

## GENERAL NOTES:

### A. 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 falling 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

No.	Abbreviation or symbol	Meaning
1.	A	Ampere
2.	AC	alternating current
3.	ASTM	American Society for Testing Materials
4.	Bq	Becquerel(s)
5.	c	cent
6.	°C	degree Celsius
7.	CCA	Customs Control Act
8.	CDA	Customs Duty Act
9.	cN	Centinewton
10.	cg	Centigram
11.	cm	Centimeter
12.	cm <sup>2</sup>	square centimeter

13.	cm <sup>3</sup>	cubic centimeter
14.	DC	direct current
15.	Dtex	Decitex
16.	EDA	Excise Duty Act
17.	g	Gram
18.	GVM	gross vehicle mass
19.	GW.h	gigawatt hour
20.	Hz	hertz
21.	INN	International Nonproprietary Name
22.	int. unit	International unit
23.	ISO	International Organization for Standardization
24.	kA	kilo-ampere
25.	Kcal	Kilocalorie(s)
26.	Kg	Kilogram
27.	kN	Kilonewton
28.	kPa	Kilopascal
29.	kV	Kilovolt
30.	kVA	kilovolt ampere
31.	kVar	kilovolt-ampere reactive
32.	kW	Kilowatt

33.	Li	Litre
34.	M	Metre
35.	m <sup>2</sup>	square metre
36.	μCi	microcurie
37.	m <sup>3</sup>	cubic metre
38.	mA	milliampere
39.	mg	Milligram
40.	ml	Milliliter
41.	mm	Millimeter
42.	mm <sup>2</sup>	square millimetre
43.	MPa	megapascal
44.	N	Newton(s)
45.	nM	Millinewton(s)
46.	u	number of units
47.	pr.	Pair
48.	R	Rand
49.	t	Ton
50.	uv	Ultra-violet
51.	V	Volt
52.	V.A.	volt ampere

53.	vol.	Volume
54.	W	Watt
55.	%	per cent <i>ad valorem</i>
56.	/	unless the context otherwise indicates, per

**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.

- (b) Annex II means Annex II to the Agreement.
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:

### 3.1 SACU TRQs Allocation

HS Code	Description	Quota (ton)	Botswana TRQ Allocation in ton	Lesotho TRQ Allocation in ton	Namibia TRQ Allocation in ton	South Africa TRQ Allocation in ton	Swaziland TRQ Allocation in ton
02032200	Hams, shoulders and cuts thereof,		1 500	60	140	1 250	25
02032990				with bone in Other			
02091000	Pig fat	200	18	3	24	140	15
04051010	Butter, in immediate packaging of a content of 20 kg or more	500	43	10	80	350	17
04059000				Other			
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	7 700	743	220	1 044	5 315	378
04062000				Grated or powdered cheese, of all kinds			
04063000				Processed cheese, not grated or powdered			
04064000				Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>			
04069012				Other			
04069022				Other			
04069099				Other			
10019	Other	300 000	13 300	10 000	27 180	248 495	1 025
100300	Barley	10 000	10	15	1 000	8 970	5
16010020	Mortadella bologna	100	2	2	23	70	3

19019040	Other, in immediate packaging of a content of 5 kg or more	2 300	296	43	86	1 610	265
2105000	Ice Cream	150	17	4	18	105	6

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:

Quantity  
300 000 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 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:

Quantity  
10 000 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.

(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:

Year Quantity (metric tons)  
2015 7 250  
2016 7 400

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 1 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 1 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 TRQ, 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 "MMTZ 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 Appendixes, 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 subheading 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.

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

#### **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 Lichtenstein, 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-

Subheading	Description	Quantity	Period of Duty	Tariff quota rate under Schedule No. 1
0210.20.11	Meat of bovine animals: dried	*Global 20 t	Annual: 1 January to 30 December	free
0210.99.11	Other, dried			free
0406.90.11	Imported from Switzerland	200 t provided such products are imported for direct consumption only	Annual: 1 January to 30 December but effective from 1 July 2007	free
0406.90.21	Imported from Switzerland			
0406.90.91	Imported from Switzerland			

\* 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. \*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 to 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)

(i) 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

provided the importations comply with other provisions of the Agreement, this Note, any rules applicable thereto and the following Notes (1) and(2) to Annex II of the Agreement 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.
- (2) The Signatory Party/Parties concerned shall not apply export subsidies and/or export credits, as defined in Articles 9 and 10 of the WTO Agreement on Agriculture, neither shall they apply trade and production distorting domestic support, as defined in the WTO Agreement on Agriculture, to the products eligible for preferential treatment under these Tariff Rate Quota's. A remark to this effect shall be entered in block 7 of the certificate of origin. The Signatory Parties concerned shall, upon request, provide in a transparent and expedite manner the necessary information to allow SACU to monitor compliance with this provision

Subheading	Description	Quantity	Origin	Tariff quota rate under Schedule No. 1
0202.30	Boneless	250 t	Paraguay	25% of the General Rate
0202.30	Boneless	250 t	Uruguay	25% of the General Rate
12.01	Soya beans, whether or not broken	10 000 t	Paraguay	25% of the General Rate
12.01	Soya beans, whether or not broken	6 000 t	Uruguay	25% of the General Rate
1507.10	Soy bean oil	5 000 t	Paraguay	25% of the General Rate
1512.11	Sunflower oil	4 000 t	Paraguay	25% of the General Rate

- (ii) For the purpose of applying the tariff rate quotas-
- (aa) "annual" means a calendar year from 1 January to 31 December of any year after 2016 ; and
- (bb) 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**

Tariff line	Country	Quota	Botswana	Lesotho	Namibia	RSA	Swaziland
<b>TRQ Allocation in tons/Annum</b>							
02023000	Paraguay	250	12.5	12.5	12.5	200	12.5
02023000	Uruguay	250	12.5	12.5	12.5	200	12.5
12010000	Paraguay	10 000	500	500	500	8 000	500
12010000	Uruguay	6 000	300	300	300	4 800	300
15071000	Paraguay	5 000	250	250	250	4 000	250
15121100	Paraguay	4 000	200	200	200	3 200	200

(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.

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