

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 2018, to the extent set out in the Schedule hereto.

MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|-------------------------|----|-----------------------------------|---------------------|--------------|------|------|------|----------|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| 2008.11.10 | 4 | - - - Peanut butter | kg | 0,99c/kg | free | free | free | 0,99c/kg |
| 2103.90.90 | 6 | -- Other | kg | 5% | free | 3% | free | 5% |
| 3919.10.03 | 6 | -- Of polyethylene terephthalates | kg | 10% | free | free | free | 10% |
| 3919.90.03 | 2 | -- Of polyethylene terephthalates | kg | free | free | free | free | free |
| 3919.90.37 | 7 | -- Of other acrylic polymers | kg | 10% | free | free | free | 10% |

By the insertion of the following:

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|-------------------------|----|---|---------------------|--------------|------|------|------|----------|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| 2008.11.1 | | - - - Peanut butter: | | | | | | |
| 2008.11.11 | 2 | - - - - Smooth, put up in packaging for retail sale | kg | 0,99c/kg | free | free | free | 0,99c/kg |
| 2008.11.15 | 5 | - - - - Other, put up in packaging for retail sale | kg | 0,99c/kg | free | free | free | 0,99c/kg |
| 2008.11.19 | 8 | - - - - Other | kg | 0,99c/kg | free | free | free | 0,99c/kg |
| 2103.90.9 | | -- Other: | | | | | | |
| 2103.90.91 | 4 | - - - Mayonnaise, put up in packaging for retail sale | kg | 5% | free | 3% | free | 5% |
| 2103.90.95 | 7 | - - - Other mayonnaise | kg | 5% | free | 3% | free | 5% |
| 2103.90.99 | 7 | - - - Other | kg | 5% | free | 3% | free | 5% |
| 3919.10.02 | 8 | -- Of polyethylene terephthalates, photoluminescent | kg | 10% | free | free | free | 10% |
| 3919.10.04 | 4 | -- Other, of polyethylene terephthalates | kg | 10% | free | free | free | 10% |

By the insertion of the following:

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|----------------------|----|---|------------------|--------------|------|------|------|----------|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| 3919.10.38 | 9 | -- Of acrylic polymers, photoluminescent | kg | 10% | free | free | free | 10% |
| 3919.90.02 | 4 | -- Of polyethylene terephthalates, photoluminescent | kg | free | free | free | free | free |
| 3919.90.04 | 0 | -- Other, of polyethylene terephthalates | kg | free | free | free | free | free |
| 3919.90.38 | 5 | -- Of other acrylic polymers, photoluminescent | kg | 10% | free | free | free | 10% |
| 3919.90.39 | 3 | -- Other, of other acrylic polymers | kg | 10% | free | free | free | 10% |

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 gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | kg | 25% | 17,5% | 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% | 12,5% | free | free | 25% |
| 0302.14 | 3 | -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | kg | 25% | 12,5% | free | free | 25% |
| 0302.19 | 5 | -- Other | kg | 25% | 17,5% | 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% | 17,5% | free | free | 25% |
| 0303.13 | 0 | -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | kg | 25% | 12,5% | 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 gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | kg | 25% | 17,5% | free | free | 25% |
| 0303.19 | 9 | -- Other | kg | 25% | 17,5% | free | free | 25% |
| 0304.31 | 0 | -- Tilapias (<i>Oreochromis spp.</i>) | kg | 25% | 17,5% | free | free | 25% |
| 0304.32 | 7 | -- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) | kg | 25% | 17,5% | free | free | 25% |
| 0304.33 | 3 | -- Nile Perch (<i>Lates niloticus</i>) | kg | 25% | 17,5% | free | free | 25% |
| 0304.39 | 1 | -- Other | kg | 25% | 17,5% | free | free | 25% |

By the substitution of the following:

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|----------------------|----|--|------------------|--------------|-------|------|------|----------|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| 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% | 17,5% | 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% | 17,5% | 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% | 17,5% | free | free | 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% | 17,5% | free | free | 25% |
| 0304.47 | 3 | -- Dogfish and other sharks | kg | 25% | 17,5% | free | free | 25% |
| 0304.48 | 9 | -- Rays and skates (<i>Rajidae</i>) | kg | 25% | 17,5% | free | free | 25% |
| 0304.49.90 | 1 | --- Other | kg | 25% | 17,5% | free | free | 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% | 17,5% | free | free | 25% |
| 0304.52 | 6 | -- Salmonidae | kg | 25% | 17,5% | free | free | 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% | 17,5% | free | free | 25% |
| 0304.56 | 1 | -- Dogfish and other sharks | kg | 25% | 17,5% | free | free | 25% |
| 0304.57 | 8 | -- Rays and skates (<i>Rajidae</i>) | kg | 25% | 17,5% | free | free | 25% |
| 0304.59.90 | 6 | --- Other | kg | 25% | 17,5% | free | free | 25% |
| 0304.61.90 | 8 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.62.90 | 6 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.63.90 | 2 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.69.90 | 0 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.71.90 | 4 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.72.90 | 0 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.73.90 | 7 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.74.90 | 3 | --- Other | kg | 25% | 17,5% | 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 |
| 0304.75.90 | 6 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.79.90 | 5 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.81.90 | 9 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.82.90 | 5 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.83.90 | 1 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.87.90 | 7 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.88.90 | 3 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.89.90 | 4 | --- Other | kg | 25% | 17,5% | free | free | 22,5% |
| 0304.93.90 | 6 | --- Other | kg | 25% | 17,5% | free | free | 25% |
| 0304.94.90 | 2 | --- Other | kg | 25% | 17,5% | free | free | 25% |
| 0304.95.90 | 9 | --- Other | kg | 25% | 17,5% | free | free | 25% |
| 0304.96.90 | 5 | --- Other | kg | 25% | 17,5% | free | free | 25% |
| 0304.97.90 | 1 | --- Other | kg | 25% | 17,5% | free | free | 25% |
| 0304.99.90 | 4 | --- Other | kg | 25% | 17,5% | free | free | 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% | 17,5% | free | free | 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% | 17,5% | free | free | 25% |
| 0305.39.90 | 0 | --- Other | kg | 25% | 17,5% | free | free | 25% |
| 0305.41 | 9 | -- 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% |
| 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% | 17,5% | free | free | 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% | 17,5% | free | free | 25% |

By the substitution of the following:

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|----------------------|----|--|------------------|----------------|------------------|------|------|----------------|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| 0305.49.90 | 5 | --- Other | kg | 25% | 17,5% | free | free | 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% | 17,5% | free | free | 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% | 17,5% | free | free | 25% |
| 0305.54.90 | 8 | --- Other | kg | 25% | 17,5% | free | free | 25% |
| 0305.59 | 4 | -- Other | kg | 25% | 17,5% | free | free | 25% |
| 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% | 17,5% | free | free | 25% |
| 0305.69 | 9 | -- Other | kg | 25% | 17,5% | free | free | 25% |
| 1604.13.05 | 9 | --- Sardines (<i>Sardine pilchardus</i>), in oil, in airtight metal containers | kg | 2,4c/kg net | 1,68c/kg net | free | free | 2,4c/kg net |
| 1604.17.10 | 0 | --- Frozen | kg | 25% or 200c/kg | 17,5% or 140c/kg | free | free | 25% or 200c/kg |
| 1604.18.10 | 7 | --- Frozen | kg | 25% or 200c/kg | 17,5% or 140c/kg | free | free | 25% or 200c/kg |
| 1604.19.10 | 3 | --- Frozen | kg | 25% or 200c/kg | 17,5% or 140c/kg | free | free | 25% or 200c/kg |
| 1604.20.80 | 1 | -- Other, frozen | kg | 25% or 200c/kg | 17,5% or 140c/kg | free | free | 25% or 200c/kg |
| 3919.10.39 | 7 | -- Other, of acrylic polymers, coated with microspheres or microprisms | kg | free | free | free | free | free |
| 3919.10.40 | 0 | -- Other, of acrylic polymers | kg | 10% | free | free | free | 10% |
| 6103.43.10 | 7 | --- Trousers | u | 45% | 27% | 20% | free | 45% |
| 6103.43.20 | 4 | --- Breeches and shorts | u | 45% | 27% | 20% | free | 45% |
| 6103.43.90 | 5 | --- Other | u | 45% | 27% | 20% | free | 45% |