

SOUTH AFRICAN REVENUE SERVICE

NO. R. 460

28 May 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1669)**

In terms of section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended, to the extent set out in the Schedule hereto.



**DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution of Note I.J.3(a)(i) in Schedule No. 1 with the following:

- (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

By the substitution of Note I.J.3.9 in Schedule No. 1 with the following:

- 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.

By the substitution of Note I.J.4(a) in Schedule No. 1 with the following:

- (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-

By the substitution of Note K.2 in Schedule No. 1 with the following:

- 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.

By the substitution of Note N.1 (b) in Schedule No. 1 with the following:

- (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.

By the substitution of Note N.3(a)(i) in Schedule No. 1 with the following:

- (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

By the substitution of Note N. 4(a) in Schedule No. 1 with the following:

- (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 -

By the substitution of Note P in Schedule No. 1 with the following:

- P. Rates of duty specified in the six columns; General, EU / UK, EFTA, SADC, MERCOSUR and AfCFTA of Part 1 of Schedule No. 1.
 - (a) The general rate of duty specified in the General column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the EU / UK, EFTA, SADC, MERCOSUR, or AfCFTA column.
 - (b) Where the rate of duty in the EU / UK, EFTA, SADC, MERCOSUR or AfCFTA column is the same as the rate in the general column no preferential rate of duty is in operation in respect of the said EU / UK, EFTA, SADC, MERCOSUR or AfCFTA column, as the case may be.