

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 January 2023, to the extent set out in the Schedule hereto.



ENOCH GODONGWANA  
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
0302.11	4	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25%	5%	free	free	25%	25%
0302.19	5	-- Other	kg	25%	5%	free	free	25%	25%
0303.12	4	-- Other Pacific salmon ( <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg	25%	5%	free	free	25%	25%
0303.14	7	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25%	5%	free	free	25%	25%
0304.31	0	-- Tilapias ( <i>Oreochromis spp.</i> )	kg	25%	5%	free	free	25%	25%
0304.32	7	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg	25%	5%	free	free	25%	25%
0304.33	3	-- Nile Perch ( <i>Lates niloticus</i> )	kg	25%	5%	free	free	25%	25%
0304.41	5	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25%	5%	free	free	25%	25%
0304.42	1	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25%	5%	free	free	25%	25%
0304.43	8	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg	25%	5%	free	free	25%	25%
0304.44	4	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	5%	free	free	25%	25%
0304.47	3	-- Dogfish and other sharks	kg	25%	5%	free	free	25%	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
0304.48	9	-- Rays and skates ( <i>Rajidae</i> )	kg	25%	5%	free	free	25%	25%
0304.49.90	1	--- Other	kg	25%	5%	free	free	25%	25%
0304.51	1	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	25%	5%	free	free	25%	25%
0304.52	6	-- Salmonidae	kg	25%	5%	free	free	25%	25%
0304.53	2	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	5%	free	free	25%	25%
0304.56	1	-- Dogfish and other sharks	kg	25%	5%	free	free	25%	25%
0304.57	8	-- Rays and skates ( <i>Rajidae</i> )	kg	25%	5%	free	free	25%	25%
0304.59.90	6	--- Other	kg	25%	5%	free	free	25%	25%
0304.61.90	8	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.62.90	6	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.63.90	2	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.69.90	0	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.71.90	4	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.72.90	0	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.73.90	7	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.74.90	3	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.75.90	6	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.79.90	5	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.81.90	9	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.82.90	5	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.83.90	1	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.87.90	7	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.88.90	3	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.89.90	4	--- Other	kg	25%	5%	free	free	22,5%	25%
0304.93.90	6	--- Other	kg	25%	5%	free	free	25%	25%
0304.94.90	2	--- Other	kg	25%	5%	free	free	25%	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
0304.95.90	9	--- Other	kg	25%	5%	free	free	25%	25%
0304.96.90	5	--- Other	kg	25%	5%	free	free	25%	25%
0304.97.90	1	--- Other	kg	25%	5%	free	free	25%	25%
0304.99.90	4	--- Other	kg	25%	5%	free	free	25%	25%
0305.31	4	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	25%	5%	free	free	25%	25%
0305.32	0	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	5%	free	free	25%	25%
0305.39.90	0	--- Other	kg	25%	5%	free	free	25%	25%
0305.43	1	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25%	5%	free	free	25%	25%
0305.44	8	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	25%	5%	free	free	25%	25%
0305.49.90	5	--- Other	kg	25%	5%	free	free	25%	25%
0305.52	0	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	25%	5%	free	free	25%	25%
0305.53	6	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	25%	5%	free	free	25%	25%
0305.54.90	8	--- Other	kg	25%	5%	free	free	25%	25%
0305.59	4	-- Other	kg	25%	5%	free	free	25%	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
0305.64	7	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	25%	5%	free	free	25%	25%
0305.69	9	-- Other	kg	25%	5%	free	free	25%	25%
1604.13.05	9	--- Sardines ( <i>Sardine pilchardus</i> ), in oil, in airtight metal containers	kg	2,4c/kg net	0,48c/kg net	free	free	2,4c/kg net	2,4c/kg net
1604.17.10	0	--- Frozen	kg	25% or 200c/kg	5% or 40c/kg	free	free	25% or 200c/kg	25% or 200c/kg
1604.18.10	7	--- Frozen	kg	25% or 200c/kg	5% or 40c/kg	free	free	25% or 200c/kg	25% or 200c/kg
1604.19.10	3	--- Frozen	kg	25% or 200c/kg	5% or 40c/kg	free	free	25% or 200c/kg	25% or 200c/kg
1604.20.80	1	-- Other, frozen	kg	25% or 200c/kg	5% or 40c/kg	free	free	25% or 200c/kg	25% or 200c/kg