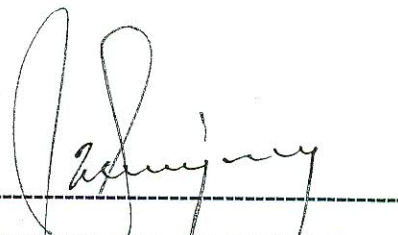


**REPORT NO. 289**

**REDUCTION IN THE RATE OF DUTY ON  
PORTABLE TOILETS OF PLASTIC**

The International Trade Administration Commission herewith presents its **Report No. 289: Reduction in the rate of duty on portable toilets of plastic**



SIYABULELA TSENGIWE  
CHIEF COMMISSIONER

PRETORIA

21 / 10 / 2008

REPUBLIC OF SOUTH AFRICA

INTERNATIONAL TRADE ADMINISTRATION COMMISSION OF SOUTH  
AFRICA

REPORT NO. 289

REDUCTION IN THE RATE OF DUTY ON PORTABLE TOILETS OF PLASTIC

**Synopsis**

Jurgens Ci (Pty) Ltd (Jurgens) applied for a reduction in the rate of duty on portable toilets of plastic classifiable under tariff subheading 3922.90 from 20% *ad valorem* to free of duty.

Portable toilets of plastic are imported by Jurgens as a complete finished product and are either directly sold to the public or fitted in caravans manufactured by the applicant.

The reasons submitted by Jurgens for the application were that portable plastic toilets for fitment into caravans are not manufactured in the SACU and that the current rate of duty increases the cost of importing the product as well as the cost of manufacturing caravans.

The application was published on 20 June 2008 in the Government Gazette for interested parties to comment. No comment or objection was received during the publication period.

The Commission found that portable toilets of plastic subject to this application are not manufactured in the SACU and that the current rate of duty has an unnecessary cost-raising effect.

In light of the foregoing, the Commission recommends a reduction in the rate of duty on portable toilets of plastic from 20% *ad valorem* to free of duty through the creation of an additional 8-digit tariff subheading specifically for these products.

### The application and the tariff position

Jurgens Ci (Pty) Ltd (Jurgens) applied for a reduction in the rate of duty on portable toilets of plastic classifiable under tariff subheading 3922.90 from 20% *ad valorem* to free of duty. Tariff subheading 3922.90 is a catch-all tariff line that includes a large mixture of sanitary ware of plastics.

Portable toilets of plastic are imported by Jurgens as a complete finished product and are either directly sold to the public or fitted in caravans manufactured by the applicant.

The reasons submitted by Jurgens for the application were that portable toilets of plastic for fitment into caravans are not manufactured in the SACU and that the current rate of duty increases the cost of importing the product as well as the cost of the manufacturing caravans.

The tariff structure of portable toilets of plastics is shown in Table 1 below:

**Table 1: Existing tariff position for Portable toilets**

Tariff Heading	Description	Rate of Duty			
		General	EU	EFTA	SADC
3922	Baths, Shower-Baths, Wash-basin, Bidets, Lavatory Pans, Seats and Covers, Flushing Cisterns and Similar Sanitary Ware, of Plastics:				
3922.90	Other	20%	10%	17.6%	free

As mentioned, portable toilets of plastic are classifiable under a general tariff subheading that includes other products that do not form part of this investigation.

The application which was published in the Government Gazette of 20 June 2008 for comments by interested parties, attracted no objections.

The Commission found that portable toilets of plastic are not manufactured in the SACU and that the current rate of duty has an unnecessary cost-raising effect.

In light of the foregoing, the Commission decided to recommend that the rate of duty on portable toilets of plastic be reduced from 20% *ad valorem* to free of duty through the creation of an additional 8-digit tariff subheading specifically for these products.

### **Recommendation**

The Commission recommends that the rate of duty on portable toilets of plastic be reduced from 20% *ad valorem* to free of duty through the creation of a separate duty-free 8-digit tariff subheading as follows: "Portable toilets of plastic with a mass not exceeding 5kg and with a removable waste tank with a capacity not exceeding 20 litres."

(06/2008)]