

CONTENTS

- Schedules
- Codes for the representation of names of countries
- Contents of Schedule No.1
- General Notes to schedule 1

SCHEDULES

SCHEDULE NO.	TITLE	
1	AD VALOREM AND SPECIFIC CUSTOMS AND EXCISE DUTIES	
	PART 1	Ordinary Custom Duty
	PART 2A	Specific Excise Duties and Specific Customs Duties on Imported goods of the same kind
	PART 2B	Ad Valorem Excise Duties and Ad valorem Customs Duties on imported goods of the same kind
	PART 7	Additional Duties
	PART 8	Ordinary Levy

2	ANTI-DUMPING, COUNTERVAILING AND SAFEGUARD DUTIES ON IMPORTED GOODS	
	PART 1	Anti – dumping duties on imported goods
	PART 2	Countervailing Duties on imported goods
	PART 3	Safeguard Duties on imported goods
3	INDUSTRIAL REBATES ON CUSTOMS DUTIES	
	PART 1	Goods used in the manufacture of other goods
	PART 2	Goods used in the manufacture of other goods solely for export
4	GENERAL REBATES OF CUSTOMS DUTIES	
	PART 1	Specific rebates of Customs Duties
	PART 2	Temporary Rebates of Customs Duties
	PART 3	Goods Temporarily Admitted under Rebate of Customs Duties

5	SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES	
	PART 1	Specific Drawbacks of Customs Duties
	PART 2	Refunds of Customs Duties on Goods Exported in the same condition as Imported
	PART 3	Miscellaneous Refunds of Customs Duties
6	REFUNDS AND REBATES OF EXCISE DUTIES	
	PART 1	Rebates and Refunds of Specific Excise duties
	PART 2	Rebates and Refunds of Ad Valorem Excise Duties
8	LICENCES	
9	SPECIFIC REBATES OF ADDITIONAL CUSTOMS DUTIES	

CODES FOR THE REPRESENTATION OF NAMES OF COUNTRIES

1. GENERAL

01. Instead of the names of countries, the alphabetical country codes appearing on this list must be entered in the “country of Origin” fields on the SAD 500.
02. The codes are based on the International Standards Organization’s “Alpha 3 Country Codes”.

2. SPECIAL CIRCUMSTANCES

01. If the specific country of origin cannot be established, the country code ZNC must be used.
02. If goods originate on the high seas (e.g. fish), the country code for the country of registration of the vessel concerned must be entered in the “Country of Origin” field.

LIST OF ALPHABETICAL COUNTRY CODES

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
AFGHANISTAN Islamic State of Afghanistan	AF	4	
ALBANIA Republic of Albania	AL	8	
ALGERIA People's Democratic Republic of Algeria	DZ	12	
AMERICAN SAMOA	AS	16	Principal Island: Tutuila; Includes Swain's Island
ANDORRA Principality of Andorra	AD	20	
ANGOLA Republic of Angola	AO	24	Includes Cabinda
ANGUILLA	AI	660	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
ANTARCTICA	AQ	10	The territory south of 60° south latitude
ANTIGUA AND BARBUDA	AG	28	Includes Redonda Island
ARGENTINA Argentine Republic	AR	32	
ARMENIA Republic of Armenia	AM	51	
ARUBA	AW	533	
AUSTRALIA	AU	36	Includes Lord Howe Island, Macquarie Island. Ashmore and Cartier Islands, and Coral Sea Islands are Australian External Territories
AUSTRIA Republic of Austria	AT	40	
AZERBAIJAN Azerbaijani Republic	AZ	31	
BAHAMAS Commonwealth of the Bahamas	BS	44	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
BAHRAIN State of Bahrain	BH	48	
BANGLADESH People's Republic of Bangaldesh	BD	50	
BARBADOS	BB	52	
BELARUS Republic of Belarus	BY	112	
BELGIUM Kingdom of Belgium	BE	56	
BELIZE	BZ	84	
BENIN Republic of Benin	BJ	204	
BERMUDA	BM	60	
BHUTAN Kingdom of Bhutan	BT	64	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
BOLIVIA - Republic of Bolivia	BO	68	
BOSNIA AND HERZEGOVINA Republic of Bosnia and Herzegovina	BA	70	
BOTSWANA Republic of Botswana	BW	72	
BOUVET ISLAND	BV	74	
BRAZIL Federative Republic of Brazil	BR	76	Includes Fernando de Noronha Island, Martim Vaz Islands, rindale Island
BRUNEI DARUSSALAM	BN	96	
BULGARIA Republic of Bulgaria	BG	100	
BURKINA FASO	BF	854	
BURUNDI Republic of Burundi	BI	108	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
CAMBODIA Kingdom of Cambodia	KH	116	
CAMEROON Republic of Cameroon	CM	120	
CANADA	CA	124	
CAPE VERDE Republic of Cape Verde	CV	132	Principal Islands: Sao Tiago, Sao Vicente
CAYMAN ISLANDS	KY	136	Principal Island: Grand Cayman
CENTRAL AFRICAN REPUBLIC	CF	140	
CHAD Republic of Chad	TD	148	
CHILE Republic of Chile	CL	152	Includes Easter Island, Juan Fernandez Islands, Salay Gomez Island San Ambroiso Island, San Felix Island
CHINA People's Republic of China	CN	156	See also Taiwan, Province of China

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
CHRISTMAS ISLAND	CX	162	
COCOS (KEELING) ISLANDS	CC	166	
COLOMBIA Republic of Colombia	CO	170	Includes Malpelo Islands, San Andresy Providencia Island
COMOROS Islamic Federal Republic of the Comoros	KM	174	Comprises Anjouan, Grande Comore, Moheli
CONGO Republic of the Congo	CG	178	
CONGO, THE DEMOCRATIC REPUBLIC OF THE The Democratic Republic of the Congo	CD	180	Previous entry: Republic of Zaire
COOK ISLANDS	CK	184	Principal Island: Rarotonga
COSTA RICA Republic of Costa Rica	CR	188	Includes Coco Island
COTE D'IVOIRE Republic of Côte D'ivoire	CI	384	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
CROATIA Republic of Croatia	HR	191	
CUBA Republic of Cuba	CU	192	
CYPRUS Republic of Cyprus	CY	196	
CZECH REPUBLIC	CZ	203	
DENMARK Kingdom of Denmark	DK	208	
DJIBOUTI Republic of Djibouti	DJ	262	
DOMINICA Commonwealth of Dominica	DM	212	
DOMINICAN REPUBLIC	DO	214	
EAST TIMOR	TP	626	Includes the exclave of Okusi

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
ECUADOR Republic of Ecuador	EC	218	Includes Galapagos Islands
EGYPT Arab Republic of Egypt	EG	818	
EL SALVADOR Republic of El Salvador	SV	222	
EQUATORIAL GUINEA Republic of Equatorial Guinea	GQ	226	Comprises Annobon Island, Bioko Island, The Continental Region (Rio Muni)
ERITREA	ER	232	
ESTONIA Republic of Estonia	EE	233	
ETHIOPIA People's Democratic Republic of Ethiopia	ET	230	
FALKLAND ISLANDS (MALVINAS)	FK	238	
FAROE ISLANDS	FO	234	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
FIJI Republic of Fiji	FJ	242	Principal Islands: Vanua Levu, Viti Levu; Includes Rotuma Island
FINLAND Republic of Finland	FI	246	Includes Alan
FRANCE French Republic	FR	250	Comprises: - Metropolitan France, French Guiana, Guadeloupe, Martinique, Reunion Mayotte, St. Peierre and Miquelon French Polynesia, French Southern Territories, New Caledonia, Wallis and Futuna
FRENCH GUIANA Department of Guiana	GF	254	
FRENCH POLYNESIA	PF	258	Comprises Austral Islands, Gambier Islands, Marquesas Islands, Society Archipelago (Principal Island: Tahiti) Tuamotu Islands. Includes: Clipperton Island
FRENCH SOUTHERN TERRITOTIES	TF	260	Comprises Amsterdam Island, Crozet Archipelago, Kerguelen Islands, Saint Paul Island
GABON Gabonese Republic	GA	266	
GAMBIA Republic of the Gambia	GM	270	
GEORGIA	GE	268	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
GERMANY Federal Republic of Germany	DE	276	
GHANA Republic of Ghana	GH	288	
GIBRALTAR	GI	292	
GREECE Hellenic Republic	GR	300	Includes Mount Athos Autonomous Area
GREENLAND	GL	304	
GRENADA	GD	308	Includes Southern Grenadine Islands (Principal Island: Carriacou)
GUADELOUPE	GP	312	Includes La Desirade, Marie Galante, Les Saintes, Saint Barthelemy, Northern Saint Martin
GUAM	GU	316	
GUATEMALA Republic of Guatemala	GT	320	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
GUINEA Republic of Guinea	GN	324	
GUINEA-BISSAU Republic of Guinea-Bissau	GW	624	
GUYANA Republic of Guyana	GY	328	
HAITI Republic of Haiti	HT	332	
HEARD ISLAND AND MC DONALD ISLANDS	HM	334	
HOLY SEE (Vatican City State)	VA	336	Previous Entry: Vatican City State (Holy See)
HONDURAS Republic of Honduras	HN	340	Includes Swan Islands
HONG KONG	HK	344	
HUNGARY Republic of Hungary	HU	348	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
ICELAND Republic of Iceland	IS	352	
INDIA Republic of India	IN	356	Includes Amindivis Island, Andaman Islands, Laccadive Islands, Minicoy Islands, Nicobar Islands
INDONESIA Republic of Indonesia	ID	360	
IRAN, ISLAMIC REPUBLIC OF Islamic Republic of Iran	IR	364	
IRAQ Republic of Iraq	IQ	368	
IRELAND	IE	372	
ISRAEL State of Israel	IL	376	
ITALY Italian Republic	IT	380	
JAMAICA	JM	388	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
JAPAN	JP	392	
JORDAN Hashemite Kingdom of Jordan	JO	400	
KAZAKHSTAN Republic of Kazakhstan	KZ	398	
KENYA Republic of Kenya	KE	404	
KIRIBATI	KI	296	Includes Gilbert Islands (Principal Atoll: Tarawa, including Banaba), Part of Line Islands (including Kiritimati), Phoenix Islands (including Abariringa, Enderbury Island)
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF Democratic People's Republic of Korea	KP	408	Often referred to as North Korea
KOREA, REPUBLIC OF Republic of Korea	KR	410	
KUWAIT State of Kuwait	KW	414	
KYRGYZSTAN Republic of Kyrgyzstan	KG	417	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	418	
LATVIA Republic of Latvia	LV	428	
LEBANON Lebanese Republic	LB	422	
LESOTHO Kingdom of Lesotho	LS	426	
LIBERIA Republic of Liberia	LR	430	
LIBYAN ARAB JAMAHIRIYA Socialist People's Libyan Arab Jamahiriya	LY	434	
LIECHTENSTEIN Principality of Liechtenstein	LI	438	
LITHUANIA Republic of Lithuania	LT	440	
LUXEMBOURG Grand Duchy of Luxembourg	LU	442	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
MACAU	MO	446	
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF The Former Yugoslav Republic of Macedonia	MK	807	
MADAGASCAR Republic of Madagascar	MG	450	
MALAWI Republic of Malawi	MW	454	
MALAYSIA	MY	458	Comprises Peninsular Malaysia, Sabah, Sarawak
MALDIVES Republic of Maldives	MV	462	
MALI Republic of Mali	ML	466	
MALTA Republic of Malta	MT	470	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
MARSHALL ISLANDS Republic of the Marshall Islands	MH	584	Principal Atolls: Jaluit, Kwajalein, Majuro
MARTINIQUE	MQ	474	
MAURITANIA Islamic Republic of Mauritania	MR	478	
MAURITIUS Republic of Mauritius	MU	480	
MAYOTE	YT	175	
MEXICO United Mexican States	MX	484	
MICRONESIA, FEDERATED STATES OF – Federated States of Micronesia	FM	583	Includes Caroline Islands (except PALAU, see separate entry). Principal Islands: Chuuk, Kosrae, Pohnpei, Yap
MOLDOVA Republic of Moldova	MD	498	
MONACO Principality of Monaco	MC	492	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
MONGOLIA	MN	496	
MONTSERRAT	MS	500	
MOROCCO Kingdom of Morocco	MA	504	
MOZAMBIQUE Republic of Mozambique	MZ	508	
MYANMAR Union of Myanmar	MM	104	
NAMIBIA Republic of Namibia	NA	516	
NAURU Republic of Nauru	NR	520	
NEPAL Kingdom of Nepal	NP	524	
NETHERLANDS Kingdom of Netherlands	NL	528	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
NETHERLANDS ANTILLES	AN	530	Comprises: Bonaire, Curacao, Saba, Saint Eustatius, Southern Saint Martin
NEW CALEDONIA	NC	540	Includes Loyalty Islands
NEW ZEALAND	NZ	554	Includes Antipodes Islands, Auckland Islands, Campbell Island, Chatham Islands, Kermadec Islands
NICARAGUA Republic of Nicaragua	NI	558	
NIGER Republic of Niger	NE	562	
NIGERIA Federal Republic of Nigeria	NG	566	
NIUE	NU	570	
NORFOLK ISLAND	NF	574	
NORTHERN MARIANA ISLANDS Commonwealth of the Northern Mariana Islands	MP	580	Comprises Mariana Islands, (except Guam, see separate entry) (Principal Island: Saipan)

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
NORWAY Kingdom of Norway	NO	578	
OMAN Sultanate of Oman	OM	512	Includes part of the Musandam Peninsula
PAKISTAN Islamic Republic of Pakistan	PK	586	
PALAU Republic of Palau	PW	585	Comprises the west part of the Caroline Islands (Principal Island: Babelthuap)
PANAMA Republic of Panama	PA	591	
PAPUA NEW GUINEA	PG	598	Includes Bismarck Archipelago, Northern Solomon Islands (Principal Island: Bougainville)
PARAGUAY Republic of Paraguay	PY	600	
PERU Republic of Peru	PE	604	
PHILIPPINES Republic of the Philippines	PH	608	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
PITCAIRN	PN	612	Includes Ducie Island, Henderson Island, Oeno Island
POLAND Republic of Poland	PL	616	
PORTUGAL Portuguese Republic	PT	620	
PUERTO RICO	PR	630	
QATAR State of Qatar	QA	634	
RéUNION	RE	638	Includes Bassas da India, Gough Island, Tristan da Cunha Archipelago
ROMANIA	RO	642	
RUSSIAN FEDERATION	RU	643	Includes the Kaliningrad Region
RWANDA Rwandese Republic	RW	646	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
SAINT HELENA	SH	654	
SAINT KITTS AND NEVIS	KN	659	
SAINT LUCIA	LC	662	
ST. PIERRE AND MIQUELON	PM	666	
SAINT VINCENT AND THE GRENADINES	VC	670	Comprises Northern Grenadine Islands (Principal Island: Bequia), Saint Vincent Island
SAMOA Independent State of Western Samoa	WS	882	Principal Islands: Savai'i, Upolu
SAN MARINO Republic of San Marino	SM	674	
SÁO TOME AND PRINCIPE Democratic Republic of São Tome and Principe	ST	678	
SAUDI ARABIA Kingdom of Saudi Arabia	SA	682	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
SENEGAL Republic of Senegal	SN	686	
SEYCHELLES Republic of Seychelles	SC	690	Principal Island: Mah'e; Includes Aldabra Islands, Amirante Islands, Cosmoledo Islands, Farquhar Islands
SIERRA LEONE Republic of Sierra Leone	SL	694	
SINGAPORE Republic of Singapore	SG	702	
SLOVAKIA Slovak Republic	SK	703	
SLOVENIA Republic of Slovenia	SI	705	
SOLOMON ISLANDS	SB	90	Comprises Santa Cruz Islands, Southern Solomon Islands (Principal Islands: Guadalcanal
SOMALIA Somali Democratic Republic	SO	706	
SOUTH AFRICA Republic of South Africa	ZA	710	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS	239	
SPAIN Kingdom of Spain	ES	724	
SRI LANKA Democratic Socialist Republic of Sri Lanka	LK	144	
SUDAN Republic of Sudan	SD	736	
SURINAME Republic of Suriname	SR	740	
SVALBARD AND JAN MAYEN ISLANDS	SJ	744	Includes Bear Island
SWAZILAND Kingdom of Swaziland	SZ	748	
SWEDEN Kingdom of Sweden	SE	752	
SWITZERLAND Swiss Confederation	H	756	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
SYRIAN ARAB REPUBLIC	SY	760	
TAIWAN PROVINCE OF CHINA	TW	158	Includes Penghu (Pescadores) Islands
TAJIKISTAN Republic of Tajikistan	TJ	762	
TANZANIA, UNITED REPUBLIC OF	TZ	834	Includes Zanzibar and Pemba
THAILAND Kingdom of Thailand	TH	764	
TOGO Togolese Republic	TG	768	
TOKELAU	TK	772	
TONGA Kingdom of Tonga	TO	776	Principal Island: Tongatapu
TRINIDAD AND TOBAGO Republic of Trinidad and Tobago	TT	780	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
TUNISIA Republic of Tunisia	TN	788	
TURKEY Republic of Turkey	TR	792	
TURKMENISTAN	TM	795	
TURKS AND CAICOS ISLANDS	TC	796	
TUVALU	TV	798	Principal Atoll: Funafuti
UGANDA Republic of Uganda	UG	800	
UKRAINE	UA	804	
UNITED ARAB EMIRATES	AE	784	

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
UNITED KINGDOM United Kingdom of Great Britain and Northern Ireland	GB	826	Includes the Channel Islands, the Isle of Man
UNITED STATES MINOR OUTLYING ISLANDS	UM	581	Comprises Baker Island, Howland Island, Jarvis Island, Johnston Atoll, Kingman Reef, Midway Islands, Navassa Island, Palmyra Atoll, Wake Island
URUGUAY Eastern Republic of Uruguay	UY	858	
UZBEKISTAN Republic of Uzbekistan	UZ	860	
VANUATU Republic of Vanuatu	VU	548	Principal Islands: Efate, Espiritiu Santo
VENEZUELA Republic of Venezuela	VE	862	Includes Bird Island
VIETNAM Socialist Republic of Vietnam	VN	704	
VIRGIN ISLANDS, BRITISH British Virgin Islands	VG	92	Includes Anegada, Jost Van Dyke, Tortola and Virgin Gorda

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
VIRGIN ISLANDS, US Virgin Islands of the United States	VI	850	Includes Saint Croix, Saint John, Saint Thomas
WALLIS AND FUTUNA	WF	876	Comprises Hoom Islands (Principal Island: Futuna), Wallis Islands (Principal Island: Uvea)
WESTERN SAHARA	EH	732	
YEMEN Republic of Yemen	YE	887	Includes Socotra Island
YUGOSLAVIA Federal Republic of Yugoslavia	YU	891	
ZAMBIA Republic of Zambia	ZM	894	
ZIMBABWE Republic of Zimbabwe	ZW	716	

GENERAL NOTES TO SCHEDULE 1**NOTE
NO.**

- | | |
|---|--|
| A | General rules for the interpretation of this schedule |
| B | Duty assessment |
| C | Value for duty purposes |
| D | Mass for duty purposes |
| E | Sea produce taken by a ship recognized as a ship of Botswana nationality |
| F | Time of importation of certain goods |
| G | Abbreviations and symbols |

- H Additional note in respect of part 8
- IJ Goods imported from the EU / UK
- K Duties on goods to which the protocol on trade of the SADC relates
- L Duties on goods to which the free trade agreement between EFTA states and the SACU states relates
- M Duties on goods to which the preferential trade agreement between the Common Market of the South (MERCOSUR) states and the SACU states relates
- N Rates of duty specified in the four columns, general, EU / UK, EFTA and SADC of part 1 of schedule 1.
- O Duties on goods to which the African Continental Free Trade Area relates
- P Rates of duty specified in the six columns; General, EU / UK, EFTA, SADC, MERCOSUR and AfCFTA of Part 1 of Schedule No. 1
- 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.

SECTION I - LIVE ANIMALS; ANIMAL PRODUCTS**Section Notes.**

- 1 Live animals.
- 2 Meat and edible meat offal.
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates.
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
- 5 Products of animal origin not elsewhere specified or included.

SECTION II - VEGETABLE PRODUCTS**Section Note.**

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
- 7 Edible vegetables and certain roots and tubers.

- 8 Edible fruit and nuts; peel of citrus fruit or melons.
- 9 Coffee, tea, maté and spices.
- 10 Cereals.
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten.
- 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
- 13 Lac; gums, resins and other vegetable saps and extracts.
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III - ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

- 15 Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Section Note.

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates, or of insects
- 17 Sugars and sugar confectionery.
- 18 Cocoa and cocoa preparations.
- 19 Preparations of cereals, flour, starch or milk; pastry cooks' products.
- 20 Preparations of vegetables, fruit, nuts or other parts of plants.
- 21 Miscellaneous edible preparations.
- 22 Beverages, spirits and vinegar.
- 23 Residues and waste from the food industries; prepared animal fodder.

- 24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

SECTION V - MINERAL PRODUCTS

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
- 26 Ores, slag and ash.
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI - PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes.

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
- 29 Organic chemicals.
- 30 Pharmaceutical products.
- 31 Fertilizers.

- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
- 35 Albuminoidal substances; modified starches; glues; enzymes.
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
- 37 Photographic or cinematographic goods.
- 38 Miscellaneous chemical products.

SECTION VII - PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes

- 39 Plastics and articles thereof.
- 40 Rubber and articles thereof.

SECTION - VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

- 41 Raw hides and skins (other than furskins) and leather.
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
- 43 Furskins and artificial fur; manufactures thereof.

SECTION IX - 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 Wood and articles of wood; wood charcoal.
- 45 Cork and articles of cork.
- 46 Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork.

SECTION X - PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard.
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI - TEXTILES AND TEXTILE ARTICLES

Section Notes

- 50 Silk.
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
- 52 Cotton.
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- 54 Man-made filaments.
- 55 Man-made staple fibres.

- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
- 57 Carpets and other textile floor coverings.
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
- 60 Knitted or crocheted fabrics.
- 61 Articles of apparel and clothing accessories knitted or crocheted.
- 62 Articles of apparel and clothing accessories not knitted or crocheted.
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII - FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- 64 Footwear, gaiters and the like; parts of such articles.

- 65 Headgear and parts thereof.
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

SECTION XIII - ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials.
- 69 Ceramic products.
- 70 Glass and glassware.

SECTION XIV - NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin.

SECTION XV - BASE METALS AND ARTICLES OF BASE METAL

Section Notes

- 72 Iron and steel.
- 73 Articles of iron or steel.
- 74 Copper and articles thereof.
- 75 Nickel and articles thereof.
- 76 Aluminium and articles thereof.
- 77 (Reserved for possible future use in the Harmonized System)
- 78 Lead and articles thereof.
- 79 Zinc and articles thereof.
- 80 Tin and articles thereof.
- 81 Other base metals; cermets; articles thereof.

82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.

83 Miscellaneous articles of base metal.

SECTION XVI - MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes.

84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.

85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes

86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.

87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.

88 Aircraft, spacecraft, and parts thereof.

89 Ships, boats and floating structures.

SECTION XVIII - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.

91 Clocks and watches and parts thereof.

92 Musical instruments; parts and accessories of such articles.

SECTION XIX - ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93 Arms and ammunition; parts and accessories thereof.

SECTION XX - MISCELLANEOUS MANUFACTURED ARTICLES

94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaries and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.

95 Toys, games and sports requisites; parts and accessories thereof.

96 Miscellaneous manufactured articles.

SECTION XXI - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97 Works of art, collectors' pieces and antiques.

SECTIONAL XXII – SPECIAL CLASSIFICATION PROVISIONS

98 Original equipment components

99 Miscellaneous classification provisions

SCHEDULE 1 / PART 1**CUSTOMS, EXCISE, SALES DUTIES AND SURCHARGE****GENERAL NOTES****A. GENERAL RULES FOR THE INTERPRETATION OF THIS SCHEDULE**

Classification of goods in this Schedule shall be governed by the following principles:

1. The titles of Section, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
 - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), unassembled or disassembled.

- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
- (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

- (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

B. DUTY ASSESMENT

1. The expression "free" when used in the Rate of Duty column in Part 1 shall be regarded as a rate duty.
2. Any amount of duty payable shall be calculated to the nearest cent. For the purposes of this paragraph one half cent shall be regarded as a whole cent.
3. When a rate of duty in respect of any goods consists of two or more parts separated by the word "or", each such part shall be deemed to be a separate and complete rate of duty and such rate of duty yielding the higher or highest amount of duty shall be applicable in respect of such goods.
4. A rate of duty applicable under any heading or tariff item to any unit of mass, measure, quantity or any other characteristic shall, unless otherwise provided in such heading or tariff item, apply proportionately to any part of such unit.
5. Any customs duties on imported goods specified in Part 2 of this Schedule are additional to any duties specified in Part 1 of the said Schedule in respect of such goods.

C. VALUE FOR DUTY PURPOSES

The expression "value for duty purposes" has the meaning assigned thereto in section 69.

D. MASS FOR DUTY PURPOSES

1. When goods are dutiable by mass units, assessment shall be based on their legal mass unless otherwise provided.
2.
 - (a) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquid and similar bulk forms packed in bags, drums or similar containers, with a net mass per container exceeding 5 kg, but excluding goods provided for otherwise in any tariff heading in Part 1 of Schedule No. 1, shall be deemed not to include the mass of such bags, drums or similar containers.
 - (b) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquids and similar bulk forms packed in bags, drums or similar containers, with a net mass per container not exceeding 5 kg and any other goods shall be deemed to include the mass of the immediate containers or other wrapping used for packing goods in sets or units or in other marketable quantities but not the mass of cartons or cases or other outer packing in which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.
3. The net mass of any goods shall be the actual mass thereof excluding packing material.
4. The gross mass of any goods shall be deemed to include the legal mass and the mass of any outer packing material.

5. The legal mass or the net mass of any goods shall be determined by actual mass measurement or by deducting, in the discretion of the importer, from the gross mass or the legal mass, as the case may be, either the actual deductible tare ascertained by mass measurement or an average deductible tare determined by the Commissioner in respect of such goods.

E. SEA PRODUCE TAKEN BY A SHIP RECOGNIZED AS A SHIP OF BOTSWANA NATIONALITY

Fish, crustaceans, molluscs, birds and any other marine or other animals of any nature and parts of and products derived or manufactured from such fish, crustaceans, molluscs, birds or animals taken from the sea or taken from any island forming part of Botswana by any ship recognized as a ship of Botswana nationality in terms of the Water Act 34 of 1968, shall be exempt from duty and from such requirements of this Act as the Commissioner General may decide in each case, when landed in Botswana direct from such ship or when landed from any other ship so recognized subject to the prior permission of the Commissioner General for transshipment having been obtained and subject to such conditions as he may impose in each cases.

F. TIME OF IMPORTATION OF CERTAIN GOODS

For the purposes of this Act, any ship (excluding a flying boat) built outside Botswana and brought to any place in Botswana under its own power or in any manner except as cargo in any other ship or vehicle, shall be deemed to have been imported into Botswana at the time when such ship acquired recognition as a ship of Botswana nationality in terms of the Water Act 34 of 1998, or if it acquired such recognition before arrival at any place in Botswana, at the time when such ship first came within the control area of the port authority at the first port of call in Botswana: Provided that this note shall not be construed to apply to any ship so recognized as a ship of Botswana nationality on the ninth day of December, 1966, for as long as such recognition continues.

G. ABBREVIATIONS AND SYMBOLS

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. cm² means "square centimetre"

11. cm³ means "cubic centimetre"
12. CO₂e 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, pe."

H. ADDITIONAL NOTE IN RESPECT OF PART 8

Notwithstanding anything to the contrary contained in this Act, any rate of duty or surcharge specified in Part 1,2 or 4 shall not apply to any goods subject to the ordinary levy specified in Part 8. Any goods to which the levy specified in Part 8 is applicable shall be entered in terms thereof and in accordance with the purposes codes specified in the regulations.

IJ. GOODS IMPORTED FROM THE EU / UK

1.

- (a). In this Note the expressions "Agreement", "EU / UK" 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.
- (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 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)

(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 South Africa 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 will be on a pro-rata basis. The quota allocation for the subsequent years will depend on quota utilization for the previous year.

Table 1: SACU-EU EPA TRQ Allocation for the Year 2022

HS code	Description	Quota	Botswana TRQ allocation in tons	Eswatini TRQ allocation in tons	Lesotho TRQ allocation in tons	Namibia TRQ allocation in tons	S/Africa TRQ allocation in tons
02032200	Hams, shoulders and cuts thereof, with bone in	1500	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 20kg or more	500	43	17	10	80	350
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	8 300	746.17	415.83	257.3	1 078	5 810
04062000	Grated or powdered cheese, of all kinds						

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

04063000	Processed cheese, not grated or powdered						
04064000	Blue-veined cheese and other cheese containing veins produced by Penicillium Roqueforti						
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
2105000	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 those 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 South Africa 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 2 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 South Africa 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 5kg 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 (2) 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 (3) 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
- (iv) four (4) 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 (2) 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 (3) 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 (4) 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 Date: 2017-03-31 SCHEDULE 1 Customs & Excise Tariff 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 of Agricultural Development and Food Security, 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 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 of Agricultural Development and Food Security, if applicable
- 3.7. The procedures relating to the application for and allocation of tariff quotas are prescribed in the rules of section 49
- 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 39 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 49 relating to tariff quotas.

K. DUTIES ON GOODS TO WHICH THE PROTOCOL ON TRADE OF THE 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 of duty 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 Member State of the SADC 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 57

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 39, 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.

A	B
COUNTRY:	DATE OF IMPLEMENTATION:
Botswana	01 December 2000
Eswatini	01 October 2000
Lesotho	10 November 2000
Madagascar	01 October 2007
Malawi	01 May 2001
Mauritius	01 September 2000
Mozambique	31 July 2001
Namibia	04 June 2001
South Africa	01 September 2000
Tanzania	01 July 2001
Zambia	05 March 2001
Zimbabwe	01 May 2001

L. DUTIES ON GOODS TO WHICH THE FREE TRADE AGREEMENT BETWEEN EFTA STATES AND THE 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
0210.20.11	Meat of bovine animals: dried	*Global 20 t	Annual: 1 January to 30 December	free
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.

- (a). 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.
- (b). 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 of Agricultural Development and Food Security, 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 39.
- (c). Any balance of a tariff quota remaining at the end of any stated period is not carried over to the next period.

- (d). 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 39 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.

L. DUTIES ON GOODS TO WHICH THE PREFERENTIAL TRADE AGREEMENT BETWEEN THE COMMON MARKET OF THE SOUTH (MERCOSUR) AND THE 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 concerned shall not apply export subsidies and/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 rate under Part 1 of Schedule No. 1
202.3	Boneless	250 t	Paraguay	25% of the General Rate
202.3	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
1507.1	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 –

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

SACU TRQ Allocation for the First Year after entry into force of the SACU – MERCOSUR PTA

Tariff line	Country	Quota	Botswana	Lesotho	Namibia	RSA	Eswatini
TRQ Allocation in tons/Annum							
02023000	Paraguay	250	12.5	12.5	12.5	200	12.5
02023000	Uruguay	250	12.5	12.5	12.5	200	12.5
12010000	Paraguay	10 000	500	500	500	8 000	500
12010000	Uruguay	6 000	300	300	300	4 800	300
15071000	Paraguay	5 000	250	250	250	4 000	250
15121100	Paraguay	4 000	200	200	200	3 200	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 of Agricultural Development and Food Security, 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 39.
- (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 39 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 THE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE SOUTHERN AFRICAN CUSTOMS UNION MEMBER STATES AND MOZAMBIQUE AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND RELATES****1.**

- In this Note the expressions "Agreement", relates the Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one part and the United Kingdom of Great Britain and Northern Ireland, of the other part unless otherwise specified in the General Notes in Part 1 to Schedule No. 1.
- (a).
 - (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 South Africa in terms of paragraph 9(b)(ii) of Section B shall be administered as if it was part of the original allocation.

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

3.1. Table 1: SACUM-UK EPA TRQ Allocation for 2022

HS code	Description	Quota	Botswana TRQ allocation in tons	Eswatini TRQ allocation in tons	Lesotho TRQ allocation in tons	Namibia TRQ allocation in tons	S/Africa TRQ allocation in tons
02032200	Hams, shoulders and cuts thereof, with bone in	150	6	2.5	2.5	14	125
02032990	Other						
02091000	Pig fat	20	2	2	2	2	12
04051010	Butter in immediate packaging of a content of 20 kg or more	94	8.08	7.05	7.05	7.05	65.8
04059000	Other						
04061000	Feesh (unripened or uncured) cheese, including whey cheese, and curd	1 444	130.1	72.29	43.41	187.81	1 010.80
4062000	Graded or powered cheese of all kinds						
04063000	Processed cheese of all kind						

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

HS code	Description	Quota	Botswana TRQ allocation in tons	Eswatini TRQ allocation in tons	Lesotho TRQ allocation in tons	Namibia TRQ allocation in tons	S/Africa TRQ allocation in tons
040640	Blue-veined cheese and other containing veins produced by Penicillium Roqueforti						
04069012	Other						
04069022	Other						
04069099	Other						
100190	Wheat	30 090	1 203.60	502.5	4 000	4 000	20 383.90
100300	Barley	1 003	50.15	50.15	50.15	50.15	802.4
19019040	Other, in immediate packaging of a content of 5 kg or more	796	102.44	91.71	14.88	29.76	557.2
2105000	Ice Cream	24	2	2	2	2	16

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:

Year	Quantity
------	----------

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 of Agricultural Development and Food Security, 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 of Agricultural Development and Food Security, 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 / UK 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 THE 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:

01.01.2025

SCHEDULE

CUSTOMS AND EXCISE TARIFF

COUNTRY	DATE
Algeria	31 Augusty 2023
Cameroon	31 Augusty 2023
Egypt	31 Augusty 2023
Ghana	31 Augusty 2023
Kenya	31 Augusty 2023
Rwanda	31 Augusty 2023
Tunisia	31 Augusty 2023
Burundi	21 February 2025
Morocco	21 February 2025
Uganda	21 February 2025

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 39 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 THE SIX COLUMNS; GENERAL, EU / UK, EFTA, SADC AND MERCOSUR 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 or MERCOSUR column.

(b). Where the rate of duty in the EU / UK, EFTA, SADC or MERCOSUR 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 or MERCOSUR 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.**