

UNIVERSITY OF SWAZILAND

DEPARTMENT OF ACCOUNTING

MAIN EXAMINATION PAPER MAY,2013

DEGREE/DIPLOMA AND YEAR STUDY:B.COM IV

TITLE OF PAPER :ADVANCED TAXATION II

COURSE CODE :AC420(M)2013/IDE AC405(M)2013

TIME ALLOWED :THREE (3) HOURS

INSTRUCTIONS :1. TOTAL NUMBER OF QUESTIONS ON THIS PAPER:
THREE (3)

2. ANSWER ALL

3. THE MARKS AWARDED FOR A QUESTION/PART
ARE INDICATED AT THE END OF EACH QUESTION/PART
OF QUESTION.

4. WHERE APPLICABLE, SUBMIT ALL WORKINGS
AND CALCULATIONS.

NOTE: YOU ARE REMINDED THAT IN ASSESSING YOUR WORK, ACCOUNT
WILL BE TAKEN OF ACCURACY OF THE LANGUAGE AND THE GENERAL
QUALITY OF EXPRESSION, TOGETHER WITH THE LAYOUT AND PRESENTATION
OF YOUR FINAL ANSWER.

SPECIAL REQUIREMENTS: A VAT RETURN FORM AND,A SAMPLE OF CUSTOMS
& EXERCISE TARRIF TABLE

**THIS PAPER IS NOT TO BE OPENED UNTIL PERMISSION HAS BEEN GRANTED
BY THE INVIGILATOR.**

QUESTION 1:TAXATION OF PARTNERSHIPS

Muntu,Gulwako,and Dlamini share their profits and losses in the ratio of 4:1:3 respectively.They are all above 60 years of age.The trial balance of their trading operations for the year ended 31st March,2013 was as follows:

MUNTU GULWAKO AND PARTNERSHIP FOT THE YEAR ENDED 31ST MARCH 2013

	E	E
Sales		8,700,000
Opening stock 1.4.2012	1,360,000	
Purchases	3,920,000	
Carriage inwards	62,000	
Discount expense	4,000	
Employee salaries and wages	1,082,000	
Bade debt written off	32,000	
Debit expense for creation of a provision for doubtful debt	10,000	
Provision for doubtful debt		10,000
General expenses	20,000	
Business rates	60,000	
Postage expense	25,000	
Computers at cost (bought on 1.4.2012)	168,000	
Office equipment at cost (bought on 1.4.2012)	114,000	
Motor vehicles at cost (bought on 1.10,2012)	900,000	
Provision for depreciation		
Computers (at 15% of cost)		25,200
Office equipment (at 15% of cost)		17,100
Motor vehicles		
Trade creditors		720,000
Trade debtotrs	1,020,000	
Cash at bank	1,387,300	
Drawings :Muntu	780,000	
Gulwako	320,000	
Dlamini	560,000	
Current accounts:Muntu		118,000
Gulwako		42,000
Dlamini		192,000
Capital accounts:Muntu		1,200,000
Gulwako		200,000
Dlamini	0	600,000
	11,824,300	11,824,300

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THE FOLLOWING NOTES ARE RELEVANT TO THE TRIAL BALANCE:

- Note 1.** The closing stock as at 31.3.2013 was E1,480,000.
- Note 2.** The business rates paid in advance was E4,000, and the stock of stamps was E2,000.
- Note 3.** The allowance for doubtful debts was created on 31.3.2013. After writing off debts of E32,000. The specific doubtful debts as at 31.3.2013 was E7,000.
- Note 4:** The salaries of the partners for the year ended 31.12.2013 are supposed to be:
- | | |
|---------|----------|
| Muntu | E360,000 |
| Gulwako | E280,000 |
| Dlamini | E320,000 |
- Note 5.** The interest on drawings were:
- | | |
|---------|--------|
| Muntu | E6,000 |
| Gulwako | E4,000 |
| Dlamini | E4,800 |
- Note 6.** The interest on capital is 15% of capital and is:
- | | |
|---------|----------|
| Muntu | E180,000 |
| Gulwako | E30,000 |
| Dlamini | E90,000 |

TAX TABLES: RATES OF NORMAL TAX FOR INDIVIDUALS

TAXABLE INCOME	RATES OF INCOME
E	E
0 to 60,000	0+20% of the excess over 0
60,001 to 80,000	12,000+25% of excess over 60,000
80,001 to 100,000	17,000+30% of the excess over 80,000
Over 100,000	23,000+33% of the excess over 100,000

REQUIRED :

A. Compute the partnership income taxable (subject to allowable deductions)

(25 marks)

B. Allocate the taxable income to the partners according to their partnership agreement and calculate the tax payable by the individual partners.

(15 marks)

Total for the question

(40 marks)

QUESTION 2 :VAT (Value Added Tax)

A.When compared to sales tax (the tax it replaces),what are the advantages and disadvantages of Value Added Tax (VAT) .

(10 marks)

B. MBHULENI TRADING COMPANY LTD

Mbhuleni Trading Company Ltd is a VAT registered company with a TIN (Tax Identification Number) number A123400.It has the following other particulars:

1	Tax period covered by the return	1.4.2013 to 30.4.2013
2	Full name of the registered entity	Mbhuleni Trading Company Ltd
3	Tax Identification Number	A123455
4	Postal address	Private Bag 10 Kwaluseni
5	Physical address	15 University Street,Kwaluseni,M210
6	Landline Telephone no	25055360
7	Cellphone no	76513550
8	Email	mbhulenitrading@swazinet.sz

The company begun its operations on 1.4.13.It puts a markup of 50% on its purchase values before VAT.The VAT rate on the standard rated supplies (both domestic and imported) was 14%.

The following were the inputs (purchases) of Mbhuleni Trading Company for the month of April 2013.

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INPUTS					
Date	Input tax invoice no	PURCHASE DAYBOOK DESCRIPTION	Invoice value	VAT rate	VAT amount
			E		E
1.4.13	001	Electronic equipment etc before VAT	200,000	14%	18,000
1.4.13	002	Supply of textbooks to schools before VAT	30,000		
2.4.13	003	Dry maize for grinding 30 tons @ E2,000 before VAT	60,000		
3.4.13	004	200 bags of cement @ E60 Before VAT	12,000	14%	1,680
3.4.13	005	1,700 kgs of brown sugar @ E10 before VAT	17,000		2,380
3.4.13	006	250 white bread @ E8 before VAT	2,000	14%	280
3.4.13	007	430 brown bread @ E7 before VAT	3,010		
3.4.13	008	140 trays (@ 30 eggs) at E40 per a tray before VAT	5,600		
3.4.13	009	500 kgs of beans @ E20 before VAT	10,000		
7.4.13	010	Coca cola soft drinks 300 liters @E20 before VAT	6,000	14%	840
10.4.13	11	180 pieces of khanga cloth (emahiya) @ E250 before VAT	45,000	14%	6,300
14.4.10	12	1,000 @10 kg packets of rice Each packet costing E40 before VAT	40,000		

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OUTPUTS					
Date	Ouput tax invoice no	SALES DAY BOOK DESCRIPTION	Invoice value	VAT rate	VAT amount
			E		E
3.4.13	001	Electronic equipment before VAT	150,000	14%	21,000
3.4.13	002	Supply of textbooks to schools before VAT	15,000		
4.4.13	003	Dry maize for grinding 20 tons @ E3,000 before VAT	60,000		
4.4.13	004	50 bags of cement @ E90 before VAT	4,500	14%	630
4.4.13	005	1,000 kgs of brown sugar @ E15 before VAT	15,000		2,100
4,4.13	006	250 white bread @ E12 before VAT	3,000	14%	420
4.4.13	007	430 brown bread @ E11	4,730		
8.4.13	008	140 trays (@ 30 eggs) at E60 per a tray	8,400		
10.4.13	009	Sale of coca cola drinks 300 litres @E30 before VAT	9,000		
134.13	010	Sale of 100 pieces of Khanga (emahiya)@E375 before VAT	6,000	14%	840
16.4.13	011	Sale of 100 bags of cement @E90 before VAT	9,000	14%	1,260
20.4.13	011	80 pieces of khanga cloth (emahiya) @ E375 before VAT	30,000	14%	4,200
25.4.10	012	200 @10 kg packets of rice Each packet costing E60 before VAT	12,000		
26.4.20	013	Sale of 50 bags of cement @ E90 Before VAT	4,500	14%	630
28.4.13	014	Sale of electronic equipment etc Before VAT	150,000	14%	21,000

REQUIRED :

B.COMPUTE THE VAT INPUTS (That is the purchases,or imports) by creating a purchase day book (purchasing journal) and follow the listed classification if possible.

1	Standard rated domestic supplies received
2	Exempt supplies including imports
3	Zero rated domestic supplies
4	Supplies from unregistered business
5	Standard rated imports (on which VAT has been paid or deferred)
6	Zero rated imports
7	Zero rated imports
8	COMPUTE THE VAT ON THE INPUTS

NOTE:SUMMARIZE AND BALANCE THE PURCHASE DAY BOOK THERE BY CALCULATING THE VAT ON INPUTS.

(10 marks)

C.COMPUTE THE VAT OUTPUTS (That is sales etc) by following the following classification if possible.

1	Standard rated supplies
2	Exempt supplies
3	Zero rated supplies
4	TOTAL supplies (sum of 1+2+3)
5	COMPUTE THE VAT ON OUTPUTS
6	COMPUTE THE VAT PAYABLE OR REFUNDABLE

NOTE :SUMMARIZE AND BALANCE THE SALES DAY BOOK THERE BY CALCULATING THE VAT ON OUTPUTS

(15 marks)

D. FILL IN THE VAT RETURN ATTACHED

(5 marks)

TOTAL FOR THE QUESTION

(40 marks)

QUESTION 3:

A :CUSTOM DUTIES ON IMPORTED GOODS

REQUIRED :

What does section 20 of the SACU (Southern Africa Custom Union) state on the imported goods in the customs countries? (5 marks)

B :REQUIRED :

Calculate the Emalangeni Exercise Duties, and Custom Duties that would be collected from the following transactions.

1	Importation of one "Mercedes Benz" saloon car capable of transporting 5 passengers including a driver that would have the recommended total retail price (exclusive of sales tax) of 500,000. The total value for Ad Valorem custom duty purpose would be E350,000.
2	Importation of one "Honda Trail" motorcycles with reciprocating internal combustion engine capacity of 200 cc valued at E15,000.
3	Importation of a "Johnson" pleasure boat with an outboard motor valued at E100,000
4	Importation of Manicure and Pedicure beauty make up worth E40,000
5	Importation of "Daikin" 3 air conditioning machines of the wall type-split systems used in buildings valued at a total value of 15,000.
6	Importation of "Daikin" refrigerators, and freezers worth E70,000.
7	Importation of 3,000,000 "Benson and Hedges" cigarettes (individual cigarette sticks) valued at a total value of E30,000,000.
8	Importation of 300 kgs of "Sweet nut" pipe tobacco valued at E600,000
9	Importation of 4,000 litres of "Cinzano" fortified wine worth E500,000

10	Importation of 3,000 litres of "Carvoisiour" distilled wine worthy E450,000
	10 of 10 AC420(M)2013/IDE AC405(M)2013
11	Importation of 30,000 litres of petrol worth E400,000
12	Importation of 40,000 litres of aviation kerosene worth E600,000
13	Importation of "Goboli" muzzle loading firearms worth E150,000.
14	Importation of artificial fur coats valued at a total value of E600,000
15	Importation of "Mountain Bike" articles and equipment for general physical exercise, gymnastic, and other sports valued at E45,000

(15 marks)

TOTAL FOR THE QUESTION

(20 marks)

TOTAL FOR THE PAPER

(100 marks)



Swaziland Revenue Authority

VALUE ADDED TAX (VAT) RETURN

P.O. Box 5628
 MBABANE
 Tel: +268 2406-4000
 Fax: +268 2406-4001
 E-mail: vat@sra.org.sz
info@sra.org.sz
 Website: www.sra.org.sz

1.0. DETAILS OF TAXABLE PERSON AND TAX PERIOD

Tax period covered by this return	/ / to / /	
Full name of registered entity (Please include legal trade name)		
Tax Identification Number (TIN)		
Postal Address		Postal Code
Physical Address		
Contact details (Indicate preferred contact details)		
Telephone number	Cellular number	E-mail address

Have your registration details changed since your first registration or last return? YES NO
 (If YES please attach a letter describing the changes)

2.0. OUTPUTS (Sales etc)

	TOTAL AMOUNT	Applicable Rate	OUTPUT TAX
1. Exempt Supplies	E		
2. Zero-rated Supplies	E		
3. Standard-rated Supplies (exclusive of VAT)	E	14%	E
4. TOTAL Supplies (sum of 1+2+3)	E		

3.0. INPUTS (Purchases, imports etc)

	TOTAL AMOUNT	Applicable Rate	INPUT TAX
1. Exempt supplies received (including imports)	E		
2. Zero-rated domestic supplies received	E		
3. Supplies from unregistered businesses	E		
4. Standard-rated domestic supplies received	E	14%	E
5. Standard-rated imports (on which VAT has been paid or deferred)	E	14%	E
6. Zero-rated imports	E		
7. TOTAL Supplies/imports received (sum of 1 to 6)	E		

3.1. Determination of VAT payable/refundable

3.1.1. Total input tax	B+C	E
3.1.2. VAT payable/refundable	A-(B+C)	E
3.1.3. Deduct credit carried forward	D	E
3.1.4. VAT payable/refundable after credit	A-(B+C+D)	E

4.0. OTHER IMPORTANT INFORMATION

4.1. Please state location of records upon which these figures are based

4.2. Would you prefer your VAT refund, if any, to be carried forward to set off future liability? YES NO

DECLARATION

I,, declare that the information in this return is true and complete.

Full name of declarant	Signature	Date	/ /
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For official use

SECTION B

AD VALOREM EXCISE DUTIES, AND AD VALOREM CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND

NOTES:

1. For the purposes of the calculation of the rate of excise duty in terms of Items 126.01 to 126.05 "A" means the recommended retail price, exclusive of value-added tax, less 20%. The result of the calculation $0,00003 \times A$ shall be rounded-off to the third decimal comma.
2. For the purposes of the calculation of the rate of customs duty in Items 126.01 to 126.05 "B" means the value for the ad valorem customs duty purposes as prescribed in section 65(8)(a) of the Act. The result of the calculation $0,00003 \times B$ shall be rounded-off to the third decimal comma.
3. For the purposes of item 126.01 to 126.05 the following motor vehicles are deemed not to be excisable:
 - (i) motor vehicles manufactured by enthusiasts solely from secondhand parts or from second hand and new parts for own use, as the Commissioner may decide; and
3. For the purposes of item 126.01 to 126.05 the following motor vehicles are deemed not to be excisable:
 - (ii) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles.
4. For the purposes of items 126.01, 126.02, 126.04 and 126.05 the expression "vehicle mass" shall not include the mass of any fuel or water but shall include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.

Date as on : 2006-08-02

SCHEDULE 1 / PART 2 / SECTION A

Customs & Excise Tariff

Tariff Item	Tariff Heading	Article Description	Rate of Duty	
			Excise	Customs
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included		
.10		Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg	34,7c/kg
104.10	22.03	Beer made from malt		
.10		Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/l	7,82c/l
.20		Other	3 667.82c/l absolute alcohol	3 667.82c/l absolute alcohol
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)		
	22.05	Vermouths and other wine of fresh grapes flavoured with plants or aromatic substances		
.02		Sparkling wine	465.58c/l	465.58c/l
.04		Unfortified wine	158.09c/l	158.09c/l
.06		Fortified wine	287.88c/l	287.88c/l
104.17	22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
.05		Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/l	7,82c/l
.15		Other fermented beverages, unfortified	183.38c/l	183.38c/l
.17		Other fermented beverages, fortified	365.35c/l	365.35c/l
.22		Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	183.38c/l	183.38c/l
.90		Other	365.35c/l	365.35c/l
104.20	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher; ethyl alcohol and other spirits, denatured, of any strength:		
	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:		

Date as on : 2006-08-02

SCHEDULE 1 / PART 2 / SECTION A

Customs & Excise Tariff

Tariff Item	Tariff Heading	Article Description	Rate of Duty	
			Excise	Customs
.10		Wine spirits, manufactured by the distillation of wine	5 521.00c/l absolute alcohol	5 521.00c/l absolute alcohol
.15		Spirits, manufactured by the distillation of any sugar cane product	5 521.00c/l absolute alcohol	5 521.00c/l absolute alcohol
.25		Spirits, manufactured by the distillation of any grain product	5 521.00c/l absolute alcohol	5 521.00c/absolute alcohol
.29		Other spirits	5 521.00c/l absolute alcohol	5 521.00c/l absolute alcohol
.40		Liqueurs and other spirituous beverages	5 521.00c/l absolute alcohol	5 521.00c/l absolute alcohol
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
.10		Cigars, cheroots and cigarillos, of tobacco or of tobacco substitutes	148 515.70c/kg net	148 515.70c/kg net
.20		Cigarettes, of tobacco or of tobacco substitutes	278.04 c/10 cigarettes	278.04c/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:		
.10		Cigarette tobacco and substitutes thereof	15 649.41c/kg	15 649.41c/kg
.20		Pipe tobacco and substitutes thereof	8 261.93c/kg net	8 261.93c/kg net
105.00		MINERAL PRODUCTS		
105.10	27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		
.03		Petrol, as defined in Additional Note 1(b) to Chapter 27	3.909c/l	3.909c/l
.09		Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free	free
.13		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free	free
.15		Illuminating kerosene, as defined in Additional Note 1 (f) to Chapter 27, unmarked	3,817c/l	3,817c/l
.17		Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	3,817c/l	3,817c/ l
.19		Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(l) to Chapter 27, marked	free	free
.21		Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(l) to Chapter 27, unmarked	3,817c/l	3,817c/l

Date as on : 2006-08-02

SCHEDULE 1 / PART 2 / SECTION A

Customs & Excise Tariff

Tariff Item	Tariff Heading	Article Description	Rate of Duty	
			Excise	Customs
106.00		PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES		
106.10	29.03	Halogenated derivatives of hydrocarbons:		
.03		Carbon tetrachloride	500c/kg	500c/kg
.05		1,1,1-Trichloroethane (methyl chloroform)	500c/kg	500c/kg
.09		Chlorotrifluoromethane	500c/kg	500c/kg
.11		Pentachlorofluoroethane	500c/kg	500c/kg
.13		Tetrachlorodifluoroethanes	500c/kg	500c/kg
.15		Heptachlorofluoropropanes	500c/kg	500c/kg
.17		Hexachlorodifluoropropanes	500c/kg	500c/kg
.19		Pentachlorotrifluoropropanes	500c/kg	500c/kg
.21		Dichlorodifluoromethane	500c/kg	500c/kg
.23		Tetrachlorotetrafluoropropanes	500c/kg	500c/kg
.25		Trichloropentafluoropropanes	500c/kg	500c/kg
.27		Dichlorohexafluoropropanes	500c/kg	500c/kg
.29		Trichlorofluoromethane	500c/kg	500c/kg
.31		Chloroheptafluoropropanes	500c/kg	500c/kg
.33		Trichlorotrifluoroethanes	500c/kg	500c/kg
.35		Dichlorotetrafluoroethanes and chloropentafluoroethane	500c/kg	500c/kg
.37		Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500c/kg	500c/kg
106.20	38.24	Prepared binders of foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included		
.10		Mixtures containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding mixtures containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg
.20		Mixtures containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg

Date as on : 2006-08-02

SCHEDULE 1 / PART 2 / SECTION A

Customs & Excise Tariff

Tariff Item	Tariff Heading	Article Description	Rate of Duty	
			Excise	Customs
.30		Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg
.40	38.24	Biodiesel as defined in Additional Note 1(a) to Chapter 38	3.817c/l	3.817c/l
.50	38.24	Other biodiesel	3.817c/l	3.817c/l

Date as on : 2007-03-30

SCHEDULE 1 / PART 2 / SECTION B

Customs & Excise Tariff

Tariff Item	Tariff Heading	Sub Heading	Article Description	Rate of Duty	
				Excise	Customs
118.15	33.03	3303.00	Perfumes and toilet waters (excluding pastes and intermediate products not put up for sale by retail)	7%	7%
118.20	33.04		Beauty or make-up preparations and preparations for the care of the skin (excluding medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations		
		3304.10	Lip make-up preparations (excluding pastes and other intermediate products not put up for sale by retail and any preparations having a Sun Protection Factor (SPF) of 15 or more)	5%	5%
		3304.20	Eye make-up preparations (excluding pastes and other intermediate products not put up for sale by retail)	5%	5%
		3304.30	Manicure or pedicure preparations (excluding pastes and other intermediate products not put up for sale by retail)	5%	5%
		3304.91	Powders, whether or not compressed (excluding pastes and other intermediate products not put up for sale by retail and baby powders and any preparations having a Sun Protection Factor (SPF) of 15 or more)	5%	5%
		3304.99	Other (excluding pastes and other intermediate products not put up for sale by retail and barrier cream in packings of 5 kg or more and any preparations having a Sun Protection Factor (SPF) of 15 or more)	5%	5%
118.33	36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles		
		3604.10	Fireworks	7%	7%
120.10	43.03		Articles of apparel, clothing accessories and other articles of furakin		
		4303.10	Articles of apparel and clothing accessories	7%	7%
120.15	43.04		Artificial fur and articles thereof		
		4304.00	Articles of apparel and clothing accessories	7%	7%
124.05	84.15		Air conditioning machines of a kind used for buildings, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated		
		8415.10	Window or wall types, self-contained or "split-systems", having a rated cooling capacity not exceeding 8,8 kW	7%	7%
		8415.8	Other, having a rated cooling capacity not exceeding 8,8 kW	7%	7%
		8415.90	Indoor units for machines of subheading 8415.10.40	7%	7%

Date as on : 2007-03-30

SCHEDULE 1 / PART 2 / SECTION B

Customs & Excise Tariff

Tariff Item	Tariff Heading	Sub Heading	Article Description	Rate of Duty	
				Excise	Customs
124.07	84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15		
		8418.6	Other refrigerating or freezing equipment and heat pumps for air conditioning machines of a kind used for buildings of subheading 8415.10.40	7%	7%
124.37	85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as local or wide area network), excluding transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28		
		8517.11	Line telephone sets with cordless handsets	7%	7%
		8517.12	Telephones for cellular networks or for other wireless networks, designed for use when carried in the hand or on the person	7%	7%
124.40	85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets		
		8518.2	Loudspeakers, whether or not mounted in their enclosures	7%	7%
		8518.40	Audio-frequency electric amplifiers	7%	7%
		8518.50	Electric sound amplifier sets	7%	7%
124.45	85.19		Sound recording or reproducing apparatus (excluding telephone answering machines, cinematographic sound recording apparatus, tape duplicators and dubbing machines)	7%	7%
		8521.10	Magnetic tape-type (excluding those for use with magnetic tape of a width exceeding 25 mm and video tape duplicators, cassette-type, not incorporating a video reproducing device)	7%	7%
		8521.90	Other	7%	7%
124.66	85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders		
		8525.80	Digital cameras and video camera recorders (excluding digital camcorders with a value for duty purposes exceeding R15 000 for the basic camera unit exclusive of any peripherals e.g. memory stick, battery, additional lenses, etc.)	7%	7%
124.70	85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		

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SCHEDULE 1 / PART 2 / SECTION B

Customs & Excise Tariff

Tariff Item	Tariff Heading	Sub Heading	Article Description	Rate of Duty	
				Excise	Customs
		8527.00	Domestic radio-broadcast receivers, including those of a kind used in motor vehicles, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	7%	7%
124.75	85.28	8528.00	Monitors and projectors, not incorporating television reception apparatus (excluding those of a kind solely or principally used in an automatic data processing system of heading 84.71); reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	7%	7%
126.02	87.02	8702.00	Motor vehicles for the transport of ten or more persons, including the driver (excluding such vehicles of a value for AD VALOREM excise duty purposes of less than R130 000 or vehicles for the transport of 15 or more persons, including the driver)	{{(0,00003 x A) - 0,75}% with a maximum of 20% (See Note 1 to this Part)}	{{(0,00003 x B) - 0,75}% with a maximum of 20% (See Note 2 to this Part)}
126.03	87.03	8703.00	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars (excluding hearses and ambulances)	{{(0,00003 x A) - 0,75}% with a maximum of 20% (See Note 1 to this Part)}	{{(0,00003 x B) - 0,75}% with a maximum of 20% (See Note 2 to this Part)}
126.04	87.04	8704.00	Motor vehicles for the transport of goods of a vehicle mass not exceeding 1 600 kg without rear body or 2 000 kg with rear body or of a G.V.M. not exceeding 3 500 kg (excluding motor vehicles of subheading 8704.10, off-the-road logging trucks and shuttle cars and low construction flame proof vehicles for use in underground mines)	{{(0,00003 x A) - 0,75}% with a maximum of 20% (See Note 1 to this Part)}	{{(0,00003 x B) - 0,75}% with a maximum of 20% (See Note 2 to this Part)}
126.05	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 (excluding those for motor vehicles of subheading 8704.10) of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	{{(0,00003 x A) - 0,75}% with a maximum of 20% (See Note 1 to this Part)}	{{(0,00003 x B) - 0,75}% with a maximum of 20% (See Note 2 to this Part)}
126.10	87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars		
		8711.20.90	With reciprocating internal combustion piston engine of a cylinder capacity of 200 cm ³ or more but not exceeding 250 cm ³	5%	5%
		8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	5%	5%
		8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	5%	5%
		8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	7%	7%
		8711.90.20	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	5%	5%
		8711.90.30	Other, of a cylinder capacity exceeding 800 cm ³	7%	7%

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SCHEDULE 1 / PART 2 / SECTION B

Customs & Excise Tariff

Tariff Item	Tariff Heading	Sub Heading	Article Description	Rate of Duty	
				Excise	Customs
126.20	89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes		
		8903.99	Water scooters and the like	7%	7%
128.10	93.02	9302.00	Revolvers and pistols (excluding those of heading 93.03 or 93.04), being firearms (excluding target shooting pistols of 5,6 mm calibre)	7%	7%
128.15	93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)		
		9303.10	Muzzle-loading firearms	7%	7%
		9303.20	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	7%	7%
		9303.30	Other sporting, hunting or target-shooting rifles	7%	7%
128.20	93.04		Other arms (for example, spring, air or gas guns and pistols, truncheons), (excluding those of heading 93.07)		
		9304.00	Spring, air or gas guns and pistols (excluding those designed to project a missile suitable for the injection of animals)	7%	7%
130.10	95.04		Articles for funfair, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley equipment		
		9504.10	Video games of a kind used with a television receiver	7%	7%
		9504.30	Other games of skill or chance, including parts thereof, operated by means of coin, encoded magnetic strip, "smart" cards or other tokens (excluding bowling alley equipment)	7%	7%
		9504.90	Video games with self-contained screen and games of skill or chance with an electronic display, including parts thereof	7%	7%
130.15	95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools		
		9506.32	Golf balls	7%	7%