

GUIDELINES FOR EXPEDITED PROCESSING & RELEASE

CROSS-BORDER E-COMMERCE GOODS

01 FEBRUARY 2025



DATE	VERSION	SUBJECT
23.08.2024	1.0	Phase 1: Collection of Value Added Tax VAT Implementation 1 September 2024
28.10.2024	2.0	Phase 2A: Broadband Rate of Duty Clothing Textile Footwear and Leather Goods 1 November 2024
12.11.2024	2.1	Phase 2A: Broadband Rate of Duty Clothing Textile Footwear and Leather Goods Inclusion of Chapter 63 tariff codes
06.12.2024	2.2	Phase 2B: Broadband Rate of Duty Inclusion of the remaining Goods categories under the broadband duty rates.

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1 REFERENCES AND DEFINITIONS

1.1 REFERENCES TO APPROVED BUSINESS CASES AND PROJECTS

PROJECT / BUSINESS CASE NAME OR DESCRIPTION	DOCUMENT OWNER	DOCUMENT REPOSITORY LOCATION
Customs Modernisation Business Case	Beyers Theron	Business Design & Engineering EPMO CMP Shared folder

1.2 REFERENCES TO LEGISLATION, POLICIES AND ASSOCIATED REFERENCES

This document should be read in conjunction with the documents listed below.

DEFINITIONS
Customs & Excise Act No. 91 of 1964
The Value-added Tax Act No.89 of 1991
Customs Clearance External Policy SC-CF-55

1.3 CHANGE LOG

NR	DESCRIPTION	DATE
1.	ATV inclusion	01 September 2024
2.	VAT collection	01 September 2024
3.	Broadband duty rate CTFL	01 November 2024
4.	Broadband duty rate- all low value goods	01 February 2025

1.4 GLOSSARY & DEFINITIONS

"ACRONYMS & TERMS	DEFINITIONS
ATV	Added Tax Value
BELN	Botswana, eSwatini, Lesotho and Namibia
Customs Duty	The terms "customs duties" "customs duty" means any duty leviable under Part 1 of Schedule No. 1 or Schedule No. 2 on goods imported into the Republic.
DTIC	Department of Trade, Industry and Competition

HAWB	House Air Waybill
NT	National Treasury
VAT	Value Added Tax
VPB	Value Part to Be in relation to rated duty
WCO	World Customs Organization
Schedule 1	Duties levied under Schedule 1 Part 1 Part 2A, Part 2B, Part 3A, Part 3B, Part 3C, Part 3D, Part 3E, Part 3F, Part 5A, Part 5B, Part 6, Part 7A and Part 8.
Schedule 2	Anti-dumping, Countervailing and Safeguard Duties on Imported goods to the Customs Act, 1964.
Schedule 3	Industrial Rebates of Customs Duties
Schedule 4	General Rebates of Customs Duties, Fuel Levy and Environmental Levy
Schedule 5	Specific Drawbacks and Refunds of Customs Duties, Fuel Levy and Environmental Levy.
Schedule 6	Refunds and Rebates of Excise Duties, Fuel Levy and Environmental Levy
Schedule 10	Agreements or Protocols or other parts or provisions therefore contemplated in section 49(5)
OGA	Other Government Agencies

2 BACKGROUND AND INTRODUCTION

Due to the daily volume of eCommerce trade, Customs implemented a historic concession for the air modality for goods valued at less than R500, in terms of which importers paid a flat rate of 20% customs duties for the simplified bulk processing and expedited release of low-value, high-volume, express parcels. No VAT was collected in terms of the concession as it predated the implementation of VAT on 30 September 1991.

2.1 CONTEXT

In recent years, Customs administrations globally have been faced with the challenge of dealing with the exponential growth of cross-border eCommerce driven by the increasing digitalisation of economies and advances in information and mobile technology. The Internet and electronic payment systems has revolutionized the way businesses and consumers are selling and buying goods, providing wider consumer choices, as well as customisation, advanced shipping, payment and delivery options.

These new trade patterns, including the growth in direct business-to-consumer (B2C) and consumer-to-consumer (C2C) transactions, and an increased role of consumers in individual transactions, has led to a tremendous growth in smaller consignments crossing the borders and has increased the workload of businesses and border agencies alike.

While businesses are rapidly adapting to the use of new digital technologies to accommodate the growth of E-Commerce, Customs administrations are also increasingly required to introduce new procedures and techniques, such as risk management and electronic advance information processing, to fulfil their role of facilitating trade, collecting revenue, and protecting society.

The challenge for SARS and all affected stakeholders (eCommerce vendors, couriers, freight forwarders, trade, Other Government Agencies (OGA's), etc) is to transition from the current concession-based manual process to a new and fully automated eCommerce solution that will facilitate the increasing volumes of eCommerce trade, as well as detect misdeclarations, valuation fraud, and the underpayment of duties and taxes, thus preventing fiscal leakage and ensuring a level playing field for all traders.

This will take place in an incremental and phased manner, in close corroboration with stakeholders to improve the tax ecosystem, and in accordance with the SARS commitment to provide clarity and certainty in the exercise of its mandate.

This procedure and process clarification document will start with Phase 1 and will be subsequently expanded with the addition of later phases until such time as it is replaced by the fully automated eCommerce solution and its associated policies and processes. Amendments and additions that may arise from time to time will be made in the document and recorded in a Change Log.

2.2 ALIGNMENT TO WORLD CUSTOMS ORGANISATION (WCO) E-COMMERCE INSTRUMENTS

Recognising the need to assist Customs administrations to cope with the challenges associated with a rapidly expanding eCommerce environment, the World Customs Organisation (WC) has created a “E-Commerce Package” that includes a “Framework of Standards on Cross-Border eCommerce (2022)” and supporting tools such as the “Immediate Release Guidelines (2018)”, “Technical specifications”, as well as a “Compendium of Case Studies on e-Commerce”.

The SARS eCommerce solution will align with these as far as permissible in terms of the national trade and taxation policy set by the Department of Trade, Industry and Competition (DTIC) and National Treasury (NT), as well as draw from case studies, learnings, and international best practice. It will also make greater use of data, artificial intelligence, machine learning and algorithms to better facilitate trade while minimising risks to the economy.



PHASE ONE

VAT COLLECTION

1 September 2024



3 PHASE 1: VAT COLLECTION IMPLEMENTATION

This phase deals with the re-configuration of the historic concession to collect Value Added Tax (VAT) on cross-border eCommerce goods in accordance with the applicable provisions of the Value Added Tax Act, 1991 (Act No. 89 of 1991), as amended, and the Customs and Excise Act, 1964 (Act No 91 of 1964), as amended.

The VAT on imported goods is paid on the Added Tax Value (ATV) and this is determined as follows:

- a) Customs Value, plus 10 per cent of the Customs Value, plus any duty levied on the goods.
- b) Where imported goods have their origin in Botswana, Eswatini, Lesotho or Namibia and are imported from that country, the Customs Value must not be increased by the 10 percent.
- c) The rate payable for VAT, calculated on the ATV (Added Tax Value), is 15% as from 1 April 2018.
- d) In terms of section 13(3) of the VAT Act, the importation of the goods set forth in Schedule 1 to that Act is exempt from the tax imposed in terms of section 7(1)(b).

3.1 CUSTOMS DUTIES

Goods in Schedule 1 Part 1 qualifies for the 20% flat-rate customs duty concession and that is maintained for purposes of the phase 1 implementation.

Any goods subject to the following are excluded from the concession and requires full clearance under category 4, irrespective of the value of the goods concerned: -

- a) Schedule 1 Part 2A, Part 2B, Part 3A, Part 3B, Part 3C, Part 3D, Part 3E, Part 3F, Part 5A, Part 5B, Part 6, Part 7A and Part 8.
- b) Schedule No.2: Anti-dumping, Countervailing and Safeguard Duties on Imported Goods.
- c) Schedule No.3: Industrial Rebates of Customs Duties.
- d) Schedule No.4: General Rebates of Customs Duties, Fuel Levy and Environmental Levy.
- e) Schedule No.5: Specific Drawbacks and Refunds of Customs Duties, Fuel Levy and Environmental Levy.
- f) Schedule No.6: Refunds and Rebates of Excise Duties, Fuel Levy and Environmental Levy.
- g) Schedule No 10: Agreements or Protocols or other parts or provisions therefore contemplated in section 49(5) [Schedules to the Customs and Excise Act, 1964 | South African Revenue Service \(sars.gov.za\)](#)

3.2 PROCESSING CATEGORIES

To commence the process of alignment to the WCO Immediate Release Guidelines, the re-configuration of concession being undertaken in Phase 1 includes the categorisation and processing of goods presented for immediate release in the four (4) categories of the Guidelines, **as far as that is possible** in terms of the concession, current and future legislative provisions, as well as national trade and tax policy.

3.2.1 CATEGORY 1: CORRESPONDENCE AND DOCUMENTS

- a) This category includes correspondence and documents that have no commercial value and are exempt from duties and taxes. For further details, refer to SC-CF-55 – External Policy on Clearance Declaration. Below is an extract from section 2.23.2 of the policy:

Goods which in the opinion of the Commissioner are of no commercial value, i.e.:

- I. Goods which have been mutilated to an extent where commercial gain is not possible.
- II. Samples which have been clearly tagged or marked sample.
- III. Diplomatic mail and newspapers destined for embassies.
- IV. Household pets, provided the prohibited and restricted imports or export requirements have been complied with and Controller/Branch Managers are also satisfied that no illegal animal trade is taking place; and
- V. Any products of negligible value not imported or exported in large quantities, clearly intended for examination, inspection or testing purposes.

Goods of a value for duty purposes not exceeding R500,00 and on which no duty is payable in terms of Schedule 1, i.e. are duty free.

Refer to the SC-CF-55–paragraph 2.23.2 External Policy Clearance Declaration on www.sars.gov.za.

- b) “Correspondence” is limited to written messages from one person to another, post cards and letters containing personal messages.
- c) “Documents” is limited to printed matter in non-commercial quantities.
- d) No weight limit is currently specified for items in this category.

3.2.1.1 APPLICABLE CUSTOMS LEGISLATION

- Section 38(1)(a)(ii) - Goods which in the opinion of the Commissioner are of no commercial value.

3.2.1.2 APPLICABLE VAT LEGISLATION

- Section 13(3) and paragraph 1(iii) of Schedule 1 to the Act.

3.2.1.3 EXCLUSIONS

- a) Any goods that are subject to duties and taxes.
- b) “Correspondence” or “documents” that are recorded on carrier media.
- c) Any items that are prohibited or restricted.

3.2.1.4 PROCEDURES AND DOCUMENTS FOR IMMEDIATE RELEASE

- A separate consolidated daily DA 306 for this category must be presented to the Controller requesting immediate release of the goods.

3.2.2 CATEGORY 2: LOW VALUE CONSIGNMENTS FOR WHICH NO DUTIES AND TAXES ARE COLLECTED

Low value consignments for which no duties and taxes are collected. These goods have a Customs value for duty purposes not exceeding R500. This category comprises of:

- a) Material for mass distribution in commercial quantities, certain types of literature for the blind, printed papers, etc.
- b) Low value consignments where duties and taxes are remitted or waived as the amount of duties and taxes applicable would be negligible; and Low value goods which are not dutiable and taxable in their own right.

As there is not existing provision to remit or waive duties that are legally due, the use of this category is restricted to goods of a value for duty purposes not exceeding R500, and on which no duty is payable in terms of Schedule 1.

3.2.2.1 APPLICABLE CUSTOMS LEGISLATION

- Section 38(1)(a)(v) – goods of a value for duty purpose not exceeding R500, and on which no duty is payable in terms of Schedule 1.

3.2.2.2 APPLICABLE VAT LEGISLATION

- Section 13(3) of the VAT Act of 1991 and paragraph 1(iii) of Schedule 1(v) to the Act.

3.2.3 CATEGORY 3: LOW VALUE DUTIABLE CONSIGNMENTS

- a) This category comprises of a value for duty purposes not exceeding R500, and on which duty is payable in terms of Schedule No. 1 Part 1.
- b) The following Schedule Parts are excluded:
 - I. Schedule 1 Part 2A, Part 2B, Part 3A, Part 3B, Part 3C, Part 3D, Part 3E, Part 3F, Part 5A, Part 5B, Part 6, Part 7A and Part 8, and

- II. Schedule 2 Anti-dumping, Countervailing and Safeguard Duties on Imported goods, Schedule No 3, 4, 5, 6 and 10 to the Customs Act, 1964.
- III. A full declaration is required for the exclusions.
- c) VAT is payable as prescribed as per Section 7(1)(b) of the VAT Act No 89 of 1991.
- d) Any goods that are prohibited or restricted with respect to Other Government Agencies (OGA) or which subject to any certificate, quota, etc are excluded and requires a full declaration under Category 4.
- e) The declarant must declare the upliftment of the VAT as per section 13(2)(a):

For the purposes of this Act the value to be placed on the importation of goods into the Republic shall be deemed to be—:

- (a) where such goods are entered or are required to be entered for home consumption in terms of the Customs and Excise Act, the value thereof for customs duty purposes, plus any duty levied in terms of the said Act in respect of the importation of such goods, plus 10 per cent of the said value; or
- (b) where such goods have their origin in Botswana, eSwatini, Lesotho or Namibia and are imported from such a country, the amount of the value as contemplated in paragraph (a), except that such value shall not be increased by the factor of 10 per cent.

3.2.4 CATEGORY 4: HIGH VALUE CONSIGNMENTS

- a) Goods not falling under the other three categories described above and includes consignments containing goods that are subject to restrictions. Normal release and clearance procedures, including payment of duties and taxes, apply.
- b) Correspondence or documents that are recorded on carrier media are excluded from this category. A full declaration is required to declare the carrier and the intellectual value. The customs duty on the carrier medium and the VAT on both carrier and intellectual medium.
- c) All goods exceeding R500, whether or not dutiable are subject to full clearance.
- d) Applicable VAT legislation: -Sections 7(1)(b), Section 13(2)(a) & (b) and Schedule 1 to Section 13(3) of the VAT.

3.3 PHASE 1 HIGH-LEVEL PROCESS AS IS PROCESS

1. Traders submit a low-value declaration on DA306 via the group email box:

AIRPORT	EMAIL ADDRESS
Cape Town	ctialowvaluemanifests@sars.gov.za
ORTIA	lowvaluemanifest@sars.gov.za

2. Customs perform a document review of each HAWB on the submitted DA306 with a decision to:
 - Release, or
 - Stop for further Documentary Inspection, or
 - Stop for Documentary Verification Process.
3. Request supporting documentation, including:
 - Commercial invoice,
 - Purchase order, packing list, and
 - Proof of payment.
4. Review the supporting documentation to:
 - Release, or
 - Stop for Physical Inspection of the goods.
5. The trader schedules a physical inspection.
6. Verify goods against the declaration to:
 - Release, or
 - Subject to further Customs compliance.
7. Detain the goods if necessary.
8. Further Customs Processes – Formal clearance.
9. Monthly Payment applicable on DA490:
 - Clients submit DA490 along with the supporting month-end payment schedule spreadsheet.
 - Validate the DA490 as per declarations submitted by the client.
 - Approve the DA490 and issue CEB01 to the client.
 - Client makes payment through the FAN account.

3.4 DATA REQUIREMENTS

The data requirements for processing express parcels across all categories are enumerated below. Traders are hereby notified that two additional columns have been incorporated into the DA306 form for the calculation of ATV and VAT. The following data elements are also mandatory for the Customs DA306 declaration spreadsheet:

NUMBER	DATA ELEMENTS
1	Name of declarant
2	Address of declarant
3	Transport document number
4	Date of transport document number
5	Flight number
6	Date of Flight
7	Total number of packages
8	Total Customs Value
9	Marks, numbers, and description of packages
10	Description of goods
11	Gross weight
12	Flight number
13	Master airway bill number
14	House airway bill number
15	Country of origin
16	Shipper
17	Destination City/Town
18	Consignee Full names and surname
19	Consignee ID/Passport number CK Number/ Customs Code
20	Number of Pieces
21	Weight of package
22	Description of package
23	Classification/HS Code
24	Foreign Value
25	Currency
26	Value (Rand)
27	Customs Duty
28	ATV
29	VAT
30	Total Payable
31	Place of entry at bottom of the document

Data elements 28 and 29 have been added respectively for Added Tax Value (ATV) and Value Added Tax (VAT).

3.5 COMPLETION AND SUBMISSION OF THE DA306

The procedure for completing and submitting the spreadsheet per category remains unchanged, except for the inclusion of calculations for Added Tax Value (ATV) and Value Added Tax (VAT).

APPLICATION FOR RELEASE OF GOODS IN TERMS OF SECTION 38 (1) (a) OF THE CUTOMS AND EXCISE ACT , ACT NUMBER 91 OF 1964														DA 306									
AANSOEK OM LOSSING VAN GOEDERE INGEVLOGE ARTIKEL 38 (1) (a) VAN DIE DOEANE EN AKSYNSWET, WET NOMMER 91 VAN 1964																							
Name and Address of Importer: Naam en Adres van Invoerder:																							
TRANSPORT DOCUMENT NUMBER AND DATE VERVOERDOKUMENT NOMMER EN DATUM												SHIP AND VOYAGE NO / FLIGHT NO AND DATE SKIP EN VAARTNR / VLUGNR EN DATUM											
TOTAL NUMBER OF PACKAGES TOTALE GETAL PAKKE												CUSTOMS VALUE DOEANEWAARDE						T PERMIT NO AND AN ERPERMITNR EN BED					
MARKS, NUMBERS AND DESCRIPTION OF PACKAGES AND / OR CONTAINER NUMBER(S) MERKE, NOMMERS EN BESKRYWING VAN PAKKE EN / OF HOUERNOMMER(S)												DESCRIPTION OF GOODS BESKRYWING VAN GOEDERE											
												DOCUMENTS / ASSORTED / DUITABLES											
Flight# ET 809 MAWB# 071-34567												SARS USE ONLY											
Flight- Number	MAWB#	HAWB#	Country of Origin	Shipper	Destination City/Town	Consignee Full Name, Surname, Registered/Trading Name	Number/Passport Number or Tax Ref/CK Number/Customs Code	Number of Pieces	Weight	Description (As Per HS Code)	HS CODE	Foreign Value	Curren- cy	Value (R)	Customs Duty	ATV	VAT	Total Payable	Assessmen- t Date	Agent Name	DETAIN SECTION 88 (1)(a)	MCC#	
								1	2.44	Woven men's or boys' jackets and blazers, of cotton	62033200	3.28	USD										
								1	2.45	Woven men's or boys' jackets and blazers, of synthetic fibres	62033300	10.26	USD										
															R -	R -	R -	R -					
I, For OR THE IMPORTER HEARBY APPLY FOR THE RELEASE OF THE ABOVE MENTIONED GOODS IN TERMS OF SECTION 38 (1)(A) AND DECLARE THAT THE PARTICULARS HEREIN ARE TRUE AND CORRECT AND COMPLY WITH THE PROVISIONS OF THE CUSTOMS AND EXCISE ACT.																							
EK, NAMENS: NAMENS INVOERDER DOEN HIERMEE AANSOEK OM LOSSING VAN DIE BOGENOEEMDE GOEDERE INGEVOLGE ARTIKEL 38 (1) (a) EN VERKLAAR DAT DIE BESONDERHEDE HIERIN WAAR EN KORREK IS EN AAN DIE BEPALINGS VAN DIE DOEANE EN AKSYNSWET VOLDOEN												Signature / Handtekening:											
INSTRUCTIONS BY THE CONTROLLER OF CUSTOMS AND EXCISE OPDRAG DEUR DIE KONTROLEUR VAN DOEANE EN AKSYNS												ENDORSEMENTS ENDOSSEMENTE						PLACE OF ENTRY KLARINGSPLEK					
												HAWB						J. S. A.					

3.6.2 DA490 FOR EXPRESS PARCEL PERIOD PAYMENT

DA 490



BILL OF ENTRY DEPARTMENTAL CUSTOMS AND EXCISE

Purpose Code

DDP

Client		Customs Code	VAT Reg. No.	Name and Address							
			4								

Other Payment Code	Amount	Code	Amount	Code	Amount	Code	Amount	Code	Amount	Amount Due		
		100		102		621		200		0.00		
REMARKS												
											File Reference No:	
											Date:	
											Place of Entry:	
										Bill of Entry Number		
										SARS Customs Official Date Stamp		
Name of Officer (Printed)					Signature of Officer							

3.7 APPLICATION TO PARTAKE IN CONCESSION

Traders should submit their application on company letterhead in writing to SARS via email at :

AIRPORT	EMAIL ADDRESS
Cape Town	ctialowvaluemanifests@sars.gov.za
ORTIA	lowvaluemanifest@sars.gov.za

- The application should include the following information:
 - Customs code.
 - Purpose of the application.
 - Trading name(s).
 - VAT number.
- The turnaround time for processing applications are 21 working days provided all supporting documents were provided.
- For queries regarding concession applications, please contact Ms. Norah Lethuka, Senior Manager Customs at ORTIA, nlethuka@sars.gov.za

- d) The following documents, as far as they are applicable, must accompany the application. All supporting documents must be certified and dated within the last 3 months.

Nr	SUPPORTING DOCUMENT
1.	CIPC Documents
2.	Company profile
3.	Registered Customs Clearing Agent
4.	Registered Cargo Reporter
5	Degrouping Depot
6	Tax Clearance Certificate
7	Customs Deferment Account Holder
8	Copies of directors' identification

- e) As part of the application approval process, a SARS compliance verification will be conducted.

PHASE TWO

Phase 2A: Clothing Textile Footwear & Leather Goods [CTFL]

Broadband Duty Model

1 November 2024

4 PHASE 2A: BROADBAND DUTY MODEL

- This phase comprises the reconfiguration of the current 20% flat rate duty concession into a Broadband Duty Model (BDM) using a limited number of duty bands and appropriate customs duty rates.
- The Broadband Duty Model aims to enhance the efficiency of declaring and calculating customs duties for low-value (R500 or less) ecommerce goods in relation to the bulk clearance and expedited release of such goods in a simplified manner that is supportive of the international delivery norms associated with the express parcel industry.

4.1 BROADBAND DUTY RATES

The broadband duty rates are as follows:

- The first broadband duty rate is 45%.
- The second broadband duty rate is 30%.
- The third broadband duty rate is 20%.
- The fourth broadband duty rate is 0%.

Where an importer wishes to make use of a duty rate provided for in a specific HS code he or she must submit a formal clearance using the SAD500 process (electronic submission).

BROADBAND NUMBER	RATE OF DUTY
1	45%
2	30%
3	20%
4	0%

The implementation of Phase two is divided into two separate implementation dates as follows:

IMPLEMENTATION	DESCRIPTION	DATE
PHASE 2A	CTFL Goods	01 NOVEMBER 2024
PHASE 2B	All remaining e-commerce goods.	01 FEBRUARY 2025

4.2 IMPLEMENTATION PHASE 2A: CTFL GOODS

The Phase 2A implementation on 1 November 2024 is in relation to Clothing, Textile, Footwear and Leather (CTFL) goods that must be declared as set out in the table below. See attached Annexures for indicative HS codes in relation to CTFL goods which is provided only as an aid to declarants.

BROADBAND NUMBER	DUTY BANDS	BROADBAND RATE OF DUTY
1	31% - 45%	45%
2	21% - 30%	30%
3	1 % - 20%	20%
4	DUTY FREE	0%

4.2.1 CLOTHING, TEXTILE, FOOTWEAR & LEATHER HS CODES

The indicative Harmonised System (HS) tariff codes applicable to CTFL codes ranges from chapter 42 to 65 as illustrated below and associated annexures. These are provided only as an aid to declarants and may not be considered to be exhaustive. It is the responsibility of declarants to ensure that all CTFL goods are correctly declared within the appropriate broadband and its duty rate.

Chapter 42 Chapter 43 Chapter 51 Chapter 52 Chapter 53 Chapter 55 Chapter 56 Chapter 58 Chapter 59 Chapter 60 Chapter 61 Chapter 62 Chapter 63 Chapter 64 Chapter 65	1	6101- 6107.99.10, 6107.99.90, 6108.11, 6108.19.90, 6108.2-6114.90, 6115.21, 6115.22, 6115.29, 6115.9, 6117.80, 6117.90, 6201.20 -6209.90, 6210.10.50 - 6210.30, 6210.40.90 -6211.20, 6211.32.90, 6211.33.90, 6211.39.90, 6211.42.90, 6211.43.90, 6211.49.90, 6212.10.11 -6212.90.20, 6215	45%
	2	4201- 4203.10, 4203.30, 4303, 4304, 5111 - 5113, 5208 - 5212, 5309, 5407.10, 5408.30, 5512.11 - 5516.94, 5801.10, 5801.21, 5801.23 - 5801.31, 5801.33 - 5801.37.10, 5801.90 - 5802.30, 5804.21, 5804.29, 5806.10 -5806.39, 5807.10 - 5808.90, 5810.10.90, 5810.91.90, 5810.92.90, 5810.99.90, 5811.00.90, 5903.10.90, 5903.20.90, 5903.90.90, 5905.00.90, 5906.10.90, 5906.91.90, 5906.99.10, 5907.00.90, 5908.00.10, 5911.10.10, 5911.10.20, 6001.10 - 6005.24, 6005.35.90, 6005.36.90, 6005.37.90, 6005.38.90, 6005.39.90, 6005.41.90, 6005.42.90, 6005.43.90, 6005.44.90, 6005.90, 6006.10 -6006.24, 6006.31.90, 6006.32.90, 6006.33.90, 6006.34.90, 6006.41.90, 6006.42.90, 6006.43.90, 6006.44.90, 6006.90, 6116.10, 6116.9, 6116.99, 6117.10, 6212.90.90, 6213.20.10 - 6214.90, 6216.00, 6217.10.30 - 6217.90, 6211.42.10, 6211.43.10, 6211.49.10, 6301.20 -6301.90, 6302.10, 6302.21 - 6304.99, 6305.20.90, 6305.32.90, 6305.33.90, 6305.39.90, 6306.40.10, 6306.90.10, 6307.10, 6307.20.10, 6307.90.10, 6307.90.30, 6307.90.50 , 6401 - 6406, 6504, 6505, 6506.10.90, 6506.91.90, 6506.99	30%
	3	4203.21, 4203.29, 4205.00.90, 4206.00, 5407.30, 5407.20, 5601.21 - 5601.29, 5602.10 -5604.90, 5607.21 - 5607.50, 5607.90.90, 5608, 5609, 5801.37.90, 5805, 5901.90.10, 5901.90.30, 5901.90.90, 5903.10.10, 5903.20.10, 5903.90.10, 5903.90.40, 5903.90.50, 5904, 5906.10.20, 5906.91.10, 5906.99.90, 5907.00.10, 5907.00.20, 5907.00.60, 5908.00.20, 5908.00.90, 5909.00, 5911.90.10, 5911.20, 5911.90.30, 5911.90.70, 6006.31.05, 6006.32.05, 6006.33.05, 6006.34.05, 6006.41.10, 6006.42.10, 6006.43.10, 6006.44.10, 6115.30, 6305.10.10, 6305.20.10, 6305.32.10, 6305.33.10, 6305.39.10, 6305.90.10, 6306.12 -6306.30, 6306.40.90, 6306.90.90, 6307.20.90, 6307.90.90, 6308.00 6501, 6502, 6506.91.10, 6507	20%
	4	4205.00.10, 5310 - 5311, 5601.30, 5605, 5607.90.10, 5607.90.20, 5801.22, 5801.32, 5803, 5804.10, 5804.30, 5806.40, 5809, 5810.10.10, 5810.91.10, 5810.92.10, 5810.99.10, 5811.00.45, 5901.10, 5901.90.20, 5902, 5903.10.20, 5903.10.40, 5903.20.20, 5903.20.40, 5903.90.20, 5903.90.35, 5905.00.20, 5905.00.30, 5906.10.10, 5906.10.15, 5907.00.30, 5907.00.40, 5907.00.50, 5907.00.80, 5911.10.90, 5911.90.20, 5911.3, 5911.90.40, 5911.90.50, 5911.90.60, 5911.90.90, 6005.35.05, 6005.36.05, 6005.37.05, 6005.38.05, 6005.39.05, 6005.41.10, 6005.42.10, 6005.43.10, 6005.44.10, 6107.99.20, 6108.19.10, 61.15.10, 6211.32.10, 6210.10.30, 6210.40.20, 6211.32.10, 6211.33.10, 6211.39.10, 6305.10.90, 6305.90.90, 6307.90.40	0%

4.2.2 CTFL TARIFF CODES DESCRIPTION ANNEXURE 1

CTFL TARIFF HEADINGS ANNEXURE 1	
Heading / Subheading	45% Duty Rate
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted (excluding those of heading 61.03):
6101.20	Of cotton
6101.30	Of man-made fibres
6101.90	Of other textile materials
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted (excluding those of heading 61.04):
6102.10	Of wool or fine animal hair
6102.20	Of cotton
6102.30	Of man-made fibres
6102.90	Of other textile materials
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excluding swimwear), knitted or crocheted:
6103.10	Suits
6103.2	Ensembles:
6103.22	Of cotton
6103.23	Of synthetic fibres
6103.29	Of other textile materials
6103.3	Jackets and blazers:
6103.31	Of wool or fine animal hair
6103.32	Of cotton
6103.33	Of synthetic fibres
6103.39	Of other textile materials
6103.4	Trousers, bib and brace overalls, breeches and shorts:
6103.41	Of wool or fine animal hair:
6103.41.10	Trousers
6103.41.20	Breeches and shorts
6103.41.90	Other
6103.42	Of cotton:
6103.42.10	Trousers
6103.42.20	Breeches and shorts
6103.42.90	Other
6103.43	Of synthetic fibres:
6103.43.10	Trousers
6103.43.20	Breeches and shorts
6103.43.90	Other
6103.49	Of other textile materials:
6103.49.10	Trousers
6103.49.20	Breeches and shorts
6103.49.90	Other

61.04 Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (excluding swimwear), knitted or crocheted:

6104.1 Suits:

6104.13 Of synthetic fibres

6104.19 Of other textile materials

6104.2 Ensembles:

6104.22 Of cotton

6104.23 Of synthetic fibres

6104.29 Of other textile materials

6104.3 Jackets and blazers:

6104.31 Of wool or fine animal hair

6104.32 Of cotton

6104.33 Of synthetic fibres

6104.39 Of other textile materials

6104.4 Dresses:

6104.41 Of wool or fine animal hair

6104.42 Of cotton

6104.43 Of synthetic fibres

6104.44 Of artificial fibres

6104.49 Of other textile materials

6104.5 Skirts and divided skirts:

6104.51 Of wool or fine animal hair

6104.52 Of cotton

6104.53 Of synthetic fibres

6104.59 Of other textile materials

6104.6 Trousers, bib and brace overalls, breeches and shorts:

6104.61 Of wool or fine animal hair:

6104.61.10 Trousers

6104.61.20 Breeches and shorts

6104.61.90 Other

6104.62 Of cotton:

6104.62.10 Trousers

6104.62.20 Breeches and shorts

6104.62.90 Other

6104.63 Of synthetic fibres:

6104.63.10 Trousers

6104.63.20 Breeches and shorts

6104.63.90 Other

6104.69 Of other textile materials:

6104.69.10 Trousers

6104.69.20 Breeches and shorts

6104.69.90 Other

61.05 Men's or boys' shirts, knitted or crocheted:

6105.10 Of cotton

6105.20 Of man-made fibres

6105.90 Of other textile materials

61.06 Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:

6106.10 Of cotton

6106.20 Of man-made fibres

6106.90 Of other textile materials

6106.10	Of cotton
6106.20	Of man-made fibres
6106.90	Of other textile materials
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:
6107.1	Underpants and briefs:
6107.11	Of cotton
6107.12	Of man-made fibres
6107.19	Of other textile materials
6107.2	Nightshirts and pyjamas:
6107.21	Of cotton
6107.22	Of man-made fibres
6107.29	Of other textile materials
6107.9	Other:
6107.91	Of cotton
6107.99	Of other textile materials:
6107.99.10	Bathrobes, dressing gowns and similar articles
6107.99.90	Other
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:
6108.11	Of man-made fibres
6108.19.90	Other
6108.2	Briefs and panties:
6108.21	Of cotton
6108.22	Of man-made fibres
6108.29	Of other textile materials
6108.3	Nightdresses and pyjamas:
6108.31	Of cotton
6108.32	Of man-made fibres
6108.39	Of other textile materials
6108.9	Other:
6108.91	Of cotton
6108.92	Of man-made fibres
6108.99	Of other textile materials
61.09	T-shirts, singlets and other vests, knitted or crocheted:
6109.10	Of cotton
6109.90	Of other textile materials
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:
6110.1	Of wool or fine animal hair:
6110.11	Of wool
6110.12	Of Kashmir (cashmere) goats
6110.19	Other
6110.20	Of cotton
6110.30	Of man-made fibres
6110.90	Of other textile materials
61.11	Babies' garments and clothing accessories, knitted or crocheted:
6111.20	Of cotton
6111.30	Of synthetic fibres
6111.90	Of other textile materials

6111.20	Of cotton
6111.30	Of synthetic fibres
6111.90	Of other textile materials
61.12	Track suits, ski suits and swimwear, knitted or crocheted:
6112.1	Track suits:
6112.11	Of cotton
6112.12	Of synthetic fibres
6112.19	Of other textile materials
6112.20	Ski suits
6112.3	Men's or boys' swimwear:
6112.31	Of synthetic fibres
6112.39	Of other textile materials
6112.4	Women's or girls' swimwear:
6112.41	Of synthetic fibres
6112.49	Of other textile materials
6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07
61.14	Other garments, knitted or crocheted:
6114.20	Of cotton
6114.30	Of man-made fibres
6114.90	Of other textile materials
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted:
6115.21	Of synthetic fibres, measuring per single yarn less than 67 dtex
6115.22	Of synthetic fibres, measuring per single yarn 67 dtex or more
6115.29	Of other textile materials
6115.9	Other:
6117.80	Other accessories
6117.90	Parts
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles (excluding those of heading 62.03):
6201.20	Of wool or fine animal hair
6201.30	Of cotton
6201.40	Of man-made fibres
6201.90	Of other textile materials
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles (excluding those of heading 62.04):
6202.20	Of wool or fine animal hair
6202.30	Of cotton
6202.40	Of man-made fibres
6202.90	Of other textile materials
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excluding swimwear):
6203.1	Suits:
6203.11	Of wool or fine animal hair
6203.12	Of synthetic fibres
6203.19	Of other textile materials
6203.2	Ensembles:
6203.22	Of cotton
6203.23	Of synthetic fibres
6203.29	Of other textile materials

6203.2	Ensembles:
6203.22	Of cotton
6203.23	Of synthetic fibres
6203.29	Of other textile materials
6203.3	Jackets and blazers:
6203.31	Of wool or fine animal hair
6203.32	Of cotton
6203.33	Of synthetic fibres
6203.39	Of other textile materials
6203.4	Trousers, bib and brace overalls, breeches and shorts:
6203.41	Of wool or fine animal hair:
6203.41.10	Trousers
6203.41.20	Breeches and shorts
6203.41.90	Other
6203.42	Of cotton:
6203.42.05	Obtained from the fabrics of subheadings 5209.42 and 5211.42
6203.42.10	Other, trousers
6203.42.20	Breeches and shorts
6203.42.90	Other
6203.43	Of synthetic fibres:
6203.43.10	Trousers
6203.43.20	Breeches and shorts
6203.43.90	Other
6203.49	Of other textile materials:
6203.49.10	Trousers
6203.49.20	Breeches and shorts
6203.49.90	Other
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (excluding swimwear):
6204.1	Suits:
6204.11	Of wool or fine animal hair
6204.12	Of cotton
6204.13	Of synthetic fibres
6204.19	Of other textile materials
6204.2	Ensembles:
6204.21	Of wool or fine animal hair
6204.22	Of cotton
6204.23	Of synthetic fibres
6204.29	Of other textile materials
6204.3	Jackets and blazers:
6204.31	Of wool or fine animal hair
6204.32	Of cotton
6204.33	Of synthetic fibres
6204.39	Of other textile materials
6204.4	Dresses:
6204.41	Of wool or fine animal hair
6204.42	Of cotton
6204.43	Of synthetic fibres
6204.44	Of artificial fibres
6204.49	Of other textile materials
6204.5	Skirts and divided skirts:

6204.43	Of synthetic fibres
6204.44	Of artificial fibres
6204.49	Of other textile materials
6204.5	Skirts and divided skirts:
6204.51	Of wool or fine animal hair
6204.52	Of cotton
6204.53	Of synthetic fibres
6204.59	Of other textile materials
6204.6	Trousers, bib and brace overalls, breeches and shorts:
6204.61	Of wool or fine animal hair:
6204.61.10	Trousers
6204.61.20	Breeches and shorts
6204.61.90	Other
6204.62	Of cotton:
6204.62.05	Obtained from the fabrics of subheadings 5209.42 and 5211.42
6204.62.10	Other, trousers
6204.62.20	Breeches and shorts
6204.62.90	Other
6204.63	Of synthetic fibres:
6204.63.10	Trousers
6204.63.20	Breeches and shorts
6204.63.90	Other
6204.69	Of other textile materials:
6204.69.10	Trousers
6204.69.20	Breeches and shorts
6204.69.90	Other
62.05	Men's or boys' shirts:
6205.20	Of cotton
6205.30	Of man-made fibres
6205.90	Of other textile materials
62.06	Women's or girls' blouses, shirts and shirt-blouses:
6206.10	Of silk or silk waste
6206.20	Of wool or fine animal hair
6206.30	Of cotton
6206.40	Of man-made fibres
6206.90	Of other textile materials
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:
6207.1	Underpants and briefs:
6207.11	Of cotton
6207.19	Of other textile materials

6207.2	Nightshirts and pyjamas:
6207.21	Of cotton
6207.22	Of man-made fibres
6207.29	Of other textile materials
6207.9	Other:
6207.91	Of cotton
6207.99	Of other textile materials
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles:
6208.1	Slips and petticoats:
6208.11	Of man-made fibres
6208.19	Of other textile materials
6208.2	Nightshirts and pyjamas:
6208.21	Of cotton
6208.22	Of man-made fibres
6208.29	Of other textile materials
6208.9	Other:
6208.91	Of cotton
6208.92	Of man-made fibres
6208.99	Of other textile materials
62.09	Babies' garments and clothing accessories:
6209.20	Of cotton
6209.30	Of synthetic fibres
6209.90	Of other textile materials
6210.10.50	Disposable underwear of fabrics of heading 56.03
6210.10.90	Other
6210.20	Other garments, of the type described in heading 62.01
6210.30	Other garments, of the type described in heading 62.02
6210.40.90	Other
6210.50	Other women's or girls' garments
62.11	Tracksuits, ski suits and swimwear; other garments:
6211.1	Swimwear:
6211.11	Men's or boys'
6211.12	Women's or girls'
6211.20	Ski suits
6211.32.90	Other
6211.33	Of man-made fibres:
6211.33.90	Other
6211.39.90	Other
6211.42.90	Other
6211.43.90	Other
6211.49.90	Other
6212.10.11	Incorporating padded cups and cup underwire
6212.10.12	Not incorporating padded cups but incorporating cup underwire
6212.10.19	Other
6212.10.90	Other
6212.20	Girdles and panty-girdles
6212.30	Corselettes
6212.90	Other:
6212.90.10	Suspender belts
6212.90.20	Corsets

6212.30	Corselettes
6212.90	Other:
6212.90.10	Suspender belts
6212.90.20	Corsets
62.15	Ties, bow ties and cravats:
6215.10	Of silk or silk waste
6215.20	Of man-made fibres
6215.90	Of other textile materials

4.2.3 CTFL TARIFF CODES DESCRIPTION ANNEXURE 2

CTFL TARIFF HEADINGS ANNEXURE 2	
Heading / Subheading	30% Duty Rate
SCHEDULE 1 / PART 1	
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper:
4202.1	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:
4202.11	With outer surface of leather or of composition leather
4202.12	With outer surface of plastics or of textile materials
4202.19	Other
4202.2	Handbags, whether or not with shoulder strap, including those without handle:
4202.21	With outer surface of leather or of composition leather:
4202.21.10	Of ostrich leather
4202.21.90	Other
4202.22	With outer surface of sheeting of plastics or of textile materials
4202.29	Other
4202.3	Articles of a kind normally carried in the pocket or in the handbag:
4202.31	With outer surface of leather or of composition leather:
4202.31.10	Of ostrich leather
4202.31.90	Other
4202.32	With outer surface of sheeting of plastics or of textile materials
4202.39	Other
4202.9	Other:
4202.91	With outer surface of leather or of composition leather
4202.92	With outer surface of sheeting of plastics or of textile materials
4202.99	Other
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:
4203.10	Articles of apparel:
4203.10.10	Of ostrich leather
4203.30	Belts and bandoliers:
4203.30.10	Of ostrich leather
4203.30.90	Other
4203.40	Other clothing accessories
43.03	Articles of apparel, clothing accessories and other articles of fur:
4303.10	Articles of apparel and clothing accessories
4303.90	Other
4304.00	Artificial fur and articles thereof:
4304.00.10	Articles of apparel and clothing accessories
4304.00.90	Other

51.11	Woven fabrics of carded wool or of carded fine animal hair:
5111.1	Containing 85 per cent or more by mass of wool or of fine animal hair:
5111.11	Of a mass not exceeding 300 g/m ²
5111.19	Other
5111.20	Other, mixed mainly or solely with man-made filaments
5111.30	Other, mixed mainly or solely with man-made staple fibres
5111.90	Other
51.12	Woven fabrics of combed wool or of combed fine animal hair:
5112.1	Containing 85 per cent or more by mass of wool or of fine animal hair:
5112.11	Of a mass not exceeding 200 g/m ²
5112.19	Other
5112.20	Other, mixed mainly or solely with man-made filaments
5112.30	Other, mixed mainly or solely with man-made staple fibres
5112.90	Other
5113.00	Woven fabrics of coarse animal hair or of horsehair
52.08	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m²:
5208.1	Unbleached:
5208.11	Plain weave, of a mass not exceeding 100 g/m ²
5208.12	Plain weave, of a mass exceeding 100 g/m ²
5208.13	3-thread or 4-thread twill, including cross twill
5208.19	Other fabrics
5208.2	Bleached:
5208.21	Plain weave, of a mass not exceeding 100 g/m ²
5208.22	Plain weave, of a mass exceeding 100 g/m ²
5208.23	3-thread or 4-thread twill, including cross twill
5208.29	Other fabrics
5208.3	Dyed:
5208.31	Plain weave, of a mass not exceeding 100 g/m ²
5208.32	Plain weave, of a mass exceeding 100 g/m ²
5208.33	3-thread or 4-thread twill, including cross twill
5208.39	Other fabrics
5208.4	Of yarns of different colours:
5208.41	Plain weave, of a mass not exceeding 100 g/m ²
5208.42	Plain weave, of a mass exceeding 100 g/m ²
5208.43	3-thread or 4-thread twill, including cross twill
5208.49	Other fabrics
5208.5	Printed:
5208.51	Plain weave, of a mass not exceeding 100 g/m ²
5208.52	Plain weave, of a mass exceeding 100 g/m ²
5208.59	Other fabrics
52.09	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m²:
5209.1	Unbleached:
5209.11	Plain weave
5209.12	3-thread or 4-thread twill, including cross twill
5209.19	Other fabrics
5209.2	Bleached:
5209.21	Plain weave
5209.22	3-thread or 4-thread twill, including cross twill
5209.29	Other fabrics

5209.3	Dyed:
5209.31	Plain weave
5209.32	3-thread or 4-thread twill, including cross twill
5209.39	Other fabrics
5209.4	Of yarns of different colours:
5209.41	Plain weave
5209.42	Denim
5209.43	Other fabrics of 3-thread or 4-thread twill, including cross twill
5209.49	Other fabrics
5209.5	Printed:
5209.51	Plain weave
5209.52	3-thread or 4-thread twill, including cross twill
5209.59	Other fabrics
52.10	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m²:
5210.1	Unbleached:
5210.11	Plain weave
5210.19	Other fabrics
5210.2	Bleached:
5210.21	Plain weave
5210.29	Other fabrics
5210.3	Dyed:
5210.31	Plain weave
5210.32	3-thread or 4-thread twill, including cross twill
5210.39	Other fabrics
5210.4	Of yarns of different colours:
5210.41	Plain weave
5210.49	Other fabrics
5210.5	Printed:
5210.51	Plain weave
5210.59	Other fabrics
52.11	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m²:
5211.1	Unbleached:
5211.11	Plain weave
5211.12	3-thread or 4-thread twill, including cross twill
5211.19	Other fabrics
5211.20	Bleached
5211.3	Dyed:
5211.31	Plain weave
5211.32	3-thread or 4-thread twill, including cross twill
5211.39	Other fabrics
5211.4	Of yarns of different colours:
5211.41	Plain weave
5211.42	Denim
5211.43	Other fabrics of 3-thread or 4-thread twill, including cross twill
5211.49	Other fabrics
5211.5	Printed:
5211.51	Plain weave
5211.52	3-thread or 4-thread twill, including cross twill
5211.59	Other fabrics

52.12	Other woven fabrics of cotton:
5212.1	Of a mass not exceeding 200 g/m²:
5212.11	Unbleached
5212.12	Bleached
5212.13	Dyed
5212.14	Of yarns of different colours
5212.15	Printed
5212.2	Of a mass exceeding 200 g/m²:
5212.21	Unbleached
5212.22	Bleached
5212.23	Dyed
5212.24	Of yarns of different colours
5212.25	Printed
53.09	Woven fabrics of flax:
5309.1	Containing 85 per cent or more by mass of flax:
5309.11	Unbleached or bleached
5309.19	Other
5309.2	Containing less than 85 per cent by mass of flax:
5309.21	Unbleached or bleached
5309.29	Other
5407.10	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters
5408.3	Other woven fabrics:
5408.31	Unbleached or bleached
5408.32	Dyed
5408.33	Of yarns of different colours
5408.34	Printed
5512.11	Unbleached or bleached:
5512.11.10	Of a mass exceeding 200 g/m ² and dipped with Resorcinol Formaldehyde Latex (RFL)
5512.11.90	Other
5512.19	Other:
5512.19.10	Of a mass exceeding 200 g/m ² and dipped with Resorcinol Formaldehyde Latex (RFL)
5512.19.90	Other
5512.2	Containing 85 per cent or more by mass of acrylic or modacrylic staple fibres:
5512.21	Unbleached or bleached
5512.29	Other
5512.9	Other:
5512.91	Unbleached or bleached
5512.99	Other
55.13	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m²:
5513.1	Unbleached or bleached:
5513.11	Of polyester staple fibres, plain weave
5513.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres
5513.13	Other woven fabrics of polyester staple fibres
5513.19	Other woven fabrics
5513.2	Dyed:
5513.21	Of polyester staple fibres, plain weave
5513.23	Other woven fabrics of polyester staple fibres
5513.29	Other woven fabrics

5513.3	Of yarns of different colours:
5513.31	Of polyester staple fibres, plain weave
5513.39	Other woven fabrics
5513.4	Printed:
5513.41	Of polyester staple fibres, plain weave
5513.49	Other woven fabrics
55.14	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m²:
5514.1	Unbleached or bleached:
5514.11	Of polyester staple fibres, plain weave
5514.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres
5514.19	Other woven fabrics
5514.2	Dyed:
5514.21	Of polyester staple fibres, plain weave
5514.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres
5514.23	Other woven fabrics of polyester staple fibres
5514.29	Other woven fabrics
5514.30	Of yarns of different colours
5514.4	Printed:
5514.41	Of polyester staple fibres, plain weave
5514.42	3-thread or 4-thread twill, including cross twill, of polyester staple fibres
5514.43	Other woven fabrics of polyester staple fibres
5514.49	Other woven fabrics
55.15	Other woven fabrics of synthetic staple fibres:
5515.1	Of polyester staple fibres:
5515.11	Mixed mainly or solely with viscose rayon staple fibres
5515.12	Mixed mainly or solely with man-made filaments
5515.13	Mixed mainly or solely with wool or fine animal hair
5515.19	Other
5515.2	Of acrylic or modacrylic staple fibres:
5515.21	Mixed mainly or solely with man-made filaments
5515.22	Mixed mainly or solely with wool or fine animal hair
5515.29	Other
5515.9	Other woven fabrics:
5515.91	Mixed mainly or solely with man-made filaments
5515.99	Other
55.16	Woven fabrics of artificial staple fibres:
5516.1	Containing 85 per cent or more by mass of artificial staple fibres:
5516.11	Unbleached or bleached
5516.12	Dyed
5516.13	Of yarns of different colours
5516.14	Printed
5516.2	Containing less than 85 per cent by mass of artificial staple fibres, mixed mainly or solely with man-made filaments:
5516.21	Unbleached or bleached
5516.22	Dyed
5516.23	Of yarns of different colours
5516.24	Printed
5516.3	Containing less than 85 per cent by mass of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:

5516.31	Unbleached or bleached
5516.32	Dyed
5516.33	Of yarns of different colours
5516.34	Printed
5516.4	Containing less than 85 per cent by mass of artificial staple fibres, mixed mainly or solely with cotton:
5516.41	Unbleached or bleached
5516.42	Dyed
5516.43	Of yarns of different colours
5516.44	Printed
5516.9	Other:
5516.91	Unbleached or bleached
5516.92	Dyed
5516.93	Of yarns of different colours
5516.94	Printed
5801.10	Of wool or fine animal hair
5801.2	Of cotton:
5801.21	Uncut weft pile fabrics
5801.23	Other weft pile fabrics
5801.26	Chenille fabrics
5801.27	Warp pile fabrics
5801.3	Of man-made fibres:
5801.31	Uncut weft pile fabrics
5801.33	Other weft pile fabrics
5801.36	Chenille fabrics
5801.37	Warp pile fabrics:
5801.37.10	Velvet, of a mass exceeding 275 g/m ²
5801.90	Of other textile materials
58.02	Terry towelling and similar woven terry fabrics (excluding narrow fabrics of heading 58.06); tufted textile fabrics (excluding products of heading 57.03):
5802.10	Terry towelling and similar woven terry fabrics, of cotton
5802.20	Terry towelling and similar woven terry fabrics, of other textile materials
5802.30	Tufted textile fabrics
5804.21	Of man-made fibres
5804.29	Of other textile materials
5806.10	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics
5806.39	Of other textile materials
5807.10	Woven
5807.90	Other
5810.10.90	Other
5810.91.90	Other
5810.92.90	Other
5810.99.10	Lace embroidery
5810.99.90	Other
5811.00.90	Other
5903.10.90	Other
5903.20	With polyurethane:
5903.20.90	Other
5903.90.90	Other
5905.00	Textile wall coverings:
5905.00.90	Other
59.06	Rubberised textile fabrics (excluding those of heading 59.02):
5906.10.90	Other
5906.91	Knitted or crocheted:
5906.91.90	Other
5906.99	Other:

5906.99.10	Combined with cellular rubber
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:
5907.00.90	Other
5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:
5908.00.10	Candlewick
59.11	Textile products and articles, for technical uses, specified in Note 8 to this Chapter:
5911.10.10	Narrow fabrics, made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)
5911.10.20	Textile fabrics inter-layered or otherwise combined with bentonite clay
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted:
6001.10	"Long pile" fabrics
6001.2	Looped pile fabrics:
6001.21	Of cotton
6001.22	Of man-made fibres
6001.29	Of other textile materials
6001.9	Other:
6001.91	Of cotton
6001.92	Of man-made fibres
6001.99	Of other textile materials
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01):
6002.40	Containing by mass 5 per cent or more of elastomeric yarn but not containing rubber thread
6002.90	Other
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01 or 60.02):
6003.10	Of wool or fine animal hair
6003.20	Of cotton
6003.30	Of synthetic fibres
6003.40	Of artificial fibres
6003.90	Other
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01):
6004.10	Containing by mass 5 per cent or more of elastomeric yarn but not containing rubber thread
6004.90	Other
60.05	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of heading 60.01 to 60.04):
6005.2	Of cotton:
6005.21	Unbleached or bleached
6005.22	Dyed
6005.23	Of yarns of different colours
6005.24	Printed
6005.35.90	Other
6005.36.90	Other

6005.37	Other, dyed:
6005.37.90	Other
6005.38.90	Other
6005.39.90	Other
6005.4	Of artificial fibres:
6005.42	Dyed:
6005.42.90	Other
6005.43.90	Other
6005.44	Printed:
6005.44.90	Other
6005.90	Other
60.06	Other knitted or crocheted fabrics:
6006.10	Of wool or fine animal hair
6006.2	Of cotton:
6006.21	Unbleached or bleached
6006.22	Dyed
6006.23	Of yarns of different colours
6006.24	Printed
6006.3	Of synthetic fibres:
6006.31.90	Other
6006.32	Dyed:
6006.32.90	Other
6006.4	Of artificial fibres:
6006.41.90	Other
6006.42	Dyed:
6006.42.90	Other
6006.43.90	Other
6006.44	Printed:
6006.44.90	Other
6006.90	Other
61.16	Gloves, mittens and mitts, knitted or crocheted:
6116.10	Impregnated, coated, covered or laminated with plastics or rubber
6116.9	Other:
6116.91	Of wool or fine animal hair
6116.92	Of cotton
6116.99	Of other textile materials
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:
6117.10	Shawls, scarves, mufflers, mantillas, veils and the like
6211.4	Other garments, women's or girls':
6211.42	Of cotton:
6211.42.10	Saris
6211.43	Of man-made fibres:
6211.43.10	Saris
6211.49	Of other textile materials:
6211.49.10	Saris
62.13	Handkerchiefs:
6213.20	Of cotton:
6213.20.10	Containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c

62.14	Shawls, scarves, mufflers, mantillas, veils and the like:
6214.90	Of other textile materials
6216.00	Gloves, mittens and mitts
62.17	Other made up clothing accessories; parts of garments or of clothing accessories (excluding those of heading 62.12):
6217.10	Accessories:
6217.10.30	Printed labels and tabs
6217.10.90	Other
6217.90	Parts
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:
6401.10	Footwear incorporating a protective metal toe-cap
6401.9	Other footwear:
6401.92	Covering the ankle but not covering the knee
6401.99	Other:
6401.99.10	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon fibre), with an impact strength of 200 Joules or more
6401.99.90	<P>Other</P>
64.02	Other footwear with outer soles and uppers of rubber or plastics:
6402.1	Sports footwear:
6402.12	Ski-boots, cross-country ski footwear and snowboard boots
6402.19	Other
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs
6402.9	Other footwear:
6402.91	Covering the ankle
6402.99	Other:
6402.99.10	With outer soles of polymers of vinyl chloride and uppers of polyurethane
6402.99.20	With outer soles of synthetic rubber and uppers of polyurethane
6402.99.30	With outer soles and uppers of polyurethane
6402.99.40	With outer soles of natural rubber and uppers of polyurethane
6402.99.50	With outer soles and uppers of polymers of vinyl chloride
6402.99.60	With outer soles of synthetic rubber and uppers of polymers of vinyl chloride
6402.99.70	With outer soles of polyurethane and uppers of polymers of vinyl chloride
6402.99.80	With outer soles of natural rubber and uppers of polymers of vinyl chloride
6402.99.90	Other
64.03	Footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather:
6403.1	Sports footwear:
6403.12	Ski-boots, cross-country ski footwear and snowboard boots
6403.19	Other:
6403.19.02	Rugby or soccer shoes
6403.19.04	Cycling shoes
6403.19.06	Cricket shoes
6403.19.90	Other
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe
6403.40	Other footwear, incorporating a protective metal toe-cap
6403.5	Other footwear with outer soles of leather:
6403.51	Covering the ankle
6403.59	Other:
6403.59.10	Footwear with uppers of ostrich leather
6403.59.90	Other
6403.9	Other footwear:
6403.91	Covering the ankle
6403.99	Other:

6403.99.10	Footwear with uppers of ostrich leather
6403.99.40	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon glass), with an impact strength of 200 Joules or more
6403.99.90	Other
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:
6404.1	Footwear with outer soles of rubber or plastics:
6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:
6404.11.05	Ski boots and cross-country ski footwear
6404.11.10	Spiked athletic shoes
6404.11.20	Rugby or soccer shoes
6404.11.30	Cycling shoes
6404.11.40	Cricket shoes
6404.11.90	Other
6404.19	Other:
6404.19.10	Bedroom slippers
6404.19.15	Other ballet shoes
6404.19.17	Footwear incorporating a protective metal toe-cap
6404.19.19	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon glass), with an impact strength of 200 Joules or more
6404.19.9	Other:
6404.19.91	With outer soles of vinyl chloride and uppers of textile materials
6404.19.93	With outer soles of synthetic rubber and uppers of textile materials
6404.19.95	With outer soles of polyurethane and upper of textile materials
6404.19.97	With outer soles of natural rubber and uppers of textile materials
6404.19.99	Other
6404.20	Footwear with outer soles of leather or composition leather:
6404.20.10	Bedroom slippers
6404.20.30	Other ballet shoes
6404.20.40	Footwear incorporating a protective metal toe-cap
6404.20.50	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon fibre), with an impact strength of 200 Joules or more
6404.20.90	Other
64.05	Other footwear:
6405.10	With uppers of leather or composition leather:
6405.10.90	Other
6405.20	With uppers of textile materials:
6405.20.10	Bedroom slippers
6405.20.15	Ballet shoes, with blocked toes
6405.20.17	Other ballet shoes
6405.20.20	Babies' booties
6405.20.90	Other
6405.90	Other:
6405.90.10	Bedroom slippers
6405.90.17	Other ballet shoes
6405.90.90	Other
64.06	Parts of footwear (including uppers whether or not attached to soles (excluding outer soles)); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:

6406.10	Uppers and parts thereof (excluding stiffeners):
6406.10.25	Other parts, of iron or steel
6406.10.35	Other, of textile materials, rubber or plastics
6406.10.90	Other
6406.20	Outer soles and heels, of rubber or plastics
6406.90	Other:
6406.90.20	Removable fittings for footwear, of wood
6406.90.25	Other removable fittings for footwear
6406.90.30	Gaiters, leggings and similar articles, and parts thereof, wholly or principally of leather or composition leather
6406.90.35	Gaiters, leggings and similar articles, and parts thereof (excluding those wholly or principally of leather or composition leather)
6406.90.40	Parts of iron, steel, copper or aluminum, for footwear
6406.90.90	Other
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
6505.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:
6505.00.10	Hair-nets
6505.00.90	Other
6506.10.90	Other
6506.9	Other:
6506.91	Of rubber or of plastics:
6506.91.90	Other
6506.99	Of other materials

4.2.4 CTFL TARIFF CODES DESCRIPTION ANNEXURE 3

CTLF TARIFF HEADINGS ANNEXURE 3	
Heading / Subheading	20% Duty Rate
SCHEDULE 1 / PART 1	
4203.2	Gloves, mittens and mitts:
4203.21	Specially designed for use in sports
4203.29	Other
4205.00	Other articles of leather or of composition leather:
4205.00.90	Other
4206.00	Articles of gut (excluding silk-worm gut), of goldbeater's skin, of bladders or of tendons
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04:
5407.20	Woven fabrics obtained from strip or the like
5407.30	Fabrics specified in Note 9 to Section XI
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:
5601.2	Wadding of textile materials and articles thereof:
5601.21	Of cotton
5601.22	Of man-made fibres
5601.29	Other
56.02	Felt, whether or not impregnated, coated, covered or laminated:
5602.10	Needleloom felt and stitch-bonded fibre fabrics
5602.2	Other felt, not impregnated, coated, covered or laminated:
5602.21	Of wool or fine animal hair
5602.29	Of other textile materials
5602.90	Other
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated:
5603.1	Of man-made filaments:
5603.11	Of a mass not exceeding 25 g/m²:
5603.11.10	Impregnated, coated, covered or laminated with plastics
5603.11.90	Other
5603.12	Of a mass exceeding 25 g/m² but not exceeding 70 g/m²:
5603.12.10	Impregnated, coated, covered or laminated with plastics
5603.12.90	Other
5603.13	Of a mass exceeding 70 g/m² but not exceeding 150 g/m²:
5603.13.10	Impregnated, coated, covered or laminated with plastics
5603.13.90	Other
5603.14	Of a mass exceeding 150 g/m²:
5603.14.10	Impregnated, coated, covered or laminated with plastics
5603.14.90	Other
5603.9	Other:
5603.91	Of a mass not exceeding 25 g/m²:
5603.91.10	Impregnated, coated, covered or laminated with plastics
5603.91.90	Other
5603.92	Of a mass exceeding 25 g/m² but not exceeding 70 g/m²:
5603.92.10	Impregnated, coated, covered or laminated with plastics
5603.92.90	Other
5603.93	Of a mass exceeding 70 g/m² but not exceeding 150 g/m²:
5603.93.10	Impregnated, coated, covered or laminated with plastics
5603.93.90	Other

5603.94	Of a mass exceeding 150 g/m²:
5603.94.10	Impregnated, coated, covered or laminated with plastics
5603.94.90	Other
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:
5604.10	Rubber thread and cord, textile covered
5604.90	Other
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:
5607.2	Of sisal or other textile fibres of the genus AGAVE:
5607.21	Binder or baler twine
5607.29	Other
5607.4	Of polyethylene or polypropylene:
5607.41	Binder or baler twine
5607.49	Other
5607.50	Of other synthetic fibres
5607.90	Other:
5607.90.90	Other
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:
5608.1	Of man-made textile materials:
5608.11	Made up fishing nets
5608.19	Other
5608.90	Other
5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included
5801.37	Warp pile fabrics:
5801.37.90	Other
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point)
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like:
5901.90	Other:
5901.90.10	Tracing cloth
5901.90.30	Other, woven, containing more than 50 per cent by mass cellulosic fibres
5901.90.90	Other
5903.10.10	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated
5903.20.10	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated
5903.90.10	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated
5903.90.40	Other, of a mass of less than 200 g/m ² and a width or circumference exceeding 200 mm
5903.90.50	Other, of a mass of 200 g/m ² or more and a width or circumference exceeding 200 mm
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape:
5904.10	Linoleum
5904.90	Other
5906.10.20	Other fabrics combined with cellular rubber
5906.91.10	Impregnated, coated or covered with rubber
5906.99.90	Other
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:
5907.00.10	Fabrics in a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated
5907.00.20	Bandages, plasters and the like, containing zinc oxide; fracture bandages coated with plaster
5907.00.60	Painted canvas, being theatrical scenery, studio back-cloths or the like
5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:
5908.00.20	Gas mantles
5908.00.90	Other
5909.00	Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials
59.11	Textile products and articles, for technical uses, specified in Note 8 to this Chapter:
5911.20	Bolting cloth, whether or not made up

5911.90.30	Filter elements suitable for use with motorcycles
5911.90.70	Other filter cloths, cut to size or shape
6006.31.05	Tulle
6006.32.05	Tulle
6006.33.05	Tulle
6006.34.05	Tulle
6006.41.10	Tulle
6006.42.10	Tulle
6006.43.10	Tulle
6006.44.10	Tulle
6115.30	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 dtex
6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons)
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
6506.91.10	Rubber bathing caps
6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear

4.2.5 CTFL TARIFF CODES DESCRIPTION ANNEXURE 4

CTLF TARIFF HEADINGS ANNEXURE 4		
Heading / Subheading	Duty	0% Duty Rate
SCHEDULE 1 / PART 1		
4205.00		Other articles of leather or of composition leather:
4205.00.10	-	Articles of a kind used in machinery or mechanical appliances or for other technical uses
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03:
5310.10	-	Unbleached
5310.90	-	Other
5311.00		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn
5601.30	-	Textile flock and dust and mill neps
5605.00		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal
5607.90.10	--	Braided imitation catgut of artificial fibres
5607.90.20	--	Of jute or other textile bast fibres of heading 53.03
5801.22	--	Cut corduroy
5801.32	--	Cut corduroy
5803.00		Gauze (excluding narrow fabrics of heading 58.06)
5804.10	-	Tulles and other net fabrics
5804.30	-	Hand-made lace
5806.40	-	Fabrics consisting of a warp without weft assembled by means of an adhesive (bolducs)
5809.00		Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included
5810.10	-	Embroidery without visible ground:
5810.10.10	--	Lace embroidery
5810.9	-	Other embroidery:
5810.91	--	Of cotton:
5810.91.10	---	Lace embroidery
5810.92.10	---	Lace embroidery
5810.99.10	---	Lace embroidery
5811.00		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise (excluding embroidery of heading 58.10):
5811.00.45	-	Of tulle and other net fabrics, not woven, knitted or crocheted, figured, not impregnated, coated, covered or laminated
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations:
5901.10	-	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like
5901.90	-	Other:
5901.90.20	--	Prepared painting canvas
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:
5902.10	-	Of nylon or other polyamides
5902.20	-	Of polyesters
5902.90	-	Other
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics (excluding those of heading 59.02):
5903.10	-	With poly(vinyl chloride):
5903.10.20	--	Electrical insulating tape
5903.10.40	--	Other, incorporating glass microspheres
5903.20	-	With polyurethane:
5903.20.20	--	Electrical insulating tape
5903.20.40	--	Other, incorporating glass microspheres
5903.90	-	Other:
5903.90.20	--	Electrical insulating tape
5903.90.35	--	Other, incorporating glass microspheres

5905.00	Textile wall coverings:
5905.00.20	- Of tulle or other net fabrics or lace
5905.00.30	- Of parallel textile yarns with backing of paper
59.06	Rubberised textile fabrics (excluding those of heading 59.02):
5906.10	- Adhesive tape of a width not exceeding 20 cm:
5906.10.10	-- Electrical insulating tape
5906.10.15	-- Woven fabrics of polyvinyl alcohol with a width of 30 mm or more but not exceeding 60 mm and with a mass of 60 g/m ² or more but not exceeding 120 g/m ²
5906.91	-- Knitted or crocheted:
5907.00.30	- Oilcloth
5907.00.40	- Grafting tape for trees
5907.00.50	- Electrical insulating tape
5907.00.80	- Other, of a width exceeding 20 cm, but not exceeding 40 cm
5911.10.90	-- Other
5911.20	- Bolting cloth, whether or not made up
5911.3	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):
5911.31	-- Of a mass of less than 650 g/m ²
5911.90.40	-- Filter bags
5911.90.50	-- Bags for vacuum cleaners
5911.90.60	-- Filter cloths for industrial filters, cut to size or shape
5911.90.90	-- Other
6005.3	- Of synthetic fibres:
6005.35	-- Fabrics specified in Subheading Note 1 to this Chapter:
6005.35.05	--- Tulle
6005.36	-- Other, unbleached or bleached:
6005.36.05	--- Tulle
6005.37	-- Other, dyed:
6005.37.05	--- Tulle
6005.38	-- Other, of yarns of different colours:
6005.38.05	--- Tulle
6005.39	-- Other, printed:
6005.39.05	--- Tulle
6005.4	- Of artificial fibres:
6005.41.10	--- Tulle
6005.42	-- Dyed:
6005.42.10	--- Tulle
6005.43.10	--- Tulle
6005.44	-- Printed:
6005.44.10	--- Tulle
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:
6107.99.20	--- Other, of wool
6108.19.10	--- Of wool
6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
6210.10.30	-- Sterilised surgical gowns
6210.40.20	-- One-piece protective suits incorporating outlet valves only, for use with breathing apparatus on the inside
6211.32.10	--- Suits and overalls, designed for use by overhead transmission linesmen, of a value for duty purposes of R275 or more
6211.33	-- Of man-made fibres:
6211.33.10	--- Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of R275 or more
6211.39	-- Of other textile materials:
6211.39.10	--- Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of R275 or more

4.3 DATA REQUIREMENTS

The data requirements for processing goods within the Broadband Duty Model are specified below. Traders are hereby notified that **three** additional columns have been incorporated into the DA306 form namely:

- Line number.
- Broadband number
- Goods description

The following data elements are also mandatory for the Customs DA306 declaration spreadsheet:

#	Data Elements
1	Name of declarant
2	Address of declarant
3	Transport document number
4	Date of transport document number
5	Flight number
6	Date of Flight
7	Total number of packages
8	Total Customs Value
9	Marks, numbers, and description of packages
10	Description of goods
11	Gross weight
12	Flight number
13	Master airway bill number
14	House airway bill number
15	Country of origin
16	Shipper
17	Destination City/Town
18	Consignee Full names and surname
19	Consignee ID/Passport number CK Number/ Customs Code
20	Number of Pieces
21	Weight of package
22	Description of package
23	Classification/HS Code
24	Foreign Value
25	Currency
26	Customs Value
27	Customs Duty
28	Line number
29	Broadband Number
30	Goods Description
31	ATV
32	VAT
33	Total Payable
34	Place of entry at bottom of the document

4.4 COMPLETION AND SUBMISSION OF THE DA306

The procedure for completing and submitting the DA306 remains unchanged, except for the inclusion of the data columns in support of the Broadband Duty Model as described above.

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PHASE TWO

Phase 2B: Inclusion of the remaining Goods categories under the broadband duty rates.

Broadband Duty Model

1 February 2025

5 PHASE 2B: BROADBAND RATE OF DUTY

5.1 IMPLEMENTATION PHASE 2B: E-COMMERCE GOODS

- Phase 2B continues the implementation of the Broadband Duty Model (BDM) to include the remaining eligible low-value goods.
- The BDM discontinue the 20% flat rate duty concession and implements a broadband duty structure with rates of 45%, 30%, 20%, and 0%.
- Schedule 1 Part 2B, which pertains to ad valorem excise duties on locally manufactured goods or imported goods of the same class or kind, is now **included** within the scope of clearing low-value goods.
- Schedule 1 Part 2A, which pertains to specific excise duties on locally manufactured goods or imported goods of the same class or kind with rated duty (non-ad valorem), is **excluded** from phase 2B. These goods are anticipated to be included in phase 3.
- All compliance conditions for prohibited and restricted goods must be met to maintain legal standards.
- This implementation encompasses solely P&R goods under Port Health, excluding all other P&R goods from phase2B.
- The integration of processing for additional P&R goods will be included in the phase 3 automation. Phase 3 incorporates the implementation of an automated risk engine and establishes interfaces with OGA for the management of various permits and quotas.
- Traders submit a low-value declaration on DA306 via the group email box:

AIRPORT	EMAIL ADDRESS
Cape Town	ctialowvaluemanifests@sars.gov.za
ORTIA	lowvaluemanifest@sars.gov.za
KSIA	KSIALowValueManifests@sars.gov.za

5.2 OTHER HS CODES

The use of these tariff codes must be read in conjunction with the tariff book on the Harmonised System and the Prohibited and Restricted lists, as these documents are frequently updated.

LIST OF CHAPTERS	BROADBAND NUMBER	TARIFF CODES	BROADBAND RATE OF DUTY
Chapter 01 Chapter 02 Chapter 03 Chapter 04 Chapter 05	1.	2002.90, 2002.90.10, 2002.90.20, 2002.90.90, 2003.10.90, 2003.90.90, 4012.12, 4011.10.01, 4011.10.03, 4011.10.05, 4011.10.07, 4011.10.09, 4012.11, 4012.19,	45%
Chapter 06 Chapter 07 Chapter 08 Chapter 09 Chapter 10 Chapter 11 Chapter 12 Chapter 13 Chapter 14 Chapter 15 Chapter 16 Chapter 17 Chapter 18 Chapter 19 Chapter 20 Chapter 21 Chapter 22 Chapter 23 Chapter 24 Chapter 25 Chapter 27 Chapter 28 Chapter 29 Chapter 30 Chapter 32 Chapter 33 Chapter 34 Chapter 35 Chapter 36 Chapter 37 Chapter 38 Chapter 39 Chapter 40 Chapter 41 Chapter 42 Chapter 43 Chapter 44 Chapter 46 Chapter 48	2.	1604.20.39, 1605.30.90, 1902.40.10, 2004.90.30, 2005.70, 2102.30, 2202.91.20, 2202.91.90, 2202.99.20, 2202.99.90, 2204.21.30, 2204.22.30, 2204.29.30, 3922.10, 4011.20.16, 4011.20.18, 4011.20.22, 4011.20.24, 4011.20.26, 4012.90, 4201.00, 4202.11, 4202.12, 4202.19, 4202.21.10, 4202.21.90, 4202.22, 4202.29, 4202.31.10, 4202.31.90, 4202.32, 4202.39, 4202.91, 4202.92, 4202.99, 4203.10.10, 4203.10.90, 203.30.10, 4203.30.90, 4203.40, 4303.90, 4304.00.90, 4419.11, 4419.12, 4419.19, 4419.20, 4419.90, 4420.11, 4420.19, 4420.90, 4421.10, 4421.91.05, 4421.99.05, 5111.11, 5111.19, 5111.20, 5111.30, 5111.90, 5112.11, 5112.19, 5112.20, 5112.30, 5112.90, 5113.00, 5208.11, 5208.12, 5208.13, 5208.19, 5208.21, 5208.22, 5208.23, 5208.29, 5208.31, 5208.32, 5208.33, 5208.39, 5208.41, 5208.42, 5208.43, 5208.49, 5208.51, 5208.52, 5208.59, 5209.11, 5209.12, 5209.19, 5209.21, 5209.22, 5209.29, 5209.31, 5209.32, 5209.39, 5209.41, 5209.42, 5209.43, 5209.49, 5209.51, 5209.52, 5209.59, 5210.11, 5210.19, 5210.21, 5210.29, 5210.31, 5210.32, 5210.39, 5210.41, 5210.49, 5210.51, 5210.59, 5211.11, 5211.12, 5211.19, 5211.20, 5211.31, 5211.32, 5211.39, 5211.41, 5211.42, 5211.43, 5211.49, 5211.51, 5211.52, 5211.59, 5212.11, 5212.12, 5212.13, 5212.14, 5212.15, 5212.21, 5212.22, 5212.23, 5212.24, 5212.25, 5407.20, 5407.30, 5407.41, 5407.42, 5407.43, 5407.44, 5407.51, 5407.52, 5407.53, 5407.54, 5407.61, 5407.69.10, 5407.69.90, 5407.71, 5407.72, 5407.73, 5407.74, 5407.81, 5407.82, 5407.83, 5407.84, 5407.91, 5407.92, 5407.93, 5407.94, 5408.10, 5408.21, 5408.22, 5408.23, 5408.24, 5408.31, 5408.32, 5408.33, 5408.34, 5512.11.10, 5512.11.90, 5512.19.10, 5512.19.90, 5512.21, 5512.29, 5512.91, 5512.99, 5513.11, 5513.12, 5513.13, 5513.19, 5513.21, 5513.23, 5513.29, 5513.31, 5513.39, 5513.41, 5513.49, 5514.11, 5514.12, 5514.19, 5514.21, 5514.22, 5514.23, 5514.29, 5514.30, 5514.41, 5514.42, 5514.43, 5514.49, 5515.11, 5515.12, 5515.13, 5515.19, 5515.21, 5515.22, 5515.29, 5515.91, 5515.99, 5516.11, 5516.12, 5516.13, 5516.14, 5516.21, 5516.22, 5516.23, 5516.24, 5516.31, 5516.32, 5516.33, 5516.34, 5516.41, 5516.42, 5516.43, 5516.44, 5516.91, 5516.92, 5516.93, 5516.94, 5702.20, 5702.31, 5702.32, 5702.39, 5702.41, 5702.42, 5702.49, 5702.50, 5702.91, 5702.92, 5702.99, 5703.10, 5703.90, 5704.10, 5704.20, 5704.90,	30%

LIST OF CHAPTERS	BROADBAND NUMBER	TARIFF CODES	BROADBAND RATE OF DUTY
Chapter 49 Chapter 51 Chapter 52 Chapter 53 Chapter 54 Chapter 55 Chapter 56 Chapter 57 Chapter 58 Chapter 59 Chapter 60 Chapter 68 Chapter 69 Chapter 70 Chapter 71 Chapter 72 Chapter 73 Chapter 74 Chapter 75 Chapter 76 Chapter 78 Chapter 79 Chapter 81 Chapter 82 Chapter 83 Chapter 84 Chapter 86 Chapter 87 Chapter 89 Chapter 90 Chapter 91 Chapter 92 Chapter 93 Chapter 94 Chapter 95 Chapter 96 Chapter 97 Chapter 98 Chapter 99		5705.00,5801.10, 5801.21, 5801.23, 5801.26, 5801.27, 5801.31, 5801.33, 5801.36, 5801.37.10, 5801.90, 5802.10, 5802.20, 5802.30, 5804.21, 5804.29, 5806.10, 5806.20, 5806.31, 5806.32, 5806.39, 5806.31, 5807.90, 5808.10, 5808.90, 5810.10.90, 5810.91.90, 5810.92.90, 5810.99.90, 5807.10, 5811.00.90 5903.90.90, 5905.00.90, 5906.10.90, 5906.91.90, 5906.99.10, 5907.00.90, 5908.00.10, 5911.10.10, 5911.90.10, 5911.90.20, 5911.90.30, 5911.90.70, 5911.10.20 6001.10, 6001.21, 6001.22, 6001.23, 6001.91, 6001.92, 6001.99, 6002.40, 6002.90, 6003.10, 6003.20, 6003.30, 6003.40, 6003.90, 6004.10, 6004.90, 6005.21, 6005.22, 6005.23, 6005.24, 6005.35.90, 6005.36.90, 6005.37.90, 6005.38.90, 6005.39.90, 6005.41.90, 6005.42.90, 6005.43.90, 6005.44.90, 6005.90, 6006.10, 6006.21, 6006.22, 6006.23, 6006.24, 6006.31.90, 6006.32.90, 6006.34.90, 6006.41.90, 6006.42.90, 6006.43.90, 6006.44.90, 6006.90, 6401.1, 6401.92, 6401.99, 6402.12, 6402.19, 6402.2, 6402.91, 6403.12, 6403.2, 6403.4, 6403.51, 6403.91, 6401.99.10, 6401.99.90, 6402.99.10, 6402.99.20, 6402.99.30, 6402.99.40, 6402.99.50, 6402.99.60, 6402.99.70, 6402.99.80, 6402.99.90, 6403.19.02, 6403.19.04, 6403.19.06, 6403.19.90, 6403.59.10, 6403.59.90, 6403.99.10, 6403.99.40, 6403.99.90, 6404.11.05, 6404.19.10, 6404.19.15, 6405.10.90, 6405.20.10, 6405.20.17, 6405.20.90, 6405.90.10, 6405.90.17, 6506.10.90, 6506.91.90, 6506.99, 6504.00, 6505.00.10, 6505.00.90, 6602.00, 6601.10, 6601.91, 6601.99, 6911.10, 6911.90, 6912.00, 7007.21.20,7408.29, 7413.00.90, 7615.10.20, 8215.1, 8215.2, , 8215.91, 8215.99, 8418.10.20, 8418.10.90, 8450.11.10 8539.29.45, 8528.52.90, 8528.59.90, 8528.72.90, 8528.73.90, 8507.10.91, 8507.10.99,8701.21.10, 8701.22.10, 8701.23.10, 8701.24.10, 8701.29.10, 8702.10.81, 8702.10.85, 8702.90.81, 8702.90.85, 8703.21.27, 8703.21.90, 8703.22.27, 8703.22.90, 8703.23.27, 8703.23.90, 8703.24.27, 8703.24.90, 8703.31.27, 8703.31.90, 8703.32.27, 8703.32.90, 8703.33.27, 8703.33.90, 8703.40.90, 8703.50.90, 8703.70.90, 8703.80.90, 8703.90.27, 8703.90.90, 8704.21.75, 8704.21.81, 8704.21.83, 8704.31.75, 8704.31.81, 8704.31.83, 8704.41.75, 8704.41.81, 8704.41.83, 8704.51.75, 8704.51.81, 8704.51.83, 8704.60.30, 8704.60.40, 8704.90.81, 8704.90.83, 8706.00.05, 8706.00.15, 8707.10, 8708.22.10,	
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		8463.30, 8465.20, 8466.91, 8466.92, 8466.93, 8467.21, 8467.22, 8467.29.90, 8467.81, 8467.89.60, 8467.89.90, 8467.91, 8467.92, 8467.99.90, 8474.10, 8474.20, 8474.31, 8474.32, 8474.90, 8475.10, 8475.21, 8475.29, 8475.90, 8476.81, 8476.89, 8476.90, 8477.10, 8477.20, 8477.30, 8477.51, 8477.59, 8478.10, 8478.90, 8479.40, 8479.50, 8479.71, 8479.79, 8479.82, 8479.83, 8479.89.90, 8479.90, 8480.10, 8480.20, 8480.30, 8480.41, 8480.49, 8480.50, 8480.60, 8480.71, 8481.30.10, 8481.40.90, 8482.20.90, 8482.30, 8482.40, 8482.50, 8482.80, 8482.91, 8483.10, 8483.20, 8483.30.90, 8483.40, 8483.50, 8483.60, 8483.90, 8484.10.90, 8484.90.90, 8485.10, 8485.20, 8485.30, 8485.80, 8485.90, 8486.10, 8486.20, 8486.30, 8486.40, 8486.90, 8487.10, 8487.90, 8501.10, 8501.20, 8501.31, 8501.32, 8501.33, 8501.34, 8501.40, 8501.62, 8501.63, 8501.64, 8501.71, 8501.72, 8501.8, 8502.20, 8502.31, 8502.39, 8504.4, 8505.20, 8507.20, 8507.30, 8507.50, 8507.80, 8507.90, 8511.20, 8511.80, 8511.90, 8512.90, 8513.10, 8513.90, 8514.11, 8514.19, 8514.31, 8514.32, 8514.39, 8515.90, 8517.71, 8517.79, 8518.90, 8522.10, 8522.90, 8527.29, 8528.42, 8530.10, 8531.10, 8531.80, 8531.90, 8532.21, 8532.22, 8532.23, 8532.24, 8532.30, 8533.10, 8533.21, 8533.29, 8533.31, 8533.39, 8533.40, 8533.90, 8534, 8535.29, 8536.70, 8538.10, 8539.51, 8541.10, 8541.21, 8541.29, 8541.30, 8541.41, 8541.42, 8541.49, 8541.51, 8541.59, 8541.60, 8541.90, 8542.90, 8543.40, 8546.10, 8546.20, 8546.90, 8547.10, 8547.20, 8547.90, 8548, 8549.12, 8549.13, 8549.14, 8549.19, 8549.31, 8549.39, 8549.91, 8549.99, 8501.51.15, 8501.52.15, 8501.53.15, 8501.61.10, 8501.61.90, 8506.10.05, 8506.10.10, 8506.30.05, 8506.30.10, 8506.30.25, 8506.30.90, 8506.40.05, 8506.40.10, 8506.40.25, 8506.40.90, 8506.50.10, 8506.50.25, 8506.60.05, 8506.60.10, 8506.60.25, 8506.60.90, 8506.80.10, 8508.70.10, 8511.10.10, 8511.30.30, 8511.30.90, 8511.40.90, 8511.50.90, 8516.29.90, 8517.14.90, 8524.11.90, 8524.12.90, 8524.19.90, 8524.91.90, 8524.92.90, 8524.99.90, 8525.81.20, 8525.81.90, 8525.82.10, 8525.82.20, 8525.82.90, 8525.83.10, 8525.83.20, 8525.83.90, 8525.89.10, 8525.89.20, 8525.89.90, 8527.19.90, 8527.91.90, 8527.92.90, , 8527.99.90, 8528.49.90, 8528.69.10, 8528.69.90, 8528.71.90, 8530.90.10, 8532.10.10, 8532.10.20, 8532.90.90, 8535.21.90, 8536.20.90, 8538.90.90, 8539.21.90, 8539.29.10, 8539.29.15, 8539.29.20, 8539.29.25, 8539.52.10, 8539.52.90, 8549.11.10, 8549.11.90, 8549.21.90, 8549.29.90, 86.01, 8601.1, 8601.2, 86.02, 8602.1, 8602.9, 86.03, 8603.1, 8603.9, 8604, 8605, 86.06, 8606.1, 8606.3, 8606.9, 8606.91, 8606.92, 8606.99, 86.07, 8607.1, 8607.11, 8607.12, 8607.19, 8607.2, 8607.21, 8607.29, 8607.29.10, 8607.3, 8607.9, 8607.91, 8607.99, 8608.00, 87.01, 8701.1, 8701.2, 8701.21, 8701.22, 8701.23, 8701.24, , 8701.29, 8701.3, 8701.9, 8701.91, 8701.92, 8701.93, 8701.94, 8701.95, 87.02, 8702.1, 8702.2, 8702.3, 8702.4, 8702.9, 87.03, 8703.1, 8703.2, 8703.21, 8703.21.23, 8703.21.60, 8703.21.70, 8703.21.75, 8703.22, 8703.23, 8703.24, 8703.3, 8703.31, 8703.31.70, 8703.31.80, 8703.31.85,	

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		8703.32, 8703.33, 8703.4, 8703.5, , 8703.7, 8703.8, 8703.90, 87.04, 8704.1, 8704.10.90, 8704.2, 8704.21, 8704.21.10, 8704.21.70, 8704.21.77, 8704.22, 8704.22.10, 8704.23, 8704.3, 8704.31, 8704.31.50, 8704.31.70, 8704.31.77, 8704.32, 8704.4, 8704.41, 8704.41.10, 8704.41.70, 8704.41.77, 8704.42, 8704.42.10, 8704.43, 8704.5, 8704.51, 8704.51.50, 8704.51.70, 8704.51.77, 8704.52, 8704.6, 8704.60.05, 8704.60.10, 8704.9, 87.05, 8705.1, 8705.2, 8705.3, 8705.4, 8705.9, 8706, 87.07, 87.08, 8708.2, 8708.22, 8708.3, 8708.30.15, , 8708.30.19, 8708.30.21, 8708.4, 8708.40.10, 8708.40.20, 8708.5, 8708.50.30, 8708.50.60, 8708.50.70, 8708.7, 8708.70.1, 8708.70.11, 8708.70.15, 8708.70.19, 8708.70.2, 8708.70.3, 8708.8, 8708.80.30, 8708.80.40, 8708.9, 8708.91, 8708.91.20, 8708.92, 8708.92.10, 8708.93, 8708.93.10, 8708.94, 8708.94.10, 8708.94.20, 8708.99, 8708.99.05, 8708.99.40, 8708.99.50, 8708.99.60, 87.09, 8709.1, 8709.11, 8709.19, 8709.9, 8710, 87.11, 8711.1, 8711.2, 8711.20.90, 8711.3, 8711.4, 8711.5, 8711.6, 8711.9, 8711.90.90, 8712, 8712.00.90, 87.13, 8713.1, 8713.9, 87.14, 8714.1, 8714.10.10, 8714.10.90, 8714.2, 8714.9, 8714.91, 8714.92, 8714.92.10, 8714.92.90, 8714.93, 8714.94, 8714.95, 8714.96, 8714.99, 87.16, 8716.3, 8716.8, 8716.9, 8716.90.10, 8716.90.40, 9001.20, 9001.30, 9001.40, 9001.50, 9001.90, 9002.11, 9002.19, 9002.20, 9002.90, 9003.11, 9003.19, 9003.90, 9004.10, 9004.90, 9005.10, 9005.80, 9005.90, 9007.92, 9010.10, 9010.50, 9010.60, 9010.90, 9011.10, 9011.20, 9011.80, 9011.90, 9012.10, 9012.90, 9013.10, 9013.80, 9014.10, 9015.10, 9015.20, 9015.30, 9015.40, 9015.90, 9016.00, 9018.31, 9018.32, 9018.39, 9020.00, 9021.10, 9021.21, 9021.29, 9021.31, 9021.39, 9021.40, 9021.50, 9021.90, 9022.12, 9022.13, 9022.14, 9022.21, 9022.30, 9023.00, 9024.10, 9024.80, 9024.90, 9025.11, 9025.19, 9025.80, 9025.90, 9026.10, 9027.10, 9027.20, 9027.50, 9028.10, 9028.20, 9028.90, 9029.10, 9029.20, 9030.20, 9030.31, 9030.32, 9030.33, 9030.39, 9030.40, 9030.82, 9030.84, 9030.89, 9030.90, 9031.41, 9032.10, 9032.20, 9032.81, 9032.89, 9032.90, 9033.00, 9101.11, 9101.19, 9101.21, 9101.29, 9101.91, 9101.99, 9102.11, 9102.12, 9102.19, 9102.21, 9102.29, 9102.91, 9102.99, 9104, 9106.10, 9106.90, 9107.00, 9108.11, 9108.12, 9108.19, 9108.2, 9108.9, 9109.1, 9109.9, 9110.11, 9110.12, 9110.19, 9110.90, 9111.10, 9111.20, 9111.80, 9111.90, 9112.20, 9112.90, 9113.10, 9113.20, 9113.90, 9114.30, 9114.40, 9114.90, 9401.10, 9402.10, 9402.90, 9406.10, 9401.91.10, 9401.99.10, 9405.11.10, 9405.19.10, 9405.42.21, 9405.42.30, 9405.42.40, 9405.42.60, 9405.42.70, 9405.49.17, 9405.49.47, 9405.49.55, 9405.49.60, 9405.49.80, 9406.90.90, 9601.90.90, 9602.00, 9603.30.10, 9603.50.20, 9603.50.30, 9603.50.40, 9606.10, 9606.30.15, 9608.3, 9608.4, 9608.91, 9608.99, 9609.20, 9610.00.10, 9610.00.90, 9611.00, 9612.10.10, 9613.10, 9613.20, 9613.80, 9613.90, 9614.00, 9616.10, 9616.20, 9618, 9620.00, 9901.00.03, 9901.00.05,	

LIST OF CHAPTERS	BROADBAND NUMBER	TARIFF CODES	BROADBAND RATE OF DUTY
		9901.00.07, 9901.00.09, 9901.00.11, 9901.00.13, 9901.00.15, 9901.00.17, 9902, 9903.00.10, 9903.00.30, 9903.00.50, 9992, 9999.00.10, 9999.00.20	

5.3 DATA REQUIREMENTS

The data requirements for processing goods within the Broadband Duty Model are specified below. Traders are hereby notified that **two** additional columns have been incorporated into the DA306 form namely:

- VPB – Value Part 2B
- Sch1P2B – Schedule 1 Part 2B

The following data elements are also mandatory for the Customs DA306 declaration spreadsheet:

#	Data Elements
1	Name of declarant
2	Address of declarant
3	Transport document number
4	Date of transport document number
5	Flight number
6	Date of Flight
7	Total number of packages
8	Total Customs Value
9	Marks, numbers, and description of packages
10	Description of goods
11	Gross weight
12	Flight number
13	Master airway bill number
14	House airway bill number
15	Country of origin
16	Shipper
17	Destination City/Town
18	Consignee Full names and surname
19	Consignee ID/Passport number CK Number/ Customs Code
20	Number of Pieces
21	Weight of package

22	Description of package
23	Classification/HS Code
24	Foreign Value
25	Currency
26	Customs Value
27	Customs Duty
28	VPB
29	Sch1P2B
30	Line number
31	Broadband Number
32	Goods Description
33	ATV
34	VAT
35	Total Payable
36	Place of entry at bottom of the document

5.4 COMPLETION AND SUBMISSION OF THE DA306

- The procedure for completing and submitting the DA306 remains unchanged, except for the inclusion of the data columns in support of the Broadband Duty Model as described above.
- Below is the updated DA306 form.

APPLICATION FOR RELEASE OF GOODS IN TERMS OF SECTION 38 (1) (a) OF THE CUTOMS AND EXCISE ACT , ACT NUMBER 91 OF 1964 AANSOEK OM LOSSING VAN GOEDERE INGEVOLGE ARTIKEL 38 (1) (a) VAN DIE DOEANE EN AKSYNSWET, WET NOMMER 91 VAN 1964																DA 306																		
Name and Address of Importer: Naam en Adres van Invoerder:																																		
TRANSPORT DOCUMENT NUMBER AND DATE VERVOERDOKUMENT NOMMER EN DATUM										SHIP AND VOYAGE NO / FLIGHT NO AND DATE SKIP EN VAART NR / VLUG NR EN DATUM																								
TOTAL NUMBER OF PACKAGES TOTALE GETAL PAKKE										CUSTOMS VALUE DOEANEWAARDE					IMPORT PERMIT NO AND AMOUNT INVOERPERMIT NR EN BEDRAG																			
MARKS, NUMBERS AND DESCRIPTION OF PACKAGES AND / OR CONTAINER NUMBER(S) MERKE, NOMMERS EN BESKRYWING VAN PAKKE EN / OF HOUERNOMMER(S)										DESCRIPTION OF GOODS BESKRYWING VAN GOEDERE																								
										DOCUMENTS / ASSORTED / DUTIABLES																								
WCO Category: 3																																		
																				SARS USE ONLY														
HAWB#	Country of Origin	Shipper	Consignee Full Name, Surname, Registered/Trading Name	ID Number/Passport Number or Tax Ref/CK Number/Customs Code	Number of Pieces	Weight(kg)	Line	Broadband Number	Goods Description	HS CODE	Foreign Value	Currency	Customs Value	Customs Duty	VPB	Sch1P2B	ATV	VAT	Total Payable	Assessment Date	Agent Name	DETAIN SECTION 88 (1)(a)												
I, For FOR THE IMPORTER HEARBY APPLY FOR THE RELEASE OF THE ABOVE MENTIONED GOODS IN TERMS OF SECTION 38 (1)(A) AND DECLARE THAT THE PARTICULARS HEREIN ARE TRUE AND CORRECT AND COMPLY WITH THE PROVISIONS OF THE CUSTOMS AND EXCISE ACT. EK, NAMENS: NAMENS INVOERDER DOEN HIERMEE AANSOEK OM LOSSING VAN DIE BOGENOEMDE GOEDERE INGEVOLGE ARTIKEL 38 (1) (a) EN VERKLAAR DAT DIE BESONDERHEDE HIERIN WAAR EN KORREK IS EN AAN DIE BEPALINGS VAN DIE DOEANE EN AKSYNSWET VOLDOEN																																		
DATE / DATUM:										Signature / Handtekening:																								
INSTRUCTIONS BY THE CONTROLLER OF CUSTOMS AND EXCISE OPDRAG DEUR DIE KONTROLEUR VAN DOEANE EN AKSYNS					ENDORSEMENTS ENDOSSEMENTE					PLACE OF ENTRY KLARINGSPLEK																								
					_____ _____										NUMBER AND DATE NOMMER EN DATUM																			

6 OTHER REQUIREMENTS

6.1 RETURNS AND REFUNDS

Returns and refunds are not part of phase 2 implementation.

6.2 RECORDS KEEPING

“Business accounts, documents, etc., to be available for inspection. Any person carrying on any business in the Republic shall keep within the Republic in one of the official languages such books, accounts and documents relating to his transactions as may be prescribed by rule and such books, accounts and documents shall be kept in such form and manner and shall be retained for such period as may be so prescribed”. Section 101 of the Customs & Excise Act of 1964.

Maintaining proper records helps ensure compliance with the Tax Administration Act and facilitates a smoother audit process. For audit purposes, the South African Revenue Service (SARS) has specific record-keeping requirements:

6.2.1 RETENTION PERIOD

- General Rule: Records must be kept for at least five years from the date of submission of a tax return.
- Exception: If an audit or investigation is ongoing, records must be kept until the audit or investigation is concluded.

6.2.2 TYPES OF RECORDS

- Original Form: Records must be kept in their original form.
- Orderly Fashion: Records should be organized and stored in a safe place.
- Accessibility: Records must be open for inspection, audit, or investigation by SARS.

6.2.3 ELECTRONIC RECORDS

- Electronic records are acceptable if they meet the prescribed standards as provided in the Electronic Communication: User Agreement Customs & Excise Act, 1964 (Rule 101A.03).
-

6.3 PORT HEALTH GOODS PROCESSING: RESTRICTED AND PROHIBITED GOODS

Restricted and prohibited goods are items that are either not allowed to enter a country or require special permits and licenses to be imported or exported. These goods are regulated to ensure safety, health, environmental protection, and compliance with international sanctions.

Port health authorities get involved in the customs clearance process to prevent the spread of contagious diseases and ensure public health safety. They assess ill persons entering the country, oversee regulations for importing certain animals and types of cargo that can spread infectious diseases, and ensure that health certificates are provided for specific goods.

Port health authorities play a crucial role in the clearance of e-commerce goods such as cosmetics, chemicals, and perfumes. Their involvement ensures that these products meet health and safety standards before they enter the market.

For e-commerce goods like cosmetics, chemicals, and perfumes, port health authorities are responsible for:

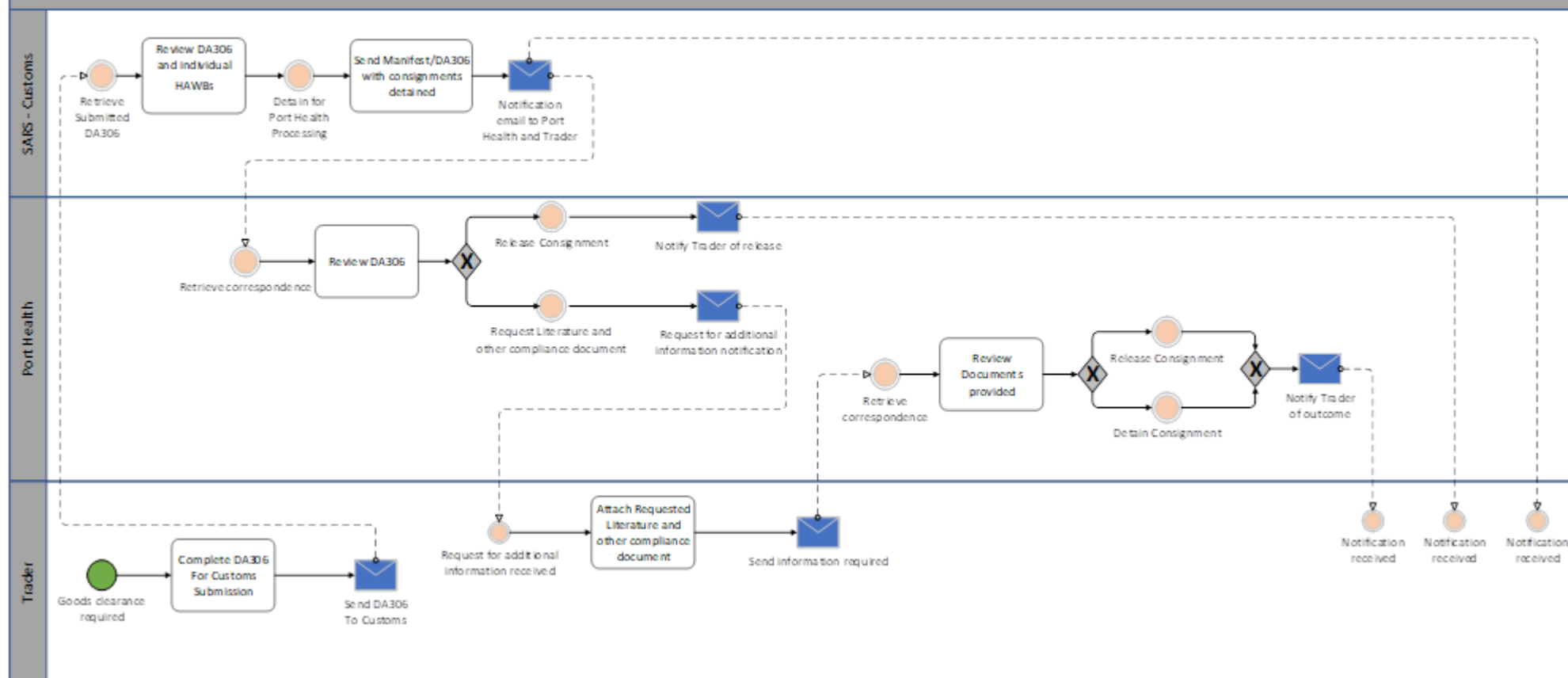
- **Inspection and Verification:** They inspect shipments to verify that the products comply with health regulations. This includes checking for proper labelling, ingredient lists, and ensuring that the products do not contain harmful substances.
- **Risk Assessment:** Port health authorities assess the risk associated with the importation of these goods. They use data such as the country of origin, the type of product, and the history of the importer to determine the level of scrutiny required.
- **Detention and Testing:** If there are any concerns about the safety or compliance of the products, Port health authorities can detain the goods for further testing. This ensures that only safe and compliant products are allowed into the market.
- **Collaboration with Other Agencies:** Port health authorities work closely with Customs and other regulatory bodies to ensure a comprehensive approach to the clearance process. This collaboration helps in identifying and mitigating any potential health risks associated with the imported goods.

- **Documentation and Certification:** They ensure that all necessary documentation and certifications are in place. This includes health certificates, import permits, and any other relevant documents required for the clearance of the goods.

By performing these functions, Port health authorities help protect public health and ensure that e-commerce goods such as cosmetics, chemicals, and perfumes are safe for consumers.

The process map illustrated below, is for low-value goods requiring Port Health processing after customs processing of the declaration. The Customs clearance process involves several key steps that ensures that low-value goods requiring Port Health processing are detained based on compliance with health regulations.

Low Value Goods that require Port Health Processing



6.3.1 CUSTOMS & PORT HEALTH P&R PROCESS STEP DESCRIPTION

Step	Description	Responsible Party
1. Initiation	Low-value goods clearance is required. Trader submits a low-value declaration on DA306 to via the group email box: - Airport - Cape Town - ORTIA - KSIA - email address - ctialowvaluemanifests@sars.gov.za - lowvaluemanifest@sars.gov.za - KSIALowValueManifests@sars.gov.za	Trader
2. Review DA306	SARS - Customs will retrieve submitted DA306 and review it by conducting a Documentary Inspection & Risk Assessment of Individual HAWBs.	SARS - Customs
3. Detain for Port Health	SARS - Customs will update the DA306 by highlighting the goods that require Port Health processing.	SARS - Customs
4. Submit updated DA306	SARS - Customs will submit the updated DA306 with consignments detained. The notification email with attached DA 306(both in Excel & pdf format) is forwarded to the Trader and Port Health copied. - Port Health email addresses - cargoph.inbound@bma.gov.za - cargophresponse@bma.gov.za	SARS - Customs
5. Review updated DA306	Port Health will retrieve the correspondence and review the DA306/Manifest updated by SARS - Customs.	Port Health
6. Decision Gateway	Determine next steps based on the review.	Port Health

7. Release Consignment	If cleared, Port Health releases the consignment and notify the Trader. Release decision criteria: The description on the manifest must be very clear. Consignment considered a low risk. This will not include consignments regulated under Medicines and Related Substances Act and the Human Tissue Act.	Port Health
8. Request Additional Information	If additional information is required, Port Health requests literature and other compliance documents from the Trader by email.	Port Health
9. Submit requested additional information	Upon receiving the request for additional information, The Trader will attach and submit the required information to Port Health by email.	Trader
10. Review Documents	Port Health will retrieve the correspondence and review the documents provided by the Trader.	Port Health
11. Final Decision Gateway	Determine outcome based on document review.	Port Health
12. Release Consignment	If documents are satisfactory, Port Health releases the consignment.	Port Health
13. Detain Consignment	If documents are not satisfactory, Port Health detain the consignment for physical inspection.	Port Health
14. Notify Trader	Port Health notifies the Trader of the outcome.	Port Health