

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1120)**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with retrospective effect to 1 January 2001, to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
02.01 and 02.02			By the substitution for headings Nos. 02.01 and 02.02 of the following:				
"02.01			Meat of bovine animals, fresh or chilled:				
	0201.10	2	- Carcasses and half-carcasses	kg	40%	40%	24%
	0201.20	7	- Other cuts with bone in	kg	40%	40%	24%
	0201.30	1	- Boneless	kg	40%	40%	24%
02.02			Meat of bovine animals, frozen:				
	0202.10	6	- Carcasses and half-carcasses	kg	40%	40%	24%
	0202.20	0	- Other cuts with bone in	kg	40%	40%	24%
	0202.30	5	- Boneless	kg	40%	40%	24%"
02.04 and 02.05			By the substitution for headings Nos. 02.04 and 02.05 of the following:				
"02.04			Meat of sheep or goats, fresh, chilled or frozen:				
	0204.10	3	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	40%	40%	24%
	0204.2		- Other meat of sheep, fresh or chilled:				
	0204.21	4	-- Carcasses and half-carcasses	kg	40%	40%	24%

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	0204.22	0	-- Other cuts with bone in	kg	40%	40%	24%
	0204.23	7	-- Boneless	kg	40%	40%	24%
	0204.30	2	- Carcasses and half-carcasses of lamb, frozen	kg	40%	40%	24%
	0204.4		- Other meat of sheep, frozen:				
	0204.41	3	-- Carcasses and half-carcasses	kg	40%	40%	24%
	0204.42	2	-- Other cuts with bone in	kg	40%	40%	24%
	0204.43	6	-- Boneless	kg	40%	40%	24%
	0204.50	1	- Meat of goats	kg	40%	40%	24%
02.05	0205.00	2	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	kg	8c/kg	4c/kg	free"
02.06			By the substitution for subheading No. 0206.10.10 of the following:				
	“.10	8	-- Livers	kg	30%	30%	18%"
			By the substitution for subheading No. 0206.22 of the following:				
	"0206.22	8	-- Livers	kg	30%	30%	18%"
			By the substitution for subheading No. 0206.41 of the following:				
	"0206.41	0	-- Livers	kg	30%	30%	18%"
02.07			By the substitution for subheading No. 0207.12 of the following:				
	"0207.12	7	-- Not cut in pieces, frozen	kg	27%	27%	16%"
			By the substitution for subheading No. 0207.14.90 of the following:				
	“.90	5	--- Other	kg	220c/kg	220c/kg	132c/kg"

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
02.08			By the substitution for heading No. 02.08 of the following:				
"02.08			Other meat and edible meat offal, fresh, chilled or frozen:				
	0208.10	8	- Of rabbits or hares	kg	8c/kg	4c/kg	free
	0208.20	2	- Frogs' legs	kg	8c/kg	4c/kg	free
	0208.90	4	- Other	kg	8c/kg	4c/kg	free"
02.10			By the substitution for heading No. 02.10 of the following:				
"02.10			Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:				
	0210.1		- Meat of swine:				
	0210.11	8	-- Hams, shoulders and cuts thereof, with bone in	kg	40%	40%	24%
	0210.12	4	-- Bellies (streaky) and cuts thereof	kg	40%	40%	24%
	0210.19	9	-- Other	kg	40%	40%	24%
	0210.20	6	- Meat of bovine animals	kg	40%	40%	24%
	0210.90	8	- Other, including edible flours and meals of meat or meat offal	kg	40%	40%	24%"
03.02, 03.03 and 03.04			By the substitution for headings Nos. 03.02, 03.03 and 03.04 of the following:				
"03.02			Fish, fresh or chilled (excluding fish fillets and other fish meat of heading No. 03.04):				
	0302.1		- Salmonidae (excluding livers and roes):				
	0302.11	4	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	0302.12	0	-- 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	6c/kg	6c/kg	free
	0302.19	5	-- Other	kg	25% or 70c/kg	25% or 70c/kg	8%
	0302.2		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) (excluding livers and roes):				
	0302.21	9	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	25% or 150c/kg	25% or 150c/kg	8%
	0302.22	5	-- Plaice (<i>Pleuronectes platessa</i>)	kg	25% or 150c/kg	25% or 150c/kg	8%
	0302.23	1	-- Sole (<i>Solea spp.</i>)	kg	25% or 150c/kg	25% or 150c/kg	8%
	0302.29	1	-- Other	kg	25% or 150c/kg	25% or 150c/kg	8%
	0302.3		- Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) (excluding livers and roes):				
	0302.31	3	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	6c/kg	6c/kg	free
	0302.32	3	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg	6c/kg	6c/kg	free
	0302.33	6	-- Skipjack or stripe-bellied bonito	kg	6c/kg	6c/kg	free
	0302.39	4	-- Other	kg	6c/kg	6c/kg	free

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	0302.40	1	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) (excluding livers and roes)	kg	6c/kg	6c/kg	free
	0302.50	6	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) (excluding livers and roes)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0302.6		- Other fish (excluding livers and roes):				
	0302.61	7	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>) sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	6c/kg	6c/kg	free
	0302.62	3	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0302.63	1	-- Coalfish (<i>Pollachius virens</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0302.64	6	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0302.65	2	-- Dogfish and other sharks	kg	6c/kg	6c/kg	free
	0302.66	9	-- Eels (<i>Anguilla spp.</i>)	kg	6c/kg	6c/kg	free
	0302.69		-- Other:				
	.10	5	--- Anchovies (<i>Engraulis spp.</i>)	kg	25%	25%	8%
	.20	2	--- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	.30	8	--- Kingclip (<i>Genypterus capensis</i>)	kg	25% or 150c/kg	25% or 70c/kg	8%
	.40	7	--- Snoek (<i>Thyrstites atun</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	.50	4	--- Horse-mackerel (<i>Trachurus trachurus</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
03.03	.60	1	--- Black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorade (<i>mai-mai</i>) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris regious</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acathocybium solandri</i>), sail fish (<i>Istiophorus platipterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustorostris</i>), sword fish (<i>Xiphias gladius</i>)	kg	25%	25%	8%
	.70	9	--- Red-eye sardine (<i>Etrumeus tces</i>), lanternfish (<i>Lampanvctus hectoris</i>), lightfish (<i>Mauroliticus muelleri</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	.90	3	--- Other	kg	25% or 70c/kg	25% or 70c/kg	8%
	0302.70	5	- Livers and roes	kg	6c/kg	6c/kg	free
	Fish, frozen (excluding fish fillets and other fish meat of heading No. 03.04):						
	0303.10	1	- 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>) (excluding livers and roes)	kg	6c/kg	6c/kg	free
	0303.2		- Other salmonidae (excluding livers and roes):				
0303.21	2	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%	

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	0303.22	9	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	6c/kg	6c/kg	free
	0303.29	3	-- Other	kg	25% or 70c/kg	25% or 70c/kg	8%
	0303.3		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) (excluding livers and roes):				
	0303.31	7	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0303.32	3	-- Plaice (<i>Pleuronectes platessa</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0303.33	2	-- Sole (<i>Solea spp.</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0303.39	8	-- Other	kg	25% or 70c/kg	25% or 70c/kg	8%
	0303.4		- Tunas (of the genus <i>Thunnus</i>), and skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) (excluding livers and roes):				
	0303.41	1	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	6c/kg	6c/kg	free
	0303.42	8	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg	6c/kg	6c/kg	free
	0303.43	4	-- Skipjack or stripe-bellied bonito	kg	6c/kg	6c/kg	free
	0303.49	2	-- Other	kg	6c/kg	6c/kg	free
	0303.50	2	- Herrings (<i>Clupea harengus</i> , <i>Clupea Pallasii</i>) (excluding livers and roes)	kg	6c/kg	6c/kg	free

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	0303.60	4	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) (excluding livers and roes)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0303.7		- Other fish (excluding livers and roes):				
	0303.71	5	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), <i>sardinella</i> (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	6c/kg	6c/kg	free
	0303.72	1	-- Haddock (<i>Melanogrammus</i> <i>aeglefinus</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0303.73	8	-- Coalfish (<i>Pollachius virens</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0303.74	4	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber</i> <i>japonicus</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0303.75	0	-- Dogfish and other sharks	kg	6c/kg	6c/kg	free
	0303.76	7	-- Eels (<i>Anguilla spp.</i>)	kg	6c/kg	6c/kg	free
	0303.77	3	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0303.78	8	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis</i> <i>spp.</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	0303.79		-- Other:				
	.10	3	--- Anchovies (<i>Engraulis spp.</i>)	kg	25%	25%	8%
	.20	0	--- Kingclip (<i>Gerypterus capensis</i>)	kg	25% or 150c/kg	25% or 150c/kg	8%
	.30	8	--- Snoek (<i>Thyrsites atum</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	.40	5	--- Horse-mackerel (<i>Trachurus</i> <i>trachurus</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
03.04	.50	2	--- Black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (<i>mai-mai</i>) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris regius</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), saware (<i>Aathocybium solandri</i>), sail fish (<i>Istiophorus platypterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>)	kg	25% or 70c/kg	25% or 70c/kg	8%
	.90	1	--- Other	kg	25% or 70c/kg	25% or 70c/kg	8%
	0303.80	3	- Livers and roes	kg	6c/kg	6c/kg	free
	0304.10		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:				
			- Fresh or chilled:				
	.10	2	-- Anchovies (<i>Engraulis spp.</i>)	kg	25%	25%	8%
	.20	3	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	6c/kg	6c/kg	free
	.90	0	-- Other	kg	25% or 200c/kg	25% or 200c/kg	8%
	0304.20		- Frozen fillets:				
	.10	7	-- Anchovies (<i>Engraulis spp.</i>)	kg	25%	25%	8%
	.20	4	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	6c/kg	6c/kg	free
	.90	5	-- Other	kg	25% or 200c/kg	25% or 200c/kg	8%

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
03.05	0304.90		- Other:				
	.10	9	-- Anchovies (<i>Engraulis spp.</i>)	kg	25%	25%	8%
	.20	6	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	6c/kg	6c/kg	free
	.90	7	-- Other	kg	25% or 200c/kg	25% or 200c/kg	8%”
			By the substitution for subheadings Nos. 0305.30.10 and 0305.30.90 of the following:				
	“.10	5	-- Anchovies (<i>Engraulis spp.</i>)	kg	25%	25%	8%
	.90	3	-- Other	kg	25% or 200c/kg	25% or 200c/kg	8%”
			By the substitution for subheadings Nos. 0305.49.10 and 0305.49.90 of the following:				
	“.10	7	--- Anchovies (<i>Engraulis spp.</i>)	kg	25%	25%	8%
	.90	5	--- Other	kg	25% or 200c/kg	25% or 200c/kg	8%”
03.06			By the substitution for subheading No. 0305.59.10 of the following:				
	“.10	1	--- Anchovies (<i>Engraulis spp.</i>)	kg	25%	25%	8%”
	“0305.63	0	-- Anchovies (<i>Engraulis spp.</i>)	kg	25%	25%	8%”
03.07			By the substitution of subheading No. 0306.29.20 of the following:				
	“.20	9	--- Flours, meals and pellets, of cooked lobster	kg	30%	30%	18%”
			By the substitution for subheading No. 0307.99.90 of the following:				
	“.90	5	--- Other	kg	6c/kg	6c/kg	free”

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
04.02, 04.03, 04.04, 04.05 and 04.06			By the substitution for headings Nos. 04.02, 04.03, 04.04, 04.05 and 04.06 of the following:				
04.02			Milk and cream, concentrated or containing added sugar or other sweetening matter:				
	0402.10	4	- In powder, granules or other solid forms, of a fat content, by mass, not exceeding 1,5 per cent	kg	450c/kg	450c/kg	270c/kg
	0402.2		- In powder, granules or other solid forms, of a fat content, by mass, exceeding 1,5 per cent:				
	0402.21	0	-- Not containing added sugar or other sweetening matter	kg	450c/kg	450c/kg	270c/kg
	0402.29	1	-- Other	kg	450c/kg	450c/kg	270c/kg
	0402.9		- Other:				
	0402.91	2	-- Not containing added sugar or other sweetening matter	kg	450c/kg	450c/kg	270c/kg
	0402.99	3	-- Other	kg	450c/kg	450c/kg	270c/kg
04.03			Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:				
	0403.10	3	- Yogurt	kg	Free	free	free
	0403.90	9	- Other	kg	450c/kg	450c/kg	270c/kg

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
04.04			Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:				
	0404.10	7	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	450c/kg	450c/kg	270c/kg
	0404.90	3	- Other	kg	450c/kg	450c/kg	270c/kg
04.05			Butter and other fats and oils derived from milk, dairy spreads:				
	0405.10	0	- Butter	kg	500c/kg	500c/kg	300c/kg
	0405.20	5	- Dairy spreads	kg	500c/kg	500c/kg	300c/kg
	0405.90	7	- Other	kg	500c/kg	500c/kg	300c/kg
04.06			Cheese and curd:				
	0406.10	4	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg	500c/kg	500c/kg	300c/kg
	0406.20	9	- Grated or powdered cheese, of all kinds	kg	500c/kg	500c/kg	300c/kg
	0406.30	3	- Processed cheese, not grated or powdered	kg	500c/kg	500c/kg	300c/kg
	0406.40	8	- Blue-veined cheese	kg	500c/kg	500c/kg	300c/kg
	0406.90	0	- Other cheese	kg	500c/kg	500c/kg	300c/kg

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
04.08 and 04.09			By the substitution for headings Nos. 04.08 and 04.09 of the following:				
"04.08			Birds eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:				
	0408.1		- Egg yolks:				
	0408.11	8	-- Dried	kg	19%	19%	7%
	0408.19	9	-- Other	kg	19%	19%	7%
	0408.9		- Other:				
	0408.91	4	-- Dried	kg	19%	19%	7%
	0408.99	5	-- Other	kg	19%	19%	7%
04.09	0409.00	0	Natural honey	kg	22%	22%	8%”
06.03			By the substitution for headings Nos. 06.03 and 06.04 of the following:				
"06.03			Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:				
	0603.10	7	- Fresh	kg	20%	10%	7%
	0603.90	3	- Other	kg	20%	10%	7%
06.04			Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:				
	0604.10	0	- Mosses and lichens	kg	20%	20%	7%
	0604.9		- Other:				
	0604.91	3	-- Fresh	kg	20%	10%	7%
	0604.99	4	-- Other	kg	20%	20%	7%”