

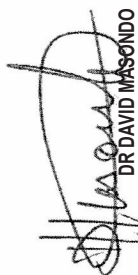
SOUTH AFRICAN REVENUE SERVICE

NO. R. 1514

22 NOVEMBER 2019

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1631)**

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 2020, to the extent set out in the Schedule hereto.



DR DAVID MASEKONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
0302.11	4	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus glae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	12,5%	free	free	free	25%
0302.13	7	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	25%	4,25%	free	free	free	25%
0302.14	3	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	4,25%	free	free	free	25%
0302.19	5	-- Other	kg	25%	12,5%	free	free	free	25%
0303.12	4	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	25%	12,5%	free	free	free	25%
0303.13	0	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	4,25%	free	free	free	25%
0303.14	7	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus glae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	12,5%	free	free	free	25%
0303.19	9	-- Other	kg	25%	12,5%	free	free	free	25%
0304.31	0	-- Tilapia (<i>Oreochromis</i> spp.)	kg	25%	12,5%	free	free	free	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0304.32	7	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	25%	12,5%	free	free	25%
0304.33	3	Nile Perch (<i>Lates niloticus</i>)	kg	25%	12,5%	free	free	25%
0304.39	1	Other	kg	25%	12,5%	free	free	25%
0304.41	5	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</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%	12,5%	free	free	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%	12,5%	free	free	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%	12,5%	free	free	25%
0304.44	4	Fish of the families <i>Bregmacerothidae</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%	12,5%	free	free	25%
0304.47	3	Dogfish and other sharks	kg	25%	12,5%	free	free	25%
0304.48	9	Rays and skates (<i>Rajidae</i>)	kg	25%	12,5%	free	free	25%
0304.49.90	1	Other	kg	25%	12,5%	free	free	25%
0304.51	1	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	12,5%	free	free	25%
0304.52	6	Salmonidae	kg	25%	12,5%	free	free	25%
0304.53	2	Fish of the families <i>Bregmacerothidae</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%	12,5%	free	free	25%
0304.56	1	Dogfish and other sharks	kg	25%	12,5%	free	free	25%
0304.57	8	Rays and skates (<i>Rajidae</i>)	kg	25%	12,5%	free	free	25%
0304.59.90	6	Other	kg	25%	12,5%	free	free	25%
0304.61.90	8	Other	kg	25%	12,5%	free	free	22,5%
0304.62.90	6	Other	kg	25%	12,5%	free	free	22,5%
0304.63.90	2	Other	kg	25%	12,5%	free	free	22,5%
0304.69.90	0	Other	kg	25%	12,5%	free	free	22,5%
0304.71.90	4	Other	kg	25%	12,5%	free	free	22,5%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0304.72.90	0	Other	kg	25%	12,5%	free	free	22,5%
0304.73.90	7	Other	kg	25%	12,5%	free	free	22,5%
0304.74.90	3	Other	kg	25%	12,5%	free	free	22,5%
0304.75.90	6	Other	kg	25%	12,5%	free	free	22,5%
0304.79.90	5	Other	kg	25%	12,5%	free	free	22,5%
0304.81.90	9	Other	kg	25%	12,5%	free	free	22,5%
0304.82.90	5	Other	kg	25%	12,5%	free	free	22,5%
0304.83.90	1	Other	kg	25%	12,5%	free	free	22,5%
0304.87.90	7	Other	kg	25%	12,5%	free	free	22,5%
0304.88.90	3	Other	kg	25%	12,5%	free	free	22,5%
0304.89.90	4	Other	kg	25%	12,5%	free	free	22,5%
0304.93.90	6	Other	kg	25%	12,5%	free	free	25%
0304.94.90	2	Other	kg	25%	12,5%	free	free	25%
0304.95.90	9	Other	kg	25%	12,5%	free	free	25%
0304.96.90	5	Other	kg	25%	12,5%	free	free	25%
0304.97.90	1	Other	kg	25%	12,5%	free	free	25%
0304.99.90	4	Other	kg	25%	12,5%	free	free	25%
0305.31	4	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	12,5%	free	free	25%
0305.32	0	Fish of the families <i>Bregmaceroideae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepidae</i>	kg	25%	12,5%	free	free	25%
0305.39.90	0	Other	kg	25%	12,5%	free	free	25%
0305.41	9	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</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%	4,25%	free	free	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%	12,5%	free	free	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
0305.44	8	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	12,5%	free	free	25%	
0305.49.90	5	Other	kg	25%	12,5%	free	free	25%	
0305.52	0	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	12,5%	free	free	25%	
0305.53	6	Fish of the families <i>Bregmaceroideae</i> , <i>Euclithyidae</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%	12,5%	free	free	25%	
0305.54.90	8	Other	kg	25%	12,5%	free	free	25%	
0305.59	4	Other	kg	25%	12,5%	free	free	25%	
0305.64	7	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	12,5%	free	free	25%	
0305.69	9	Other	kg	25%	12,5%	free	free	25%	
1604.13.05	9	Sardines (<i>Sardine pilchardus</i>), in oil, in airtight metal containers	kg	2,4c/kg net	1,2c/kg net	free	free	2,4c/kg net	
1604.17.10	0	Frozen	kg	25% or 200c/kg	12,5% or 100c/kg	free	free	25% or 200c/kg	
1604.18.10	7	Frozen	kg	25% or 200c/kg	12,5% or 100c/kg	free	free	25% or 200c/kg	
1604.19.10	3	Frozen	kg	25% or 200c/kg	12,5% or 100c/kg	free	free	25% or 200c/kg	
1604.20.80	1	Other, frozen	kg	25% or 200c/kg	12,5% or 100c/kg	free	free	25% or 200c/kg	