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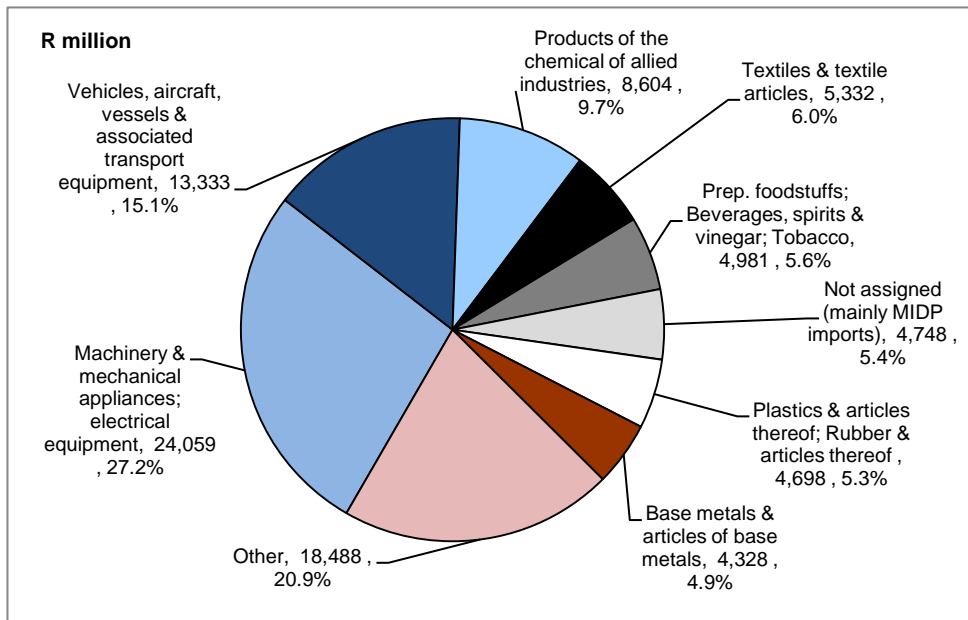
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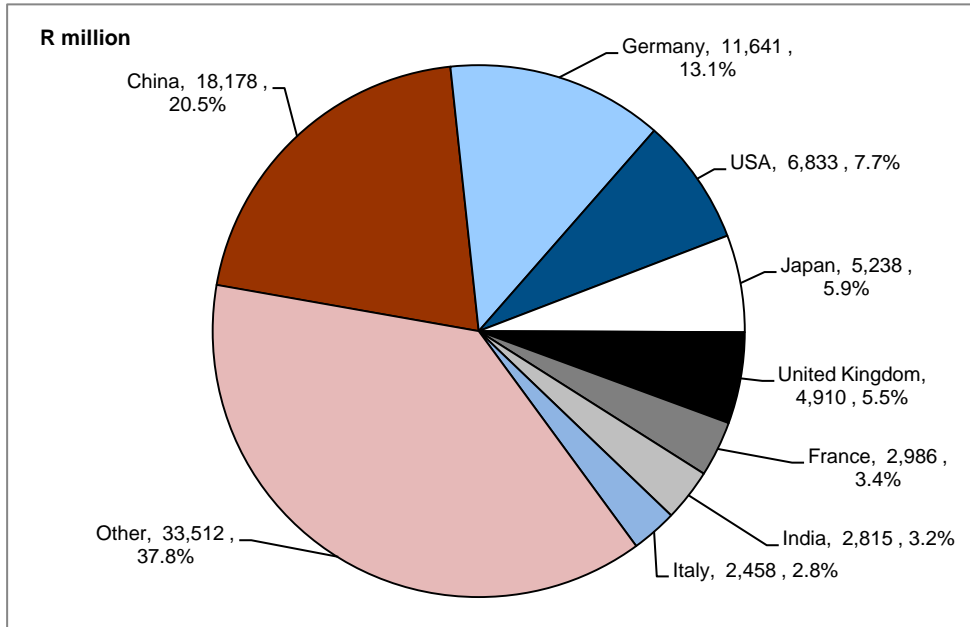
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Figure 5.1: VAT on imports and customs duties by section, 2009/10



Fiscal year	2009/10
Sector	VAT, Duty, Sh1P2b
Machinery & mechanical appliances; electrical equipment	24,059
Vehicles, aircraft, vessels & associated transport equipment	13,333
Products of the chemical of allied industries	8,604
Textiles & textile articles	5,332
Prep. foodstuffs; Beverages, spirits & vinegar; Tobacco	4,981
Not assigned (mainly MIDP imports)	4,748
Plastics & articles thereof; Rubber & articles thereof	4,698
Base metals & articles of base metals	4,328
Other	18,488
Mineral products	2,763
Footwear, headgear, umbrellas, sun umbrellas, walking-sticks	2,582
Optical, photographic, cinematographic, measuring, checking	2,425
Miscellaneous manufactured articles	2,186
Pulp of wood or of other fibrous cellulosic material; recovery	1,670
Articles of stone, plaster, cement, asbestos, mica or similar	1,491
Live animals; Animal products	1,210
Vegetable products	1,007
Animal or vegetable fats and oils and their cleavage product	977
Natural or cultured pearls, precious or semi precious stones	968
Raw hides and skins, leather, fur skins and articles thereof	736
Wood and articles of wood; Wood charcoal; Cork and articles	449
Works of art, collectors' pieces and antiques	26

Figure 5.2: VAT on imports and customs duties by country of origin, 2009/10



Fiscal year	2009/10
Contry of origin	VAT, Duty, Sh1P2b
China	18,178
Germany	11,641
USA	6,833
Japan	5,238
United Kingdom	4,910
France	2,986
India	2,815
Italy	2,458
Other	33,512

Table A5.1.1: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2B¹ by customs chapter, 2007/08 – 2009/10

Customs and Excise Chapters		2007/08				2008/09				2009/10			
		Customs value	VAT on imports ¹	Customs duty ¹	Duty 1-2B ²	Customs value	VAT on imports ²	Customs duty ²	Duty 1-2B ²	Customs value	VAT on imports ²	Customs duty ²	Duty 1-2B ²
R million	Chapter												
Live animals; Animal products	1 - 5	6,670	762	512	–	6,419	763	350	–	6,319	791	419	–
Vegetable products	6 - 14	11,418	1,058	199	–	13,686	1,136	190	–	11,664	873	134	–
Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15	9,585	707	325	–	12,182	1,011	398	–	8,882	710	267	–
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	16 - 24	19,118	2,079	2,157	0	27,336	2,643	2,394	–	28,462	2,611	2,370	–
Mineral products	25 - 26	124,055	2,215	683	–	183,843	3,764	472	–	129,189	2,014	749	–
Products of the chemical or allied industries	27 - 38	51,406	7,440	572	80	69,624	9,963	734	98	57,183	7,999	513	93
Plastics and articles thereof; rubber and articles thereof	39 - 40	24,797	3,522	1,656	–	27,600	3,874	1,713	–	23,348	3,305	1,393	–
Raw hides and skins, leather, fur skins and articles thereof; saddlery and harness; travel articles; handbags and similar containers; articles of animal gut (other than silkworm gut)	41 - 43	2,382	385	376	0	2,602	421	451	0	2,198	352	384	0
Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	44 - 46	3,237	511	141	–	2,989	467	115	–	2,211	348	101	–
Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard; paper and paperboard and articles thereof	47 - 49	9,757	1,447	242	–	11,700	1,701	280	–	10,155	1,465	205	–
Textiles and textile articles	50 - 63	17,948	2,646	2,463	–	22,243	3,092	2,834	–	19,827	2,806	2,526	–
Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seatsticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair	64 - 67	5,754	959	1,469	–	6,735	1,126	1,664	–	6,093	1,035	1,547	–
Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware	68 - 70	8,649	1,333	414	–	8,505	1,311	429	–	7,354	1,116	375	–
Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin	71	45,229	1,367	125	–	73,391	1,261	122	–	55,703	866	102	–
Base metals and articles of base metals	72 - 83	50,668	4,252	770	–	56,046	5,423	937	–	53,961	3,668	660	–
Machinery and mechanical appliances; electrical equipment; parts thereof; television image and sound recorders and reproducers, and parts and accessories of such articles	84 - 85	163,494	22,424	1,953	1,188	204,988	28,476	2,639	1,333	155,902	21,051	1,822	1,186
Vehicles, aircraft, vessels and associated transport equipment	86 - 89	91,819	11,583	8,736	2,565	89,620	10,352	4,484	1,895	80,589	8,207	3,216	1,910
Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof	90 - 92	16,948	2,350	17	0	20,698	2,857	18	0	17,214	2,400	24	–
Miscellaneous manufactured articles	94 - 96	9,069	1,422	702	44	10,198	1,587	765	37	9,851	1,525	625	36
Works of art, collectors' pieces and antiques	97	814	46	–	–	696	73	–	–	399	26	–	–
Not assigned ³		74,145	6,314	23	8	86,600	7,626	38	6	57,903	4,700	41	6
Total		746,961	74,822	23,535	3,885	937,701	88,926	21,029	3,369	744,411	67,867	17,474	3,231

1. As per Bill of Entry processed and not actual revenue collected.
2. Duty 1 - 2B refers to the ad valorem excise duties on imports.
3. The majority of the not assigned group constitutes MIDP imports.

Table A5.1.2: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2B¹ by customs chapter, 2007/08 – 2009/10 [percentage of total]

Customs and Excise Chapters		2007/08				2008/09				2009/10			
		Customs value	VAT on imports ¹	Customs duty ¹	Duty 1-2B ²	Customs value	VAT on imports ²	Customs duty ²	Duty 1-2B ²	Customs value	VAT on imports ²	Customs duty ²	Duty 1-2B ²
Percentage	Chapter												
Live animals; Animal products	1 - 5	0.9%	1.0%	2.2%	0.0%	0.7%	0.9%	1.7%	0.0%	0.8%	1.2%	2.4%	0.0%
Vegetable products	6 - 14	1.5%	1.4%	0.8%	0.0%	1.5%	1.3%	0.9%	0.0%	1.6%	1.3%	0.8%	0.0%
Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15	1.3%	0.9%	1.4%	0.0%	1.3%	1.1%	1.9%	0.0%	1.2%	1.0%	1.5%	0.0%
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	16 - 24	2.6%	2.8%	9.2%	0.0%	2.9%	3.0%	11.4%	0.0%	3.8%	3.8%	13.6%	0.0%
Mineral products	25 - 26	16.6%	3.0%	2.9%	0.0%	19.6%	4.2%	2.2%	0.0%	17.4%	3.0%	4.3%	0.0%
Products of the chemical or allied industries	27 - 38	6.9%	9.9%	2.4%	2.1%	7.4%	11.2%	3.5%	2.9%	7.7%	11.8%	2.9%	2.9%
Plastics and articles thereof; rubber and articles thereof	39 - 40	3.3%	4.7%	7.0%	0.0%	2.9%	4.4%	8.1%	0.0%	3.1%	4.9%	8.0%	0.0%
Raw hides and skins, leather, fur skins and articles thereof; saddlery and harness; travel articles; handbags and similar containers; articles of animal gut (other than silkworm gut)	41 - 43	0.3%	0.5%	1.6%	0.0%	0.3%	0.5%	2.1%	0.0%	0.3%	0.5%	2.2%	0.0%
Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	44 - 46	0.4%	0.7%	0.6%	0.0%	0.3%	0.5%	0.5%	0.0%	0.3%	0.5%	0.6%	0.0%
Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard; paper and paperboard and articles thereof	47 - 49	1.3%	1.9%	1.0%	0.0%	1.2%	1.9%	1.3%	0.0%	1.4%	2.2%	1.2%	0.0%
Textiles and textile articles	50 - 63	2.4%	3.5%	10.5%	0.0%	2.4%	3.5%	13.5%	0.0%	2.7%	4.1%	14.5%	0.0%
Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seatsticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair	64 - 67	0.8%	1.3%	6.2%	0.0%	0.7%	1.3%	7.9%	0.0%	0.8%	1.5%	8.9%	0.0%
Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware	68 - 70	1.2%	1.8%	1.8%	0.0%	0.9%	1.5%	2.0%	0.0%	1.0%	1.6%	2.1%	0.0%
Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin	71	6.1%	1.8%	0.5%	0.0%	7.8%	1.4%	0.6%	0.0%	7.5%	1.3%	0.6%	0.0%
Base metals and articles of base metals	72 - 83	6.8%	5.7%	3.3%	0.0%	6.0%	6.1%	4.5%	0.0%	7.2%	5.4%	3.8%	0.0%
Machinery and mechanical appliances; electrical equipment; parts thereof; television image and sound recorders and reproducers, and parts and accessories of such articles	84 - 85	21.9%	30.0%	8.3%	30.6%	21.9%	32.0%	12.6%	39.6%	20.9%	31.0%	10.4%	36.7%
Vehicles, aircraft, vessels and associated transport equipment	86 - 89	12.3%	15.5%	37.1%	66.0%	9.6%	11.6%	21.3%	56.2%	10.8%	12.1%	18.4%	59.1%
Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof	90 - 92	2.3%	3.1%	0.1%	0.0%	2.2%	3.2%	0.1%	0.0%	2.3%	3.5%	0.1%	0.0%
Miscellaneous manufactured articles	94 - 96	1.2%	1.9%	3.0%	1.1%	1.1%	1.8%	3.6%	1.1%	1.3%	2.2%	3.6%	1.1%
Works of art, collectors' pieces and antiques	97	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Not assigned ³		9.9%	8.4%	0.1%	0.2%	9.2%	8.6%	0.2%	0.2%	7.8%	6.9%	0.2%	0.2%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. As per Bill of Entry processed and not actual revenue collected.
2. Duty 1 - 2B refers to the ad valorem excise duties on imports.
3. The majority of the not assigned group constitutes MIDP imports.

Table A5.2.1: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2B¹ by country of origin, 2007/08 – 2009/10

Country of origin ¹	2007/08					2008/09					2009/10				
	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²
China	70,039	10,558	5,935	476	16,969	93,197	13,681	6,650	663	20,994	79,673	11,687	5,909	581	18,178
Germany	82,795	10,676	2,319	1,083	14,077	100,398	12,730	1,565	844	15,140	81,698	9,833	1,014	795	11,641
USA	52,454	6,751	1,119	272	8,142	68,002	8,513	1,041	182	9,736	47,206	5,819	804	210	6,833
Japan	51,220	5,997	2,108	401	8,506	53,568	6,297	1,333	362	7,993	36,756	4,190	694	355	5,238
United Kingdom	37,929	4,196	1,879	370	6,445	45,342	4,351	1,449	248	6,047	29,656	3,243	1,416	250	4,910
France	22,784	2,574	553	55	3,183	23,995	3,076	473	42	3,590	20,278	2,554	389	43	2,986
India	17,399	1,584	983	37	2,603	21,944	2,124	769	93	2,986	20,714	1,910	794	110	2,815
Italy	17,078	2,446	478	72	2,997	19,658	2,764	477	73	3,314	14,896	2,033	348	77	2,458
South Korea	16,090	1,943	973	259	3,176	14,244	1,881	597	209	2,687	13,500	1,632	507	217	2,357
Brazil	16,199	1,859	642	8	2,508	19,258	2,173	625	8	2,807	14,183	1,516	525	9	2,050
Thailand	14,903	1,411	424	68	1,903	19,613	1,715	474	71	2,260	15,057	1,382	346	61	1,789
Netherlands	9,646	1,317	303	2	1,622	11,419	1,520	322	3	1,845	11,059	1,393	362	2	1,757
Australia	11,516	1,628	205	28	1,860	15,205	2,143	163	9	2,315	9,802	1,334	147	7	1,488
Malaysia	9,625	1,254	341	53	1,649	11,160	1,408	352	38	1,798	9,040	1,112	314	38	1,465
Spain	11,498	1,333	605	121	2,059	11,343	1,347	382	66	1,796	9,399	1,062	234	45	1,341
Sweden	9,256	1,300	143	20	1,464	16,202	1,953	77	5	2,036	9,013	1,229	95	7	1,331
Argentina	10,539	1,210	484	1	1,695	10,712	1,244	496	3	1,742	8,269	890	396	0	1,286
Belgium	8,025	1,124	112	6	1,241	11,135	1,532	100	12	1,644	8,508	1,150	113	21	1,284
Switzerland	5,465	807	72	2	881	6,545	960	93	2	1,056	6,893	879	143	2	1,024
Indonesia	5,812	772	424	33	1,229	7,821	843	292	26	1,161	6,425	667	289	20	977
Ireland	5,809	824	79	3	905	6,905	1,021	75	4	1,100	5,568	799	100	2	901
Austria	7,334	887	109	36	1,032	7,105	877	73	13	963	5,945	723	59	19	801
Mozambique	2,773	337	93	0	430	3,819	504	94	0	598	3,914	452	301	0	754
Canada	7,580	847	106	8	961	10,090	1,200	99	6	1,305	4,544	635	107	10	751
Poland	2,789	396	152	23	571	3,676	533	156	26	715	3,558	519	94	29	641
Other countries	240,405	10,791	2,894	448	14,133	325,343	12,536	2,799	361	15,696	268,853	9,223	1,974	319	11,516
Total	746,961	74,822	23,535	3,885	102,241	937,701	88,926	21,029	3,369	113,324	744,411	67,867	17,474	3,231	88,571

1. Top-25 countries sorted on 2009/10 total of VAT on imports, Customs duties and Duty 1 - 2B.

2. Total of VAT on imports, Customs duties and Duty 1 - 2B.

Table A5.2.2: VAT on imports and Customs duties: Customs value, VAT on imports, Customs duty, Duty 1-2B¹ by country of origin, 2007/08 – 2009/10 [percentage of total]

Country of origin ¹	2007/08					2008/09					2009/10				
	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²	Customs value	VAT on imports	Customs duty	Duty 1-2B	Total ²
China	9.4%	14.1%	25.2%	12.3%	16.6%	9.9%	15.4%	31.6%	19.7%	18.5%	10.7%	17.2%	33.8%	18.0%	20.5%
Germany	11.1%	14.3%	9.9%	27.9%	13.8%	10.7%	14.3%	7.4%	25.1%	13.4%	11.0%	14.5%	5.8%	24.6%	13.1%
USA	7.0%	9.0%	4.8%	7.0%	8.0%	7.3%	9.6%	5.0%	5.4%	8.6%	6.3%	8.6%	4.6%	6.5%	7.7%
Japan	6.9%	8.0%	9.0%	10.3%	8.3%	5.7%	7.1%	6.3%	10.8%	7.1%	4.9%	6.2%	4.0%	11.0%	5.9%
United Kingdom	5.1%	5.6%	8.0%	9.5%	6.3%	4.8%	4.9%	6.9%	7.3%	5.3%	4.0%	4.8%	8.1%	7.7%	5.5%
France	3.1%	3.4%	2.4%	1.4%	3.1%	2.6%	3.5%	2.2%	1.2%	3.2%	2.7%	3.8%	2.2%	1.3%	3.4%
India	2.3%	2.1%	4.2%	0.9%	2.5%	2.3%	2.4%	3.7%	2.8%	2.6%	2.8%	2.8%	4.5%	3.4%	3.2%
Italy	2.3%	3.3%	2.0%	1.9%	2.9%	2.1%	3.1%	2.3%	2.2%	2.9%	2.0%	3.0%	2.0%	2.4%	2.8%
South Korea	2.2%	2.6%	4.1%	6.7%	3.1%	1.5%	2.1%	2.8%	6.2%	2.4%	1.8%	2.4%	2.9%	6.7%	2.7%
Brazil	2.2%	2.5%	2.7%	0.2%	2.5%	2.1%	2.4%	3.0%	0.3%	2.5%	1.9%	2.2%	3.0%	0.3%	2.3%
Thailand	2.0%	1.9%	1.8%	1.7%	1.9%	2.1%	1.9%	2.3%	2.1%	2.0%	2.0%	2.0%	2.0%	1.9%	2.0%
Netherlands	1.3%	1.8%	1.3%	0.1%	1.6%	1.2%	1.7%	1.5%	0.1%	1.6%	1.5%	2.1%	2.1%	0.1%	2.0%
Australia	1.5%	2.2%	0.9%	0.7%	1.8%	1.6%	2.4%	0.8%	0.3%	2.0%	1.3%	2.0%	0.8%	0.2%	1.7%
Malaysia	1.3%	1.7%	1.5%	1.4%	1.6%	1.2%	1.6%	1.7%	1.1%	1.6%	1.2%	1.6%	1.8%	1.2%	1.7%
Spain	1.5%	1.8%	2.6%	3.1%	2.0%	1.2%	1.5%	1.8%	2.0%	1.6%	1.3%	1.6%	1.3%	1.4%	1.5%
Sweden	1.2%	1.7%	0.6%	0.5%	1.4%	1.7%	2.2%	0.4%	0.2%	1.8%	1.2%	1.8%	0.5%	0.2%	1.5%
Argentina	1.4%	1.6%	2.1%	0.0%	1.7%	1.1%	1.4%	2.4%	0.1%	1.5%	1.1%	1.3%	2.3%	0.0%	1.5%
Belgium	1.1%	1.5%	0.5%	0.2%	1.2%	1.2%	1.7%	0.5%	0.4%	1.5%	1.1%	1.7%	0.6%	0.6%	1.4%
Switzerland	0.7%	1.1%	0.3%	0.1%	0.9%	0.7%	1.1%	0.4%	0.1%	0.9%	0.9%	1.3%	0.8%	0.1%	1.2%
Indonesia	0.8%	1.0%	1.8%	0.8%	1.2%	0.8%	0.9%	1.4%	0.8%	1.0%	0.9%	1.0%	1.7%	0.6%	1.1%
Ireland	0.8%	1.1%	0.3%	0.1%	0.9%	0.7%	1.1%	0.4%	0.1%	1.0%	0.7%	1.2%	0.6%	0.1%	1.0%
Austria	1.0%	1.2%	0.5%	0.9%	1.0%	0.8%	1.0%	0.3%	0.4%	0.8%	0.8%	1.1%	0.3%	0.6%	0.9%
Mozambique	0.4%	0.4%	0.4%	0.0%	0.4%	0.4%	0.6%	0.4%	0.0%	0.5%	0.5%	0.7%	1.7%	0.0%	0.9%
Canada	1.0%	1.1%	0.5%	0.2%	0.9%	1.1%	1.3%	0.5%	0.2%	1.2%	0.6%	0.9%	0.6%	0.3%	0.8%
Poland	0.4%	0.5%	0.6%	0.6%	0.6%	0.4%	0.6%	0.7%	0.8%	0.6%	0.5%	0.8%	0.5%	0.9%	0.7%
Other countries	32.2%	14.4%	12.3%	11.5%	13.8%	34.7%	14.1%	13.3%	10.7%	13.9%	36.1%	13.6%	11.3%	9.9%	13.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. Top-25 countries sorted on 2009/10 total of VAT on imports, Customs duties and Duty 1 - 2B.

2. Total of VAT on imports, Customs duties and Duty 1 - 2B.