In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended**, with retrospective effect from 1 April 2026,** to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.03	0207.14.9	01.07	73	Frozen meat of the species *Gallus domesticus*, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit on recommendation of the Director General: The Department of Agriculture (DOA), provided that - (a) With effect from 1 April 2016, permits may be issued by ITAC for meat imported in terms of this rebate item; (b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis; (c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 74 351 metric tonnes; (d) The annual quota period is 1 April to 31 March; (e) Prior to 1 April 2016, the quota shall be 16 250 metric tonnes; (f) As from 1 April 2017 a growth factor as determined by the DOA is applied to the basic quota annually; (g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BELN countries; (h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by ITAC; (i) This rebate item shall be suspended if any benefits that South Africa enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and (j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade, Industry and Competition submits written confirmation to the Minister of Finance that South Africa's benefits under AGOA have been suspended.	Full anti-dumping duty