

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