

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 1429

31 DECEMBER 2020

**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 -
- Reciprocity from partners on overall tariff coverage and phase-down periods;
  - The five-year phase down period to Developing Countries is reciprocated;
  - LDCs have a phase-down period not exceeding ten years;
  - 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.

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1429

31 DESEMBER 2020

**DOEANE EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/1656)**

Kragtens artikel 48 en vir die doeleindes van artikel 49(1)(a) en (b) van die Doeane- en Aksynswet, 1964, word Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Januarie 2021, in die mate in die Bylae hierby aangetoon.

  
**DR. DAVID MASEDO**  
ADJUNKMINISTER VAN FINANSIES

BYLAE

**Deur die invoeging van die volgende Algemene Opmerking(s) na Algemene Opmerking N in Bylae No. 1:**

- O. REGTE OP GOEDERE WAAROP DIE AFRIKA KONTINENTALE VRYE HANDEL GEBIED BETREKKING HET
1. In hierdie Opmerking en vir die doeleindes van Bylae No. 1, sal, tensy anders vermeld in die Algemene Opmerkings by Deel 1 van Bylae No. 1 die uitdrukking "AfKvHG" of "Staatspartye" verwys na die volgende nie-SAOG Lidstate:
 

| Land  | Datum van implementering | Af faseer periode |
|---|--------------------------|-------------------|
| Arabiesse Republiek van Egipte                  | 1 Januarie 2021          | 5 Jaar            |
| Demokraties Republiek van Sao Tome and Principe | 1 Januarie 2021          | 5 Jaar            |
  2. Die uitdrukking "AfKvHG Ooreenkoms", of "Ooreenkoms" sal verwys na die Ooreenkoms wat die Afrikaanse Kontinentale Vrye Handelgebied en sy Protokolle, Aanhangsels en Bylae wat h integrale deel daarvan sal vorm, vestig.
  3. Hierdie Ooreenkoms tree in werking op 1 Januarie 2021.
  4. Enige skaal van reg in die AfKvHG kolom vermeld ten opsigte van enige pos of subpos van Deel 1 van Bylae No. 1 wat laer is as die skaal van reg wat in die Algemene kolom vermeld is sal van toepassing wees op ingevoerde goedere waarop sodanige pos of subpos betrekking het as sodanige goedere hulle oorsprong in die AfKvHG of 'n gespesifiseerde AfKvHG Staat het en voldoen aan die ander vereistes van die AfKvHG Ooreenkoms.
  5. Vir die doeleindes van klaring van enige ingevoerde goedere teen die laer skaal van reg in die AfKvHG kolom gespesifiseer, sal die invoerder ten tye van klaring vir binelandse verbruik van enige besending tesame met enige vereiste dokumente wat voorgelê moet word ingevolge artikel 39 'n gelatige bewys van oorsprong en bewys van voldoening aan die grondgebied vereiste in ooreenstemming met die voorsienings van Deel F van die Bylae tot die Algemene Opmerkings by Bylae No. 1.
  6. Die skale van reg gespesifiseer in die kolom getiteld "AfKvHG" sal opgeskort word as daar nie aan die volgende voorwaardes van die SADU aanbod voldoen word nie:
    - (i) Wederkerigheid van vennote ten opsigte van algehele tariefreëling en afbreekperiodes;
    - (ii) Die vyf jaar askaal periode na ontwikkelende lande wederkerig is;
    - (iii) M.O.L.'s in afskaal periode van hoogstens 10 jaar het;
    - (iv) Die afskaling wat deur Doeane Unies voorgestel word wat lede van ontwikkelende lande by hul lidmaatskap insluit, wederkerig is;
    - (v) Waar die aanbod nie op 1 Januarie 2021 van krag word nie, insluitend met terugwerkende toepassing, sal die opening van die SADU mark ooreenstem met die implementeringsdatum van die handelsvennoot, onderhewig aan 'n tegniese ondersoek van die aanbod.
  7. Die opskorting van paragraaf 6 is dat die Minister van Handel, Nywerheid en Mededinging skriftelik 'n bevestiging aan die Minister van Finansies voorlê dat die voordele van staatspartye opgeskort is.

**Deur die hernommering van Algemene Opmerking N as Algemene Opmerking O in Deel 1 van Bylae No. 1 van die volgende:**

- P Skale van reg in die vyf kolomme gespesifiseer: ALGEMENE, EU, EFTA, SAOG, MERCOSUR en AfKvHG van deel 1 van Bylae no. 1.
- (a) Die algemene skaal van reg gespesifiseer in die Algemene kolom ten opsigte van enige pos of subpos in Deel 1 van Bylae No. 1 is van toepassing op ingevoerde goedere waarop sodanige pos of subpos verband hou indien die goedere nie kwalifiseer vir enige voorkeur skaal van reg wat in die EU, EFTA, SAOG, MERKOSUR, of AfKvHG kolom gespesifiseer is nie.

(b) Waar die skaal van reg in die EU, EFTA, SAOG, MERKOSUR, of AfKvHG kolom dieselfde is as die reg in die Algemene kolom, is geen voorkeur skaal van reg in werking ten opsigte van die vermelde EU, EFTA, SAOG, MERKOSUR, of AfKvHG kolom nie, soos die geval mag wees.

**Deur die hernommering van Algemene Opmerking P as Algemene Opmerking Q in Bylae No. 1 van die volgende:**

Q. Enige verwysing na die Koninkryk van Swaziland en BLNS in enige van die bepalings van hierdie Bylae sal, met ingang vanaf 19 April 2018, geag 'n verwysing na onderskeidelik die Koninkryk van Eswatini en BELN te wees, ingeval die bepalings wat voor 19 April 2018 bestaan het.