

CONTENTS

Schedules

Codes for the representation of names of countries

Contents of Schedule No.1

SCHEDULES

| SCHEDULE NO. | TITLES | |
|---------------------|--|---|
| 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 |
| 7 | REBATES AND REFUNDS OF SALES DUTY | |
| 8 | LICENCES | |
| 9 | SPECIFIC REBATES OF ADDITIONAL CUSTOMS DUTIES | |

CODES FOR THE REPRESENTATION OF NAMES OF COUNTRIES

GENERAL

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.

The codes are based on the International Standards Organization's "Alpha 3 Country Codes".

SPECIAL CIRCUMSTANCES

If the specific country of origin cannot be established, the country code ZNC must be used.

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 | 004 | |
| ALBANIA Republic of Albania | AL | 008 | |
| ALGERIA People's Democratic Republic of Algeria | DZ | 012 | |
| AMERICAN SAMOA | AS | 016 | Principal Island: Tutuila; Includes Swain's Island |
| ANDORRA Principality of Andorra | AD | 020 | |
| ANGOLA Republic of Angola | AO | 024 | Includes Cabinda |
| ANGUILLA | AI | 660 | |
| ANTARCTICA | AQ | 010 | The territory south of 60° south latitude |
| ANTIGUA AND BARBUDA | AG | 028 | Includes Redonda Island |
| ARGENTINA Argentine Republic | AR | 032 | |
| ARMENIA Republic of Armenia | AM | 051 | |
| ARUBA | AW | 533 | |
| AUSTRALIA | AU | 036 | Includes Lord Howe Island, Macquarie Island. Ashmore and Cartier Islands, and Coral Sea Islands are Australian External Territories |
| AUSTRIA Republic of Austria | AT | 040 | |
| AZERBAIJAN Azerbaijani Republic | AZ | 031 | |
| BAHAMAS Commonwealth of the Bahamas | BS | 044 | |
| BAHRAIN State of Bahrain | BH | 048 | |
| BANGLADESH People's Republic of Bangladesh | BD | 050 | |
| BARBADOS | BB | 052 | |

| NAME OF COUNTRY | ISO ALPHA -2 CODE | ISO NUMERIC CODE | REMARKS |
|--|-------------------|------------------|--|
| BELARUS Republic of Belarus | BY | 112 | |
| BELGIUM Kingdom of Belgium | BE | 056 | |
| BELIZE | BZ | 084 | |
| BENIN Republic of Benin | BJ | 204 | |
| BERMUDA | BM | 060 | |
| BHUTAN Kingdom of Bhutan | BT | 064 | |
| BOLIVIA Republic of Bolivia | BO | 068 | |
| BOSNIA AND HERZEGOVINA Republic of Bosnia and Herzegovina | BA | 070 | |
| *BOTSWANA Republic of Botswana | BW | 072 | |
| BOUVET ISLAND | BV | 074 | |
| BRAZIL Federative Republic of Brazil | BR | 076 | Includes Fernando de Noronha Island, Martim Vaz Islands, Trindale Island |
| BRITISH INDIAN OCEAN TERRITORY | IO | 086 | Comprises Chagos Archipelago (Principal Island: Diago Garcia) |
| BRUNEI DARUSSALAM | BN | 096 | |
| BULGARIA Republic of Bulgaria | BG | 100 | |
| BURKINA FASO | BF | 854 | |
| BURUNDI Republic of Burundi | BI | 108 | |
| 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 |

| NAME OF COUNTRY | ISO ALPHA -2 CODE | ISO NUMERIC CODE | REMARKS |
|---|-------------------|------------------|--|
| 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 |
| CHRISTMAS ISLAND | CX | 162 | |
| COCOS (KEELING) ISLANDS | CC | 166 | |
| COLOMNA 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 | |
| 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 | |

| NAME OF COUNTRY | ISO ALPHA -2 CODE | ISO NUMERIC CODE | REMARKS |
|--|-------------------|------------------|--|
| 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 |
| 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 | |
| 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 |

| NAME OF COUNTRY | ISO ALPHA -2 CODE | ISO NUMERIC CODE | REMARKS |
|--|-------------------|------------------|---|
| 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 | |
| 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 | |
| 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 | |

| 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 | |
| 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 South Korea |
| KOREA, REPUBLIC OF Republic of Korea | KR | 410 | |
| KUWAIT State of Kuwait | KW | 414 | |
| KYRGYZSTAN Republic of Kyrgyzstan | KG | 417 | |

| 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 | |
| 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 | |
| MARSHALL ISLANDS Republic of the Marshall Islands | MH | 584 | Principal Atolls: Jaluit, Kwajalein, Majuro |
| MARTINIQUE | MQ | 474 | |

| NAME OF COUNTRY | ISO ALPHA -2 CODE | ISO NUMERIC CODE | REMARKS |
|--|-------------------|------------------|--|
| 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 Republic of Moldova | MD | 498 | |
| MONACO Principality of Monaco | MC | 492 | |
| 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 | |
| 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 | |

| NAME OF COUNTRY | ISO ALPHA -2 CODE | ISO NUMERIC CODE | REMARKS |
|--|-------------------|------------------|---|
| 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) |
| 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 | |
| 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 | |

| NAME OF COUNTRY | ISO ALPHA -2 CODE | ISO NUMERIC CODE | REMARKS |
|---|-------------------|------------------|--|
| 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 | |
| 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 | |
| SÃO TOME AND PRINCIPE Democratic Republic of São Tome and Principe | ST | 678 | |
| SAUDI ARABIA Kingdom of Saudi Arabia | SA | 682 | |
| 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 | 090 | Comprises Santa Cruz Islands, Southern Solomon Islands (Principal Islands: Guadalcanal |

| NAME OF COUNTRY | ISO ALPHA -2 CODE | ISO NUMERIC CODE | REMARKS |
|---|-------------------|------------------|--------------------------------------|
| SOMALIA Somali Democratic Republic | SO | 706 | |
| *SOUTH AFRICA Republic of South Africa | ZA | 710 | |
| 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 | CH | 756 | |
| SYRIAN ARAB REPUBLIC | SY | 760 | |
| TAIWAN, PROVINCE OF CHINA | TW | 158 | Includes Penghu (Pescadores) Islands |
| TAJKISTAN Republic of Tajikistan | TJ | 762 | |
| TANZANIA, UNITED REPUBLIC OF United Republic of Tanzania | TZ | 834 | Includes Zanzibar and Pemba |
| THAILAND Kingdom of Thailand | TH | 764 | |
| TOGO Togolese Republic | TG | 768 | |
| TOKELAU | TK | 772 | |

| NAME OF COUNTRY | ISO ALPHA -2 CODE | ISO NUMERIC CODE | REMARKS |
|--|-------------------|------------------|---|
| TONGA Kingdom of Tonga | TO | 776 | Principal Island: Tongatapu |
| TRINIDAD AND TOBAGO Republic of Trinidad and Tobago | TT | 780 | |
| 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 | |
| UNITED KINGDOM United Kingdom of Great Britain and Northern Ireland | GB | 826 | Includes the Channel Islands, the Isle of Man |
| UNITED STATES United States of America | US | 840 | |
| 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 | 092 | Includes Anegada, Jost Van Dyke, Tortola and Virgin Gorda |

| 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 | |
| ZAIRE, see CONGO THE DEMOCRATIC REPUBLIC OF THE | UZ | 860 | |
| ZAMBIA Republic of Zambia | ZM | 894 | |
| ZIMBABWE Republic of Zimbabwe | ZW | 716 | |

SCHEDULE NO.1**CONTENTS****ORDINARY CUSTOMS DUTIES****GENERAL NOTES**

| NOTE PAGE NO. | |
|----------------------|--|
| A | General rules for the interpretation of this schedule |
| B | Duty assesment |
| C | Value for duty purposes |
| D | Mass for duty purposes |
| E | Sea produce taken by a ship recognized as a ship of south african 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 community |
| 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 | Rates of duty specified in the four columns, general, eu, efta and sadc of part 1 of schedule no. 1. |

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 OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

| | |
|----|---|
| 15 | Animal or vegetable 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

Section Note.

| | |
|----|---|
| 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates. |
| 17 | Sugars and sugar confectionery. |
| 18 | Cocoa and cocoa preparations. |
| 19 | Preparations of cereals, flour, starch or milk; pastrycooks' 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. |

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 | Fertilisers. |
| 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 PLAINTING 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; basketware 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; lamps 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. |
|----|--|

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 75.

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 SOUTH AFRICAN 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 the Republic by any ship recognized as a ship of South African nationality in terms of the Ship Registration Act 58 of 1998, shall be exempt from duty and from such requirements of this Act as the Commissioner may decide in each case, when landed in the Republic direct from such ship or when landed from any other ship so recognized subject to the prior permission of the Commissioner for transshipment having been obtained and subject to such conditions as he may impose in each case.

F. TIME OF IMPORTATION OF CERTAIN GOODS

For the purposes of this Act, any ship (excluding a flying boat) built outside the Republic and brought to any place in the Republic 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 the Republic at the time when such ship acquired recognition as a ship of South African nationality in terms of the Ship Registration Act 58 of 1998, or if it acquired such recognition before arrival at any place in the Republic, at the time when such ship first came within the control area of the port authority at the first port of call in the Republic: Provided that this note shall not be construed to apply to any ship so recognized as a ship of South African nationality on the ninth day of December, 1966, for as long as such recognition continues.

G. ABBREVIATIONS AND SYMBOLS

| | | | |
|-----|--------------------|-------|----------------------------|
| 7. | "A" | means | "ampere" |
| 8. | "AC" | means | "alternating current" |
| 9. | "c" | means | "cent" |
| 10. | "°C" | means | "degree Celsius" |
| 11. | "cN" | means | "centineweton" |
| 12. | "cg" | means | "centigram" |
| 13. | "cm" | means | "centimetre" |
| 14. | "cm ² " | means | "square centimetre" |
| 15. | "cm ³ " | means | "cubic centimetre" |
| 16. | "DC" | means | "direct current" |
| 17. | "dtex" | means | "decitex" |
| 18. | "g" | means | "gram" |
| 19. | "GVM" | means | "gross vehicle mass" |
| 20. | "GW.h" | means | "gigawatt hour" |
| 21. | "int. unit" | means | "international unit" |
| 22. | "kA" | means | "kilo-ampere" |
| 23. | "kg" | means | "kilogram" |
| 24. | "kN" | means | "kilonewton" |
| 25. | "kPa" | means | "kilopascal" |
| 26. | "kV" | means | "kilovolt" |
| 27. | "kVA" | means | "kilovolt ampere" |
| 28. | "kVar" | means | "Kilovolt-ampere reactive" |
| 29. | "kW" | means | "kilowatt" |
| 30. | "li" | means | "litre" |
| 31. | "m" | means | "metre" |
| 32. | "m ² " | means | "square metre" |

| | | |
|------------------------|-------|--|
| 33. "m ³ " | means | "cubic metre" |
| 34. "mA" | means | "milliampere" |
| 35. "mg" | means | "milligram" |
| 36. "ml" | means | "millilitre" |
| 37. "mm" | means | "millimetre" |
| 38. "mm ² " | means | "square millimetre" |
| 39. "MPa" | means | "megapascal" |
| 40. "u" | means | "number of units" |
| 41. "pr." | means | "pair" |
| 42. "R" | means | "rand" |
| 43. "t" | means | "ton" |
| 44. "V" | means | "volt" |
| 45. "V.A." | means | "volt ampere" |
| 46. "vol." | means | "volume" |
| 47. "W" | means | "watt" |
| 48. "%" | means | "per cent AD VALOREM" |
| 49. 43. "/" | means | "unless the context otherwise indicates, per." |

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 COMMUNITY

1. In this Note the expressions "Agreement", "Community" and "Protocol" relate to the Agreement on Trade, Development and Co-operation between the European Community and its Member States and the Republic of South Africa 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.
2. Any rate of duty specified in the EU 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 Community and comply with the other requirements of the Protocol and the Agreement.
3.
 - (a) In terms of the Agreement the goods classified in the subheadings and imported in the quantities listed below are subject to tariff quotas and may be admitted during the stated period at the tariff quota rates of duty specified in such list, instead of the rates of duty specified in the EU column of Part 1 of Schedule No. 1 in compliance with the provisions of this Note and the rules -

A/S.0019

| Sub - Heading | Description of Goods | Quantity | Period of Duty | Tariff quota rate for Part 1 of Schedule No.1 |
|---------------|--|----------------------------------|-------------------------------------|---|
| 0406.10 | Cheese | (| Annual: 1 January to 31 December | 50% of the General Rate |
| 0406.10 | Curd | (| | 50% of the General Rate |
| 0406.20 | Canestrato, Siciliano, Coulommier, etc. | (| | 50% of the General Rate |
| 0406.20 | Other | (| | 50% of the General Rate |
| 0406.30 | Processed cheese, not grated or Powdered | (*Global 5 000 t ¹ | | 50% of the General Rate |
| 0406.40 | Danablu, Mycella and Stilton | (| | 50% of the General Rate |
| 0406.40 | Other | (| | 50% of the General Rate |
| 0406.90.99 | Canestrato, Siciliano, Coulommier, etc. | (| | 50% of the General Rate |
| 0406.90.12 | Cheddar | (| | 50% of the General Rate |
| 0406.90.22 | Gouda | (| | 50% of the General Rate |
| 0406.90.99 | Other | (| | 50% of the General Rate |
| 2204.10 | Deleted with effect from 05.04.2012 | | | |
| 2204.21 | Deleted with effect from 05.04.2012 | | | |

*Global means that the tariff quota quantity applies to all the goods included under the global quota: 5 000 tonnes for all the cheese classified under any of the stated subheadings of heading 0406. A/S.0040

¹ In terms of Annex VI of the Agreement an annual growth factor of 3% shall be applied as from the year 2000 on the basic quantity applicable to the global cheese and curd quota. A/S.0019

² Deleted with effect from 05.04.2012 A/S.0040

- (b) Such lower rate of duty only applies in respect of the goods concerned if during the specified period –
 - (i) the goods have been imported and entered for home consumption;
 - (ii) a tariff quota is available and is allocated at the time of entry for home consumption; and
 - (iii) where the goods are subject to a permit issued by the Ministry of Agriculture, a valid permit is produced at the time of entry for home consumption.
- (c) 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 -
 - (aa) all documents required to be produced in terms of section 41 including valid proof of origin documents contemplated in the Protocol;
 - (bb) an application for such quota; and
 - (cc) a valid permit from the Ministry of Agriculture, if applicable.
- (d) The procedures relating to the application for and allocation of tariff quotas are prescribed in the rules of section 57.
- (e) Any balances of a tariff quota remaining at the end of any stated period are not carried over to the next period.
- (f) 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 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 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 a tariff quota, if such quota is allocated in accordance with the provisions of the rules for section 57 relating to tariff quotas.

- 5. In terms of Article 7 of the Additional Protocol to the Agreement published in Schedule No. 10 relating to the accession of the new Member States to the European Community it is provided in respect of tariff quotas: "For the year 2004, the volumes of the new tariff quotas and the increases of the volumes of existing tariff quotas shall be calculated as a PRO RATA of the basic volumes, taking into account the part of the period elapsed before 1 May 2004."

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 EU or SADC column.
- (b) Where the rate of duty in the EU or 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 EU or 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.

- (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 -

A/S.0040

| Sub - Heading | Description of Goods | 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.

*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) 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 Africa Development Community; and the Addendum thereto shall come into operation on the date of publication of this amendment in the Gazette.
- (c) Such lower rate of duty applies in respect of the goods concerned if during the specified period – **A/S.0040**
- (i) the goods have been imported and entered for home consumption; **A/S.0040**

- (ii) where the goods are subject to a permit issued by the Ministry of Agriculture, a valid permit is produced at the time of entry for home consumption; and **A/S.0040**
- (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. **A/S.0040**
- (d) Any balance of a tariff quota remaining at the end of any stated period is not carried over to the next period. **A/S.0040**
- (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. **A/S.0040**
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 COUNTRY: | B DATE OF IMPLEMENTATION: |
|-----------------------------|--|
| Botswana | 01 December 2000 |
| Lesotho | 10 November 2000 |
| Madagascar | 01 October 2007 |
| Malawi | 01 May 2001 |
| Mauritius | 01 September 2000 |
| Mozambique | 31 July 2001 |
| South Africa | 01 September 2000 |
| Swaziland | 01 October 2000 |
| Tanzania | 01 July 2001 |
| Zambia | 05 March 2001 |
| Zimbabwe | 01 May 2001 |

SCHEDULE TO THE GENERAL NOTES TO SCHEDULE NO. 1; ORIGIN PROVISIONS OF TRADE AGREEMENTS

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 and the expression "Agreement" shall refer to the Free Trade Agreement between the EFTA States and the SACU States.
2. 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 Agreement.
3.
 - (a) In terms of the Agreement the goods classified in the subheadings and imported from the 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 of duty 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 | Tariff Quota rate under Part 1 of Schedule No. 1 |
|------------|--------------------------------|---|---|--|
| 0210.20.10 | Meat of bovine animals - dried | *Global 20 t | Annual: 1 January to 30 December | Free |
| 0210.99.10 | Other - dried | | | |
| 0406.90 | Other cheese | 200 t provided such products are imported for direct consumption only | Annual: 1 January to 30 December but effective from 1 July 2007 | Free |

*Global in this case implies that there is one quota for all products included in subheadings 0210.20.10 and 0210.99.10 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 National Department of 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 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 column shall be payable.

4.

- (a) 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.

M. Rates of duty specified in the four columns, General, EU, EFTA and SADC of Part 1 of Schedule No. 1.

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, EFTA or SADC column.
- (b) Where the rate of duty in the EU, EFTA or 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 EU, EFTA or SADC column, as the case may be.

For the purposes of Article 4 in respect of the Republic –

* "seabed", "marine soil or subsoil" means "the bed of the sea and the subsoil thereof" included in the definition of "sea" in section 1 of the Maritime Zone Act, No. 15 of 1994.

* "territorial waters" means the territorial waters as defined in section 4 of the Maritime Zone Act, No. 15 of 1994.

2. The provisions of Part C shall govern imported goods entered according to the provisions of the EFTA Column of Part 1 of Schedule No. 1.
3. Goods imported or exported, worked, processed or manufactured shall, for the purposes of Annex V, be declared in every document for proving the originating status under the appropriate heading of Part 1 of Schedule No. 1.
4. Where any goods imported are subject to tariff quotas in order to benefit from the preferential rate of duty in terms of the Agreement such goods shall comply with the requirements of Note L of the General Notes and the rules for section 57.
5. Any goods exported to the EFTA States for the purpose of obtaining preferential treatment therefore in terms of the Agreement, shall be subject to compliance with –
 - (a) the provisions of Part C.
 - (b) any relevant provision of the said Agreement, and
 - (c) any rule for section 57.