

# Customs Value and Duty Structure for 2008

## CUSTOMS VALUE

Values for Customs purposes are calculated as follows:

- 1) Customs Value: The customs value for imported good is based on the FOB (Free On Board) value of goods.
- 2) Value for Duty Schedule 1 Part 2B: The customs value, plus 15% plus all non-rebated duties.
- 3) VAT value: The customs value, plus 10% plus all non-rebated duties.

The customs value is also calculated at the rate of exchange published by customs for the date it was shipped on board a vessel for export to South Africa.

## CUSTOMS DUTY

At present the duty rates are divided in four different categories i.e. General, EU, EFTA and SADC.

The general rate of duty is applicable to goods from anywhere and without any preference.

The EU rate only applies to goods imported from countries belonging to the European Community, but the necessary documentary evidence must

accompany the documents for this rate to be applicable from these countries.

The EFTA rate only applies to goods imported from countries belonging to the European Free Trade Agreement and the necessary documentary evidence must accompany the documents for this rate to be applicable from these countries.

The SADC rate only applies to goods imported from countries belonging to the Southern African Development Community, but again, the necessary documentary evidence must accompany the documents for this preferential rate to be applicable from these countries.

On some vehicles, bodies and chassis fitted with engines there are an ad-valorem customs duty applicable. For more information on this, contact your local SARS, Customs and Excise office or clearing agent.

New vehicles and parts and accessories are not liable to import, but all used articles are liable and an import permit must be obtained from ITAC.

Most of the articles specified below are liable for a Letter Of Authority from SABS.

Herewith a few examples of Customs Duty:

DESCRIPTION	DUTY RATE			
	GENERAL	EU	EFTA	SADC
Spark-ignition Engines	FREE	FREE	FREE	FREE
Compression-ignition Engines	FREE	FREE	FREE	FREE
Parts for Spark-ignition Engines				
Pistons, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves	20%	15%	FREE	FREE
Gudgeon pins, inlet and exhaust valves with a head diameter not exceeding 80mm	20%	20%	FREE	FREE
Other parts of petrol engines	FREE	FREE	FREE	FREE
Parts for compression-ignition Engines				
Pistons, with an outside diameter not exceeding 155mm whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves	20%	15%	FREE	FREE
Other parts of diesel engines	FREE	FREE	FREE	FREE
Radiators	10%	FREE	FREE	FREE
<b>TRACTORS</b>				
Pedestrian controlled tractors	FREE	FREE	FREE	FREE
Road tractors for semi-trailers:				
Of a vehicle mass not exceeding 1 600kg	29%	24%	29%	FREE
Of a vehicle mass exceeding 1 600kg	20%	12%	15%	FREE
Track-laying tractors	FREE	FREE	FREE	FREE