kg	free	free	free	free	A1/1/1352
	8401.40	5	- Parts of nuclear reactors	kg	free	free	free	free	A1/1/1352
84.02			STEAM OR OTHER VAPOUR GENERATING BOILERS (EXCLUDING CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS:						
	8402.1		- Steam or other vapour generating boilers:						
	8402.11	1	-- Watertube boilers with a steam production exceeding 45 t/hour.....	kg	free	free	free	free	A1/1/1352
	8402.12	8	-- Watertube boilers with a steam production not exceeding 45 t/hour.....	kg	free	free	free	free	A1/1/1352
	8402.19	2	-- Other vapour generating boilers, including hybrid boilers	kg	free	free	free	free	A1/1/1352
	8402.20	2	- Super-heated water boilers.....	kg	free	free	free	free	A1/1/1352
	8402.90	1	- Parts	kg	free	free	free	free	A1/1/1272
84.03			CENTRAL HEATING BOILERS (EXCLUDING THOSE OF HEADING 84.02):						
	8403.10	9	- Boilers.....	u	free	free	free	free	A1/1/1352
	8403.90	5	- Parts	kg	free	free	free	free	A1/1/1352
84.04			AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS:						
	8404.10	2	- Auxiliary plant for use with boilers of heading 84.02 or 84.03.....	kg	free	free	free	free	A1/1/1352
	8404.20	7	- Condensers for steam or other vapour power units	kg	free	free	free	free	A1/1/1352
	8404.90	9	- Parts	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.05	8405.10	6	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS:						
			- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.....	kg	free	free	free	free	A1/1/1352
	8405.90	2	- Parts	kg	free	free	free	free	A1/1/1352
84.06	8406.10	0	STEAM TURBINES AND OTHER VAPOUR TURBINES:						
			- Turbines for marine propulsion	u	free	free	free	free	A1/1/1352
			- Other turbines:						
			-- Of an output exceeding 40 MW.....	u	free	free	free	free	A1/1/1352
			-- Of an output not exceeding 40 MW.....	u	free	free	free	free	A1/1/1352
			- Parts	kg	free	free	free	free	A1/1/1352
84.07	8407.10	3	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES:						
			- Aircraft engines.....	u	free	free	free	free	A1/1/1352
			- Marine propulsion engines:						
			-- Outboard motors.....	u	free	free	free	free	A1/1/1352
			-- Other	u	15%	7,5%	15%	free	A1/1/1352
			- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:						
			-- Of a cylinder capacity not exceeding 5 cm ³	u	free	free	free	free	A1/1/1352
			-- Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	u	free	free	free	free	A1/1/1352
			-- Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1 000 cm ³	u	free	free	free	free	A1/1/1352
			-- Of a cylinder capacity exceeding 1000 cm ³	u	free	free	free	free	A1/1/1352
	8407.90	5	- Other engines.....	u	free	free	free	free	A1/1/1352
84.08	8408.10	7	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES):						
			<i>• Refer to Industrial Rebates of Customs Duties - 317.09 Mine Shuttle Cars</i>						
			- Marine propulsion engines.....	u	free	free	free	free	A1/1/1352
			- Engines of a kind used for the propulsion of vehicles of Chapter 87	u	free	free	free	free	A1/1/1352
			- Other engines:						
	.65	8	-- Stationary engines, four-stroke, normally aspirated, of a cylinder capacity of 300 cm ³ or more but less than 4 000 cm ³ (excluding those identifiable for use solely or principally with road rollers)	u	15%	7,5%	free	free	A1/1/1352
	.90	9	-- Other	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.09			PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08: <ul style="list-style-type: none"> • Refer to Industrial Rebates of Customs Duties - 316.01 Machinery and Mechanical Appliances and Implements 316.13 Internal Combustion Piston Engines (Excluding Motor Cycle Engines... 						A1/1/1272 w.e.f. 17/12/04
	8409.10	0	- For aircraft engines	kg	free	free	free	free	A1/1/1352
	8409.9		- Other:						
	8409.91		-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:						
		.27	5 --- Pistons, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, for other motor vehicle engines	kg	20%	15%	free	free	A1/1/1352
		.37	2 --- Gudgeon pins (excluding those for motor cycle engines)	kg	20%	20%	free	free	A1/1/1352
		.40	2 --- Inlet and exhaust valves, with a head diameter not exceeding 80 mm	kg	20%	20%	free	free	A1/1/1352
		.60	7 --- Radiators	kg	10%	free	free	free	A1/1/1352
		.90	9 --- Other	kg	free	free	free	free	A1/1/1352
	8409.99		-- Other:						
		.30	6 --- Pistons, with an outside diameter not exceeding 155 mm, whether or not fitted with gudgeon pins, piston rings or cylinder liners or cleves, for motor vehicle engines	kg	20%	15%	free	free	A1/1/1352
		.60	8 --- Radiators	kg	10%	free	free	free	A1/1/1352
		.90	8 --- Other	kg	free	free	free	free	A1/1/1352
84.10			HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR:						
	8410.1		- Hydraulic turbines and water wheels:						
	8410.11	7	-- Of a power not exceeding 1 000 kW	u	free	free	free	free	A1/1/1352
	8410.12	3	-- Of a power exceeding 1 000 kW but not exceeding 10 000 kW	u	free	free	free	free	A1/1/1352
	8410.13	2	-- Of a power exceeding 10 000 kW	u	free	free	free	free	A1/1/1352
	8410.90	7	- Parts including regulators	kg	free	free	free	free	A1/1/1352
84.11			TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES:						
	8411.1		- Turbojets:						
	8411.11	0	-- Of a thrust not exceeding 25 kN	u	free	free	free	free	A1/1/1352
	8411.12	7	-- Of a thrust exceeding 25 kN	u	free	free	free	free	A1/1/1352
	8411.2		- Turbo-propellers:						
	8411.21	5	-- Of a power not exceeding 1 100 kW	u	free	free	free	free	A1/1/1352
	8411.22	1	-- Of a power exceeding 1 100 kW	u	free	free	free	free	A1/1/1352
	8411.8		- Other gas turbines:						
	8411.81	2	-- Of a power not exceeding 5 000 kW	u	free	free	free	free	A1/1/1352
	8411.82	9	-- Of a power exceeding 5 000 kW	u	free	free	free	free	A1/1/1352
	8411.9		- Parts:						
	8411.91	7	-- Of turbo-jets or turbo-propellers	kg	free	free	free	free	A1/1/1352
	8411.99	8	-- Other	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.12			OTHER ENGINES AND MOTORS:						
	8412.10	8	- Reaction engines (<i>excluding turbo-jets</i>)	u	free	free	free	free	A1/1/1352
	8412.2		- Hydraulic power engines and motors:						
	8412.21	9	- - Linear acting (cylinders)	u	free	free	free	free	A1/1/1352
	8412.29	8	- - Other	u	free	free	free	free	A1/1/1352
	8412.3		- Pneumatic power engines and motors:						
	8412.31	3	- - Linear acting (<i>cylinders</i>)	u	free	free	free	free	A1/1/1352
	8412.39	4	- - Other	u	free	free	free	free	A1/1/1352
	8412.80	8	- Other	u	free	free	free	free	A1/1/1352
	8412.90	4	- Parts	kg	free	free	free	free	A1/1/1352
84.13			PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS:						
	8413.1		- Pumps fitted or designed to be fitted with a measuring device:						
	8413.11	8	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages.....	u	free	free	free	free	A1/1/1352
	8413.19	9	- - Other	u	free	free	free	free	A1/1/1352
	8413.20	6	- Hand pumps (<i>excluding those of subheading 8413.11 or 8413.19</i>)	u	free	free	free	free	A1/1/1352
	8413.30	0	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines.....	u	free	free	free	free	A1/1/1352
	8413.40	5	- Concrete pumps.....	u	free	free	free	free	A1/1/1352
	8413.50	9	- Other reciprocating positive displacement pumps.....	u	free	free	free	free	A1/1/1352
	8413.60	4	- Other rotary positive displacement pumps.....	u	free	free	free	free	A1/1/1352
	8413.70		- Other centrifugal pumps:						
	.25	4	- - Submersible pumps	u	free	free	free	free	A1/1/1352
	.90	4	- - Other	u	free	free	free	free	A1/1/1352
	8413.8		- Other pumps; liquid elevators:						
	8413.81	7	- - Pumps	u	free	free	free	free	A1/1/1352
	8413.82	6	- - Liquid elevators.....	u	free	free	free	free	A1/1/1352
	8413.9		- Parts:						
	8413.91	4	- - Of pumps	kg	free	free	free	free	A1/1/1352
	8413.92	0	- - Of liquid elevators	kg	free	free	free	free	A1/1/1352
84.14			AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS:						
			• Refer to Industrial Rebates of Customs Duties - 316.13 Internal Combustion Piston Engines (<i>Excluding Motor Cycle Engines...</i>)						
	8414.10	5	- Vacuum pumps	u	free	free	free	free	A1/1/1352
	8414.20	0	- Hand- or foot-operated air pumps.....	u	free	free	free	free	A1/1/1352
	8414.30	4	- Compressors of a kind used in refrigerating equipment	u	free	free	free	free	A1/1/1352
	8414.40	9	- Air compressors mounted on a wheeled chassis for towing	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8414.5		- Fans:						
	8414.51	8	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W.....	u	5%	2,5%	4,4%	free	A1/1/1352
	8414.59	0	-- Other.....	u	free	free	free	free	A1/1/1352
	8414.60		- Hoods having a maximum horizontal side not exceeding 120 cm:						
	.20	2	-- Domestic type.....	u	15%	7,5%	15%	free	A1/1/1352
	.90	3	-- Other.....	u	free	free	free	free	A1/1/1352
	8414.80	7	- Other.....	u	free	free	free	free	A1/1/1352
	8414.90		- Parts:						
	.70	2	-- For other ventilating fans (excluding that for fans identifiable for use with motor vehicle engines)....	kg	5%	free	free	free	A1/1/1352
	.90	7	-- Other.....	kg	free	free	free	free	A1/1/1352
84.15			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:						
	8415.10		<ul style="list-style-type: none"> • Refer to Industrial Rebates of Customs Duties - 316.01 Machinery and Mechanical Appliances and Implements • Refer to Advolorem Excise Duties - 124.05 						A1/1/1135 w.e.f. 1/1/02
			- Window or wall types, self-contained or split-system:						
	.40	8	-- Compressor operated, having a rated cooling capacity not exceeding 8,8 kW.....	u	15%	7,5%	15%	free	A1/1/1352
	.90	4	-- Other.....	u	free	free	free	free	A1/1/1352
	8415.20	3	- Of a kind used for persons, in motor vehicles....	u	15%	free	15%	free	A1/1/1352
	8415.8		- Other:						
	8415.81	7	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps).....	u	free	free	free	free	A1/1/1352
	8415.82	3	-- Other, incorporating a refrigerating unit.....	u	free	free	free	free	A1/1/1352
	8415.83	5	-- Not incorporating a refrigerating unit.....	u	free	free	free	free	A1/1/1352
	8415.90		- Parts:						
	.10	2	-- Other parts identifiable for use solely or principally with the machines of subheading 8415.10.40.....	kg	15%	free	free	free	A1/1/1352
	.90	0	-- Other.....	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.16			FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES:						
	8416.10	2	- Furnace burners for liquid fuel	kg	free	free	free	free	A1/1/1352
	8416.20	7	- Other furnace burners, including combination burners	kg	free	free	free	free	A1/1/1352
	8416.30	1	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	free	free	free	free	A1/1/1352
	8416.90	9	- Parts	kg	free	free	free	free	A1/1/1352
84.17			INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC:						
	8417.10	6	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	free	free	free	free	A1/1/1352
	8417.20	0	- Bakery ovens, including biscuit ovens	u	free	free	free	free	A1/1/1352
	8417.80	8	- Other	u	free	free	free	free	A1/1/1352
	8417.90	2	- Parts	kg	free	free	free	free	A1/1/1352
84.18			REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS (EXCLUDING AIR CONDITIONING MACHINES OF HEADING 84.15):						A1/1/1272
			<ul style="list-style-type: none"> • Refer to Industrial Rebates of Customs Duties - 316.01 Machinery and Mechanical Appliances and Implements • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 516.01 Machinery and Mechanical Appliances and Implements 						
	8418.10	8	- Combined refrigerator-freezers, fitted with separate external doors.....	u	25%	free	22%	free	
	8418.2		- Refrigerators, household type:						A1/1/1174 w.e.f. 01/01/03
	8418.21	0	-- Compression-type.....	u	25%	free	22%	free	A1/1/1352
	8418.29	1	-- Other	u	25%	free	22%	free	A1/1/1352
	8418.30		- Freezers of the chest type, not exceeding 800 ^l capacity:						
	.10	6	-- Of which any wall thickness exceeds 110 mm and with the ability to maintain temperatures of less than minus 50°C.....	u	free	free	free	free	A1/1/1352
	.90	4	-- Other	u	25%	free	22%	free	A1/1/1352
	8418.40		- Freezers of the upright type, not exceeding 900 ^l capacity:						
	.10	0	-- Of which any wall thickness exceeds 110 mm and with the ability to maintain temperatures of less than minus 50°C.....	u	free	free	free	free	A1/1/1352
	.90	9	-- Other	u	25%	free	22%	free	A1/1/1352
	8418.50	8	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	u	20%	free	17,6%	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8418.6		- Other refrigerating or freezing equipment; heat pumps:						
	8418.61		-- Compression type units whose condensers are heat exchangers:						
	.10	6	--- Suitable for household refrigerators or freezers.....	u	25%	free	22%	free	A1/1/1352
	.90	4	--- Other.....	u	free	free	free	free	A1/1/1352
	8418.69		-- Other:						
	.10	7	--- Suitable for household refrigerators or freezers.....	kg	10%	free	8,8%	free	A1/1/1352
	.90	5	--- Other.....	kg	free	free	free	free	A1/1/1352
	8418.9		- Parts:						
	8418.91		-- Furniture designed to receive refrigerating or freezing equipment:						A1/1/1166 w.e.f. 01/01/02
	.10	3	--- For household refrigerators or freezers	kg	20%	free	17,6%	free	A1/1/1352
	.20	7	--- For display counters, cabinets, show-cases or the like	kg	20%	free	17,6%	free	A1/1/1352
	.90	8	--- Other.....	kg	free	free	free	free	A1/1/1352
	8418.99		-- Other:						
	.10	0	--- Panels of bonded aluminium sheet, incorporating evaporation channels, not punched or sheared, without copper or aluminium pipes.....	kg	free	free	free	free	A1/1/1352
	.20	8	--- Other, for household refrigerators or freezers..	kg	10%	free	8,8%	free	A1/1/1352
	.30	5	--- Other, for display counters, cabinets, show-cases or the like.....	kg	10%	free	8,8%	free	A1/1/1352
	.40	2	--- Other evaporators and condensers.....	kg	10%	10%	10%	free	A1/1/1352
	.90	9	--- Other.....	kg	free	free	free	free	A1/1/1352
84.19			MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING (EXCLUDING MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES); INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC:						A1/1/135 w.e.f. 1/1/02
	8419.1		- Instantaneous or storage water heaters, non-electric:						
	8419.11		-- Instantaneous gas water heaters:						
	.10	7	--- Domestic type	u	15%	7,5%	15%	free	A1/1/1352
	.20	4	--- Non-domestic type	u	free	free	free	free	A1/1/1352
	8419.19		-- Other:						
	.10	8	--- Domestic type	u	15%	7,5%	13,2%	free	A1/1/1352
	.20	5	--- Non-domestic type	u	free	free	free	free	A1/1/1352
	8419.20		- Medical, surgical or laboratory sterilisers	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8419.3		- Dryers:						
	8419.31	9	-- For agricultural products	u	free	free	free	free	A1/1/1352
	8419.32	5	-- For wood, paper pulp, paper or paperboard	u	free	free	free	free	A1/1/1352
	8419.39	3	-- Other	u	free	free	free	free	A1/1/1352
	8419.40	7	- Distilling or rectifying plant.....	u	free	free	free	free	A1/1/1352
	8419.50	1	- Heat exchange units	u	free	free	free	free	A1/1/1352
	8419.60	6	- Machinery for liquefying air or other gasses	u	free	free	free	free	A1/1/1352
	8419.8		- Other machinery, plant and equipment:						
	8419.81	1	-- For making hot drinks or for cooking or heating food	u	free	free	free	free	A1/1/1352
	8419.89	2	-- Other	u	free	free	free	free	A1/1/1352
	8419.90		- Parts:						
	.10	7	-- For domestic instantaneous or storage water heaters	kg	15%	7,5%	15%	free	A1/1/1352
	.90	5	-- Other	kg	free	free	free	free	A1/1/1352
84.20			CALENDERING OR OTHER ROLLING MACHINES (EXCLUDING THOSE FOR METALS OR GLASS), AND CYLINDERS THEREFOR:						
	8420.10	3	- Calendering or other rolling machines.....	u	free	free	free	free	A1/1/1352
	8420.9		- Parts:						
	8420.91	6	-- Cylinders.....	kg	free	free	free	free	A1/1/1352
	8420.99	7	-- Other	kg	free	free	free	free	A1/1/1352
84.21			CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS, FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES:						A1/1/1272 w.e.f. 17/12/04
			<ul style="list-style-type: none"> • Refer to Industrial Rebates of Customs Duties - 316.13 Internal Combustion Piston Engines (Excluding Motor Cycle Engines... 317.09 Mine Shuttle Cars 317.10 Mechanically Propelled Work Trucks of the Types Used in Factories... • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 516.02 Filters 						
	8421.1		- Centrifuges, including centrifugal dryers:						
	8421.11	3	-- Cream separators	u	free	free	free	free	A1/1/1352
	8421.12		-- Clothes-dryers:						
	.20	4	--- Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types)	u	15%	free	13,2%	free	A1/1/1352
	.90	5	--- Other	u	free	free	free	free	A1/1/1352
	8421.19	4	-- Other	u	free	free	free	free	A1/1/1352
	8421.2		- Filtering or purifying machinery and apparatus for liquids:						
	8421.21	8	-- For filtering or purifying water.....	u	free	free	free	free	A1/1/1352
	8421.22	4	-- For filtering or purifying beverages (excluding water)	u	free	free	free	free	A1/1/1352
	8421.23		-- Oil or petrol-filters for internal combustion engines:						
	.30	2	--- Suitable for use with motor vehicle engines (including motorcycle engines)	u	16%	16%	16%	free	A1/1/1352
	.90	6	--- Other	u	free	free	free	free	A1/1/1352
	8421.29	9	-- Other	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8421.3		- Filtering or purifying machinery and apparatus for gases:						
	8421.31		-- Intake air filters for internal combustion engines:						
	.10	0	--- Air filters with 6 or more filter tubes	u	free	free	free	free	A1/1/1352
	.20	7	--- Air filters of the heavy duty dry type, without elements, of a kind fitted with a pre-cleaner	u	free	free	free	free	A1/1/1352
	.50	9	--- Other, suitable for use with motor vehicle engines (including motorcycle engines).....	u	15%	15%	15%	free	A1/1/1352
	.90	8	--- Other.....	u	free	free	free	free	A1/1/1352
	8421.39		-- Other:						
	.20	8	--- Filtering apparatus of a kind used in motor vehicle air-conditioning systems.....	u	19%	9,5%	19%	free	A1/1/1352
	.90	9	--- Other.....	u	free	free	free	free	A1/1/1352
	8421.9		- Parts:						
	8421.91		-- Of centrifuges, including centrifugal dryers:						
	.20	4	--- For clothes dryers of a dry mass loading capacity not exceeding 7 kg.....	kg	15%	free	13,2%	free	A1/1/1352
	.90	5	--- Other.....	kg	free	free	free	free	A1/1/1352
	8421.99		-- Other:						
	.66	3	--- For filters suitable for use with motor vehicle engines (including motorcycle engines).....	kg	15%	15%	15%	free	A1/1/1352
	.90	6	--- Other.....	kg	free	free	free	free	A1/1/1352
84.22			DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES:						A1/1/1272 w.e.f. 17/12/04
	8422.1		- Dish washing machines:						
	8422.11	7	-- Of the household type	u	free	free	free	free	A1/1/1352
	8422.19	8	-- Other.....	u	free	free	free	free	A1/1/1352
	8422.20	5	- Machinery for cleaning or drying bottles or other containers	u	free	free	free	free	A1/1/1352
	8422.30	0	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages.....	u	free	free	free	free	A1/1/1352
	8422.40	4	- Other packing or wrapping machinery (including heatshrink wrapping machinery).....	u	free	free	free	free	A1/1/1352
	8422.90	7	- Parts	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.23			MASSMETERS (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING MASSPIECE-OPERATED COUNTING OR CHECKING MACHINES; MASSPIECES OF ALL KINDS:						
	8423.10	4	- Personal massmeters, including baby massmeters; household massmeters	u	free	free	free	free	A1/1/1352
	8423.20	9	- Massmeters for the continuous measuring of mass of goods on conveyors.....	u	free	free	free	free	A1/1/1352
	8423.30	3	- Constant mass massmeters and massmeters for discharging a predetermined mass of material into a bag or container, including hopper massmeters.....	u	free	free	free	free	A1/1/1352
	8423.8		- Other massmeters:						
	8423.81	2	-- Having a maximum mass measurement capacity not exceeding 30 kg.....	u	free	free	free	free	A1/1/1352
	8423.82	9	-- Having a maximum mass measurement capacity exceeding 30 kg but not exceeding 5 000 kg.....	u	free	free	free	free	A1/1/1352
	8423.89	3	-- Other	u	free	free	free	free	A1/1/1352
	8423.90	0	- Masspieces of all kinds, parts of massmeters....	kg	free	free	free	free	A1/1/1352
84.24			MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:						
	8424.10	8	- Fire extinguishers, whether or not charged	u	free	free	free	free	A1/1/1352
	8424.20	2	- Spray guns and similar appliances.....	u	free	free	free	free	A1/1/1352
	8424.30	7	- Steam or sand blasting machines and similar jet projecting machines.....	u	free	free	free	free	A1/1/1352
	8424.8		- Other appliances:						
	8424.81	6	-- Agricultural or horticultural	u	free	free	free	free	A1/1/1352
	8424.89	7	-- Other	u	free	free	free	free	A1/1/1352
	8424.90	4	- Parts	kg	free	free	free	free	A1/1/1352
84.25			PULLEY TACKLE AND HOISTS (EXCLUDING SKIP HOISTS); WINCHES AND CAPSTANS; JACKS:						
	8425.1		- Pulley tackle and hoists (excluding skip hoists or hoists of a kind used for raising vehicles):						
	8425.11	8	-- Powered by electric motor.....	u	10%	free	8,8%	free	A1/1/1352
	8425.19	9	-- Other	u	free	free	free	free	A1/1/1352
	8425.3		- Other winches; capstans:						
	8425.31		-- Powered by electric motor:						
	.10	4	--- Whaling or trawling winches	u	10%	free	8,8%	free	A1/1/1352
	.90	2	--- Other	u	free	free	free	free	A1/1/1352
	8425.39		-- Other:						
	.10	5	--- Whaling or trawling winches	u	10%	free	8,8%	free	A1/1/1352
	.90	3	--- Other	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
8425.4			- Jacks; hoists of a kind used for raising vehicles:						
	8425.41	1	-- Built-in jacking systems of a type used in garages.....	u	free	free	free	free	A1/1/1352
	8425.42		-- Other jacks and hoists, hydraulic:						
	.10	5	--- Trolley mounted garage jacks, of a lifting capacity not exceeding 11 t.....	u	10%	free	free	free	A1/1/1352
	.20	2	--- Other trolley mounted garage jacks.....	u	free	free	free	free	A1/1/1352
	.25	3	--- Bottle jacks, of a lifting capacity not exceeding 90,7 t.....	u	10%	6%	10%	free	A1/1/1352
	.30	6	--- Other lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t.....	u	10%	6%	10%	free	A1/1/1352
	.35	0	--- Four-post jacks, of a lifting capacity not exceeding 3,5 t.....	u	10%	free	8,8%	free	A1/1/1352
	.40	7	--- Other lifting jacks.....	u	free	free	free	free	A1/1/1352
	.50	4	--- Other jacks.....	u	10%	free	8,8%	free	A1/1/1352
	.90	3	--- Other.....	u	free	free	free	free	A1/1/1352
	8425.49		-- Other:						
	.10	4	--- Trolley mounted garage jacks.....	u	free	free	free	free	A1/1/1352
	.15	0	--- Lifting jacks, mechanical, hand-type, of a lifting height of 800 mm or more when fully extended (excluding trolley mounted garage jacks).....	u	10%	free	free	free	A1/1/1352
	.25	8	--- Other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t.....	u	10%	free	free	free	A1/1/1352
	.30	4	--- Other lifting jacks.....	u	free	free	free	free	A1/1/1352
	.90	8	--- Other.....	u	10%	free	8,8%	free	A1/1/1352
84.26			SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE:						
	8426.1		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:						
	8426.11	1	-- Overhead travelling cranes on fixed support.....	u	free	free	free	free	A1/1/1352
	8426.12	8	-- Mobile lifting frames on tyres and straddle carriers.....	u	free	free	free	free	A1/1/1352
	8426.19	2	-- Other.....	u	free	free	free	free	A1/1/1352
	8426.20	8	- Tower cranes.....	u	free	free	free	free	A1/1/1352
	8426.30	4	- Portal or pedestal jib cranes.....	u	free	free	free	free	A1/1/1352
	8426.4		- Other machinery, self-propelled:						
	8426.41		-- On tyres:						
	.10	2	--- Works trucks fitted with a crane and designed for container handling.....	u	15%	free	13,2%	free	A1/1/1352
	.90	0	--- Other.....	u	free	free	free	free	A1/1/1352
	8426.49	6	-- Other.....	u	free	free	free	free	A1/1/1352
	8426.9		- Other machinery:						
	8426.91	8	-- Designed for mounting on road vehicles.....	u	free	free	free	free	A1/1/1352
	8426.99	9	-- Other.....	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.27		9	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT.: • Refer to General Rebates of Customs Duties and Fuel Levy - 460.16 Temporary Rebates of Customs Duties						
	8427.10	9	- Self-propelled trucks powered by an electric motor	u	free	free	free	free	A1/1/1352
	8427.20		- Other self-propelled trucks:						A1/1/1288
		.30	5 -- Reach stackers of the boom type for container handling of a mass not exceeding 6 000 kg	u	15%	free	13.2%	free	A1/1/1352
		.40	2 -- Other fork-lift trucks of a mass not exceeding 10 000 kg	u	free	free	free	free	A1/1/1352
		.50	6 -- Other fork-lift trucks of a mass exceeding 10 000 kg	u	15%	7,5%	15%	free	A1/1/1352
		.90	9 -- Other	u	free	free	free	free	A1/1/1352
	8427.90		- Other trucks:						
		.20	3 -- Manually operated pallet trucks.....	u	15%	7,5%	15%	free	A1/1/1352
		.90	0 -- Other	u	free	free	free	free	A1/1/1352
84.28			OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS):						
	8428.10	2	- Lifts and skip hoists	u	free	free	free	free	A1/1/1352
	8428.20	7	- Pneumatic elevators and conveyors	u	free	free	free	free	A1/1/1352
	8428.3		- Other continuous-action elevators and conveyors, for goods or materials:						
	8428.31	8	-- Specially designed for underground use	u	free	free	free	free	A1/1/1352
	8428.32	4	-- Other, bucket type	u	free	free	free	free	A1/1/1352
	8428.33	0	-- Other, belt type	u	free	free	free	free	A1/1/1352
	8428.39	9	-- Other	u	free	free	free	free	A1/1/1352
	8428.40	6	- Escalators and moving walkways.....	u	free	free	free	free	A1/1/1352
	8428.60	5	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars.....	u	free	free	free	free	A1/1/1352
	8428.90	9	- Other machinery	u	free	free	free	free	A1/1/1352
84.29			SELF-PROPELLED BULLDOZERS, ANGLEDZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS:						
	8429.1		- Bulldozers and angledozers:						
	8429.11	2	-- Track laying	u	free	free	free	free	A1/1/1352
	8429.19	3	-- Other	u	free	free	free	free	A1/1/1352
	8429.20	0	- Graders and levellers.....	u	free	free	free	free	A1/1/1352
	8429.30	5	- Scrapers	u	free	free	free	free	A1/1/1352
	8429.40	5	- Tamping machines and road rollers.....	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8429.5		- Mechanical shovels, excavators and shovel loaders:						
	8429.51		-- Front-end shovel loaders:						
		.20 5	--- Not tracked, driven by internal combustion piston engines, of a mass of 3 000 kg or more but not exceeding 30 000 kg (excluding those specially designed for use in mines).....	u	10%	free	free	free	A1/1/1352
		.90 6	--- Other.....	u	free	free	free	free	A1/1/1352
	8429.52	7	-- Machinery with a 360° revolving superstructure...	u	free	free	free	free	A1/1/1352
	8429.59	1	-- Other.....	u	free	free	free	free	A1/1/1352
84.30			OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW- PLOUGHS AND SNOW-BLOWERS:						
	8430.10	6	- Pile-drivers and pile-extractors	u	free	free	free	free	A1/1/1352
	8430.20	0	- Snow-ploughs and snow-blowers	u	free	free	free	free	A1/1/1352
	8430.3		- Coal or rock cutters and tunnelling machinery:						
	8430.31	1	-- Self propelled	u	free	free	free	free	A1/1/1352
	8430.39	2	-- Other	u	free	free	free	free	A1/1/1352
	8430.4		- Other boring or sinking machinery:						
	8430.41	6	-- Self-propelled	u	free	free	free	free	A1/1/1352
	8430.49	7	-- Other	u	free	free	free	free	A1/1/1352
	8430.50	4	- Other machinery, self-propelled	u	free	free	free	free	A1/1/1352
	8430.6		- Other machinery, not self-propelled:						
	8430.61	5	-- Tamping or compacting machinery.....	u	free	free	free	free	A1/1/1352
	8430.69	6	-- Other	u	free	free	free	free	A1/1/1352
84.31			PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30:						A1/1/1272 w.e.f. 17/12/04
			• Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 517.05 Fork-lift Trucks						
	8431.10		- Of machinery of heading 84.25:						A1/1/1272
		.05 0	-- Of triple spur gear chain hoists	kg	10%	free	free	free	A1/1/1352
		.10 7	-- Of hydraulic trolley mounted garage jacks, of a lifting capacity not exceeding 11 t.....	kg	10%	free	free	free	A1/1/1352
		.25 5	-- Of other hydraulic lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks).....	kg	10%	6%	10%	free	A1/1/1352
		.30 1	-- Of other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks).....	kg	10%	6%	10%	free	A1/1/1352
		.90 5	-- Other	kg	free	free	free	free	A1/1/1352
	8431.20		- Of machinery of heading 84.27:						A1/1/1272
		.10 1	-- Radiators.....	kg	10%	free	8.8%	free	A1/1/1352
		.90 8	-- Other	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8431.3		- Of machinery of heading 84.28:						A1/1/1272
	8431.31	5	-- Of lifts, skip hoists or escalators.....	kg	free	free	free	free	A1/1/1352
	8431.39	6	-- Other	kg	free	free	free	free	A1/1/1352
	8431.4		- Of machinery of heading 84.26, 84.29 or 84.30:						A1/1/1272
	8431.41	9	-- Buckets, shovels, grabs and grips.....	kg	free	free	free	free	A1/1/1352
	8431.42	6	-- Bulldozer or angledozer blades.....	kg	free	free	free	free	A1/1/1352
	8431.43	2	-- Parts of boring or sinking machinery of subheading 8430.41 or 8430.49.....	kg	free	free	free	free	A1/1/1352
	8431.49		-- Other:						
	.60	4	--- Radiators.....	kg	10%	free	free	free	A1/1/1352
	.90	6	--- Other	kg	free	free	free	free	A1/1/1352
84.32			AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS:						
	8432.10	3	- Ploughs	u	free	free	free	free	A1/1/1352
	8432.2		- Harrows, scarifiers, cultivators, weeders and hoes:						
	8432.21	4	-- Disc harrows.....	u	free	free	free	free	A1/1/1352
	8432.29	5	-- Other	u	free	free	free	free	A1/1/1352
	8432.30	2	- Seeders, planters and transplanters.....	u	free	free	free	free	A1/1/1352
	8432.40	7	- Manure spreaders and fertiliser distributors.....	u	free	free	free	free	A1/1/1352
	8432.80	5	- Other machinery	u	free	free	free	free	A1/1/1352
	8432.90	6	- Parts	kg	free	free	free	free	A1/1/1352
84.33			HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE (EXCLUDING MACHINERY OF HEADING 84.37)						A1/1/1272
	8433.1		- Mowers for lawns, parks or sports-grounds:						
	8433.11		-- Powered, with the cutting device rotating in a horizontal plane:						
	.10	0	--- Having a cutting width not exceeding 470 mm	u	20%	10%	20%	free	A1/1/1352
	.90	9	--- Other	u	10%	free	7%	free	A1/1/1352
	8433.19		-- Other:						
	.10	1	--- Having a cutting width not exceeding 460 mm	u	10%	5%	10%	free	A1/1/1352
	.90	4	--- Other	u	10%	free	7%	free	A1/1/1352
	8433.20	1	- Other mowers, including cutter bars for tractor mounting	u	free	free	free	free	A1/1/1352
	8433.30	6	- Other haymaking machinery.....	u	free	free	free	free	A1/1/1352
	8433.40	0	- Straw or fodder balers, including pick-up balers	u	free	free	free	free	A1/1/1352
	8433.5		- Other harvesting machinery; threshing machinery:						
	8433.51	1	-- Combine harvester-threshers.....	u	free	free	free	free	A1/1/1352
	8433.52	8	-- Other threshing machinery.....	u	free	free	free	free	A1/1/1352
	8433.53	4	-- Root or tuber harvesting machines.....	u	free	free	free	free	A1/1/1352
	8433.59	2	-- Other	u	free	free	free	free	A1/1/1352
	8433.60	7	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u	free	free	free	free	A1/1/1352
	8433.90	3	- Parts	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.34			MILKING MACHINES AND DAIRY MACHINERY:						
	8434.10	0	- Milking machines.....	u	free	free	free	free	A1/1/1352
	8434.20	5	- Dairy machinery	u	free	free	free	free	A1/1/1352
	8434.90	7	- Parts	kg	free	free	free	free	A1/1/1352
84.35			PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES:						
	8435.10	4	- Machinery	u	free	free	free	free	A1/1/1352
	8435.90	0	- Parts	kg	free	free	free	free	A1/1/1352
84.36			OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS:						
	8436.10	8	- Machinery for preparing animal feeding stuffs....	u	free	free	free	free	A1/1/1352
	8436.2		- Poultry-keeping machinery; poultry incubators and brooders:						
	8436.21	9	-- Poultry incubators and brooders.....	u	free	free	free	free	A1/1/1352
	8436.29	4	-- Other.....	u	free	free	free	free	A1/1/1352
	8436.80	4	- Other machinery.....	u	free	free	free	free	A1/1/1352
	8436.9		- Parts:						
	8436.91	0	-- Of poultry-keeping machinery or poultry incubators and brooders.....	kg	free	free	free	free	A1/1/1352
8436.99	1	-- Other.....	kg	free	free	free	free	A1/1/1352	
84.37			MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES (EXCLUDING FARM-TYPE MACHINERY):						
	8437.10	1	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	free	free	free	free	A1/1/1352
	8437.80	3	- Other machinery.....	u	free	free	free	free	A1/1/1352
	8437.90	8	- Parts	kg	free	free	free	free	A1/1/1352
84.38			MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK (EXCLUDING MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS):						
	8438.10	5	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products.....	u	free	free	free	free	A1/1/1352
	8438.20	6	- Machinery for the manufacture of confectionery, cocoa or chocolate.....	u	free	free	free	free	A1/1/1352
	8438.30	4	- Machinery for sugar manufacture	u	free	free	free	free	A1/1/1352
	8438.40	9	- Brewery machinery	u	free	free	free	free	A1/1/1352
	8438.50	3	- Machinery for the preparation of meat or poultry.....	u	free	free	free	free	A1/1/1352
	8438.60	8	- Machinery for the preparation of fruits, nuts or vegetables.....	u	free	free	free	free	A1/1/1352
	8438.80	7	- Other machinery.....	u	free	free	free	free	A1/1/1352
8438.90	1	- Parts.....	kg	free	free	free	free	A1/1/1352	

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.39			MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD:						
	8439.10	9	- Machinery for making pulp of fibrous cellulosic material.....	u	free	free	free	free	A1/1/1352
	8439.20	3	- Machinery for making paper or paperboard.....	u	free	free	free	free	A1/1/1352
	8439.30	8	- Machinery for finishing paper or paperboard	u	free	free	free	free	A1/1/1352
	8439.9		- Parts:						
	8439.91	1	-- Of machinery for making pulp of fibrous cellulosic material	kg	free	free	free	free	A1/1/1352
	8439.99	2	-- Other	kg	free	free	free	free	A1/1/1352
84.40			BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES:						
	8440.10	9	- Machinery.....	u	free	free	free	free	A1/1/1352
	8440.90	5	- Parts	kg	free	free	free	free	A1/1/1352
84.41			OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS:						
	8441.10	2	- Cutting machines.....	u	free	free	free	free	A1/1/1352
	8441.20	7	- Machines for making bags, sacks or envelopes.	u	free	free	free	free	A1/1/1352
	8441.30	1	- Machines for making cartons, boxes, cases, tubes, drums or similar containers (<i>excluding by moulding</i>)	u	free	free	free	free	A1/1/1352
	8441.40	6	- Machines for moulding articles in paper pulp, paper or paperboard.....	u	free	free	free	free	A1/1/1352
	8441.80	4	- Other machinery	u	free	free	free	free	A1/1/1352
	8441.90	9	- Parts	kg	free	free	free	free	A1/1/1352
84.42			MACHINERY, APPARATUS AND EQUIPMENT (EXCLUDING THE MACHINE-TOOLS OF HEADINGS 84.56 TO 84.65), FOR PREPARING OR MAKING PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED):						A1/1/1327
	8442.30	5	- Other machinery, apparatus and equipment.....	u	free	free	free	free	A1/1/1352
	8442.40	8	- Parts of the foregoing machinery, apparatus or equipment	kg	free	free	free	free	A1/1/1352
	8442.50	4	- Plates, cylinders and other printing components: plates, cylinders and lithographic stones, prepared for printing purposes (<i>for example, planed, grained or polished</i>)	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.43			PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES THEREOF::						
	8443.1		<ul style="list-style-type: none"> • Refer to Ad Valorem Excise Duties from Page 689 - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42: 						A1/1/1327
	8443.11	6	-- Offset printing machinery, reel-fed.....	u	free	free	free	free	A1/1/1352
	8443.12	2	-- Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 220mm and the other side not exceeding 360mm in the unfolded state)	u	free	free	free	free	A1/1/1352
	8443.13	9	-- Other offset printing machinery.....	u	free	free	free	free	A1/1/1352
	8443.14	5	-- Letterpress printing machinery, reel fed (excluding flexographic printing)	u	free	free	free	free	A1/1/1352
	8443.15	1	-- Letterpress printing machinery, other than reel fed (excluding flexographic printing)	u	free	free	free	free	A1/1/1352
	8443.16	8	-- Flexographic printing machinery.....	u	free	free	free	free	A1/1/1352
	8443.17	4	-- Gravure printing machinery	u	free	free	free	free	A1/1/1352
	8443.19	7	-- Other.....	u	free	free	free	free	A1/1/1352
	8443.3		- Other printers, copying machines and facsimile machines, whether or not combined:						A1/1/1327
	8443.31	5	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	u	free	free	free	free	A1/1/1352
	8443.32		-- Other, capable of connecting to an automatic data processing machine or to a network:						A1/1/1327
	.10	9	--- Teleprinters.....	u	5%	free	free	free	A1/1/1352
	.90	7	--- Other.....	u	free	free	free	free	A1/1/1352
	8443.39	6	-- Other.....	u	free	free	free	free	A1/1/1352
	8443.9		- Parts and accessories:						A1/1/1327
	8443.91	2	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42.	u	free	free	free	free	A1/1/1352
	8443.99	3	-- Other.....	u	free	free	free	free	A1/1/1352
84.44	8444.00	9	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.45			MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING 84.46 OR 84.47:						A1/1/1272
	8445.1		- Machines for preparing textile fibres:						
	8445.11	3	-- Carding Machines	u	free	free	free	free	A1/1/1352
	8445.12	7	-- Combing machines	u	free	free	free	free	A1/1/1352
	8445.13	6	-- Drawing or roving machines.....	u	free	free	free	free	A1/1/1352
	8445.19	4	-- Other	u	free	free	free	free	A1/1/1352
	8445.20	1	- Textile spinning machines	u	free	free	free	free	A1/1/1352
	8445.30	6	- Textile doubling or twisting machines	u	free	free	free	free	A1/1/1352
	8445.40	0	- Textile winding (including weft-winding) or reeling machines	u	free	free	free	free	A1/1/1352
	8445.90	3	- Other	u	free	free	free	free	A1/1/1352
84.46			WEAVING MACHINES (LOOMS):						
	8446.10	0	- For weaving fabrics of a width not exceeding 30 cm	u	free	free	free	free	A1/1/1352
	8446.2		- For weaving fabrics of a width exceeding 30 cm, shuttle type:						
	8446.21	1	-- Power looms	u	free	free	free	free	A1/1/1352
	8446.29	2	-- Other	u	free	free	free	free	A1/1/1352
	8446.30	6	- For weaving fabrics of a width exceeding 30 cm, shuttleless type.....	u	free	free	free	free	A1/1/1352
84.47			KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING:						
	8447.1		- Circular knitting machines:						
	8447.11	0	-- With cylinder diameter not exceeding 165 mm....	u	free	free	free	free	A1/1/1352
	8447.12	7	-- With cylinder diameter exceeding 165 mm.....	u	free	free	free	free	A1/1/1352
	8447.20	9	- Flat knitting machines; stitch-bonding machines.....	u	free	free	free	free	A1/1/1352
	8447.90	0	- Other.....	u	free	free	free	free	A1/1/1352
84.48			AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES):						A1/1/1272

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8448.1		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:						A1/1/1272
	8448.11	4	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	kg	free	free	free	free	A1/1/1352
	8448.19	5	-- Other	kg	free	free	free	free	A1/1/1352
	8448.20	2	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	free	free	free	free	A1/1/1352
	8448.3		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:						A1/1/1272
	8448.31	3	-- Card clothing	kg	free	free	free	free	A1/1/1352
	8448.32	4	-- Of machines for preparing textile fibres (excluding card clothing)	kg	free	free	free	free	A1/1/1352
	8448.33	6	-- Spindles, spindle flyers, spinning rings and ring travellers	kg	free	free	free	free	A1/1/1352
	8448.39	4	-- Other	kg	free	free	free	free	A1/1/1352
	8448.4		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:						
	8448.42	4	-- Reeds for looms, healds and heald-frames	kg	free	free	free	free	A1/1/1352
	8448.49	9	-- Other	kg	free	free	free	free	A1/1/1352
	8448.5		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:						A1/1/1272
	8448.51	2	-- Sinkers, needles and other articles used in forming stitches	kg	free	free	free	free	A1/1/1352
	8448.59	3	-- Other	kg	free	free	free	free	A1/1/1352
84.49	8449.00	7	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	kg	free	free	free	free	A1/1/1352
84.50			HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY:						
	8450.1		• Refer to Industrial Rebates of Customs Duties - 316.01 Machinery and Mechanical Appliances and Implements • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 516.01 Machinery and Mechanical Appliances and Implements						
	8450.1		- Machines, each of a dry linen capacity not exceeding 10 kg:						
	8450.11	8	-- Fully-automatic machines	u	free	free	free	free	A1/1/1352
	8450.12		-- Other machines, with built-in centrifugal drier:						
	.30	6	--- Of a dry linen capacity not exceeding 7 kg	u	30%	15%	30%	free	A1/1/1352
	.90	7	--- Other	u	free	free	free	free	A1/1/1352
	8450.19	9	-- Other	u	free	free	free	free	A1/1/1352
	8450.20	6	- Machines, each of a dry linen capacity exceeding 10 kg	u	free	free	free	free	A1/1/1352
	8450.90	8	- Parts	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.51			MACHINERY (EXCLUDING MACHINES OF HEADING 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS:						A1/1/1272
	8451.10	5	- Dry-cleaning machines.....	u	free	free	free	free	A1/1/1352
	8451.2		- Drying machines:						
	8451.21		-- Each of a dry linen capacity not exceeding 10 kg:						
	.10	3	--- Laundry drying machines, tumbler type, of a dry linen capacity not exceeding 7,5 kg (excluding coin-operated machines)	u	20%	free	17.6%	free	A1/1/1352
	.20	0	--- Other laundry drying machines of a dry linen capacity not exceeding 7,5 kg (excluding coin-operated machines).....	u	free	free	free	free	A1/1/1352
	.90	1	--- Other	u	free	free	free	free	A1/1/1352
	8451.29	7	-- Other	u	free	free	free	free	A1/1/1352
	8451.30	4	- Ironing machines and presses (including fusing presses).....	u	free	free	free	free	A1/1/1352
	8451.40	9	- Washing, bleaching or dyeing machines	u	free	free	free	free	A1/1/1352
	8451.50	3	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics.....	u	free	free	free	free	A1/1/1352
	8451.80	7	- Other machinery	u	free	free	free	free	A1/1/1352
	8451.90		- Parts:						
	.10	9	-- For laundry drying machines, tumbler-type, of a dry linen capacity not exceeding 7,5 kg.....	kg	10%	free	8.8%	free	A1/1/1352
	.90	7	-- Other	kg	free	free	free	free	A1/1/1352
84.52			SEWING MACHINES (EXCLUDING BOOK-SEWING MACHINES OF HEADING 84.40); FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES:						A1/1/1272
	8452.10	9	- Sewing machines of the household type	u	free	free	free	free	A1/1/1352
	8452.2		- Other sewing machines:						
	8452.21	8	-- Automatic units	u	free	free	free	free	A1/1/1352
	8452.29	0	-- Other	u	free	free	free	free	A1/1/1352
	8452.30	8	- Sewing machine needles.....	u	free	free	free	free	A1/1/1352
	8452.40	2	- Furniture, bases and covers for sewing machines and parts thereof	kg	free	free	free	free	A1/1/1352
	8452.90	5	- Other parts of sewing machines	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.53			MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER (EXCLUDING SEWING MACHINES):						
	8453.10	2	- Machinery for preparing, tanning or working hides, skins or leather.....	u	free	free	free	free	A1/1/1352
	8453.20	7	- Machinery for making or repairing footwear	u	free	free	free	free	A1/1/1352
	8453.80	4	- Other machinery.....	u	free	free	free	free	A1/1/1352
	8453.90	9	- Parts.....	kg	free	free	free	free	A1/1/1352
84.54			CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES:						
	8454.10	6	- Converters	u	free	free	free	free	A1/1/1352
	8454.20	0	- Ingot moulds and ladles.....	u	free	free	free	free	A1/1/1352
	8454.30	5	- Casting machines.....	u	free	free	free	free	A1/1/1352
	8454.90	2	- Parts	kg	free	free	free	free	A1/1/1352
84.55			METAL-ROLLING MILLS AND ROLLS THEREFOR:						
	8455.10	7	- Tube mills	u	free	free	free	free	A1/1/1352
	8455.2		- Other rolling mills:						
	8455.21	0	- - Hot or combination hot and cold	u	free	free	free	free	A1/1/1352
	8455.22	7	- - Cold	u	free	free	free	free	A1/1/1352
	8455.30	9	- Rolls for rolling mills.....	u	free	free	free	free	A1/1/1352
	8455.90	6	- Other parts.....	kg	free	free	free	free	A1/1/1352
84.56			MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES:						A1/1/1272
	8456.10	3	- Operated by laser or other light or photon beam processes	u	free	free	free	free	A1/1/1352
	8456.20	8	- Operated by ultrasonic processes	u	free	free	free	free	A1/1/1352
	8456.30	2	- Operated by electro-discharge processes.....	u	free	free	free	free	A1/1/1352
	8456.90	2	- Other	u	free	free	free	free	A1/1/1352
84.57			MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL:						
	8457.10	7	- Machining centres.....	u	free	free	free	free	A1/1/1352
	8457.20	1	- Unit construction machines (<i>single station</i>).....	u	free	free	free	free	A1/1/1352
	8457.30	6	- Multi-station transfer machines.....	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.58			LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL:						
	8458.1		- Horizontal lathes:						
	8458.11	7	-- Numerically controlled.....	u	free	free	free	free	A1/1/1352
	8458.19	8	-- Other	u	free	free	free	free	A1/1/1352
	8458.9		- Other lathes:						
	8458.91	3	-- Numerically controlled.....	u	free	free	free	free	A1/1/1352
	8458.99	4	-- Other	u	free	free	free	free	A1/1/1352
84.59			MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL (EXCLUDING LATHES [INCLUDING TURNING CENTRES] OF HEADING 84.58):						A1/1/1272
	8459.10	4	- Way-type unit head machines.....	u	free	free	free	free	A1/1/1352
	8459.2		- Other drilling machines:						
	8459.21	5	-- Numerically controlled.....	u	free	free	free	free	A1/1/1352
	8459.29	6	-- Other	u	free	free	free	free	A1/1/1352
	8459.3		- Other boring-milling machines:						
	8459.31	3	-- Numerically controlled.....	u	free	free	free	free	A1/1/1352
	8459.39	0	-- Other	u	free	free	free	free	A1/1/1352
	8459.40	8	- Other boring machines.....	u	free	free	free	free	A1/1/1352
	8459.5		- Milling machines, knee-type:						
	8459.51	9	-- Numerically controlled.....	u	free	free	free	free	A1/1/1352
	8459.59	9	-- Other	u	free	free	free	free	A1/1/1352
	8459.6		- Other milling machines:						
	8459.61	3	-- Numerically controlled.....	u	free	free	free	free	A1/1/1352
	8459.69	4	-- Other	u	free	free	free	free	A1/1/1352
	8459.70	1	- Other threading or tapping machines.....	u	free	free	free	free	A1/1/1352
84.60			MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS (EXCLUDING GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 84.61):						A1/1/1272
	8460.1		- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:						
	8460.11	0	-- Numerically controlled.....	u	free	free	free	free	A1/1/1352
	8460.19	1	-- Other	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8460.2		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:						
	8460.21	5	-- Numerically controlled.....	u	free	free	free	free	A1/1/1352
	8460.29	6	-- Other.....	u	free	free	free	free	A1/1/1352
	8460.3		- Sharpening (tool or cutter grinding) machines:						
	8460.31	8	-- Numerically controlled.....	u	free	free	free	free	A1/1/1352
	8460.39	0	-- Other.....	u	free	free	free	free	A1/1/1352
	8460.40	8	- Honing or lapping machines.....	u	free	free	free	free	A1/1/1352
	8460.90		- Other:						
		.20 5	-- Double wheel horizontal grinding machines, (excluding those in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm) incorporating an electric motor of an output not exceeding 600 W.....	u	15%	7,5%	13,2%	free	A1/1/1352
		.90 6	-- Other.....	u	free	free	free	free	A1/1/1352
84.61			MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE-TOOLS WORKING METAL BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED:						
	8461.20	2	- Shaping or slotting machines.....	u	free	free	free	free	A1/1/1352
	8461.30	7	- Broaching machines.....	u	free	free	free	free	A1/1/1352
	8461.40	1	- Gear cutting, gear grinding or gear finishing machines.....	u	free	free	free	free	A1/1/1352
	8461.50	6	- Sawing or cutting-off machines.....	u	free	free	free	free	A1/1/1352
	8461.90	4	- Other.....	u	free	free	free	free	A1/1/1352
84.62			MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE:						
			• Refer to General Rebates of Customs Duties and Fuel Levy - 460.16 Temporary Rebates of Customs Duties						
	8462.10		- Forging or die-stamping machines (including presses) and hammers:						
		.30 3	-- Presses, hydraulic (excluding those with 3 or more axes, numerically controlled).....	u	15%	7,5%	13,2%	free	A1/1/1352
		.90 7	-- Other.....	u	free	free	free	free	A1/1/1352
	8462.2		- Bending, folding, straightening or flattening machines (including presses):						

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8462.21		-- Numerically controlled:						
	.10	7	--- Press brakes, hydraulic, of a capacity of less than 8 900 kN (excluding those with 3 or more axes)	u	15%	7,5%	13,2%	free	A1/1/1352
	.80	0	--- Presses, hydraulic (excluding press brakes and those with 3 or more axes).....	u	15%	7,5%	13.2%	free	A1/1/1352
	.90	8	--- Other	u	free	free	free	free	A1/1/1352
	8462.29		-- Other:						
	.10	0	--- Plate rolling machines with 3 rollers.....	u	15%	7,5%	13.2%	free	A1/1/1352
	.20	8	--- Press brakes, hydraulic, of a capacity of less than 8 900 kN	u	15%	7,5%	13.2%	free	A1/1/1352
	.70	4	--- Presses (excluding press brakes), hydraulic...	u	15%	7,5%	13.2%	free	A1/1/1352
	.90	9	--- Other	u	free	free	free	free	A1/1/1352
	8462.3		- Shearing machines (including presses) (excluding combined punching and shearing machines):						
	8462.31		-- Numerically controlled:						
	.10	4	--- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes).....	u	15%	7,5%	15%	free	A1/1/1352
	.90	2	--- Other	u	free	free	free	free	A1/1/1352
	8462.39		-- Other:						
	.10	5	--- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm.....	u	15%	7,5%	13.2%	free	A1/1/1352
	.90	3	--- Other	u	free	free	free	free	A1/1/1352
	8462.4		- Punching or notching machines (including presses), including combined punching and shearing machines:						
	8462.41	1	-- Numerically controlled.....	u	free	free	free	free	A1/1/1352
	8462.49	2	-- Other	u	free	free	free	free	A1/1/1352
	8462.9		- Other:						
	8462.91	4	-- Hydraulic presses	u	free	free	free	free	A1/1/1352
	8462.99	5	-- Other	u	free	free	free	free	A1/1/1352
84.63			OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL:						
	8463.10	5	- Draw-benches for bars, tubes, profiles, wire or the like	u	free	free	free	free	A1/1/1352
	8463.20	7	- Thread rolling machines.....	u	free	free	free	free	A1/1/1352
	8463.30	4	- Machines for working wire	u	free	free	free	free	A1/1/1352
	8463.90	1	- Other	u	free	free	free	free	A1/1/1352
84.64			MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS:						A1/1/1272
	8464.10	9	- Sawing machines.....	u	free	free	free	free	A1/1/1352
	8464.20	3	- Grinding or polishing machines	u	free	free	free	free	A1/1/1352
	8464.90	5	- Other	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.65			MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS:						
	8465.10	2	- Machines which can carry out different types of machining operations without tool change between such operations.....	u	free	free	free	free	A1/1/1352
	8465.9		- Other:						
	8465.91	5	-- Sawing machines.....	u	free	free	free	free	A1/1/1352
	8465.92	1	-- Planing, milling or moulding (by cutting) machines.....	u	free	free	free	free	A1/1/1352
	8465.93	8	-- Grinding, sanding or polishing machines.....	u	free	free	free	free	A1/1/1352
	8465.94	4	-- Bending or assembling machines.....	u	free	free	free	free	A1/1/1352
	8465.95	0	-- Drilling or morticing machines.....	u	free	free	free	free	A1/1/1352
	8465.96	7	-- Splitting, slicing or paring machines.....	u	free	free	free	free	A1/1/1352
	8465.99	6	-- Other.....	u	free	free	free	free	A1/1/1352
84.66			PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND:						A1/1/1272
	8466.10	6	- Tool holders and self-opening dieheads.....	kg	free	free	free	free	A1/1/1352
	8466.20	0	- Work holders.....	kg	free	free	free	free	A1/1/1352
	8466.30	5	- Dividing heads and other special attachments for machine-tools.....	kg	free	free	free	free	A1/1/1352
	8466.9		- Other:						
	8466.91	9	-- For machines of heading 84.64.....	kg	free	free	free	free	A1/1/1352
	8466.92	5	-- For machines of heading 84.65.....	kg	free	free	free	free	A1/1/1352
	8466.93	1	-- For machines of headings 84.56 to 84.61.....	kg	free	free	free	free	A1/1/1352
	8466.94	8	-- For machines of heading 84.62 or 84.63.....	kg	free	free	free	free	A1/1/1352
84.67			TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR:						A1/1/1135 w.e.f. 1/1/02
	8467.1		- Pneumatic:						
	8467.11	6	-- Rotary type (including combined rotary-percussion).....	u	free	free	free	free	A1/1/1352
	8467.19	7	-- Other.....	u	free	free	free	free	A1/1/1352
	8467.2		- With self-contained electric motor:						A1/1/1135 w.e.f. 1/1/02
	8467.21	0	-- Drills of all kinds.....	u	free	free	free	free	A1/1/1352
	8467.22	7	-- Saws.....	u	free	free	free	free	A1/1/1352
	8467.29		-- Other:						A1/1/1135 w.e.f. 1/1/02
	.10	9	--- Cutters of the flail line type, suitable for cutting lawn edges.....	u	15%	7.5%	13.2%	free	A1/1/1352
	.90	7	--- Other.....	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8467.8		- Other tools:						
	8467.81	8	-- Chain saws	u	free	free	free	free	A1/1/1352
	8467.89		-- Other:						
	.60	2	--- Brush cutters and trimmers, petrol driven	u	free	free	free	free	A1/1/1352
	.90	4	--- Other	u	free	free	free	free	A1/1/1352
	8467.9		- Parts:						
	8467.91	2	-- Of chain saws	kg	free	free	free	free	A1/1/1352
	8467.92	9	-- Of pneumatic tools	kg	free	free	free	free	A1/1/1352
	8467.99		-- Other:	kg					A1/1/1135 w.e.f. 1/1/02
	.10	0	--- For the tools of subheading 8467.29.10.....	kg	15%	7,5%	13.2%	free	A1/1/1352
	.90	9	--- Other	kg	free	free	free	free	A1/1/1352
84.68			MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING (EXCLUDING THOSE OF HEADING 85.15); GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES:						A1/1/1272
	8468.10	3	- Hand-held blow pipes	u	free	free	free	free	A1/1/1352
	8468.20	8	- Other gas-operated machinery and apparatus ...	u	free	free	free	free	A1/1/1352
	8468.80	5	- Other machinery and apparatus	u	free	free	free	free	A1/1/1352
	8468.90	0	- Parts	kg	free	free	free	free	A1/1/1352
84.69		2	TYPEWRITERS (EXCLUDING PRINTERS OF HEADING 84.43); WORD PROCESSING MACHINES:						A1/1/1352
			• Refer to Ad Valorem Excise Duties from Page 689	u	free	free	free	free	
84.70			CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS:						
			• Refer to Ad Valorem Excise Duties from Page 689						
	8470.10	7	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	free	free	free	free	A1/1/1352
	8470.2		- Other electronic calculating machines:						
	8470.21	8	-- Incorporating a printing device	u	free	free	free	free	A1/1/1352
	8470.29	9	-- Other	u	free	free	free	free	A1/1/1352
	8470.30	6	- Other calculating machines	u	free	free	free	free	A1/1/1352
	8470.50	5	- Cash registers	u	free	free	free	free	A1/1/1352
	8470.90	3	- Other	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.71			AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED: • Refer to Ad Valorem Excise Duties from Page 689						
	8471.30	7	- Portable digital automatic data processing machines, of a mass not exceeding 10 kg, consisting of a least a central processing unit, a keyboard and a display.....	u	free	free	free	free	A1/1/1352
	8471.4		- Other digital automatic data processing machines:						A1/1/1327
	8471.41	0	-- Comprising in the same housing at least a central processing unit and an input or output unit, whether or not combined	u	free	free	free	free	A1/1/1352
	8471.49	1	-- Other, presented in the form of systems	u	free	free	free	free	A1/1/1352
	8471.50	9	- Processing units (excluding those of subheading 8471.41 or 8471.49), whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units.	u	free	free	free	free	A1/1/1352
	8471.60	3	- Input or output units, whether or not containing storage units in the same housing.....	u	free	free	free	free	A1/1/1352
	8471.70	8	- Storage units	u	free	free	free	free	A1/1/1352
	8471.80	2	- Other units of automatic data processing machines	u	free	free	free	free	A1/1/1352
	8471.90	7	- Other	u	free	free	free	free	A1/1/1352
84.72			OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL- SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES): • Refer to Ad Valorem Excise Duties from Page 690						A1/1/1272
	8472.10	4	- Duplicating machines.....	u	free	free	free	free	A1/1/1352
	8472.30	3	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	free	free	free	free	A1/1/1352
	8472.90	0	- Other	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.73			PARTS AND ACCESSORIES (EXCLUDING COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 84.69 TO 84.72: • Refer to Ad Valorem Excise Duties 124.31						A1/1/1272
	8473.10	8	- Parts and accessories of the machines of heading 84.69.....	kg	free	free	free	free	A1/1/1352
	8473.2		- Parts and accessories of the machines of heading 84.70:						A1/1/1272
	8473.21	9	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29.....	kg	free	free	free	free	A1/1/1352
	8473.29	3	-- Other	kg	free	free	free	free	A1/1/1352
	8473.30	7	- Parts and accessories of the machines of heading 84.71.....	kg	free	free	free	free	A1/1/1352
	8473.40	1	- Parts and accessories of the machines of heading 84.72.....	kg	free	free	free	free	A1/1/1352
	8473.50	6	- Parts and accessories equally suitable for use with machines of two or more of the headings of Nos. 84.69 to 84.72	kg	free	free	free	free	A1/1/1352
84.74			MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND:						
	8474.10	1	- Sorting, screening, separating or washing machines.....	u	free	free	free	free	A1/1/1352
	8474.20	6	- Crushing or grinding machines.....	u	free	free	free	free	A1/1/1352
	8474.3		- Mixing or kneading machines:						
	8474.31	7	-- Concrete or mortar mixers	u	free	free	free	free	A1/1/1352
	8474.32	3	-- Machines for mixing mineral substances with bitumen.....	u	free	free	free	free	A1/1/1352
	8474.39	8	-- Other	u	free	free	free	free	A1/1/1352
	8474.80	3	- Other machinery	u	free	free	free	free	A1/1/1352
	8474.90	8	- Parts	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.75			MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE:						A1/1/1272
	8475.10	5	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes.....	u	free	free	free	free	A1/1/1352
	8475.2		- Machines for manufacturing or hot working glass or glassware:						
	8475.21	6	-- Machines for making optical fibres and preforms thereof	u	free	free	free	free	A1/1/1352
	8475.29	7	-- Other.....	u	free	free	free	free	A1/1/1352
	8475.90	1	- Parts	kg	free	free	free	free	A1/1/1352
84.76			AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEYCHANGING MACHINES: • Refer to Ad Valorem Excise Duties from Page 690						
	8476.2		- Automatic beverage-vending machines:						
	8476.21	4	-- Incorporating heating or refrigerating devices.....	u	free	free	free	free	A1/1/1352
	8476.29	0	-- Other.....	u	free	free	free	free	A1/1/1352
	8476.8		- Other machines:						
	8476.81	7	-- Incorporating heating or refrigerating devices.....	u	free	free	free	free	A1/1/1352
	8476.89	8	-- Other.....	u	free	free	free	free	A1/1/1352
	8476.90	5	- Parts	kg	free	free	free	free	A1/1/1352
84.77			MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:						
	8477.10	2	- Injection-moulding machines	u	free	free	free	free	A1/1/1352
	8477.20	7	- Extruders	u	free	free	free	free	A1/1/1352
	8477.30	1	- Blow moulding machines	u	free	free	free	free	A1/1/1352
	8477.40	6	- Vacuum moulding machines and other thermoforming machines.....	u	free	free	free	free	A1/1/1352
	8477.5		- Other machinery for moulding or otherwise forming:						
	8477.51	7	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	free	free	free	free	A1/1/1352
	8477.59	8	-- Other.....	u	free	free	free	free	A1/1/1352
	8477.80	4	- Other machinery.....	u	free	free	free	free	A1/1/1352
	8477.90	9	- Parts	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference	
					General	EU	EFTA	SADC		
84.78			MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:							
	8478.10	6	- Machinery.....	u	free	free	free	free	A1/1/1352	
	8478.90	2	- Parts	kg	free	free	free	free	A1/1/1352	
84.79			MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:							
	8479.10	3	- Machinery for public works, building or the like.	u	free	free	free	free	A1/1/1352	
	8479.20	4	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils.....	u	free	free	free	free	A1/1/1352	
	8479.30	9	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u	free	free	free	free	A1/1/1352	
	8479.40	3	- Rope or cable-making machines	u	free	free	free	free	A1/1/1352	
	8479.50	8	- Industrial robots, not elsewhere specified or included.....	u	free	free	free	free	A1/1/1352	
	8479.60	2	- Evaporative air coolers.....	u	free	free	free	free	A1/1/1352	
	8479.8		- Other machines and mechanical appliances:							
	8479.81	8	-- For treating metal, including electric wire coil-winders.....	u	free	free	free	free	A1/1/1352	
	8479.82	4	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines.....	u	free	free	free	free	A1/1/1357 w.e.f. 01/01/2008	
	8479.89		-- Other:							
		.33	5	--- Floor polishers and scrubbers, electrical, non-domestic.....	u	10%	5%	8.8%	free	A1/1/1352
		.90	4	--- Other	u	free	free	free	free	A1/1/1352
	8479.90	6	- Parts	kg	free	free	free	free	A1/1/1352	
84.80			MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (EXCLUDING INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS:							
	8480.10	8	- Moulding boxes for metal foundry.....	kg	free	free	free	free	A1/1/1352	
	8480.20	4	- Mould bases.....	kg	free	free	free	free	A1/1/1352	
	8480.30	9	- Moulding patterns.....	kg	free	free	free	free	A1/1/1352	
	8480.4		- Moulds for metal or metal carbides:							
	8480.41	6	-- Injection or compression types.....	kg	free	free	free	free	A1/1/1352	
	8480.49	0	-- Other	kg	free	free	free	free	A1/1/1352	
	8480.50	8	- Moulds for glass	kg	free	free	free	free	A1/1/1352	
	8480.60	2	- Moulds for mineral materials	kg	free	free	free	free	A1/1/1352	
	8480.7		- Moulds for rubber or plastics:							
8480.71	3	-- Injection or compression types.....	kg	free	free	free	free	A1/1/1352		
8480.79	4	-- Other	kg	free	free	free	free	A1/1/1352		

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.81			<p>TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES:</p> <ul style="list-style-type: none"> • Refer to Industrial Rebates of Customs Duties - <ul style="list-style-type: none"> 316.01 Machinery and Mechanical Appliances and Implements 316.02 Pumps 316.13 Internal Combustion Piston Engines (Excluding Motor Cycle Engines... 317.09 Mine Shuttle Cars 317.10 Mechanically Propelled Work Trucks of the Types Used in Factories... 317.12 Railway and Tramway Locomotives, Rolling-stock and Parts Thereof 317.13 Aircraft (for Example, Helicopters, Aeroplanes); Spacecraft ... • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - <ul style="list-style-type: none"> 515.01 Plumbers' Brassware and Sanitary Ware 517.02 Motor Vehicles and Parts Thereof 						
	8481.10		- Pressure-reducing valves:						
	.10	0	-- For use with pipes or piping of an outside diameter not exceeding 32 mm.....	kg	15%	7,5%	15%	free	A1/1/1352
	.90	9	-- Other	kg	free	free	free	free	A1/1/1352
	8481.20	8	- Valves for oleohydraulic or pneumatic transmissions.....	kg	free	free	free	free	A1/1/1352
	8481.30		- Check (nonreturn) valves:						A1/1/1135 w.e.f. 1/1/02
	.10	6	-- Double door wafer type	kg	free	free	free	free	A1/1/1352
	.90	8	-- Other	kg	15%	2,5%	15%	free	A1/1/1352
	8481.40		- Safety or relief valves:						
	.10	4	-- Of copper alloys or plastics, for use with pipes or piping of an outside diameter not exceeding 32 mm.....	kg	15%	7,5%	15%	free	A1/1/1352
	.90	2	-- Other	kg	free	free	free	free	A1/1/1352
	8481.80		- Other appliances:						
	.01	3	-- Pressure or flow control valves (excluding valves of aluminium, of a mass of 150 g or more, but not exceeding 200 g, and of a capacity of 5.3 kW or more but not exceeding 8.4 kW used in automotive airconditioning units), for use with pipes or piping of an outside diameter not exceeding 32 mm.....	kg	15%	7,5%	13.2%	free	A1/1/1352
	.03	3	-- Fire hydrants	kg	15%	2,5%	free	free	A1/1/1352
	.09	9	-- Valves of a kind commonly used with other inflatable articles.....	kg	15%	7,5%	13.2%	free	A1/1/1352
	.11	0	-- Flush valves of a kind commonly used with water closet pans, urinals or sloop hoppers.....	kg	15%	7,5%	13.2%	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.81 (Cont.)	.19	6	-- Other float operated valves, for use with pipes or piping of an outside diameter not exceeding 32 mm.....	kg	15%	7,5%	free	free	A1/1/1352
	.27	7	-- Ball valves (excluding those of plastics).....	kg	15%	7,5%	13.2%	free	A1/1/1352
	.31	5	-- Butterfly valves (excluding those of plastics).....	kg	15%	7,5%	13.2%	free	A1/1/1352
	.33	1	-- Diaphragm valves (excluding those made of plastics).....	kg	15%	free	free	free	A1/1/1352
	.37	4	-- Other gate valves of copper alloys, not flanged, for use with pipes of an inside cross-sectional dimension exceeding 15 mm but not exceeding 80 mm.....	kg	10%	free	8.8%	free	A1/1/1352
	.41	2	-- Gate valves.....	kg	15%	2,5%	13.2%	free	A1/1/1352
	.63	3	-- Plug valves (excluding those made of plastics)...	kg	15%	2,5%	13.2%	free	A1/1/1352
	.72	2	-- Hose fittings.....	kg	15%	6%	10.5%	free	A1/1/1352
	.73	0	-- Basin, bath, shower or sink waste holes and plugs therefor.....	kg	15%	6%	10.5%	free	A1/1/1352
	.79	0	-- Hose or toilet bibcocks, pillar cocks, water mixing taps, thermostatically controlled mixing valves (bath, washbasin, bidet, shower or sink type), shower units, water-tank locking taps, cooking range taps or tapping ferrules for off-take pipes of an outside diameter not exceeding 32 mm.....	kg	15%	7,5%	13.2%	free	A1/1/1352
	.90	0	-- Other.....	kg	free	free	free	free	A1/1/1352
	8481.90		- Parts:						A1/1/1069
	.60	3	-- Of valves commonly used with inflatable articles.	kg	15%	7,5%	13.2%	free	A1/1/1352
	.65	4	-- Housings (excluding those commonly used with inflatable articles and aerosol valves).....	kg	15%	free	13.2%	free	A1/1/1352
.80	8	-- Other parts of valves (excluding those for oleohydraulic or pneumatic transmissions and for aerosol valves).....	kg	10%	free	8.8%	free	A1/1/1352	
.90	5	-- Other.....	kg	free	free	free	free	A1/1/1352	
84.82			BALL OR ROLLER BEARINGS:						
			• Refer to Industrial Rebates of Customs Duties - 316.01 Machinery and Mechanical Appliances and Implements 320.01 Furniture and Fixtures						
			• Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 516.03 Cranes and Other Lifting or Hoisting Equipment						
8482.10	7		- Ball bearings.....	u	free	free	free	free	A1/1/1352
8482.20			- Tapered roller bearings, including cone and tapered roller assemblies:						
.02	8		-- Journal roller bearings of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 210 mm.....	u	20%	10%	20%	free	A1/1/1352
.45	1		-- Cone assemblies (excluding single row), of an inside diameter of 119 mm or more but not exceeding 120 mm, or 131 mm or more but not exceeding 132 mm.....	u	20%	8%	17.6%	free	A1/1/1352
.90	7		-- Other.....	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8482.30	6	- Spherical roller bearings.....	u	free	free	free	free	A1/1/1352
	8482.40	0	- Needle roller bearings.....	u	free	free	free	free	A1/1/1352
	8482.50	5	- Other cylindrical roller bearings.....	u	free	free	free	free	A1/1/1352
	8482.80	9	- Other, including combined ball/roller bearings...	u	free	free	free	free	A1/1/1352
	8482.9		- Parts:						
	8482.91	2	-- Balls, needles and rollers	kg	free	free	free	free	A1/1/1352
	8482.99		-- Other:						A1/1/1174 w.e.f. 1/1/03
	.11	6	--- Outer rings of radial deep groove ball bearings with grooved ball track in bore, finished (excluding those of an outside diameter of less than 31 mm or exceeding 130 mm)	kg	20%	8%	17.6%	free	A1/1/1352
	.17	5	--- 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.....	kg	20%	8%	17.6%	free	A1/1/1352
	.29	9	--- Inner rings of radial deep groove ball bearings with grooved ball track on outer diameter, finished (excluding those of an outside diameter of less than 20 mm or exceeding 95 mm)	kg	20%	10%	17.6%	free	A1/1/1352
	.90	6	--- Other.....	kg	free	free	free	free	A1/1/1352
84.83			TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS, FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS): • Refer to Industrial Rebates of Customs Duties - 316.13 Internal Combustion Piston Engines (Excluding Motor Cycle Engines...)						A1/1/1272
	8483.10	0	- Transmission shafts (including cam shafts and crank shafts) and cranks	u	free	free	free	free	A1/1/1352
	8483.20	5	- Bearing housings, incorporating ball or roller bearings.....	u	free	free	free	free	A1/1/1352
	8483.30		- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:						
	.55	7	-- Plain shaft bearings, of a kind consisting of halves, with an inside diameter not exceeding 125 mm and a wall thickness of less than 5 mm..	u	20%	10%	20%	free	A1/1/1352
	.90	5	-- Other.....	u	free	free	free	free	A1/1/1352
	8483.40	4	- Gears and gearing (excluding toothed wheels, chain sprockets and other transmission elements presented separately); ball or roller screws; gear boxes and other speed changers, including torque converters	u	free	free	free	free	A1/1/1352
	8483.50	9	- Flywheels and pulleys, including pulley blocks..	u	free	free	free	free	A1/1/1352
	8483.60	3	- Clutches and shaft couplings (including universal joints).....	u	free	free	free	free	A1/1/1352
	8483.90	7	- Toothed wheels, chain sprockets and other transmission elements presented separately: parts	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
84.84			GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS: • Refer to Industrial Rebates of Customs Duties - 316.13 Internal Combustion Piston Engines (Excluding Motor Cycle Engines...)						
	8484.10		- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:						
		.10 1	-- Identifiable for use solely or principally in motor vehicles of Chapter 87 (excluding those of subheadings 8701.10 and 8701.90)	kg	10%	5%	free	free	A1/1/1352
		.90 3	-- Other	kg	free	free	free	free	A1/1/1352
	8484.20	9	- Mechanical seals.....	kg	free	free	free	free	A1/1/1352
	8484.90		- Other:						
		.10 8	-- Identifiable for use solely or principally in motor vehicles of Chapter 87 (excluding those of subheadings 8701.10 and 8701.90)	kg	10%	5%	free	free	A1/1/1352
		.90 6	-- Other	kg	free	free	free	free	A1/1/1352
84.86			MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:						A1/1/1327
	8486.10	1	- Machines and apparatus for the manufacture of boules or wafers	u	free	free	free	free	A1/1/1352
	8486.20	6	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits.....	u	free	free	free	free	A1/1/1352
	8486.30	0	- Machines and apparatus for the manufacture of flat panel displays.....	u	free	free	free	free	A1/1/1352
	8486.40	5	- Machines and apparatus specified in Note 9(C) to this Chapter	u	free	free	free	free	A1/1/1352
	8486.90	8	- Parts and accessories	kg	free	free	free	free	A1/1/1352
84.87			MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:						A1/1/1327
	8487.10	5	- Ships' or boats' propellers, and blades therefor.	kg	free	free	free	free	A1/1/1352
	8487.90	1	- Other	kg	free	free	free	free	A1/1/1352

CHAPTER 85
ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND
REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND
PARTS AND ACCESSORIES OF SUCH ARTICLES

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) articles of glass of heading 70.11; or
 - (c) machines and apparatus of heading 84.86;
 - (d) vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or
 - (e) electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any mass;
 - (b) other machines provided the mass of such machines does not exceed 20 kg.The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electrothermal appliances (heading 85.16).
4. For the purposes of heading 85.23:
 - (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E²PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) the term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
5. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components, for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, except elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.
6. For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
7. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43.)
8. For the purposes of headings 85.41 and 85.42:
 - (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (b) "Electronic integrated circuits" are:

Reference

- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
- (ii) hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (iii) multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without lead frames, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in this Schedule, except in the case of heading 85.23, which might cover them by references to, in particular, their function.

9. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, not capable of being recharged.

Sub Heading Notes:

- 1. Subheading 8527.12 covers only cassette-players with built-in amplifiers, without built-in loudspeakers, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 2. For the purposes of subheading 8542.10 the expression "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

Additional Notes:

- 1. For the purposes of this Chapter the expression "recorded books as defined in Additional Note 1 to Chapter 85" means the oral narration of the text of printed publications, recorded onto gramophone records, magnetic tapes, compact discs or similar media without any added commentary.

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty			
					General	EU	EFTA	SADC
85.00			<p>ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES:</p> <ul style="list-style-type: none"> • Refer to <i>Industrial Rebates of Customs Duties</i> - 316.10 Radios, Gramophones and Magnetic Sound Recording and Reproducing ... 317.12 Railway and Tramway Locomotives, Rolling-stock and Parts Thereof • Refer to <i>General Rebates of Customs Duties and Fuel Levy</i> - 460.16 Temporary Rebates of Customs Duties • Refer to <i>Specific Drawbacks and Refunds of Customs Duties and Fuel Levy</i> - 516.03 Cranes and Other Lifting or Hoisting Equipment 517.01 Railway Rolling-stock and Locomotives 					

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
85.01			ELECTRICAL MOTORS AND GENERATORS (EXCLUDING GENERATING SETS):						
			• Refer to Industrial Rebates of Customs Duties - 316.01 Machinery and Mechanical Appliances and Implements						
			• Refer to General Rebates of Customs Duties and Fuel Levy - 411.00 Miscellaneous Rebates						
			• Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 516.01 Machinery and Mechanical Appliances and Implements						
			516.09 Automatic Vending Machines						
	8501.10	3	- Motors of an output not exceeding 37,5 W	u	free	free	free	free	A1/1/1352
	8501.20	8	- Universal AC/DC motors of an output exceeding 37,5 W.....	u	free	free	free	free	A1/1/1352
	8501.3		- Other DC motors; DC generators:						
	8501.31	9	-- Of an output not exceeding 750 W	u	free	free	free	free	A1/1/1352
	8501.32	5	-- Of an output exceeding 750 W but not exceeding 75 kW.....	u	free	free	free	free	A1/1/1352
	8501.33	1	-- Of an output exceeding 75 kW but not exceeding 375 kW.....	u	free	free	free	free	A1/1/1352
	8501.34	8	-- Of an output exceeding 375 kW	u	free	free	free	free	A1/1/1352
	8501.40	7	- Other AC motors, single-phase	u	free		free	free	A1/1/1352
	8501.5		- Other AC motors, multi-phase:						
	8501.51		-- Of an output not exceeding 750 W:						
	.15	6	--- Motors with a cylindrical frame less than 100 mm in diameter of which the length exceeds 2,35 times the outside diameter, motors fitted with valve actuators, commutator motors, synchronous motors and repulsion induction motors.....	u	free	free	free	free	A1/1/1352
	.90	3	--- Other.....	u	20%	10%	20%	free	A1/1/1352
	8501.52		-- Of an output exceeding 750 W but not exceeding 75 kW:						
	.15	2	--- Motors with a cylindrical frame less than 200 mm in diameter of which the length exceeds 3 times the outside diameter, motors fitted with valve actuators, commutator motors, synchronous motors and repulsion induction motors.....	u	free	free	free	free	A1/1/1352
	.90	7	--- Other.....	u	20%	10%	20%	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8501.53		-- Of an output exceeding 75 kW:						
	.15	9	--- Motors with a cylindrical frame of which the length exceeds 5 times the outside diameter, motors fitted with valve actuators, commutator motors, synchronous motors, repulsion induction motors and torque motors.....	u	free	free	free	free	A1/1/1352
	.90	6	--- Other	u	20%	10%	20%	free	A1/1/1352
	8501.6		- AC generators (alternators):						
	8501.61		-- Of an output not exceeding 75 kVA:						
	.10	9	--- Of an output not exceeding 25 kVA	u	5%	free	free	free	A1/1/1352
	.90	8	--- Other	u	10%	4%	8.8%	free	A1/1/1352
	8501.62	9	-- Of an output exceeding 75 kVA but not exceeding 375 kVA.....	u	10%	4%	8.8%	free	A1/1/1352
	8501.63	5	-- Of an output exceeding 375 kVA but not exceeding 750 kVA.....	u	free	free	free	free	A1/1/1352
	8501.64	1	-- Of an output exceeding 750 kVA.....	u	free	free	free	free	A1/1/1352
85.02			ELECTRIC GENERATING SETS AND ROTARY CONVERTERS: • Refer to General Rebates of Customs Duties and Fuel Levy - 411.00 Miscellaneous Rebates						
	8502.1		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):						A1/1/1213 w.e.f. 1/1/03
	8502.11	3	-- Of an output not exceeding 75 kVA.....	u	20%	8%	17.6%	free	A1/1/1352
	8502.12	1	-- Of an output exceeding 75 kVA but not exceeding 375 kVA.....	u	20%	8%	17.6%	free	A1/1/1352
	8502.13	6	-- Of an output exceeding 375 kVA.....	u	20%	8%	17.6%	free	A1/1/1352
	8502.20	1	- Generating sets with spark-ignition internal combustion piston engines.....	u	free	free	free	free	A1/1/1352
	8502.3		- Other generating sets:						
	8502.31	2	-- Wind-powered	u	free	free	free	free	A1/1/1352
	8502.39	3	-- Other	u	free	free	free	free	A1/1/1352
	8502.40	0	- Electric rotary converters.....	u	20%	free	free	free	A1/1/1352
85.03	8503.00		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02 :						A1/1/1272
	.10	3	-- Rotors or armatures, with an outside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm	kg	15%	free	10.5%	free	A1/1/1352
	.20	0	-- Stators or stator packs, whether or not wound, with an inside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm	kg	15%	free	10.5%	free	A1/1/1352
	.30	5	-- Radiators	kg	10%	free	7%	free	A1/1/1352
	.90	1	-- Other	kg	5%	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
85.04			ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS:						
			<ul style="list-style-type: none"> • Refer to Industrial Rebates of Customs Duties - 316.20 Electric or Laser-operated Welding, Brazing, Soldering or Cutting ... • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 516.10 Television and Radio Receiving Sets 						
	8504.10	4	- Ballasts for discharge lamps or tubes	u	10%	5%	10%	free	A1/1/1352
	8504.2		- Liquid dielectric transformers:						
	8504.21	5	-- Having a power handling capacity not exceeding 650 kVA	u	10%	5%	10%	free	A1/1/1352
	8504.22	1	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA.....	u	10%	5%	10%	free	A1/1/1352
	8504.23	8	-- Having a power handling capacity exceeding 10 000 kVA.....	u	10%	5%	10%	free	A1/1/1352
	8504.3		- Other transformers:						
	8504.31	9	-- Having a power handling capacity not exceeding 1 kVA	u	10%	5%	10%	free	A1/1/1352
	8504.32	6	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	u	10%	5%	10%	free	A1/1/1352
	8504.33	2	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	u	10%	5%	10%	free	A1/1/1352
	8504.34	9	-- Having a power handling capacity exceeding 500 kVA	u	10%	5%	10%	free	A1/1/1352
	8504.40	8	- Static converters	u	free	free	free	free	A1/1/1352
	8504.50	2	- Other inductors	u	5%	free	free	free	A1/1/1352
	8504.90	0	- Parts	kg	5%	free	free	free	A1/1/1352
85.05			ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS:						A1/1/1272
	8505.1		- Permanent magnets and articles intended to become permanent magnets after magnetisation:						
	8505.11	4	-- Of metal	u	free	free	free	free	A1/1/1352
	8505.19	5	-- Other	u	free	free	free	free	A1/1/1352
	8505.20	2	- Electro-magnetic couplings, clutches and brakes	u	free	free	free	free	A1/1/1352
	8505.90	4	- Other, including parts	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
85.06			PRIMARY CELLS AND PRIMARY BATTERIES:						
	8506.10		- Manganese dioxide:						
	.05	2	-- Cylindrical, of an external volume exceeding 300 cm ³	u	10%	free	7%	free	A1/1/1352
	.10	9	-- Other, of a height not exceeding 7 mm	u	free	free	free	free	A1/1/1352
	.25	7	-- Other, cylindrical (<i>excluding those of a height not exceeding 7 mm</i>), of a diameter exceeding 19 mm	u	10%	free	7%	free	A1/1/1352
	.90	7	-- Other	u	20%	8%	17.6%	free	A1/1/1352
	8506.30		- Mercuric oxide:						
	.05	1	-- Cylindrical, of an external volume exceeding 300 cm ³	u	10%	free	free	free	A1/1/1352
	.10	8	-- Other, of a height not exceeding 7 mm	u	free	free	free	free	A1/1/1352
	.25	6	-- Other, cylindrical (<i>excluding those of a height not exceeding 7 mm</i>), of a diameter exceeding 19 mm	u	10%	free	free	free	A1/1/1352
	.90	6	-- Other	u	20%	8%	17.6%	free	A1/1/1352
	8506.40		- Silver oxide:						A1/1/1061 w.e.f. 01.01.00
	.05	6	-- Cylindrical, of an external volume exceeding 300 cm ³	u	10%	free	free	free	A1/1/1352
	.10	2	-- Other, of a height not exceeding 7 mm	u	free	free	free	free	A1/1/1352
	.25	0	-- Other, cylindrical (<i>excluding those of a height not exceeding 7 mm</i>), of a diameter exceeding 19 mm	u	10%	free	free	free	A1/1/1352
	.90	0	-- Other	u	20%	free	free	free	A1/1/1352
	8506.50		- Lithium:						A1/1/1061 w.e.f. 01.01.00
	.05	0	-- Cylindrical, of an external volume exceeding 300 cm ³	u	10%	free	free	free	A1/1/1352
	.10	7	-- Other, of a height not exceeding 7 mm	u	free	free	free	free	A1/1/1352
	.25	5	-- Other, cylindrical (<i>excluding those of a height not exceeding 7 mm</i>), of a diameter exceeding 19 mm	u	10%	free	free	free	A1/1/1352
	.90	5	-- Other	u	20%	free	free	free	A1/1/1352
	8506.60		- Air-zinc:						
	.05	5	-- Cylindrical, of an external volume exceeding 300 cm ³	u	10%	free	free	free	A1/1/1352
	.10	1	-- Other, of a height not exceeding 7 mm	u	free	free	free	free	A1/1/1352
	.25	5	-- Other, cylindrical (<i>excluding those of a height not exceeding 7 mm</i>), of a diameter exceeding 19 mm	u	10%	free	free	free	A1/1/1352
	.90	4	-- Other	u	20%	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8506.80		- Other primary cells and primary batteries:						A1/1/1352 w.e.f. 1/1/02
	.05	4	-- Cylindrical, of an external volume exceeding 300 cm ³	u	10%	free	8.8%	free	A1/1/1352
	.10	0	-- Other, of a height not exceeding 7 mm.....	u	free	free	free	free	A1/1/1352
	.25	9	-- Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm.....	u	10%	free	8.8%	free	A1/1/1352
	.90	9	-- Other.....	u	20%	8%	17.6%	free	A1/1/1352
	8506.90	8	- Parts.....	kg	free	free	free	free	A1/1/1352
85.07			ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE):						
	8507.10	5	- Lead-acid, of a kind used for starting piston engines.....	u	5%	2,5%	4.4%	free	A1/1/1352
	8507.20	8	- Other lead-acid accumulators.....	u	free	free	free	free	A1/1/1352
	8507.30	4	- Nickel-cadmium.....	u	free	free	free	free	A1/1/1352
	8507.40	9	- Nickel-iron.....	u	free	free	free	free	A1/1/1352
	8507.80	7	- Other accumulators.....	u	free	free	free	free	A1/1/1352
	8507.90	1	- Parts.....	kg	free	free	free	free	A1/1/1352
85.08			VACUUM CLEANERS: • Refer to Industrial Rebates of Customs Duties - 316.01 Machinery and Mechanical Appliances and Implements						A1/1/1327
	8508.1		- With self-contained electric motor:						A1/1/1327
	8508.11		-- Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 litres:						A1/1/1327
	.10	2	--- Of a value for duty purposes not exceeding R650.....	u	20%	10%	20%	free	A1/1/1352
	.90	0	--- Other.....	u	5%	free	free	free	A1/1/1352
	8508.19		-- Other:						A1/1/1327
	.10	3	--- Vacuum cleaners of a value for duty purposes not exceeding R650, non-domestic.....	u	10%	5%	8.8%	free	A1/1/1352
	.20	0	--- Other, of a value for duty purposes not exceeding R650.....	u	20%	10%	20%	free	A1/1/1352
	.90	1	--- Other.....	u	5%	free	free	free	A1/1/1352
	8508.60		- Other vacuum cleaners:						1/1/1327
	.10	9	-- Vacuum cleaners of a value for duty purposes not exceeding R650, non-domestic.....	u	10%	5%	8.8%	free	A1/1/1352
	.90	7	-- Other, of a value for duty purposes exceeding R650, non-domestic.....	u	5%	free	free	free	A1/1/1352
	8508.70		- Parts:						1/1/1327
	.10	3	-- For vacuum cleaners, non-domestic.....	u	free	free	free	free	A1/1/1352
	.90	1	-- Other.....	u	20%	10%	20%	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
85.09			ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR (EXCLUDING VACUUM CLEANERS OF HEADING 85.08):						
	8509.40	6	- Food grinders and mixers; fruit or vegetable juice extractors	u	free	free	free	free	A1/1/1352
	8509.80	4	- Other appliances:						
	.10	1	-- Floor polishers	u	20%	10%	20%	free	A1/1/1352
	.90	1	-- Other	u	free	free	free	free	A1/1/1352
	8509.90	9	- Parts	kg	20%	10%	20%	free	A1/1/1352
85.10			SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR:						
	8510.10	2	- Shavers.....	u	free	free	free	free	A1/1/1352
	8510.20	7	- Hair clippers.....	u	free	free	free	free	A1/1/1352
	8510.30	1	- Hair removing appliances.....	u	free	free	free	free	A1/1/1352
	8510.90	9	- Parts	kg	free	free	free	free	A1/1/1352
85.11			ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES:						
			<ul style="list-style-type: none"> • Refer to Industrial Rebates of Customs Duties - 316.06 Electrical Starting and Ignition Equipment for Internal Combustion ... 316.13 Internal Combustion Piston Engines (Excluding Motor Cycle Engines...) 317.10 Mechanically Propelled Work Trucks of the Types Used in Factories... 						
	8511.10		- Sparking plugs:						
	.10	3	-- Identifiable for use solely or principally with aircraft or tractor engines.....	u	free	free	free	free	A1/1/1352
	.90	1	-- Other	u	10%	5%	10%	free	A1/1/1352
	8511.20	0	- Ignition magnetos; magneto-dynamos; magneton flywheels.....	u	free	free	free	free	A1/1/1352
	8511.30		- Distributors; ignition coils:						
	.30	7	-- Distributors and ignition coils, identifiable for use solely or principally with motor vehicle engines ...	u	15%	7,5%	15%	free	A1/1/1352
	.90	0	-- Other	u	free	free	free	free	A1/1/1352
	8511.40		- Starter motors and dual purpose starter-generators:						
	.15	8	-- Identifiable for use solely or principally with motor vehicle engines.....	u	15%	7,5%	15%	free	A1/1/1352
	.90	5	-- Other	u	free	free	free	free	A1/1/1352
	8511.50		- Other generators:						
	.20	9	-- Identifiable for use solely or principally with motor vehicle engines.....	u	15%	7,5%	15%	free	A1/1/1352
	.90	7	-- Other	u	free	free	free	free	A1/1/1352
	8511.80	8	- Other equipment	u	free	free	free	free	A1/1/1352
	8511.90	2	- Parts	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
85.12			ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES: • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 516.06 Vehicle Starting, Ignition, Lighting and Signalling Equipment						A1/1/1272
	8512.10	1	- Lighting or visual signalling equipment of a kind used on bicycles	u	free	free	free	free	A1/1/1352
	8512.20	4	- Other lighting or visual signalling equipment	u	15%	7,5%	15%	free	A1/1/1352
	8512.30	9	- Sound signaling equipment	u	15%	7,5%	15%	free	A1/1/1352
	8512.40	3	- Windscreen wipers, defrosters and demisters	u	15%	7,5%	15%	free	A1/1/1352
	8512.90	6	- Parts	kg	free	free	free	free	A1/1/1352
85.13			PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS) (EXCLUDING LIGHTING EQUIPMENT OF HEADING 85.12):						A1/1/1272
	8513.10	3	- Lamps	u	free	free	free	free	A1/1/1352
	8513.90	6	- Parts	kg	free	free	free	free	A1/1/1327
85.14			INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS:						A1/1/1135 w.e.f. 1/1/02
	8514.10	7	- Resistance heated furnaces and ovens	u	free	free	free	free	A1/1/1352
	8514.20	1	- Furnaces and ovens functioning by induction or dielectric loss	u	free	free	free	free	A1/1/1352
	8514.30	6	- Other furnaces and ovens	u	free	free	free	free	A1/1/1352
	8514.40	0	- Other equipment for the heat treatment of materials by induction or dielectric loss	kg	free	free	free	free	A1/1/1352
	8514.90	3	- Parts	kg	free	free	free	free	A1/1/1352
85.15			ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS:						
	8515.1		- Brazing or soldering machines and apparatus:						
	8515.11	7	-- Soldering irons and guns	u	free	free	free	free	A1/1/1352
	8515.19	8	-- Other	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8515.2		- Machines and apparatus for resistance welding of metal:						
	8515.21	1	-- Fully or partly automatic.....	u	free	free	free	free	A1/1/1352
	8515.29	2	-- Other.....	u	free	free	free	free	A1/1/1352
	8515.3		- Machines and apparatus for arc (including plasma arc) welding of metals:						
	8515.31	6	-- Fully or partly automatic.....	u	free	free	free	free	A1/1/1352
	8515.39	7	-- Other.....	u	free	free	free	free	A1/1/1352
	8515.80	2	- Other machines and apparatus.....	u	free	free	free	free	A1/1/1352
	8515.90	7	- Parts.....	kg	free	free	free	free	A1/1/1352
85.16			ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTROTHERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS (EXCLUDING THOSE OF HEADING 85.45):						A1/1/1272
			• Refer to Industrial Rebates of Customs Duties - 316.01 Machinery and Mechanical Appliances and Implements 316.09 Electric Instantaneous or Storage Water Heaters and Immersion ...						
	8516.10		- Electric instantaneous or storage water heaters and immersion heaters:						A1/1/1176 w.e.f. 1/1/02
	.10	1	-- Immersion heaters identifiable for use solely or principally for heating industrial liquids.....	u	free	free	free	free	A1/1/1352
	.90	6	-- Other.....	u	20%	10%	20%	free	A1/1/1352
	8516.2		- Electric space heating apparatus and electric soil heating apparatus:						A1/1/1176 w.e.f. 1/1/02
	8516.21	5	-- Storage heating radiators.....	u	20%	10%	20%	free	A1/1/1352
	8516.29		-- Other:						A1/1/1213 w.e.f. 1/1/03
	.10	3	--- Electric radiators.....	u	20%	8%	20%	free	A1/1/1352
	.90	1	--- Other.....	u	20%	10%	20%	free	A1/1/1352
	8516.3		- Electro-thermic hair-dressing or hand-drying apparatus:						A1/1/1176 w.e.f. 1/1/02
	8516.31		-- Hair dryers:						A1/1/1176 w.e.f. 1/1/02
	.10	7	--- Hand-type.....	u	8%	free	5.6%	free	A1/1/1352
	.90	5	--- Other.....	u	20%	10%	20%	free	A1/1/1352
	8516.32	6	-- Other hair-dressing apparatus.....	u	20%	10%	20%	free	A1/1/1352
	8516.33	2	-- Hand-drying apparatus.....	u	20%	8%	14%	free	A1/1/1352
	8516.40	8	- Electric smoothing irons.....	u	20%	10%	20%	free	A1/1/1352
	8516.50	2	- Microwave ovens.....	u	20%	8%	14%	free	A1/1/1352
	8516.60	7	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters.....	u	20%	8%	14%	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8516.7		- Other electro-thermic appliances:						A1/1/1176 w.e.f. 1/1/02
	8516.71	8	-- Coffee or tea makers.....	u	20%	8%	14%	free	A1/1/1352
	8516.72	4	-- Toasters.....	u	20%	8%	14%	free	A1/1/1352
	8516.79	9	-- Other.....	u	20%	8%	14%	free	A1/1/1352
	8516.80		- Electric heating resistors:						
	.10	3	-- Identifiable for use solely or principally with domestic stoves, hot-plates and ovens.....	u	20%	8%	14%	free	A1/1/1352
	.20	0	-- Identifiable for use solely or principally with industrial ovens and furnaces.....	u	free	free	free	free	A1/1/1352
	.90	1	-- Other.....	u	20%	10%	20%	free	A1/1/1352
	8516.90		- Parts:						A1/1/1176 w.e.f. 1/1/02
	.10	8	-- For immersion heaters identifiable for use solely or principally for heating industrial liquids.....	kg	free	free	free	free	A1/1/1352
	.20	5	-- For hand-type hair dryers.....	kg	8%	free	5,6%	free	A1/1/1352
	.25	6	-- For electric smoothing irons.....	kg	20%	10%	17,6%	free	A1/1/1352
	.30	2	-- For other electro-thermic appliances of a kind used for domestic purposes.....	kg	20%	8%	14%	free	A1/1/1352
	.90	6	-- Other.....	kg	20%	10%	17,6%	free	A1/1/1352
85.17			TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK) (EXCLUDING TRANSMISSION OR RECEPTION APPARATUS OF HEADING 84.43, 85.25, 85.27 OR 85.28):						
	8517.1		• Refer to Industrial Rebates of Customs Duties - 316.16 Electrical Apparatus for Line Telephony or Line Telegraphy... • Refer to Ad Valorem Excise Duties 124.37 - Telephone sets, including telephones for cellular networks or for other wireless networks:						A1/1/1327
	8517.11	4	-- Line telephone sets with cordless handsets.....	u	10%	5%	8,8%	free	A1/1/1352
	8517.12	0	-- Telephones for cellular networks or for other wireless networks.....	u	free	free	free	free	A1/1/1352
	8517.18		-- Other:						1/1/1327
	.10	6	--- Card or coin operated telephone sets.....	u	free	free	free	free	A1/1/1352
	.90	4	--- Other.....	u	10%	5%	8.8%	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8517.6		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):						1/1/1327
	8517.61	7	-- Base stations	u	free	free	free	free	A1/1/1352
	8517.62	3	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus.....	u	free	free	free	free	A1/1/1352
		.10 0	--- Videophones	u	5%	2,5%	4,4%	free	A1/1/1352
		.90 9	--- Other	u	free	free	free	free	A1/1/1352
	8517.69	8	-- Other	u	free	free	free	free	A1/1/1352
	8517.70		- Parts:						1/1/1327
		.10 2	-- For telephone sets	kg	10%	free	7%	free	A1/1/1352
		.90 0	-- Other	kg	free	free	free	free	A1/1/1352
85.18			MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES WHETHER OR NOT COMBINED WITH A MICROPHONE AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS: <ul style="list-style-type: none"> • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 516.07 Telephone and Telegraph Apparatus 516.10 Television and Radio Receiving Sets • Refer to Ad Valorem Excise Duties from Page 690 						A1/1/1135 w.e.f. 1/1/02
	8518.10	1	- Microphones and stands therefor.....	u	free	free	free	free	A1/1/1352
	8518.2		- Loudspeakers, whether or not mounted in their enclosures:						
	8518.21	2	-- Single loudspeakers, mounted in their enclosures	u	free	free	free	free	A1/1/1352
	8518.22	9	-- Multiple loudspeakers, mounted in the same enclosure.....	u	free	free	free	free	A1/1/1352
	8518.29	3	-- Other	u	free	free	free	free	A1/1/1352
	8518.30	0	- Headphones and earphones whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers.....	u	free	free	free	free	A1/1/1352
	8518.40	5	- Audio-frequency electric amplifiers.....	u	free	free	free	free	A1/1/1352
	8518.50	5	- Electric sound amplifier sets	u	free	free	free	free	A1/1/1352
	8518.90	8	- Parts	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
85.19			SOUND RECORDING OR REPRODUCING APPARATUS: <ul style="list-style-type: none"> Refer to Industrial Rebates of Customs Duties - 316.10 Radios, Gramophones and Magnetic Sound Recording and Reproducing ... Refer to General Rebates of Customs Duties and Fuel Levy - 405.05 Goods for Cultural, Educational, Charitable, Welfare or Youth ... Refer to Ad Valorem Excise Duties from Page 690 						
	8519.20	6	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	free	free	free	free	A1/1/1352
	8519.30	4	- Turntables (record decks).....	u	free	free	free	free	A1/1/1352
	8519.50	3	- Telephone answering machines.....	u	free	free	free	free	A1/1/1352
	8519.8		- Other apparatus:						1/1/1327
	8519.81	3	-- Using magnetic, optical or semiconductor media.	u	free	free	free	free	A1/1/1352
	8519.89	4	-- Other	u	free	free	free	free	A1/1/1352
85.21			VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER: <ul style="list-style-type: none"> Refer to Ad Valorem Excise Duties 124.55 						
	8521.10	9	- Magnetic tape-type	u	free	free	free	free	A1/1/1352
	8521.90	5	- Other	u	free	free	free	free	A1/1/1352
85.22			PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21:						A1/1/1272
	8522.10	2	- Pick-up cartridges	kg	free	free	free	free	A1/1/1352
	8522.90	9	- Other	kg	free	free	free	free	A1/1/1352
85.23			DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS (EXCLUDING PRODUCTS OF CHAPTER 37): <ul style="list-style-type: none"> Refer to Ad Valorem Excise Duties from Page 690.01 						
	8523.2		- Magnetic media:						1/1/1327
	8523.21	7	-- Cards incorporating a magnetic stripe	u	5%	2,5%	4,4%	free	A1/1/1352
	8523.29	8	-- Other.....	u	free	free	free	free	A1/1/1352
	8523.40	8	- Optical media	u	free	free	free	free	A1/1/1352
	8523.5		- Semiconductor media:						1/1/1327
	8523.51	0	-- Solid-state non-volatile storage devices.....	u	free	free	free	free	A1/1/1352
	8523.52		-- "Smart cards":						1/1/1327
	.10	4	--- Digital.....	u	5%	free	4,4%	free	A1/1/1352
	.90	2	--- Other.....	u	free	free	free	free	A1/1/1352
	8523.59	1	-- Other.....	u	free	free	free	free	A1/1/1352
	8523.80	8	- Other	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
85.25			TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS: • Refer to Ad Valorem Excise Duties from Page 691						
	8525.50		- Transmission apparatus:						1/1/1327
	.10	9	-- For radio-telephony or radio-telegraphy	u	15%	free	10,5%	free	A1/1/1352
	.90	7	-- Other	u	free	free	free	free	A1/1/1352
	8525.60	6	- Transmission apparatus incorporating reception apparatus.....	u	free	free	free	free	A1/1/1352
	8525.80	5	- Television cameras, digital cameras and video camera recorders.....	u	free	free	free	free	A1/1/1352
85.26			RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS:						
	8526.10	7	- Radar apparatus.....	u	free	free	free	free	A1/1/1352
	8526.9		- Other:						
	8526.91	3	-- Radio navigational aid apparatus.....	u	free	free	free	free	A1/1/1352
	8526.92	6	-- Radio remote control apparatus.....	u	free	free	free	free	A1/1/1352
85.27			RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK: • Refer to Ad Valorem Excise Duties from Page 691						
	8527.1		- Radio-broadcast receivers capable of operating without an external source of power:						A1/1/1327
	8527.12	3	-- Pocket-size radio cassette-players.....	u	12,5%	6,25%	11%	free	A1/1/1352
	8527.13	6	-- Other apparatus combined with sound recording or reproducing apparatus.....	u	12,5%	6,25%	11%	free	A1/1/1352
	8527.19	8	-- Other	u	12,5%	5%	11%	free	A1/1/1352
	8527.2		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:						
	8527.21	1	-- Combined with sound recording or reproducing apparatus.....	u	free	free	free	free	A1/1/1352
	8527.29	2	-- Other	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8527.9		- Other:						1/1/1327
	8527.91	3	-- Combined with sound recording or reproducing apparatus.....	u	free	free	free	free	A1/1/1352
	8527.92	2	-- Not combined with sound recording or reproducing apparatus but combined with a clock.....	u	free	free	free	free	A1/1/1352
	8527.99	4	-- Other.....	u	free	free	free	free	A1/1/1352
85.28			MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS:: • Refer to General Rebates of Customs Duties and Fuel Levy - 460.16 Temporary Rebates of Customs Duties						A1/1/1327
	8528.4		- Cathode-ray tube monitors:						1/1/1327
	8528.41	4	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71.....	u	free	free	free	free	A1/1/1352
	8528.49		-- Other:						1/1/1327
	.10	2	--- Colour, with a screen size not exceeding 3 m x 4 m.....	u	25%	12,5%	22%	free	A1/1/1352
	.90	0	--- Other.....	u	free	free	free	free	A1/1/1352
	8528.5		- Other monitors:						1/1/1327
	8528.51	9	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71.....	u	free	free	free	free	A1/1/1352
	8528.59		-- Other:						1/1/1327
	.10	7	--- Colour, with a screen size not exceeding 3 m x 4 m.....	u	25%	12,5%	22%	free	A1/1/1352
	.90	5	--- Other.....	u	free	free	free	free	A1/1/1352
	8528.6		- Projectors:						1/1/1327
	8528.61	3	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71.....	u	free	free	free	free	A1/1/1352
	8528.69	4	-- Other.....	u	free	free	free	free	A1/1/1352
	8528.7		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:						1/1/1327
	8528.71	8	-- Not designed to incorporate a video display or screen.....	u	free	free	free	free	A1/1/1352
	8528.72		-- Other, colour:						1/1/1327
	.10	1	--- With a screen size not exceeding 3 m x 4 m ...	u	25%	12,5%	22%	free	A1/1/1352
	.90	0	--- Other.....	u	free	free	free	free	A1/1/1352
	8528.73		-- Other, black and white or other monochrome:						1/1/1327
	.10	8	--- With a screen size not exceeding 3 m x 4 m ...	u	25%	12,5%	22%	free	A1/1/1352
	.90	6	--- Other.....	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
85.29			PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28:						A1/1/1272
	8529.10		• <i>Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 516.10 Television and Radio Receiving Sets</i>						A1/1/1039
			- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:						
	.10	5	-- Parabolic aerial reflector dishes of a diameter not exceeding 120 cm.....	kg	10%	free	free	free	A1/1/1352
	.90	3	-- Other	kg	free	free	free	free	A1/1/1352
	8529.90		- Other:						
	.20	9	-- Cabinets for reception apparatus for television....	kg	free	free	free	free	A1/1/1352
	.50	0	-- Filters or separators, for antennas for reception apparatus for television	kg	free	free	free	free	A1/1/1352
	.60	8	-- Tuners (<i>very high frequency or ultra-high frequency</i>) and tuner control devices, for reception apparatus for television	kg	free	free	free	free	A1/1/1352
	.70	5	-- Parts of moulded plastics or base metal, not incorporating electronic components, for reception apparatus for television	kg	free	free	free	free	A1/1/1352
	.80	2	-- Other parts for reception apparatus for television	kg	20%	10%	17,6%	free	A1/1/1352
	.90	9	-- Other	kg	free	free	free	free	A1/1/1352
85.30			ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (EXCLUDING THOSE OF HEADING 86.08):						A1/1/1272
	8530.10	8	- Equipment for railways or tramways	u	free	free	free	free	A1/1/1352
	8530.80	7	- Other equipment	u	10%	free	7%	free	A1/1/1352
	8530.90		- Parts:						
	.10	1	-- For equipment for railways	kg	free	free	free	free	A1/1/1352
	.90	4	-- Other	kg	10%	free	7%	free	A1/1/1352
85.31			ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS) (EXCLUDING THOSE OF HEADING 85.12 OR 85.30):						A1/1/1272
	8531.10	1	- Burglar or fire alarms and similar apparatus	u	free	free	free	free	A1/1/1352
	8531.20	6	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED).....	u	free	free	free	free	A1/1/1352
	8531.80	3	- Other apparatus	u	free	free	free	free	A1/1/1352
	8531.90	8	- Parts	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference			
					General	EU	EFTA	SADC				
85.32	8532.10	2	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET): <ul style="list-style-type: none"> • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 516.10 Television and Radio Receiving Sets 518.02 Surveying Instruments 									
				- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kVar (power capacitors):								
				-- Of a capacitance exceeding 50 microfarads, for voltages not exceeding 1 000 V(AC) or 2 000 V(DC) (excluding electrolytic capacitors)	kg	free	free	free	free	A1/1/1352		
				-- Other, for voltages exceeding 1 000 V(AC) or 2000 V(DC)	kg	free	free	free	free	A1/1/1352		
				-- Other	kg	15%	6%	15%	free	A1/1/1352		
			8532.2		- Other fixed capacitors:							
			8532.21	6	-- Tantalum	kg	free	free	free	free	A1/1/1352	
			8532.22	2	-- Aluminium electrolytic	kg	free	free	free	free	A1/1/1352	
			8532.23	9	-- Ceramic dielectric, single layer	kg	free	free	free	free	A1/1/1352	
			8532.24	5	-- Ceramic dielectric, multilayer	kg	free	free	free	free	A1/1/1352	
			8532.25	1	-- Dielectric of paper or plastics	kg	free	free	free	free	A1/1/1352	
			8532.29		-- Other:							
				.15	5	--- Designed for use in 50/60 Hz circuits and having a reactive power handling capacity of less than 0,5 kVar	kg	15%	7,5%	13,2%	free	A1/1/1352
				.90	2	--- Other	kg	free	free	free	free	A1/1/1352
			8532.30	4	- Variable or adjustable (pre-set) capacitors	kg	free	free	free	free	A1/1/1352	
			8532.90		- Parts:							
				.10	9	-- Windings	kg	15%	7,5%	13,2%	free	A1/1/1352
				.90	7	-- Other	kg	free	free	free	free	A1/1/1352
85.33	8533.10	9	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS) (EXCLUDING HEATING RESISTORS):									
				- Fixed carbon resistors, composition or film types	kg	free	free	free	free	A1/1/1352		
			8533.2		- Other fixed resistors:							
			8533.21	8	-- For a power handling capacity not exceeding 20 W	kg	free	free	free	free	A1/1/1352	
			8533.29	0	-- Other	kg	free	free	free	free	A1/1/1352	
			8533.3		- Wirewound variable resistors, including rheostats and potentiometers:							
			8533.31	4	-- For a power handling capacity not exceeding 20 W	kg	free	free	free	free	A1/1/1352	
			8533.39	5	-- Other	kg	free	free	free	free	A1/1/1352	
			8533.40	2	- Other variable resistors, including rheostats and potentiometers	kg	free	free	free	free	A1/1/1352	
			8533.90	5	- Parts	kg	free	free	free	free	A1/1/1352	

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference	
					General	EU	EFTA	SADC		
85.34	8534.00	8	PRINTED CIRCUITS	kg	free	free	free	free	A1/1/1352	
85.35			ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 V: <ul style="list-style-type: none"> • Refer to Industrial Rebates of Customs Duties - 316.19 Electrical Apparatus for Switching or Protecting Electrical ... 317.09 Mine Shuttle Cars 							A1/1/1327
	8535.10	6	- Fuses	kg	5%	free	free	free	A1/1/1352	
	8535.2		- Automatic circuit breakers:							
	8535.21		-- For a voltage of less than 72,5 kV:							
		.05	8 --- With moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1,1 kV (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A.....	kg	15%	7,5%	13,2%	free	A1/1/1352	
		.10	4 --- With a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics).....	kg	15%	7,5%	13,2%	free	A1/1/1352	
		.20	1 --- With a current rating not exceeding 1 200 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding those with moulded casings of plastics).....	kg	15%	7,5%	13,2%	free	A1/1/1352	
		.30	9 --- With a current rating not exceeding 1 600 A, for a voltage exceeding 24 kV (AC) but not exceeding 36 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics).....	kg	5%	free	free	free	A1/1/1352	
		.40	6 --- With a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 21 900 A (excluding those with moulded casings of plastics).....	kg	15%	7,5%	13,2%	free	A1/1/1352	
		.90	2 --- Other	kg	5%	free	3,5%	free	A1/1/1352	
	8535.29	8	-- Other	kg	5%	free	free	free	A1/1/1352	
	8535.30		- Isolating switches and make-and-break switches:							
		.05	6 -- Isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A.....	kg	15%	7,5%	13,2%	free	A1/1/1352	
		.90	0 -- Other	kg	5%	free	3,5%	free	A1/1/1352	
	8535.40	6	- Lightning arresters, voltage limiters and surge suppressors	kg	5%	free	free	free	A1/1/1352	
	8535.90		- Other:							
		.10	3 -- Switch cover plates; apparatus connectors	kg	15%	7,5%	13,2%	free	A1/1/1352	
		.90	8 -- Other	kg	5%	free	3,5%	free	A1/1/1352	

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
85.36			<p>ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 V; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES::</p> <ul style="list-style-type: none"> • Refer to Industrial Rebates of Customs Duties - <ul style="list-style-type: none"> 316.01 Machinery and Mechanical Appliances and Implements 316.09 Electric Instantaneous or Storage Water Heaters and Immersion ... 316.13 Internal Combustion Piston Engines (Excluding Motor Cycle Engines... 317.06 Motor Vehicle Parts and Accessories 317.09 Mine Shuttle Cars 317.13 Aircraft (for Example, Helicopters, Aeroplanes); Spacecraft ... • Refer to General Rebates of Customs Duties and Fuel Levy - <ul style="list-style-type: none"> 460.16 Temporary Rebates of Customs Duties • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - <ul style="list-style-type: none"> 516.06 Vehicle Starting, Ignition, Lighting and Signalling Equipment 516.10 Television and Radio Receiving Sets 						A1/1/1327
	8536.10	7	- Fuses.....	kg	free	free	free	free	A1/1/1352
	8536.20		- Automatic circuit-breakers:						
		.15 2	-- With casings of plastics or other insulating material, with a current rating not exceeding 800 A	kg	15%	7,5%	13,2%	free	A1/1/1352
		.90 4	-- Other.....	kg	free	free	free	free	A1/1/1352
	8536.30		- Other apparatus for protecting electrical circuits:						
		.10 6	-- Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus.....	kg	10%	free	8,8%	free	A1/1/1352
		.20 3	-- Identifiable for use solely or principally with motor vehicles.....	kg	10%	5%	8,8%	free	A1/1/1352
		.30 0	-- Switch fuses, for a voltage of less than 500 V.....	kg	10%	5%	8,8%	free	A1/1/1352
		.90 4	-- Other.....	kg	5%	free	free	free	A1/1/1352
	8536.4		- Relays:						A1/1/1061 w.e.f. 01.01.00

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8536.41		-- For a voltage not exceeding 60 V:						A1/1/1061 w.e.f. 01.01.00
	.10	7	--- Earth leakage relays, with a sensitivity not exceeding 1 000 mA.....	kg	5%	free	free	free	A1/1/1352
	.20	4	--- Electromagnetic and permanent magnet relays	kg	5%	free	free	free	A1/1/1352
	.30	1	--- Thermo-electric relays incorporating bimetal elements	kg	5%	free	free	free	A1/1/1352
	.80	8	--- Other, of a value for duty purposes of R250 or more.....	kg	5%	free	free	free	A1/1/1352
	.90	5	--- Other	kg	10%	5%	8,8%	free	A1/1/1352
	8536.49		-- Other:						A1/1/1061 w.e.f. 01.01.00
	.10	8	--- Earth leakage relays, for a voltage not exceeding 660 V with a sensitivity not exceeding 1 000 mA.....	kg	5%	free	3,5%	free	A1/1/1352
	.20	5	--- Electromagnetic and permanent magnet relays	kg	5%	free	free	free	A1/1/1352
	.30	2	--- Thermo-electric relays incorporating bimetal elements	kg	5%	free	free	free	A1/1/1352
	.80	9	--- Other, of a value for duty purposes of R250 or more.....	kg	5%	free	free	free	A1/1/1352
	.90	6	--- Other	kg	10%	5%	8,8%	free	A1/1/1352
	8536.50		- Other switches:						
	.10	5	-- Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus.....	kg	free	free	free	free	A1/1/1352
	.25	3	-- Identifiable for use solely or principally with motor vehicles, domestic stoves and hot-plates ..	kg	free	free	free	free	A1/1/1352
	.40	7	-- Identifiable for use solely or principally with rail locomotives and railway rolling-stock	kg	free	free	free	free	A1/1/1352
	.50	4	-- Other, with moulded casings of plastics or other insulating material, with a current rating not exceeding 800 A.....	kg	15%	7,5%	13,2%	free	A1/1/1352
	.90	3	-- Other	kg	5%	free	free	free	A1/1/1352
	8536.6		- Lamp-holders, plugs and sockets:						
	8536.61		-- Lamp-holders:						
	.10	6	--- Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus	kg	free	free	free	free	A1/1/1352
	.20	3	--- Identifiable for use solely or principally with motor vehicles	kg	10%	5%	10%	free	A1/1/1352
	.30	0	--- Other, for fluorescent lamps	kg	10%	5%	10%	free	A1/1/1352
	.40	8	--- Other, for a voltage of less than 500 V.....	kg	10%	5%	10%	free	A1/1/1352
	.90	4	--- Other	kg	5%	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8536.69		-- Other:						
	.10	7	--- Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus.....	kg	10%	free	free	free	A1/1/1352
	.30	1	--- Other, identifiable for use solely or principally with motor vehicles	kg	10%	5%	8,8%	free	A1/1/1352
	.60	3	--- Other sockets, for a voltage of less than 500 V	kg	15%	5%	13,2%	free	A1/1/1352
	.65	4	--- Other, for a voltage of less than 500 V	kg	10%	5%	8,8%	free	A1/1/1352
	.90	5	--- Other.....	kg	5%	free	free	free	A1/1/1352
	8536.70	7	- Connectors for optical fibres, optical fibre bundles or cables.....	kg	free	free	free	free	A1/1/1352
	8536.90		- Other apparatus:						
	.10	3	-- Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus.....	kg	free	free	free	free	A1/1/1352
	.20	0	-- Identifiable for use solely or principally with motor vehicles.....	kg	10%	5%	8,8%	free	A1/1/1352
	.30	8	-- Apparatus connectors; switch cover plates.....	kg	10%	free	7%	free	A1/1/1352
	.40	5	-- Terminals, terminal strips and other metal parts for the reception of conductors or cables, identifiable for use solely or principally with domestic stoves and hot-plates	kg	10%	free	7%	free	A1/1/1352
	.90	1	-- Other.....	kg	5%	2,5%	4,4%	free	A1/1/1352
85.37			BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS (EXCLUDING SWITCHING APPARATUS OF HEADING 85.17): • Refer to Industrial Rebates of Customs Duties - 316.01 Machinery and Mechanical Appliances and Implements						A1/1/1272
	8537.10		- For a voltage not exceeding 1 000 V:						
	.20	8	-- Identifiable for use solely or principally with motor vehicles.....	kg	15%	7,5%	13,2%	free	A1/1/1352
	.30	5	-- Equipped with apparatus of subheading 8536.20.15 or 8536.50.50	kg	15%	7,5%	13,2%	free	A1/1/1352
	.90	9	-- Other.....	kg	5%	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8537.20		- For a voltage exceeding 1 000 V:						
	.10	5	-- Not flameproof, with a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding gas insulated metal clad switchgear)	kg	15%	7,5%	13,2%	free	A1/1/1352
	.20	2	-- Not flameproof, with a current rating not exceeding 1 250 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding gas insulated metal clad switchgear)	kg	15%	7,5%	13,2%	free	A1/1/1352
	.40	7	-- Not flameproof, with a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 21 900 A (excluding gas insulated metal clad switchgear)..	kg	15%	7,5%	13,2%	free	A1/1/1352
	.90	3	-- Other	kg	5%	free	free	free	A1/1/1352
85.38			PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37: <ul style="list-style-type: none"> Refer to Industrial Rebates of Customs Duties - 316.19 Electrical Apparatus for Switching or Protecting Electrical ... 						A1/1/1272
	8538.10	7	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg	free	free	free	free	A1/1/1352
	8538.90		- Other:						
	.45	3	-- For circuit breakers and isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	kg	10%	5%	8,8%	free	A1/1/1352
	.48	8	-- For other automatic circuit breakers for a voltage exceeding 1 kV	kg	10%	free	free	free	A1/1/1352
	.90	9	-- Other	kg	free	free	free	free	A1/1/1352
85.39			ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS: <ul style="list-style-type: none"> Refer to Industrial Rebates of Customs Duties - 316.08 Electric Filament Lamps and Electrical Discharge Lamps (Including ... 317.13 Aircraft (for Example, Helicopters, Aeroplanes); Spacecraft ... Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 516.03 Cranes and Other Lifting or Hoisting Equipment 516.06 Vehicle Starting, Ignition, Lighting and Signalling Equipment 516.08 Electric Filament Lamps 						A1/1/1176 w.e.f. 1/1/02
	8539.10	0	- Sealed beam lamp units	u	20%	10%	17,6%	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
8539.2			- Other filament lamps (excluding ultra-violet or infra-red lamps):						A1/1/1176 w.e.f. 1/1/02
	8539.21		-- Tugnsten halogen:						A1/1/1176 w.e.f. 1/1/02
		.20 6	--- Identifiable for use solely or principally with motor vehicles (excluding quartz iodide lamps).....	u	20%	8%	17,6%	free	A1/1/1352
		.45 1	--- Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	u	20%	13%	20%	free	A1/1/1352
		.90 7	--- Other.....	u	free	free	free	free	A1/1/1352
	8539.22		-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:						A1/1/1176 w.e.f. 1/1/02
		.20 2	--- Projector lamps.....	u	free	free	free	free	A1/1/1352
		.45 8	--- Other, of a power of 15 W or more and for a voltage not exceeding 260 V	u	20%	free	14%	free	A1/1/1352
		.90 3	--- Other.....	u	20%	free	14%	free	A1/1/1352
	8539.29		-- Other:						A1/1/1176 w.e.f. 1/1/02
		.10 1	--- Carbon filament lamps	u	free	free	free	free	A1/1/1352
		.15 0	--- Projector lamps.....	u	free	free	free	free	A1/1/1352
		.20 7	--- Radiator lamps.....	u	free	free	free	free	A1/1/1352
		.25 8	--- Torch lamps.....	u	free	free	free	free	A1/1/1352
		.45 2	--- Lamps, identifiable for use solely or principally with motor vehicles	u	21%	8,4%	18,5%	free	A1/1/1352
		.50 9	--- Other, vacuum type, of less than 15 W.....	u	20%	free	14%	free	A1/1/1352
		.57 6	--- Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	u	20%	free	14%	free	A1/1/1352
		.60 6	--- Other, not exceeding 100 W, identifiable for use solely or principally in headlamps for miners.....	u	free	free	free	free	A1/1/1352
		.90 8	--- Other.....	u	20%	free	14%	free	A1/1/1352
	8539.3		- Discharge lamps (excluding ultra-violet lamps):						A1/1/1176 w.e.f. 1/1/02
	8539.31		-- Fluorescent, hot cathode:						A1/1/1176 w.e.f. 1/1/02
		.45 6	--- Linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	u	20%	free	14%	free	A1/1/1352
		.90 1	--- Other.....	u	15%	free	10,5%	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8539.32		-- Mercury or sodium vapour lamps; metal halide lamps:						A1/1/1176 w.e.f. 1/1/02
	.45	2	--- Fluorescent lamps, linear (<i>excluding mercury vapour lamps</i>) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W.....	u	20%	free	14%	free	A1/1/1352
	.90	8	--- Other	u	15%	free	10,5%	free	A1/1/1352
	8539.39		-- Other:						A1/1/1183 w.e.f. 1/1/03
	.45	7	--- Fluorescent lamps, linear (<i>excluding mercury vapour lamps</i>) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W.....	u	20%	free	14%	free	A1/1/1352
	.90	2	--- Other	u	15%	free	10,5%	free	A1/1/1352
	8539.4		- Ultra-violet or infra-red lamps; arc-lamps:						A1/1/1183 w.e.f. 1/1/03
	8539.41	0	-- Arc lamps.....	u	20%	free	14%	free	A1/1/1352
	8539.49		-- Other:						A1/1/1183 w.e.f. 1/1/03
	.10	9	--- Ultra-violet lamps.....	u	15%	free	10,5%	free	A1/1/1352
	.20	6	--- Infra-red lamps	u	20%	free	14%	free	A1/1/1352
	8539.90	7	- Parts	kg	15%	free	10,5%	free	A1/1/1352
85.40			THERMIONIC, COLD CATHODE OR PHOTOCATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES): • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 518.02 Surveying Instruments						A1/1/1272
	8540.1		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:						A1/1/1176 w.e.f. 1/1/02
	8540.11	7	-- Colour.....	u	25%	free	22%	free	A1/1/1352
	8540.12	3	-- Black and white or other monochrome.....	u	25%	free	22%	free	A1/1/1352
	8540.20	5	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes.....	u	free	free	free	free	A1/1/1352
	8540.40	4	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	u	free	free	free	free	A1/1/1352
	8540.50	9	- Data/graphic display tubes, black and white or other monochrome	u	free	free	free	free	A1/1/1352
	8540.60	3	- Other cathode-ray tubes.....	u	free	free	free	free	A1/1/1352
	8540.7		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons) (excluding grid-controlled tubes):						
	8540.71	4	-- Magnetrons.....	u	free	free	free	free	A1/1/1352
	8540.72	0	-- Klystrons.....	u	free	free	free	free	A1/1/1352
	8540.79	5	-- Other	u	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8540.8		- Other valves and tubes:						
	8540.81	9	-- Receiver or amplifier valves and tubes	u	free	free	free	free	A1/1/1352
	8540.89	3	-- Other	u	free	free	free	free	A1/1/1352
	8540.9		- Parts:						
	8540.91	3	-- Of cathode-ray tubes	kg	5%	free	free	free	A1/1/1352
	8540.99	4	-- Other	kg	5%	free	free	free	A1/1/1352
85.41			DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; PHOTOSENSITIVE SEMI-CONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS:						A1/1/1272
	8541.10	4	- Diodes (<i>excluding photosensitive or light emitting diodes</i>)	u	free	free	free	free	A1/1/1352
	8541.2		- Transistors (<i>excluding photosensitive transistors</i>):						
	8541.21	5	-- With a dissipation rate of less than 1 W	u	free	free	free	free	A1/1/1352
	8541.29	6	-- Other	u	free	free	free	free	A1/1/1352
	8541.30	3	- Thyristors, diacs and triacs (<i>excluding photosensitive devices</i>)	u	free	free	free	free	A1/1/1352
	8541.40	8	- Photosensitive semi-conductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	u	free	free	free	free	A1/1/1352
	8541.50	2	- Other semi-conductor devices	u	free	free	free	free	A1/1/1352
	8541.60	7	- Mounted piezo-electric crystals	u	free	free	free	free	A1/1/1352
	8541.90	0	- Parts	kg	free	free	free	free	A1/1/1352
85.42			ELECTRONIC INTEGRATED CIRCUITS:						A1/1/1327
	8542.3		- Electronic integrated circuits:						A1/1/1327
	8542.31	3	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	free	free	free	free	A1/1/1352
	8542.32	7	-- Memories	u	free	free	free	free	A1/1/1352
	8542.33	6	-- Amplifiers	u	free	free	free	free	A1/1/1352
	8542.39	4	-- Other	u	free	free	free	free	A1/1/1352
	8542.90	4	- Parts	kg	free	free	free	free	A1/1/1352
85.43			ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:						
	8543.10	1	- Particle accelerators	u	free	free	free	free	A1/1/1352
	8543.20	6	- Signal generators	u	free	free	free	free	A1/1/1352
	8543.30	0	- Machines and apparatus for electroplating, electrolysis or electro-phoresis	u	free	free	free	free	A1/1/1352
	8543.70	9	- Other machines and apparatus	u	free	free	free	free	A1/1/1352
	8543.90	8	- Parts	kg	free	free	free	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
85.44			<p>INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS:</p> <ul style="list-style-type: none"> • Refer to Industrial Rebates of Customs Duties - <ul style="list-style-type: none"> 316.01 Machinery and Mechanical Appliances and Implements 316.09 Electric Instantaneous or Storage Water Heaters and Immersion ... 316.13 Internal Combustion Piston Engines (Excluding Motor Cycle Engines... 317.06 Motor Vehicle Parts and Accessories 317.13 Aircraft (for Example, Helicopters, Aeroplanes); Spacecraft ... • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - <ul style="list-style-type: none"> 516.07 Telephone and Telegraph Apparatus 516.10 Television and Radio Receiving Sets 						
8544.1			- Winding wire:						
8544.11	1		-- Of copper	kg	15%	7,5%	13,2%	free	A1/1/1352
8544.19	2		-- Other	kg	15%	7,5%	13,2%	free	A1/1/1352
8544.20			- Co-axial cable and other co-axial electric conductors:						
	.15	8	-- Cable, single-core, with a centre conductor of copper plated with silver or gold, of a length exceeding 400 m and a cross-sectional dimension not exceeding 4,5 mm, not sheathed in aluminium.....	kg	free	free	free	free	A1/1/1352
	.90	5	-- Other	kg	15%	7,5%	13,2%	free	A1/1/1352
8544.30	4		- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	5%	2,5%	4,4%	free	A1/1/1352
8544.4			- Other electric conductors, for a voltage not exceeding 1000 V:						A1/1/1327
8544.42	1		-- Fitted with connectors	kg	15%	7,5%	13,2%	free	A1/1/1352
8544.49			-- Other:						A1/1/1327
	.10	3	--- For a voltage not exceeding 80 V	kg	15%	11%	11%	free	A1/1/1352
	.90	1	--- Other	kg	15%	7,5%	13,2%	free	A1/1/1352
8544.60	8		- Other electric conductors, for a voltage exceeding 1 000 V	kg	15%	7,5%	13,2%	free	A1/1/1352
8544.70	2		- Optical fibre cables	kg	15%	7,5%	13,2%	free	A1/1/1352

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
85.45			CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES:						
	8545.1		- Electrodes:						
	8545.11	5	-- Of a kind used for furnaces.....	kg	free	free	free	free	A1/1/1352
	8545.19	6	-- Other.....	kg	free	free	free	free	A1/1/1352
	8545.20	3	- Brushes.....	kg	free	free	free	free	A1/1/1352
	8545.90	5	- Other.....	kg	free	free	free	free	A1/1/1352
85.46			ELECTRICAL INSULATORS OF ANY MATERIAL:						
	8546.10	2	- Of glass.....	kg	free	free	free	free	A1/1/1352
	8546.20	7	- Of ceramics.....	kg	free	free	free	free	A1/1/1352
	8546.90	9	- Other.....	kg	free	free	free	free	A1/1/1352
85.47			INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY (EXCLUDING INSULATORS OF HEADING 85.46); ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL:						A1/1/1272
	8547.10	6	- Insulating fittings of ceramics.....	kg	free	free	free	free	A1/1/1352
	8547.20	0	- Insulating fittings of plastics.....	kg	free	free	free	free	A1/1/1352
	8547.90	2	- Other.....	kg	free	free	free	free	A1/1/1352
85.48			WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMALATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT ELSEWHERE SPECIFIED OR INCLUDED IN THIS CHAPTER:						
	8548.10	5	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators.....	kg	free	free	free	free	A1/1/1352
	8548.90	6	- Other.....	kg	free	free	free	free	A1/1/1352

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes:

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) and other articles of vulcanised rubber (excluding hard rubber) (heading 40.16);
 - (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) articles of Chapter 82 (tools);
 - (d) articles of heading 83.06;
 - (e) machines and apparatus of headings 84.01 to 84.79, and parts thereof; articles of heading 84.81 or 84.82 and, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) electrical machinery and equipment (Chapter 85);
 - (g) articles of Chapter 90;
 - (h) articles of Chapter 91;
 - (ij) arms (Chapter 93);
 - (k) lamps and lighting fittings of heading 94.05;
 - (l) brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS; THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies, INTER ALIA, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;