

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 10 October 2016, to the extent set out in the Schedule hereto.

M JONAS  
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0302.11	4	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25%	22,5%	free	free	25%
0302.13	7	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg	25%	20,75%	free	free	25%
0302.14	3	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25%	20,75%	free	free	25%
0302.19	5	-- Other	kg	25%	22,5%	free	free	25%
0303.11	8	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	kg	25%	free	free	free	25%
0303.12	4	-- Other Pacific salmon ( <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg	25%	22,5%	free	free	25%
0303.13	0	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25%	20,75%	free	free	25%
0303.14	7	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25%	22,5%	free	free	25%
0303.19	9	-- Other	kg	25%	22,5%	free	free	25%
0304.31	0	-- Tilapias ( <i>Oreochromis spp.</i> )	kg	25%	22,5%	free	free	25%
0304.32	7	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg	25%	22,5%	free	free	25%
0304.33	3	-- Nile Perch ( <i>Lates niloticus</i> )	kg	25%	22,5%	free	free	25%
0304.39	1	-- Other	kg	25%	22,5%	free	free	25%
0304.41	5	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25%	22,5%	free	free	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0304.42	1	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25%	22,5%	free	free	25%
0304.43	8	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg	25%	22,5%	free	free	25%
0304.44	4	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	22,5%	free	free	25%
0304.45	0	-- Swordfish ( <i>Xiphias gladius</i> )	kg	25%	free	free	free	25%
0304.46	7	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	25%	free	free	free	25%
0304.49.90	1	--- Other	kg	25%	22,5%	free	free	25%
0304.51	1	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	25%	22,5%	free	free	25%
0304.52	6	-- Salmonidae	kg	25%	22,5%	free	free	25%
0304.53	2	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	22,5%	free	free	25%
0304.54	9	-- Swordfish ( <i>Xiphias gladius</i> )	kg	25%	free	free	free	25%
0304.55	5	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	25%	free	free	free	25%
0304.59.90	6	--- Other	kg	25%	22,5%	free	free	25%
0304.61.90	8	--- Other	kg	25%	22,5%	free	free	25%
0304.62.90	6	--- Other	kg	25%	22,5%	free	free	25%
0304.63.90	2	--- Other	kg	25%	22,5%	free	free	25%
0304.69.90	0	--- Other	kg	25%	22,5%	free	free	25%
0304.71.90	4	--- Other	kg	25%	22,5%	free	free	25%
0304.72.90	0	--- Other	kg	25%	22,5%	free	free	25%
0304.73.90	7	--- Other	kg	25%	22,5%	free	free	25%
0304.74.90	3	--- Other	kg	25%	22,5%	free	free	25%
0304.75.90	6	--- Other	kg	25%	22,5%	free	free	25%
0304.79.90	5	--- Other	kg	25%	22,5%	free	free	25%
0304.81.90	9	--- Other	kg	25%	22,5%	free	free	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0304.82.90	5	--- Other	kg	25%	22,5%	free	free	25%
0304.83.90	1	--- Other	kg	25%	22,5%	free	free	25%
0304.84.90	8	--- Other	kg	25%	free	free	free	25%
0304.85.90	4	--- Other	kg	25%	free	free	free	25%
0304.87.90	7	--- Other	kg	25%	22,5%	free	free	25%
0304.89.90	4	--- Other	kg	25%	22,5%	free	free	25%
0304.91.90	3	--- Other	kg	25%	free	free	free	25%
0304.92.90	6	--- Other	kg	25%	free	free	free	25%
0304.93.90	6	--- Other	kg	25%	22,5%	free	free	25%
0304.94.90	2	--- Other	kg	25%	22,5%	free	free	25%
0304.95.90	9	--- Other	kg	25%	22,5%	free	free	25%
0304.99.90	4	--- Other	kg	25%	22,5%	free	free	25%
0305.31	4	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	25%	22,5%	free	free	25%
0305.32	0	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	22,5%	free	free	25%
0305.39.90	0	--- Other	kg	25%	22,5%	free	free	25%
0305.41	9	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25%	20,75%	free	free	25%
0305.43	1	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25%	22,5%	free	free	25%
0305.44	8	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	25%	22,5%	free	free	25%
0305.49.90	5	--- Other	kg	25%	22,5%	free	free	25%
0305.59.90	5	--- Other	kg	25%	22,5%	free	free	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0305.64	7	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	25%	22,5%	free	free	25%
0305.69	9	-- Other	kg	25%	22,5%	free	free	25%
0305.71.90	8	--- Other	kg	25%	free	free	free	25%
0305.72.90	4	--- Other	kg	25%	free	free	free	25%
0305.79.90	9	--- Other	kg	25%	free	free	free	25%
0306.11.10	6	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.12.10	2	--- Smoked	kg	30%	free	free	free	30%
0306.14.10	5	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.15.10	1	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.16.10	8	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.17.10	4	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.19.10	7	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.21.10	0	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.22.10	7	--- Smoked	kg	30%	free	free	free	30%
0306.24.10	0	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.25.10	6	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.26.10	2	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.27.10	9	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.29.10	1	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.19.10	0	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.29.10	5	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.39.10	7	--- Smoked	kg	25%	free	free	free	25%
0307.49.10	4	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.59.10	9	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.60.10	6	-- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.79.10	8	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.89.10	2	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.99.30	1	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0308.19.10	4	--- Smoked	kg	2,75c/kg	free	free	free	2,75c/kg
0308.29.10	9	--- Smoked	kg	2,75c/kg	free	free	free	2,75c/kg
0308.30.10	6	-- Smoked	kg	2,75c/kg	free	free	free	2,75c/kg
0308.90.10	3	-- Smoked	kg	2,75c/kg	free	free	free	2,75c/kg
1604.11	5	-- Salmon	kg	6c/kg	free	free	free	6c/kg
1604.12.10	9	--- Frozen	kg	25% or 200c/kg	free	free	free	25% or 200c/kg
1604.12.90	7	--- Other	kg	6c/kg	free	free	free	6c/kg
1604.13.05	9	--- Sardines ( <i>Sardine pilchardus</i> ), in oil, in airtight metal containers	kg	2,4c/kg net	2,16c/kg net	free	free	2,4c/kg net
1604.13.10	5	--- Sprats ( <i>Sprattus sprattus</i> ), in oil, in airtight metal containers	kg	2,4c/kg net	free	free	free	2,4c/kg net
1604.13.12	1	--- Sardinella ( <i>Sardinella spp.</i> ), in airtight metal containers for human consumption	kg	2,4c/kg net	free	free	free	2,4c/kg net
1604.13.15	6	--- Other, sardinella ( <i>Sardinella spp.</i> ), in airtight metal containers	kg	2,4c/kg net	free	free	free	2,4c/kg net
1604.13.80	6	--- Other, frozen	kg	25% or 200c/kg	free	free	free	25% or 200c/kg
1604.13.90	3	--- Other	kg	6c/kg	free	free	free	6c/kg
1604.14.10	1	--- Frozen	kg	25% or 200c/kg	free	free	free	25% or 200c/kg
1604.14.90	7	--- Other	kg	6c/kg	free	free	free	6c/kg
1604.15.10	8	--- Frozen	kg	25% or 200c/kg	free	free	free	25% or 200c/kg
1604.15.20	5	--- In airtight metal containers, not frozen	kg	6c/kg	free	free	free	6c/kg
1604.15.90	6	--- Other	kg	6c/kg	free	free	free	6c/kg
1604.16	7	-- Anchovies	kg	25%	free	free	free	25%
1604.17.10	0	--- Frozen	kg	25% or 200c/kg	22,5% or 180c/kg	free	free	25% or 200c/kg
1604.17.90	9	--- Other	kg	6c/kg	free	free	free	6c/kg
1604.19.10	3	--- Frozen	kg	25% or 200c/kg	22,5% or 180c/kg	free	free	25% or 200c/kg
1604.19.20	0	--- Horse-mackerel ( <i>Trachurus trachurus</i> ), in airtight metal containers, not frozen	kg	6c/kg	free	free	free	6c/kg
1604.19.90	1	--- Other	kg	6c/kg	free	free	free	6c/kg
1604.20.10	0	-- Fish paste	kg	16,5c/kg with a maximum of 25%	free	free	free	16,5c/kg with a maximum of 25%
1604.20.30	5	-- Other anchovies	kg	25%	free	free	free	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
1604.20.35	6	-- Other sardines (pilchards) ( <i>Sardinops spp.</i> ) and sardinella ( <i>Sardinella spp.</i> ), minced, in airtight containers for human consumption	kg	6c/kg	free	free	free	6c/kg
1604.20.40	2	-- Other sardines (pilchards) ( <i>Sardinops spp.</i> ), mackerel and horse mackerel ( <i>Trachurus trachurus</i> ), in airtight metal containers	kg	6c/kg	free	free	free	6c/kg
1604.20.80	1	-- Other, frozen	kg	25% or 200c/kg	22,5% or 180c/kg	free	free	25% or 200c/kg
1604.20.90	9	-- Other	kg	6c/kg	free	free	free	6c/kg
1604.31	4	-- Caviar	kg	30%	free	free	free	30%
1604.32	0	-- Caviar substitutes	kg	27%	free	free	free	27%
1605.10.80	0	-- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.10.90	8	-- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.21.90	9	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.29.90	4	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.30.90	7	-- Other	kg	30%	free	free	free	30%
1605.40.80	4	-- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.40.90	1	-- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.51.20	1	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.51.90	2	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.52.20	8	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.52.90	9	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.53.90	5	--- Other	kg	25%	free	free	free	25%
1605.54.20	0	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.54.90	1	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.55.20	7	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.55.90	8	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.56.20	3	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.56.90	4	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.57.20	5	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.57.90	0	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.58.20	6	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.58.90	7	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
1605.59.20	2	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.59.90	3	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.61.20	6	--- Other, in airtight metal containers	kg	2,75c/kg	free	free	free	2,75c/kg
1605.61.90	7	--- Other	kg	2,25c/kg	free	free	free	2,25c/kg
1605.62.20	2	--- Other, in airtight metal containers	kg	2,75c/kg	free	free	free	2,75c/kg
1605.62.90	3	--- Other	kg	2,25c/kg	free	free	free	2,25c/kg
1605.63.20	9	--- Other, in airtight metal containers	kg	2,75c/kg	free	free	free	2,75c/kg
1605.63.90	4	--- Other	kg	2,25c/kg	free	free	free	2,25c/kg
1605.69.20	7	--- Other, in airtight metal containers	kg	2,75c/kg	free	free	free	2,75c/kg
1605.69.90	8	--- Other	kg	2,25c/kg	free	free	free	2,25c/kg