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CONTENTS

Page

GOVERNMENT NOTICE

No. 390 Amendment of Schedules and General Notes to Schedule No.1: Customs and Excise Act, 1998 1

Government Notice

MINISTRY OF FINANCE AND PUBLIC ENTERPRISES

No. 390

2024

AMENDMENT OF SCHEDULES AND GENERAL NOTES TO SCHEDULE NO.1: CUSTOMS AND EXCISE ACT, 1998

Under section 54(1) of the Customs and Excise Act, 1998 (Act No. 20 of 1998), I amend –

- (a) the abbreviations and symbols under the “Schedules” to the Customs and Excise Act, 1998 (Act No. 20 of 1998) as set out in Part 1 of this Schedule; and
- (b) the “General Notes” under Schedule No. 1 to the Customs and Excise Act, 1998 (Act No. 20 of 1998) as set out in Part 2 of this Schedule.

I. SHIMI
MINISTER OF FINANCE
AND PUBLIC ENTERPRISES

Windhoek, 21 October 2024

SCHEDULE

PART 1

Amendment of Schedules to Act No. 20 of 1998

1. The “Schedules” to the Customs and Excise Act, 1998 (Act No. 20 of 1998) are amended by the substitution for the abbreviations and symbols of the following abbreviations and symbols:

“Abbreviations and symbols: In these Schedule, unless the context otherwise indicates –

1.	A	means “ampere”
2.	AC	means “alternating current”
3.	ASTM	means “American Society for Testing Materials”
4.	Bq	means “becquerel(s)”
5.	c	means “cent”
6.	°C	means “degree Celsius”
7.	cN	means “centinewton”
8.	cg	means “centigram”
9.	cm	means “centimetre”
10.	cm ²	means “square centimetre”
11.	cm ³	means “cubic centimetre”
12.	CO ₂ e	means “carbon dioxide equivalent”
13.	DC	means “direct current”
14.	dtex	means “decitex”
15.	g	means “gram”
16.	GVM	means “gross vehicle mass”
17.	GW.h	means “gigawatt hour”
18.	Hz	means “hertz”
19.	INN	means “International Nonproprietary Name”
20.	int. unit	means “international unit”
21.	ISO	means “International Organization for Standardization”
22.	kA	means “kilo-ampere”
23.	kcal	means “kilocalorie(s)”
24.	kg	means “kilogram”
25.	kN	means “kilonewton”
26.	kPa	means “kilopascal”
27.	kV	means “kilovolt”
28.	kVA	means “kilovolt ampere”
29.	kVar	means “Kilovolt-ampere reactive”
30.	kW	means “kilowatt”
31.	li	means “litre”
32.	m	means “metre”
33.	m ²	means “square metre”
34.	μCi	means “microcurie”
35.	m ³	means “cubic metre”
36.	mA	means “milliampere”
37.	mg	means “milligram”
38.	ml	means “millilitre”
39.	mm	means “millimetre”
40.	mm ²	means “square millimetre”
41.	N	means “newton (s)”
42.	nM	means “millinewton(s)”
43.	MPa	means “megapascal”

44.	u	means “number of units”
45.	pr.	means “pair”
46.	R	means “rand”
47.	t	means “ton/tonne”
48.	UV	means “ultra-violet
49.	V	means “volt”
50.	V.A.	means “volt ampere”
51.	vol.	means “volume”
52.	W	means “watt”
53.	%	means “per cent AD VALOREM”
54.	/	means “unless the context otherwise indicates, per.”
55.	w	means “watt”
56.	V	means “volt”
57.	vol.	means “volume”.

PART 2

Amendment of Schedule No. 1 to Act No. 20 of 1998 as amended by Government Notices No. 116 of 4 June 2001, No. 115 of 15 May 2004, No. 116 of 15 May 2004, No. 300 of 15 December 2016, No. 47 of 16 March 2021 and No. 18 of 9 February 2022.

2. Schedule No.1 to the Customs and Excise Act, 1998 (Act No. 20 of 1998) is amended in the General Notes by the addition after paragraph (H) of the following paragraphs:

“IJ. Goods imported from the EU

1. (a) In this Note the expressions “Agreement”, “EU” and “Protocol” relates the Economic Partnership Agreement between the European Union and its Member States, of the one part, and the SADC EPA, on the other part and Protocol 1 thereof for which meanings are assigned in the definitions contained in the Notes to Part A of the Schedule to the General Notes to Schedule No. 1; and
 - (b) “Annex II” means Annex II to the Agreement.
2. (a) This Agreement provisionally enters into force on 10 October 2016.
 - (b) In terms of paragraph 11 of section B of Part 1 of Annex II of the Agreement customs duties on goods entered in excess of the quantities listed in that section B, although not designated as such in the SACU Schedule, shall be excluded from tariff reduction commitments as provided for in accordance with staging category “X” as described in paragraph 8 of section A in Annex II of the Agreement and such goods shall be liable to the rate of duty specified in the “General Rate” column.
 - (c) Any rate of duty is subject to the staging category as specified in Annex II.
3. (a)
 - (i) Paragraph 13 of section B of Part 1 of Annex II states the quantities, dates and other qualifying requirements in staging categories for the application of a TRQ to goods therein specified instead of the rate specified in the EU/UK column of Part 1 of Schedule No. 1; and

- (ii) Table 1 below states the tariff subheadings for the goods and the allocation for each SACU State.
- (b) The TRQs are required to be managed as provided in paragraph 9 of section B of Part 1 of Annex II.
- (c) Any TRQ made available to Namibia in terms of paragraph 9(b)(ii) of section B shall be administered as if it was part of the original allocation.

3.1 SACU TRQs allocation:

Table 1 below states the quantities allocated for each SACU Member State as contemplated in paragraph 9(b)(i) of section B for the year 2016. For year 2016 the quota allocation for goods listed in Table 1 shall be on a *pro-rata* basis. The quota allocation for the subsequent years depends on quota utilisation for the previous year.

Table 1: SACU TRQ allocation

HS Code	Description	Quota TRQ allocation in tons	Botswana TRQ allocation in ton	Eswatini TRQ allocation in tons	Lesotho TRQ allocation in tons	Namibia TRQ allocation in tons	South Africa TRQ allocation in tons
02032200	Hams, shoulders and cuts thereof, with bone in	1 500	60	25	25	140	1 250
02032990	Other						
02091000	Pig fat	200	18	15	3	24	140
04051010	Butter, in immediate packaging of a content of 20 kg or more	500	43	17	10	80	350
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	8 600	774	430	258	1118	6020
04062000	Grated or powdered cheese, of all kinds						
04063000	Processed cheese, not grated or powdered						

04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>						
04069012	Other						
04069022	Other						
04069099	Other						
10019	Other	300 000	13 300	1 025	10 000	24 180	251 495
100300	Barley	10 000	10	5	15	1 000	8 970
16010020	Mortadella bologna	100	2	3	2	23	70
19019040	Other, in immediate packaging of a content of 5 kg or more	2 300	296	265	43	86	1 610
210500	Ice Cream	150	17	6	4	18	105

3.2 For the purpose of Table 1, aggregate quantity of goods specified in the subparagraphs of paragraph 13 of section B of Part 1 of Annex II, means in each case the total quantity in metric tons of the TRQ for the goods classified under the subheadings of the HS Code in the first column of Table 1.

3.3 In terms of paragraph 13 of section B of Part 1 of Annex II:

“13 The following staging categories shall apply to TRQs granted by SACU pursuant to Article 25(1) –

- (a) [*wheat and meslin*] the aggregate quantity of originating goods in staging category “D*” that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

300 000 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced *pro rata* to the remaining number of days of that calendar year.

Products under this TRQ may only be imported through the ports of Walvis Bay in Namibia, Durban and Richards Bay in South Africa.

Products imported under this TRQ and destined for final consumption in South Africa shall only be allowed to enter from 1 February to 31 October.

Products imported under this TRQ and destined for final consumption in Namibia shall only be allowed to enter from 1 March to 30 November.

- (b) [*barley*] the aggregate quantity of originating goods in staging category “E” that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

10 000 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity which shall be applicable for the remainder of that calendar year, shall be reduced *pro rata* to the remaining number of days of that calendar year.

- (c) [*cheese*] the aggregate quantity of originating goods in staging category “F” that shall be permitted to enter each calendar year into Namibia duty-free, with effect from the date referred to in paragraph 1 of this ANNEX, is specified below:

Year Quantity (metric tons)

2015 7 250

2016 7 400

After 2016, the quantity shall increase by 150 metric tons per annum.

By way of exception, with effect from the date referred to in paragraph 1 of this ANNEX until the date referred to in paragraph 2 of this ANNEX, goods subject to this TRQ classified under tariff lines 04061000, 04062000, 04064000 and 04069099 shall be permitted to enter into Namibia at an in-quota duty of 50 per cent of the MFN applied rate.

With effect from the date referred to in paragraph 2 of this ANNEX, the aggregate quantity, as specified in this paragraph, of originating goods in this staging category, shall be permitted to enter each calendar year into SACU duty-free.

- (d) [*pig fat*] the aggregate quantity of originating goods in staging category “G” that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

200 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced *pro rata* to the remaining number of days of that calendar year.

- (e) [*cereal based food preparations*] the aggregate quantity of originating goods in staging category “H” that shall be permitted to enter each calendar year at a customs duty of 25 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

2 300 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced *pro rata* to the remaining number of days of that calendar year.

This TRQ is only applicable to products imported in packaging of 5 kg or more.

Originating goods in staging category “H*” shall only be sold for use in a manufacturing process. The manufacturing enterprise shall be identified on the commercial documents by the consignee or the purchaser in SACU.

- (f) [*pork*] the aggregate quantity of originating goods in staging category “I” that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

1 500 metric tons

This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:

- (i) on the date referred to in paragraph 2 of this ANNEX, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;
- (ii) on 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;
- (iii) one year after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate;
- (iv) two years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;
- (v) three years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and

- (vi) four years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced *pro rata* to the remaining number of days of that calendar year.

- (g) [*butter and other dairy fats*] the aggregate quantity of originating goods in staging category “J” that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

500 metric tons

This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:

- (i) on the date referred to in paragraph 2 of this ANNEX, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;
- (ii) on 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;
- (iii) one year after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate;
- (iv) two years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;
- (v) three years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and
- (vi) four years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced *pro rata* to the remaining number of days of that calendar year.

- (h) [*ice cream*] the aggregate quantity of originating goods in staging category “K” that shall be permitted to enter each calendar year at a customs duty of 50 per cent of the MFN applied rate, with effect

from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

150 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced *pro rata* to the remaining number of days of that calendar year.

- (i) [*mortadella bologna*] the aggregate quantity of originating goods in staging category “L” that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

100 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced *pro rata* to the remaining number of days of that calendar year.

Products under this TRQ shall be accompanied by a certificate, in English or with an official translation into English, attesting that the product is in conformity with the specification of the geographical indication “*mortadella bologna*”, made with natural casing, and is imported from and originates from Italy.

- 3.4 For the purposes of paragraph 3.3, the following shall apply –
- (a) the date referred to in paragraph 1 in Part 1 of Annex II is 10 October 2016, in terms of Article 113(4) of the Agreement; and
 - (b) the date referred to in paragraph 2 in Part 1 of Annex II is 1 November 2016, in terms of Article 113(5) and 113(6) of the Agreement.
- 3.5 Such lower rate of duty only applies in respect of the goods concerned if during the specified period –
- (a) the goods have been imported and entered for home consumption;
 - (b) a tariff quota is available and is allocated at the time of entry for home consumption; and
 - (c) where the goods are subject to a permit issued by the Ministry responsible for Agriculture, a valid permit is produced at the time of entry for home consumption.

- 3.6 Any tariff quota is allocated for such goods on first-come-first-served basis at the time of presentation of a valid Bill of Entry for home consumption supported by –
- (a) all documents required to be produced in terms of section 41 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) including valid proof of origin documents contemplated in the Protocol;
 - (b) an application for such quota; and
 - (c) a valid permit from the Ministry responsible for Agriculture, if applicable.
- 3.7 The procedures relating to the application for and allocation of tariff quotas are prescribed in the rules of section 55 of the Customs and Excise Act, 1998 (Act No. 20 of 1998).
- 3.8 Any balances of a tariff quota remaining at the end of any stated period is not carried over to the next period.
- 3.9 When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the EU / UK column shall be payable.
- 3.10 For the year 2016 the above mentioned quotas are applied on a *pro-rata* basis.
- 4.
- (a) For the purposes of entry of any imported goods at the lower rate of duty specified in the EU/UK column the importer shall at the time of entry for home consumption of any consignment –
 - (i) produce together with any documents required to be produced in terms of section 41 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) a valid proof of origin and proof of compliance with the territorial requirement in accordance with provisions of Part A of the Schedule to the General Notes to Schedule No. 1;
 - (ii) only be entitled to payment of such lower rate of duty in respect of goods subject to aTRQ, if such quota is allocated in accordance with the provisions of the rules for section 55 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) relating to tariff quotas.

K. Duties on goods to which protocol on trade of SADC relates

1. In this Note the expressions “Treaty”, “SADC Member State” or “MMTZ Member State”, “Protocol” and “Annex I” relate to the Treaty of the Southern African Development Community, the Protocol on Trade thereof and Annex I of the said Protocol on Trade and its Appendixes, as the case may be, for which meanings are assigned in the definitions contained in the Notes to Part B of the Schedule to the General Notes to Schedule No. 1.

2.
 - (a) The general rate of duty specified in the general column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the SADC column.
 - (b) Where the rate of duty in the SADC column is the same as the rate in the general column no preferential rate of duty is in operation in respect of the said SADC column, as the case may be.
3.
 - (a) Any rate of duty specified in the SADC column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the general column applies to imported goods to which such headings or subheading relates if such goods originate in a SADC Member State and comply with any other conditions specified in Annex I and the Notes to Part B of the Schedule to the General Notes to Schedule No. 1.
 - (b) Wherever in column (3) of Appendix I to Annex I the words “no rule” appear, the goods classified under the chapters or headings specified in column (1) shall not qualify for any preferential rate of duty specified in the SADC column of Part 1 of Schedule No. 1 and the general rate specified in the said Part 1 shall apply to such goods.
 - (c) If any goods are imported for the purposes of entry under the preferential rate of duty specified in the SADC column of Part 1 of Schedule No. 1 and the certificate of origin is not produced at the time of entry to prove the originating status, such goods shall be dealt with as provided in section 50 read with sections 43 and 44 of the Customs and Excise Act, 1998 (Act No. 20 of 1998).
4. For the purposes of entry of any imported goods at the lower rate of duty specified in the SADC column the importer shall at the time of entry for home consumption of any consignment produce, together with any documents required to be produced in terms of section 41 of the Customs and Excise Act, 1998 (Act No. 20 of 1998), a valid proof of origin and proof that the goods have been consigned directly in accordance with the provisions of Annex I contained in Part B of the Schedule to the General Notes to Schedule No. 1.
5. Item 460.04 of Schedule No. 4 which provides for a rebate of duty in respect of sugar imported from certain SADC Member States for the purpose of giving effect to provisions of Annex VII, Concerning Trade in Sugar in the Southern African Development Community, and the Addendum thereto shall come into operation on the date of publication of this amendment in the *Gazette*.
6. In accordance with the provisions of Article 10 of the Amendment Protocol on Trade in the Southern African Development Community the member states mentioned in column A have implemented the said Protocol on the dates specified in column B.

Column A	Column B
Country	Date of implementation
Botswana	1 December 2000
Lesotho	10 November 2000
Madagascar	1 October 2007
Malawi	1 May 2001

Mauritius	1 September 2000
Mozambique	31 July 2001
Namibia	4 June 2001
The Republic of Seychelles	1 April 2015
South Africa	1 September 2000
Eswatini	1 October 2000
Tanzania	1 July 2001
Zambia	5 March 2001
Zimbabwe	1 May 2001

L. Duties on goods to which free trade agreement between EFTA states and SACU States relates

1. In this Note and for the purposes of Schedule No.1, the expression “EFTA” or “EFTA States” shall refer to the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation or Members of the European Free Trade Association unless otherwise specified in the General Notes or subheadings description in Part 1 of Schedule No. 1.
2. The expression “EFTA Agreement” shall refer to the Free Trade Agreement between the EFTA States and the SACU States.
3. Any rate of duty specified in the EFTA column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the general column applies to imported goods to which such heading or subheading relates if such goods originate in the EFTA States and comply with the other requirements of the EFTA Agreement.
4. It is provided in footnote 2 to Article 2 of Annex V that “Due to the customs union between Switzerland and Lichtenstein, products originating in Lichtenstein are considered as originating in Switzerland.”
5.
 - (a) In terms of the Agreement the goods classified in the subheadings and imported from Swiss Confederation (Switzerland) in the quantities listed below are subject to tariff quotas and may be admitted during the stated period at the tariff quota rates specified in such list instead of the rates of duty specified in the General column of Part 1 of Schedule No. 1 on compliance with the provisions of this Note:

Subheading	Description	Quantity	Period of Duty	Tariff quota rate under Part 1 of Schedule No. 1
0210.99.11	Other, dried			Free
0406.90.11	Imported from Switzerland	200 t provided such products are imported for direct consumption only	Annual: 1 January to 30 December but effective from 1 July 2007	Free
0406.90.21	Imported from Switzerland			
0406.90.91	imported from Switzerland			

- * Global in this case implies that there is one quota for all products included in subheadings 0210.20.11 and 0210.99.11 taken together.*Global in this case implies that there is one quota for all products included in subheadings 0210.20.11 and 0210.99.11 taken together.
- (b) In accordance with the provisions of Article 1 of the Agricultural Agreement between the SACU States and Switzerland the Principality of Lichtenstein shall for the purposes of this Note and any provisions of Part 1 of Schedule No. 1 be included when any reference is made to Switzerland or the Swiss Confederation as long as the Customs Union Treaty of 29 March 1923 between Switzerland and the Principality of Lichtenstein remains in force.
- (c) Such lower rate of duty applies in respect of the goods concerned if during the specified period –
- (i) the goods have been imported and entered for home consumption;
- (ii) where the goods are subject to a permit issued by the Ministry responsible for Agriculture, a valid permit is produced at the time of entry for home consumption; and
- (iii) a valid EUR 1 certificate issued by Switzerland is presented with a valid bill of entry for home consumption supported by all documents required to be produced in terms of section 41 of the Customs and Excise Act, 1998 (Act No. 20 of 1998)
- (d) Any balance of a tariff quota remaining at the end of any stated period is not carried over to the next period.
- (e) When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the general column shall be payable.
6. For the purposes of entry of any imported goods at the lower rate of duty specified in the EFTA column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of section 41 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part C of the Schedule to the General Notes to Schedule No. 1.

M. Duties on goods to which Preferential Trade Agreement between Common Market of South (MERCOSUR) and South African Customs Union (SACU) relates

1. In this Note and for the purposes of Schedule No. 1, the expression “MERCOSUR”, “MERCOSUR States” or “members of the Common Market of the South” shall refer to the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay unless otherwise specified in the General Notes in Part 1 of Schedule No. 1.
2. The expression “MERCOSUR Agreement” shall refer to the Preferential Trade Agreement between the MERCOSUR and the SACU States.
3. Any rate of duty specified in the MERCOSUR column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the General column applies to imported goods to which such heading or

subheading relates if such goods originate in the MERCOSUR States and comply with the other requirements of the MERCOSUR Agreement.

4. In-quota preferential treatment:

(a)

- (i) In terms of the Agreement, annual tariff rate quotas apply to the goods originating in and imported from the MERCOSUR Member States as specified in the columns below into SACU States provided the importations comply with other provisions of the Agreement, this Note, any rules applicable thereto and the following Notes (1) and (2) to Annex II of the Agreement:

Note:

- (1) These Tariff Rate Quotas shall be controlled by a competent Government authority in the exporting country. The latter must ensure that, at the time of export, certificates of origin are not issued for consignments in excess of the annual quota limitation. The signatory parties concerned shall, on a six-monthly basis, inform the SACU Secretariat of the quota allocations per company and actual exports that have taken place under these quotas. In the case of non-compliance with this provision, SACU may suspend these preferences.
- (2) The signatory party/parties concern shall not apply export subsidies or export credits, as defined in Articles 9 and 10 of the WTO Agreement on Agriculture, neither shall they apply trade and production distorting domestic support, as defined in the WTO Agreement on Agriculture, to the products eligible for preferential treatment under these Tariff Rate Quota's. A remark to this effect shall be entered in block 7 of the certificate of origin. The signatory parties concerned shall, upon request, provide in a transparent and expedite manner the necessary information to allow SACU to monitor compliance with this provision.

Subheading	Description	Quantity	Origin	Tariff quota under Part 1 of Schedule 1
0202.30	Boneless	250 t	Paraguay	25% of the General Rate
0202.30	Boneless	250 t	Uruguay	25% of the General Rate
12.01	Soya beans, whether or not broken	10 000 t	Paraguay	25% of the General Rate
12.01	Soya beans, whether or not broken	6 000 t	Uruguay	25% of the General Rate
1507.10	Soy bean oil	5 000 t	Paraguay	25% of the General Rate
1512.11	Sunflower oil	4 000 t	Paraguay	25% of the General Rate

(ii) For the purpose of applying the tariff rate quotas –

- (aa) “annual” means a calendar year from 1 January to 31 December of any year after 2016; and
- (bb) for the year 2016, shall apply proportionately from 1 April 2016.

- (b) Quota allocation for SACU is as follows –

SACU TRQ allocation for first year after entry into force of SACU MERCOSUR PTA

Tariff line TRQ allocation in tons/annum	Country	Quota	Botswana	Lesotho
02023000	Paraguay	250	12.5	12.5
02023000	Uruguay	250	12.5	12.5
12010000	Paraguay	10 000	500	500
12010000	Uruguay	6 000	300	300
15071000	Paraguay	5 000	250	250
15121100	Paraguay	4 000	200	200

- (c) Such lower rate of duty applies in respect of the goods concerned if during the specified period –
- (i) the goods have been imported and entered for home consumption;
 - (ii) where the goods are subject to a permit issued by the Ministry responsible for Agriculture, a valid permit is produced at the time of entry for home consumption; and
 - (iii) a valid MERCOSUR certificate issued by MERCOSUR is presented with a valid bill of entry for home consumption supported by all documents required to be produced in terms of section 41 of the customs and Excise Act, 1998 (Act No. 20 of 1998).
- (d) Any balance of a tariff quota remaining at the end of any stated period is not carried over to the next period.
- (e) When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the “General” rate of duty column shall be payable.

5. For the purposes of entry of any imported goods at the lower rate of duty specified in the MERCOSUR column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of section 41 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part D of the Schedule to the General Notes to Schedule No. 1.

N. Duties on goods to which Economic Partnership Agreement between Southern African Customs Union Member States and Mozambique and United Kingdom of Great Britain and Northern Ireland relates

- 1.
- (a) In this Note the expressions “Agreement”, relates to the Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, on one part and the United Kingdom of Great Britain and Northern Ireland, on the other part unless otherwise specified in the General Notes in Part 1 to Schedule No. 1.

- (b) Annex II means Annex II of this Agreement and the rates specified in the rate of duty column headed “EU / UK” shall apply to the goods listed in Annex II imported from the UK..
- 2.
- (a) This Agreement enters into force on 1 January 2021 and in terms of paragraph 10 of Section B of Part 1 of Annex II of the Agreement customs duties on goods entered in excess of the quantities listed in that Section B, although not designated as such in the SACU Schedule, shall be excluded from tariff reduction commitments as provided for in accordance with staging category “X” as described in paragraph 8 of Section A in Annex II of the Agreement and such goods shall then be liable to the rate of duty specified in the “General Rate” column.
- (b) In terms of paragraph 10 of Section B of Part 1 of Annex II of the Agreement customs duties on goods entered in excess of the quantities listed in that Section B of Part 1 of Annex II although not designated as such in the SACU Schedule, shall be excluded from tariff reduction commitments as provided for in accordance with staging category “X” as described in paragraph 8 of Section A in Annex II of the Agreement and such goods shall then be liable to the rate of duty specified in the General Rate column.
- (c) Any rate of duty is subject to the staging category as specified in Annex II to the Agreement.
- 3.
- (a) Any rate of duty is subject to the staging category as specified in Annex II to the Agreement.
- (i) Paragraph 12 of Section B of Part 1 of Annex II states the quantities, dates and other qualifying requirements in staging categories for the application of a tariff rate quota (TRQ) to goods therein specified instead of the rate specified in the EU / UK column of Part 1 of Schedule No. 1; and
- (ii) The table below states the tariff subheadings for the goods and the allocation for each SACU State and Mozambique respectively.
- (b) The TRQs are required to be managed as provided in paragraph 9 of section B of Part 1 of Annex II.
- (c) Any TRQ made available to Namibia in terms of paragraph 9(b)(ii) of section B shall be administered as if it was part of the original allocation.

3.1 Table 1: SACUM-UK EPA TRQ allocation for 2021

Hs code	Description	Quota (ton)	Botswana	Eswatini	Lesotho	Namibia TRQ allocation in ton	South Africa TRQ allocation in ton
02032200	Hams, shoulders and cuts thereof, with bone in	150	6	2.50	2.50	14	2.50
02032990	Other						
02091000	Pig fat	20	2	2	2	2	1

04051010	Butter, in immediate packaging of a content of 20kg or more	94	8.08	3.20	1.88	15.24	65.80
040590	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	1 525	137.25	76.25	45.75	198.25	1 067.50
04062000	Grated or powdered cheese, of all kinds						
04063000	Processed cheese, not grated or powdered						
040640	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>						
04069012	Other						
04069022	Other						
04069099	Other						
10019	Wheat	30 090	1 203.60	511.53	3 998.91	3 998.96	20 376.95
100300	Barley	1 003	50.15	50.15	50.15	50.15	802.40
19019040	Other, in immediate packaging of a content of 5kg or more	796	102.44	91.71	14.89	29.76	557.20
210500	Ice cream	24	1.98	1.98	1.98	1.98	16.08

3.2 For the purpose of Table 1, aggregate quantity of goods specified in the subparagraphs of paragraph 12 of Section B of Part 1 of Annex II, means in each case the total quantity in metric tons of the TRQ for those goods classified under the subheadings of the HS Code in the first column of Table 1.

3.3 Paragraph 12 of Section B of Part 1 of Annex II provides as follows:

“12. The following staging categories shall apply to TRQs granted by SACU pursuant to Article 25(1) –

(a) [*wheat and meslin*] the aggregate quantity of originating goods in staging category “D*” that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

30 090 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

Products under this TRQ may only be imported through the ports of Walvis Bay in Namibia, and Durban and Richards Bay in South Africa. Products imported under this TRQ and destined for final consumption in South Africa shall only be allowed to enter from 1 February to 31 October. Products imported under this TRQ and destined for final consumption in Namibia shall only be allowed to enter from 1 March to 30 November.

- (b) [*barley*] the aggregate quantity of originating goods in staging category “E*” that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

1 003 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

- (c) [*cheese*] the aggregate quantity of originating goods in staging category “F” that shall be permitted to enter each calendar year into SACU duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

<u>Year</u>	<u>Quantity</u>
2019	1 390 metric tons
2020	1 417 metric tons

After 2020, the quantity shall increase by 27 metric tons per annum.

If the date referred to in paragraph 1 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced *pro-rata* to the remaining number of days of that calendar year.

- (d) [*pig fat*] the aggregate quantity of originating goods in staging category “G” that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

20 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

- (e) [*cereal based food preparations*] the aggregate quantity of originating goods in staging category “H” that shall be permitted to enter each calendar year at a customs duty of 25 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

796 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced *pro rata* to the remaining number of days of that calendar year.

This TRQ is only applicable to products imported in packaging of 5 kg or more.

Originating goods in staging category “H” shall only be sold for use in a manufacturing process. The manufacturing enterprise shall be identified on the commercial documents by the consignee or the purchaser in a SACU Member State.

- (f) [*pork*] the aggregate quantity of originating goods in staging category “I” that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

150 metric tons

This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:

- (i) on 1 November 2016, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;
- (ii) on 1 January 2017, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;
- (iii) on 1 January 2018, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate;
- (iv) on 1 January 2019, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;
- (v) on 1 January 2020, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and
- (vi) on 1 January 2021, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced *pro rata* to the remaining number of days of that calendar year.

- (g) [*butter and other dairy fats*] the aggregate quantity of originating goods in staging category “J*” that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

94 metric tons

This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:

- (i) on 1 November 2016, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;
- (ii) on 1 January 2017, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;
- (iii) on 1 January 2018, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate;
- (iv) on 1 January 2019, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;
- (v) on 1 January 2020, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and
- (vi) on 1 January 2021, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced *pro rata* to the remaining number of days of that calendar year.

- (h) [*ice cream*] the aggregate quantity of originating goods in staging category “K” that shall be permitted to enter each calendar year at a customs duty of 50 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

24 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced *pro rata* to the remaining number of days of that calendar year.

- 3.4 Such lower rate of duty only applies in respect of the goods concerned if during the specified period –

- (a) the goods have been imported and entered for home consumption;
- (b) a tariff quota is available and is allocated at the time of entry for home consumption; and

- (c) where the goods are subject to a permit issued by the Ministry responsible for Agriculture, a valid permit is produced at the time of entry for home consumption.
- 3.5 Any tariff quota is allocated for such goods on first-come-first-served basis at the time of presentation of a valid Bill of Entry for home consumption supported by –
- (a) all documents required to be produced in terms of section 39 including valid proof of origin documents contemplated in the Protocol;
- (b) an application for such quota; and
- (c) a valid permit from the Ministry responsible for Agriculture, if applicable.
- 3.6 The procedures relating to the application for and allocation of tariff quotas are prescribed in the rules of section 49.
- 3.7 Any balances of a tariff quota remaining at the end of any stated period is not carried over to the next period.
- 3.8 When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the EU column shall be payable.
- 4.
- (a) For the purposes of entry of any imported goods at the lower rate of duty specified in the EU / UK column the importer shall at the time of entry for home consumption of any consignment –
- (i) produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with provisions of Part E of the Schedule to the General Notes to Schedule No. 1;
- (ii) only be entitled to payment of such lower rate of duty in respect of goods subject to a TRQ, if such quota is allocated in accordance with the provisions of the rules for section 49 relating to tariff quotas.

O. Duties on goods to which African Continental Free Trade Area relates

1. In this Note and for the purposes of Schedule No. 1, the expression “AfCFTA”, “AFCFTA State” or “State Parties” shall refer to the following non-SADC Member States that have implemented the Provisional Schedules of Tariff Concessions:

Country	Date
Algeria	31 August 2023
Cameroon	31 August 2023
Egypt	31 August 2023
Ghana	31 August 2023
Kenya	31 August 2023
Rwanda	31 August 2023
Tunisia	31 August 2023

2. The expression “AfCFTA Agreement” or Agreement shall refer to the Agreement establishing the African Continental Free Trade Area and its Protocols, Annexes and Appendices which shall form an integral part thereof.
3. Any rate of duty specified in the AfCFTA column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the General column applies to imported goods to which such heading or subheading relates if such goods originate in the AfCFTA States or a specified AfCFTA State and comply with the other requirements of the AfCFTA Agreement.
4. For the purposes of entry of any imported goods at the lower rate of duty specified in the AfCFTA column the importer shall, at the time of entry for home consumption of any consignment, produce together with any documents required to be produced in terms of section 41 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part F of the Schedule to the General Notes to Schedule No. 1.
5.
 - (a) The implementation of the SACU Provisional Schedule of Tariff Commitments as contained in the AfCFTA column is –
 - (i) aligned with the implementation dates of the Provisional Schedule of Tariff Commitments of individual AfCFTA State Parties as approved by the AfCFTA Council of Ministers; and
 - (ii) inclusive of the tariff phase-downs for three years, calculated from 1 January 2021.
 - (b) No refunds will be paid in respect of any imports cleared from AfCFTA State Parties prior to 31 January 2024 being the implementation date provided for in the Notice published in the Government Gazette.
6. AfCFTA State Parties will qualify for the preferential rate contained in the AfCFTA column from the date these State Parties are listed in Note 1 by Notice published in the Government Gazette. SADC countries, that are part of the SADC Trade Protocol, will continue to trade under the SADC Trade Protocol.
7. The duties specified in the column headed “AfCFTA rate” shall be suspended if –
 - (i) State Parties do not show reciprocity on tariff coverage;
 - (ii) State Parties do not implement tariff phase-downs in accordance with the adopted phase down period of five or ten years applicable from 1 January 2021 covering 90% of their tariff lines; or
 - (iii) there is reasonable doubt that –
 - (a) a product meets the applicable rule of origin;
 - (b) the documentation relating to the originating status of the products are valid;
or

- (c) the other requirements of the Annex on Rules of Origin of the Protocol on Trade in Goods of the AfCFTA Agreement, as provided for in Article 36 of the Annex on Rules of Origin, have been complied with.
8. The Minister of Trade, Industry and Competition will request the Minister of Finance in writing to suspend benefits of a State Party in circumstances set out in Note 7(i) and (ii).
- P. Rates of duty specified in six columns; general, EU/UK, EFTA, SADC, MERCOSUR and AFCFTA OF Part 1 of Schedule No. 1.**
- (a) The general rate of duty specified in the General column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the EU / UK, EFTA, SADC, MERCOSUR or AfCFTA column.
- (b) Where the rate of duty in the EU / UK, EFTA, SADC, MERCOSUR or AfCFTA column is the same as the rate in the general column no preferential rate of duty is in operation in respect of the said EU/UK, EFTA, SADC, MERCOSUR or AfCFTA column, as the case may be.
- Q. Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018.**
- * All agreements, Protocols and other documents referred to herein are accessible via Namra website.**
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