

CUSTOMS AND EXCISE ACT, 1964..
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1656)

In terms of section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended, with effect from 1 January 2021, to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following General Note(s) after General Note N in Schedule No. 1:

O. DUTIES ON GOODS TO WHICH THE AFRICAN CONTINENTAL FREE TRADE AREA RELATES

1. In this Note and for the purposes of Schedule No. 1, the expression "AfCFTA", or "State Parties" shall refer to the following non-SADC Member States unless otherwise specified in the General Notes in Part 1 of Schedule No. 1:

Country	Date of implementation	Phase down period
Arab Republic of Egypt	1 January 2021	5 years
Democratic Republic of Sao Tome and Principe	1 January 2021	5 years

2. The expression "AfCFTA Agreement" or "Agreement" shall refer to the Agreement establishing the African Continental Free Trade Area and its Protocols, Annexes and Appendices which shall form an integral part thereof.
3. This Agreement enters into force on 1 January 2021.
4. Any rate of duty specified in the AfCFTA 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 heading or subheading relates if such goods originate in the AfCFTA States or a specified AfCFTA State and comply with the other requirements of the AfCFTA Agreement.
5. For the purposes of entry of any imported goods at the lower rate of duty specified in the AfCFTA 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 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part F of the Schedule to the General Notes to Schedule No. 1.
6. The duties specified in the column headed "AfCFTA rate" shall be suspended if the following conditions to the SACU offer are not met -
- (i) Reciprocity from partners on overall tariff coverage and phase-down periods;
 - (ii) The five-year phase down period to Developing Countries is reciprocated;
 - (iii) LDCs have a phase-down period not exceeding ten years;
 - (iv) The phase down proposed by Customs Unions that include developing country members in their Membership, is reciprocated;
 - (v) Where offers are not made effective on 1 January 2021, including by retrospective application, the opening of the SACU market will be aligned to the implementation date of the trading partner, subject to technical scrutiny of that offer.
7. The suspension in terms of paragraph 6 will be the Minister of Trade, Industry and Competition submits written confirmation to the Minister of Finance that benefits of State Parties have been suspended.

By the renumbering of General Note O as General Note P in Schedule No. 1 with the following:

- P. Rates of duty specified in the five columns; General, EU, EFTA, SADC, MERCOSUR and AfCFTA of Part 1 of Schedule No. 1.
- (a) The general rate of duty specified in the General column in respect of any heading or subheading in Part 1 of 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, EFTA, SADC, MERCOSUR, or AfCFTA column.

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

By the renumbering of General Note P as General Note Q in Schedule No. 1 with the following:

- Q. Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018.