GENERAL RULES OF INTERPRETATION

Classification of goods in the Customs Tariff shall be governed by the following rules of interpretation:

1. The titles of Parts, Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relevant Part, Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented; the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this Rule, presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule A3.

3. When by application of Rule A2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to Rule A3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to Rule A3(a) or A3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

(b) Subject to the provisions of Rule A5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.
B 1 Definitions

1. In the Customs Tariff -
   (a) “applicable customs legislation” refers to the CCA or the CDA as may be applicable in the context; and
   (b) “applicable form”, in relation to information to be submitted manually on a form for purposes of an item or other provision of the Customs Tariff, means the form prescribed on the SARS Website for the submission of information for that item or other provision.

2. If information may or must be submitted in terms of the Customs Tariff manually on a form, the completed form must be submitted to the Customs Office indicated on the SARS Website for the submission of that form.

B 2 ABBREVIATIONS AND SYMBOLS USED IN THE CUSTOMS TARIFF

<table>
<thead>
<tr>
<th>No.</th>
<th>Abbreviation or symbol</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>A</td>
<td>Ampere</td>
</tr>
<tr>
<td>2.</td>
<td>AC</td>
<td>alternating current</td>
</tr>
<tr>
<td>3.</td>
<td>ASTM</td>
<td>American Society for Testing Materials</td>
</tr>
<tr>
<td>4.</td>
<td>Bq</td>
<td>Becquerel(s)</td>
</tr>
<tr>
<td>5.</td>
<td>c</td>
<td>cent</td>
</tr>
<tr>
<td>6.</td>
<td>°C</td>
<td>degree Celsius</td>
</tr>
<tr>
<td>7.</td>
<td>CCA</td>
<td>Customs Control Act</td>
</tr>
<tr>
<td>8.</td>
<td>CDA</td>
<td>Customs Duty Act</td>
</tr>
<tr>
<td>9.</td>
<td>cN</td>
<td>Centinewton</td>
</tr>
<tr>
<td>10.</td>
<td>cg</td>
<td>Centilogram</td>
</tr>
<tr>
<td>11.</td>
<td>cm</td>
<td>Centimeter</td>
</tr>
<tr>
<td>12.</td>
<td>cm²</td>
<td>square centimeter</td>
</tr>
<tr>
<td>No.</td>
<td>Symbol</td>
<td>Description</td>
</tr>
<tr>
<td>-----</td>
<td>--------</td>
<td>-------------</td>
</tr>
<tr>
<td>13.</td>
<td>cm³</td>
<td>cubic centimeter</td>
</tr>
<tr>
<td>14.</td>
<td>DC</td>
<td>direct current</td>
</tr>
<tr>
<td>15.</td>
<td>Dtex</td>
<td>Decitex</td>
</tr>
<tr>
<td>16.</td>
<td>EDA</td>
<td>Excise Duty Act</td>
</tr>
<tr>
<td>17.</td>
<td>g</td>
<td>Gram</td>
</tr>
<tr>
<td>18.</td>
<td>GVM</td>
<td>gross vehicle mass</td>
</tr>
<tr>
<td>19.</td>
<td>GW.h</td>
<td>gigawatt hour</td>
</tr>
<tr>
<td>20.</td>
<td>Hz</td>
<td>hertz</td>
</tr>
<tr>
<td>21.</td>
<td>INN</td>
<td>International Nonproprietary Name</td>
</tr>
<tr>
<td>22.</td>
<td>int. unit</td>
<td>International unit</td>
</tr>
<tr>
<td>23.</td>
<td>ISO</td>
<td>International Organization for Standardization</td>
</tr>
<tr>
<td>24.</td>
<td>kA</td>
<td>kilo-ampere</td>
</tr>
<tr>
<td>25.</td>
<td>Kcal</td>
<td>Kilocalorie(s)</td>
</tr>
<tr>
<td>26.</td>
<td>Kg</td>
<td>Kilogram</td>
</tr>
<tr>
<td>27.</td>
<td>kN</td>
<td>Kilonewton</td>
</tr>
<tr>
<td>28.</td>
<td>kPa</td>
<td>Kilopascal</td>
</tr>
<tr>
<td>29.</td>
<td>kW</td>
<td>Kilowatt</td>
</tr>
<tr>
<td>30.</td>
<td>kVA</td>
<td>kilovolt ampere</td>
</tr>
<tr>
<td>31.</td>
<td>kVar</td>
<td>kilovolt-ampere reactive</td>
</tr>
<tr>
<td>32.</td>
<td>kW</td>
<td>Kilowatt</td>
</tr>
<tr>
<td>No.</td>
<td>Symbol</td>
<td>Unit</td>
</tr>
<tr>
<td>-----</td>
<td>--------</td>
<td>--------------</td>
</tr>
<tr>
<td>33.</td>
<td>Li</td>
<td>Litre</td>
</tr>
<tr>
<td>34.</td>
<td>M</td>
<td>Metre</td>
</tr>
<tr>
<td>35.</td>
<td>m²</td>
<td>square metre</td>
</tr>
<tr>
<td>36.</td>
<td>μCi</td>
<td>microcurie</td>
</tr>
<tr>
<td>37.</td>
<td>m³</td>
<td>cubic metre</td>
</tr>
<tr>
<td>38.</td>
<td>mA</td>
<td>milliamper</td>
</tr>
<tr>
<td>39.</td>
<td>mg</td>
<td>Milligram</td>
</tr>
<tr>
<td>40.</td>
<td>ml</td>
<td>Milliliter</td>
</tr>
<tr>
<td>41.</td>
<td>mm</td>
<td>Millimeter</td>
</tr>
<tr>
<td>42.</td>
<td>mm²</td>
<td>square milimetre</td>
</tr>
<tr>
<td>43.</td>
<td>MPa</td>
<td>megapascal</td>
</tr>
<tr>
<td>44.</td>
<td>N</td>
<td>Newton(s)</td>
</tr>
<tr>
<td>45.</td>
<td>nM</td>
<td>Millinewton(s)</td>
</tr>
<tr>
<td>46.</td>
<td>u</td>
<td>number of units</td>
</tr>
<tr>
<td>47.</td>
<td>pr</td>
<td>Pair</td>
</tr>
<tr>
<td>48.</td>
<td>R</td>
<td>Rand</td>
</tr>
<tr>
<td>49.</td>
<td>t</td>
<td>Ton</td>
</tr>
<tr>
<td>50.</td>
<td>uv</td>
<td>Ultra-violet</td>
</tr>
<tr>
<td>51.</td>
<td>V</td>
<td>Volt</td>
</tr>
<tr>
<td>52.</td>
<td>V.A.</td>
<td>volt ampere</td>
</tr>
</tbody>
</table>
C. DUTY ASSESSMENT
1. The expression “free” when used in the “Rate of Duty” column in the Customs Tariff shall be regarded as a rate of duty.
2. Any amount of duty payable shall be calculated to the nearest ten cent.
3. When a rate of duty in respect of any goods consist of two or more parts separated by the word “or”, each such part shall be deemed to be a separate and complete rate of duty and such rate of duty yielding the higher or highest amount of duty shall be applicable in respect of such goods.
4. A rate of duty applicable under any heading or tariff item to any unit of mass, measure, quantity or any other characteristic shall, unless otherwise provided for in such heading or tariff item, apply proportionately to any part of such unit except in the case of a unit of quantity described in the statistical column in Schedule No. 1 as “u” (number of units).

D. MASS FOR DUTY PURPOSES
1. When goods are dutiable by mass units, assessment shall be based on their legal mass unless otherwise provided.
2. (a) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquid and similar bulk forms packed in bags, drums or similar containers, with a net mass per container exceeding 5 kg, but excluding goods provided for otherwise in any tariff heading in Schedule No. 1, shall be deemed not to include the mass of such bags, drums or similar containers.
   (b) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquids and similar bulk forms packed in bags, drums or similar containers, with a net mass per container not exceeding 5 kg and any other goods shall be deemed to include the mass of the immediate containers or other wrapping used for packing goods in sets or units or in other marketable quantities but not the mass of cartons or cases or other outer packing in which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.
3. The net mass of any goods shall be the actual mass thereof excluding packing material.
4. The gross mass of any goods shall be deemed to include the legal mass and the mass of any outer packing material.
5. The legal mass or the net mass of any goods shall be determined by actual mass measurement or by deducting, in the discretion of the importer, from the gross mass or the legal mass, as the case may be, either the actual deductible tare ascertained by mass measurement or an average deductible tare determined by the customs authority in respect of such goods.

E. GOODS IMPORTED FROM THE EU
1. (a) In this Note the expressions “Agreement”, “EU” and “Protocol” relates to the Economic Partnership Agreement between the European Union and its Member States, of the one part, and the SADC EPA on the other part and Protocol 1 thereof for which meanings are assigned in the definitions.
2. (a) This Agreement provisionally enters into force on 10 October 2016.
(b) In terms of paragraph 11 of Section B of Part 1 of Annex II of the Agreement customs duties on goods entered in excess of the quantities listed in that Section B, although not designated as such in the SACU Schedule, shall be excluded from tariff reduction commitments as provided for in accordance with staging category “X” as described in paragraph 8 of Section A in Annex II of the Agreement and such goods shall then be liable to the rate of duty specified in the “General Rate” column.
(c) Any rate of duty is subject to the staging category as specified in Annex II to the Agreement.

3. (a) (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 column in Schedule No. 1; and
(ii) Table 1 below states the tariff subheadings for the goods and the allocation for each SACU State.
(b) The TRQs are required to be managed as provided in paragraph 9 of Section B of Part 1 of Annex II.
(c) Any TRQ made available to South Africa in terms of paragraph 9(b)(ii) of Section B shall be administered as if it was part of the original allocation. 3.1 SACU TRQs Allocation:

<table>
<thead>
<tr>
<th>HS Code</th>
<th>Description</th>
<th>Quota (ton)</th>
<th>Botswana TRQ Allocation</th>
<th>Lesotho TRQ Allocation</th>
<th>Namibia TRQ Allocation</th>
<th>South Africa TRQ Allocation</th>
<th>Swaziland TRQ Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>020322000</td>
<td>Hams, shoulders and cuts thereof, with bone in Other</td>
<td>1 500</td>
<td>60</td>
<td>25</td>
<td>140</td>
<td>1 290</td>
<td>25</td>
</tr>
<tr>
<td>02091000</td>
<td>Pig fat</td>
<td>200</td>
<td>18</td>
<td>3</td>
<td>24</td>
<td>140</td>
<td>15</td>
</tr>
<tr>
<td>040510100</td>
<td>Butter, in immediate packaging of a content of 20 kg or more</td>
<td>500</td>
<td>43</td>
<td>10</td>
<td>80</td>
<td>350</td>
<td>17</td>
</tr>
<tr>
<td>04059000</td>
<td>Fresh (unripened or uncured) cheese, including whey cheese, and curd</td>
<td>7 700</td>
<td>743</td>
<td>Other</td>
<td>220</td>
<td>1 044</td>
<td>5 315</td>
</tr>
<tr>
<td>04061000</td>
<td>Fresh (unripened or uncured) cheese, including whey cheese, and curd</td>
<td></td>
<td></td>
<td>Other</td>
<td>220</td>
<td>1 044</td>
<td>5 315</td>
</tr>
<tr>
<td>04062000</td>
<td>Fresh (unripened or uncured) cheese, including whey cheese, and curd</td>
<td></td>
<td></td>
<td>Other</td>
<td>220</td>
<td>1 044</td>
<td>5 315</td>
</tr>
<tr>
<td>04063000</td>
<td>Fresh (unripened or uncured) cheese, including whey cheese, and curd</td>
<td></td>
<td></td>
<td>Other</td>
<td>220</td>
<td>1 044</td>
<td>5 315</td>
</tr>
<tr>
<td>04069012</td>
<td>Other</td>
<td>300 000</td>
<td>13 300</td>
<td>10 000</td>
<td>27 180</td>
<td>248 495</td>
<td>1 025</td>
</tr>
<tr>
<td>04069022</td>
<td>MORTADELLA ROQUEFORTI</td>
<td></td>
<td></td>
<td>Other</td>
<td>100</td>
<td>2</td>
<td>23</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Quantity (metric tons)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------</td>
<td>----------------------------------</td>
<td>------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19019040</td>
<td>Other, in immediate packaging of a content of 5 kg or more</td>
<td>2 300 296 43 86 1 610 265</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2105000</td>
<td>Ice Cream</td>
<td>150 17 4 18 105 6</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 1: SACU TRQ Allocation

3.2 For the purpose of Table 1, aggregate quantity of goods specified in the subparagraphs of paragraph 13 of Section B of Part 1 of Annex II, means in each case the total quantity in metric tons of the TRQ for those goods classified under the subheadings of the HS Code in the first column of Table 1.

3.3 In terms of paragraph 13 of Section B of Part 1 of Annex II:

"13. The following staging categories shall apply to TRQs granted by SACU pursuant to Article 25(1):

(a) [wheat and meslin] the aggregate quantity of originating goods in staging category "D" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

<table>
<thead>
<tr>
<th>Year</th>
<th>Quantity (metric tons)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>7 250</td>
</tr>
<tr>
<td>2016</td>
<td>7 400</td>
</tr>
</tbody>
</table>

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

Products under this TRQ may only be imported through the ports of Walvis Bay in Namibia, Durban and Richards Bay in South Africa.

Products imported under this TRQ and destined for final consumption in South Africa shall only be allowed to enter from 1 February to 31 October. Products imported under this TRQ and destined for final consumption in Namibia shall only be allowed to enter from 1 March to 30 November.

(b) [barley] the aggregate quantity of originating goods in staging category "E" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

<table>
<thead>
<tr>
<th>Year</th>
<th>Quantity (metric tons)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>10 000</td>
</tr>
</tbody>
</table>

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

(c) [cheese] the aggregate quantity of originating goods in staging category "F" that shall be permitted to enter each calendar year into South Africa duty-free, with effect from the date referred to in paragraph 1 of this ANNEX, is specified below:

<table>
<thead>
<tr>
<th>Year</th>
<th>Quantity (metric tons)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>7 250</td>
</tr>
<tr>
<td>2016</td>
<td>7 400</td>
</tr>
</tbody>
</table>

After 2016, the quantity shall increase by 150 metric tons per annum.

By way of exception, with effect from the date referred to in paragraph 1 of this ANNEX until the date referred to in paragraph 2 of this ANNEX, goods subject to this TRQ classified under tariff lines 04061000, 04062000, 04064000 and 04069099 shall be permitted to enter into South Africa at an in-quota duty of 50 per cent of the MFN applied rate.

With effect from the date referred to in paragraph 2 of this ANNEX, the aggregate quantity, as specified in this paragraph, of originating goods in this staging category, shall be permitted to enter each calendar year into SACU duty-free.

(d) [pig fat] the aggregate quantity of originating goods in staging category "G" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2...
of this ANNEX, is specified below:

**Quantity**

200 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

(e) [cereal based food preparations] the aggregate quantity of originating goods in staging category "H*" that shall be permitted to enter each calendar year at a customs duty of 25 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

**Quantity**

2,300 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

This TRQ is only applicable to products imported in packaging of 5kg or more.

Originating goods in staging category "H*" shall only be sold for use in a manufacturing process. The manufacturing enterprise shall be identified on the commercial documents by the consignee or the purchaser in SACU.

(f) [pork] the aggregate quantity of originating goods in staging category "I*" that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

**Quantity**

1,500 metric tons

This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:

(i) on the date referred to in paragraph 2 of this ANNEX, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;
(ii) on 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;
(iii) one year after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate;
(iv) two (2) years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;
(v) three (3) years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and
(vi) four (4) years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

(g) [butter and other dairy fats] the aggregate quantity of originating goods in staging category "J*" that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:
Quantity

500 metric tons

This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:

(i) on the date referred to in paragraph 2 of this ANNEX, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;
(ii) on 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;
(iii) one year after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate
(iv) two (2) years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;
(v) three (3) years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and
(vi) four (4) years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

(h) [ice cream] the aggregate quantity of originating goods in staging category " K*" that shall be permitted to enter each calendar year at a customs duty of 50 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

150 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

(i) [mortadella bologna] the aggregate quantity of originating goods in staging category " L*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

100 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

Products under this TRQ shall be accompanied by a certificate, in English or with an official translation into English, attesting that the product is in conformity with the specification of the geographical indication "mortadella bologna", made with natural casing, and is imported from and originates from Italy.

3.4 For the purposes of paragraph 3.3 the following shall apply: (a) the date referred to in paragraph 1 in Part I of Annex II is 10 October 2016, in terms of Article 113(4) of the Agreement; and
(b) the date referred to in paragraph 2 in Part I of Annex II is 1 November 2016, in terms of Article 113(5) and 113(6) of the Agreement.

3.5 Such lower rate of duty only applies in respect of the goods concerned if during the specified period –
(a) the goods have been imported and entered for home consumption;
(b) a tariff quota is available and is allocated at the time of entry for home consumption; and
(c) where the goods are subject to a permit issued by the National Department of Agriculture, a valid permit is produced at the time of entry for home consumption.

3.6 Any tariff quota is allocated for such goods on first-come-first-served basis at the time of presentation of a valid Bill of Entry for home consumption supported by –
(a) all documents required to be produced in terms of section 39 including valid proof of origin documents contemplated in the Protocol;
(b) an application for such quota; and
(c) a valid permit from the National Department of Agriculture, if applicable.

3.7 The procedures relating to the application for and allocation of tariff quotas are prescribed in the rules of section 49.

3.8 Any balances of a tariff quota remaining at the end of any stated period is not carried over to the next period.

3.9 When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the EU column shall be payable.

3.10 For the year 2016 the above mentioned quotas are applied on a pro-rata basis.

4.
(a) For the purposes of entry of any imported goods at the lower rate of duty specified in the EU column, the importer shall at the time of entry for home consumption of any consignment –
(i) produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with provisions of Part A of the Schedule to the General Notes to Schedule No. 1;
(ii) only be entitled to payment of such lower rate of duty in respect of goods subject to a TRO, if such quota is allocated in accordance with the provisions of the rules for section 49 relating to tariff quotas.

F. DUTIES ON GOODS TO WHICH THE PROTOCOL ON TRADE OF THE SADC RELATES

1. In this Note the expressions "Treaty", SADC "Member State" or "IMMTZ Member State", "Protocol" and "Annex I" relate to the Treaty of the Southern African Development Community, the Protocol on Trade thereof and Annex I of the said Protocol on Trade and its Appendices, as the case may be, for which meanings are assigned in the definitions.

2.
(a) The general rate of duty specified in the general column in respect of any heading or subheading in 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 or SADC column.

(b) Where the rate of duty in the EU or SADC 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 or SADC column, as the case may be.

3.
(a) Any rate of duty specified in the SADC column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the general column applies to imported goods to which such headings or subheadings relates if such goods originate in a Member State of the SADC and comply with any other conditions specified in Annex I Protocol 1 concerning the definition of the concept of "originating products" and methods of administrative co-operation of the Economic Partnership Agreement between the SADC EPA states, of the one part, and the European Union and its member states, of the other part.

(b) Wherever in column (3) of Appendix I to Annex I the words "no rule" appear, the goods classified under the chapters or headings specified in column (1) shall not qualify for any preferential rate of duty specified in the SADC column in Schedule No. 1 and the general rate specified in the said Schedule shall apply to such goods.

4. For the purposes of entry of any imported goods at the lower rate of duty specified in the SADC column the importer shall at the time of entry for home consumption of any consignment produce, together with any documents required to be produced in terms of Section 176 read with Section 179 of the CCA, a valid proof of origin and proof that the goods have been consigned directly in
accordance with the provisions of Annex I.

5. Item 460.04 of Schedule No. 3 Part 6 which provides for relief of duty in respect of sugar imported from certain SADC Member States for the purpose of giving effect to provisions of Annex VII, Concerning Trade in Sugar in the Southern African Development Community; and the Addendum thereto shall come into operation on the date of publication of this amendment in the Gazette.

6. In accordance with the provisions of Article 10 of the Amendment Protocol on Trade in the Southern African Development Community the member states mentioned in column A have implemented the said Protocol on the dates specified in column B.

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>COUNTRY:</td>
<td>DATE OF IMPLEMENTATION:</td>
</tr>
<tr>
<td>Botswana</td>
<td>1 December 2000</td>
</tr>
<tr>
<td>Lesotho</td>
<td>10 November 2000</td>
</tr>
<tr>
<td>Madagascar</td>
<td>01 October 2007</td>
</tr>
<tr>
<td>Malawi</td>
<td>1 May 2001</td>
</tr>
<tr>
<td>Mauritius</td>
<td>1 September 2000</td>
</tr>
<tr>
<td>Mozambique</td>
<td>31 July 2001</td>
</tr>
<tr>
<td>Namibia</td>
<td>4 June 2001</td>
</tr>
<tr>
<td>The Republic of Seychelles</td>
<td>1 April 2015</td>
</tr>
<tr>
<td>South Africa</td>
<td>1 September 2000</td>
</tr>
<tr>
<td>Swaziland</td>
<td>1 October 2000</td>
</tr>
<tr>
<td>Tanzania</td>
<td>1 July 2001</td>
</tr>
<tr>
<td>Zambia</td>
<td>5 March 2001</td>
</tr>
<tr>
<td>Zimbabwe</td>
<td>1 May 2001</td>
</tr>
</tbody>
</table>

G. DUTIES ON GOODS TO WHICH THE FREE TRADE AGREEMENT BETWEEN EFTA STATES AND THE SACU STATES RELATES.

1. In this Note and for the purposes of Schedule No. 1, the expression "EFTA" or "EFTA States" shall refer to the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation or Members of the European Free Trade Association unless otherwise specified in the General Notes or subheadings description in Schedule No. 1.

2. The expression "EFTA Agreement" shall refer to the Free Trade Agreement between the EFTA States and the SACU States.

3. Any rate of duty specified in the EFTA column in respect of any heading or subheading in Schedule No. 1 which is lower than the rate of duty specified in the general column applies to imported goods to which such heading or subheading relates if such goods originate in the EFTA States and comply with the other requirements of the EFTA Agreement.

4. It is provided in footnote 2 to Article 2 of Annex V that "Due to the customs union between Switzerland and Liechtenstein, products originating in Lichtenstein are considered as originating in Switzerland".

5. (a) In terms of the Agreement the goods classified in the subheadings and imported from Swiss Confederation (Switzerland) in the quantities listed below are subject to tariff quotas and may be admitted during the stated period at the tariff quota rates specified in such list instead of the rates of duty specified in the General column in Schedule No. 1 on compliance with the provisions of this Note-
<table>
<thead>
<tr>
<th>Subheading</th>
<th>Description</th>
<th>Quantity</th>
<th>Period of Duty</th>
<th>Tariff quota rate under Schedule No. 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>0210.20.11</td>
<td>Meat of bovine animals: dried *Global 20 t</td>
<td>Annual: 1 January to 30 December</td>
<td>free</td>
<td></td>
</tr>
<tr>
<td>0210.99.11</td>
<td>Other, dried</td>
<td>Annual: 1 January to 30 December</td>
<td>free</td>
<td></td>
</tr>
<tr>
<td>0406.90.11</td>
<td>Imported from Switzerland 200 t provided such</td>
<td>Annual: 1 January to 30 December</td>
<td>free</td>
<td></td>
</tr>
<tr>
<td></td>
<td>products are imported for direct consumption</td>
<td>but effective from 1 July 2007</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0406.90.21</td>
<td>Imported from Switzerland</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0406.90.91</td>
<td>Imported from Switzerland</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Global in this case implies that there is one quota for all products included in subheadings 0210.20.11 and 0210.99.11 taken together.*

(b) In accordance with the provisions of Article 1 of the Agricultural Agreement between the SACU States and Switzerland the Principality of Lichtenstein shall for the purposes of this Note and any provisions in Schedule No. 1 be included when any reference is made to Switzerland or the Swiss Confederation as long as the Customs Union Treaty of 29 March 1923 between Switzerland and the Principality of Lichtenstein remains in force.

(c) Such lower rate of duty applies in respect of the goods concerned if during the specified period –
   (i) the goods have been imported and entered for home consumption;
   (ii) where the goods are subject to a permit issued by the National Department of Agriculture, a valid permit is produced at the time of entry for home consumption; and
   (iii) a valid EUR 1 certificate issued by Switzerland is presented with a valid bill of entry for home consumption supported by all documents required to be produced in terms of Section 176 read with Section 179 of the CCA.

(d) Any balance of a tariff quota remaining at the end of any stated period is not carried over to the next period.

(e) When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the general column shall be payable.

6 For the purposes of entry of any imported goods at the lower rate of duty specified in the EFTA column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of Section 176 read with Section 179 of the CCA a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions ANNEX V referred to in paragraph 1 of article 7 of the free trade agreement between the EFTA states and the SACU states concerning the definition of the concept of "originating products" and methods of administrative co-operation.

H. DUTIES ON GOODS TO WHICH THE PREFERENTIAL TRADE AGREEMENT BETWEEN THE COMMON MARKET OF THE SOUTH (MERCOSUR) AND THE SOUTH AFRICAN CUSTOMS UNION (SACU) RELATES

1. In this Note and for the purposes of Schedule No. 1, the expression "MERCOSUR", "MERCOSUR States" or "members of the Common Market of the South" shall refer to the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay unless otherwise specified in the General Notes in Schedule No. 1.

2. The expression "MERCOSUR Agreement" shall refer to the Preferential Trade Agreement between the MERCOSUR and the SACU States.

3. Any rate of duty specified in the MERCOSUR column in respect of any heading or subheading in Schedule No. 1 which is lower than the rate of duty specified in the General column applies to imported goods to which such heading or subheading relates if such goods originate in the MERCOSUR States and comply with the other requirements of the MERCOSUR Agreement.

4. In-quota preferential treatment:
   (a) In terms of the Agreement, annual tariff rate quotas apply to the goods originating in and imported from the MERCOSUR Member States as specified in the columns below into SACU States.
Note:

(1) These Tariff Rate Quotas shall be controlled by a competent Government authority in the exporting country. The latter must ensure that, at the time of export, certificates of origin are not issued for consignments in excess of the annual quota limitation. The Signatory Parties concerned shall, on a six-monthly basis, inform the SACU Secretariat of the quota allocations per company and actual exports that have taken place under these quotas. In the case of non-compliance with this provision, SACU may suspend these preferences.

(ii) For the purpose of applying the tariff rate quotas-
(a) "annual" means a calendar year from 1 January to 31 December of any year after 2016; and
(b) for the year 2016, shall apply proportionately from 1 April 2016.

(b) Quota allocation for SACU is as follows –

SACU TRQ Allocation for the First Year after entry into force of the SACU MERCOSUR PTA

<table>
<thead>
<tr>
<th>Tariff line</th>
<th>Country</th>
<th>Quota</th>
<th>Botswana</th>
<th>Lesotho</th>
<th>Namibia</th>
<th>RSA</th>
<th>Swaziland</th>
</tr>
</thead>
<tbody>
<tr>
<td>02023000</td>
<td>Paraguay</td>
<td>250</td>
<td>12.5</td>
<td>12.5</td>
<td>12.5</td>
<td>200</td>
<td>12.5</td>
</tr>
<tr>
<td>02023000</td>
<td>Uruguay</td>
<td>250</td>
<td>12.5</td>
<td>12.5</td>
<td>12.5</td>
<td>200</td>
<td>12.5</td>
</tr>
<tr>
<td>12010000</td>
<td>Paraguay</td>
<td>10 000</td>
<td>500</td>
<td>500</td>
<td>500</td>
<td>8 000</td>
<td>500</td>
</tr>
<tr>
<td>12010000</td>
<td>Uruguay</td>
<td>6 000</td>
<td>300</td>
<td>300</td>
<td>300</td>
<td>4 800</td>
<td>300</td>
</tr>
<tr>
<td>15071000</td>
<td>Paraguay</td>
<td>5 000</td>
<td>250</td>
<td>250</td>
<td>250</td>
<td>4 000</td>
<td>250</td>
</tr>
<tr>
<td>15121100</td>
<td>Paraguay</td>
<td>4 000</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>3 200</td>
<td>200</td>
</tr>
</tbody>
</table>

(c) Such lower rate of duty applies in respect of the goods concerned if during the specified period –

(i) the goods have been imported and entered for home consumption;
(ii) where the goods are subject to a permit issued by the National Department of Agriculture, a valid permit is produced at the time of entry for home consumption; and
(iii) a valid MERCOSUR certificate issued by MERCOSUR is presented with a valid bill of entry for home consumption supported by all documents required to be produced in terms of section 176 read with Section 179 of the CCA.
(d) Any balance of a tariff quota remaining at the end of any stated period is not carried over to the next period.

(e) When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the "General" rate of duty column shall be payable.

5. For the purposes of entry of any imported goods at the lower rate of duty specified in the MERCOSUR column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of Section 176 read with Section 179 of the CCA a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of ANNEX III referred to in chapter iii of article 10 of the preferential trade agreement between MERCOSUR and the SACU states concerning the definition of the concept of "originating products" and methods of administrative co-operation.

IJ. MISCELLANEOUS PROVISIONS

1. Whenever the tariff heading or subheading under which any goods are classified in Schedule No.1 is quoted in any other item of the Schedules to the Customs Tariff in which such goods are specified, the goods so specified in such item shall not include goods which are not classified under the said tariff heading or subheading.

2. For the purposes of the Customs Tariff –

(a) any reference to a tariff heading comprising two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of this Note be construed as referring to all the tariff headings in Schedule No.1 the first two digits of which correspond to the two digits referred to in this Schedule.

(b) unless the context of any item or Notes in respect of any item otherwise indicates, any reference to tariff heading 00.00 shall, for the purpose of this Note be construed as referring to all the tariff headings in Schedule No.1.