

Safcor Panalpina's bulletin to our valued partners**31 March 2011****SARS Customs Tariff and Duty Changes**

SARS Customs has published significant changes to the tariff and duty structures in respect of Monitors and Television reception apparatus which take effect on 1 April 2011.

Monitors:

1. Cathode-ray tube monitors of a kind used solely with automatic data processing machines remain classified in TH8528.41 at FREE of customs duty and NOT subject to ad valorem customs duty.

2. Other cathode-ray tube colour monitors with a screen size not exceeding 3 meter X 4 meter remain classified in TH8528.49.10 subject to customs duty at 25% or if originating in the EU customs duty at 3,25%. These monitors will be subject to ad valorem duty at 7%

3. Other cathode-ray tube monitors i.e. monochrome and of a screen size exceeding 3 meter X 4 meter remain classified in TH8528.49.90 at FREE of customs duty but subject to ad valorem duty at 7%.

4. Other colour monitors e.g. LCD and LED with a screen with no side exceeding 45 cm of a kind used solely with automatic data processing machines will be classified in TH 8528.51.10 at FREE of customs duty and NOT subject to ad valorem duty.

5. Other colour monitors e.g. LCD and LED with a screen size exceeding 3 meter X 4 meter of a kind used solely with automatic data processing machines will be classified in Th8528.51.20 at FREE of customs duty but subject to 7% ad valorem duty.

6. Other monitors with a screen with any side exceeding 45 cm or a screen size not exceeding 3 meter X 4 meter used solely with automatic data processing machines will be classified in TH8528.51.90 and subject to customs duty at 25% or if originating in the EU customs duty at 3,25%. These monitors will be subject to 7% ad valorem.

7. All other monitors, excluding cathode-ray tube monitors and monitors used solely with automatic data processing machines, will be classified as follows: Colour with a screen with no side exceeding 45 cm will be classified in Th8528.59.05 at FREE of customs duty and NOT subject to ad valorem duty.

8. Colour with a screen size exceeding 3 meter X 4 meter will be classified in TH8528.59.15 at FREE of customs duty. These monitors will be subject to 7% ad valorem.

9. All other monitors with a screen with any side exceeding 45 cm or a screen size not exceeding 3 meter X 4 meter will be classified in TH8528.59.90 and subject to 25% customs duty or if originating in the EU customs duty at 3,25%. These monitors will be subject to 7% ad valorem.

The tariff and duty structure on television reception apparatus has similarly been restructured as follows:

1. Colour television reception apparatus incorporating a cathode-ray tube will be classified in TH8528.72.20 at 25% customs duty and if originating in the EU customs duty at 3,25% and subject to 7% ad valorem duty.

2. Other colour television reception apparatus e.g. LCD and LED with a screen with no side exceeding 45 cm will be classified in TH8528.72.40 at FREE of customs duty and NOT subject to ad valorem duty.3. Other colour television reception apparatus with a screen size exceeding 3 meter x 4 meter will be classified in Th8528.72.50 at FREE of customs duty BUT subject to 7% ad valorem duty.

3. Other colour television reception apparatus of a screen with any side exceeding 45 cm or a screen size not exceeding 3 meter x 4 meter will be classified in Th8528.72.90 at 25% customs duty or if originating in the EU customs duty at 3,25. These television reception apparatus will be subject to 7% ad valorem duty.

4. Other television reception apparatus, black and white or monochrome incorporating a cathode-ray tube will be classified in TH8528.73.20 at 25% customs duty or if originating in the EU customs duty at 3,25%. These television reception apparatus will be subject to 7% ad valorem duty.6. Other television reception apparatus, black and white or monochrome, with a screen with no side exceeding 45 cm will be classified in TH8528.73.40 at FREE of customs duty and NOT subject to ad valorem duty.7. Other television reception apparatus, black and white or monochrome with a screen size exceeding 3 meter x 4 meter will be classified in TH8528.73.50 at FREE of customs duty BUT subject to 7% ad valorem duty.

5. Other television reception apparatus, black and white or monochrome of a screen with any side exceeding 45 cm or a screen size not exceeding 3 meter x 4 meter will be classified in TH8528.73.90 at 25% customs duty or if originating in the EU customs duty at 3,25%. These television reception apparatus will be subject to 7% ad valorem.

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