

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 7304

27 March 2026

**CUSTOMS AND EXCISE ACT, 1964.**  
**AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1967)**

In terms of section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 January 2026, to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA**  
**MINISTER OF FINANCE**

**SCHEDULE**

By the substitution in paragraph 3.1 to General Note N of the following:

HS Code	Description	Quota (ton)	Botswana TRQ allocation in ton	Eswatini TRQ allocation in ton	Lesotho TRQ allocation in ton	Namibia TRQ allocation in ton	South Africa TRQ allocation in ton
02032200	Hams, shoulders and cuts thereof, with bone in	150	6	2.50	2.50	14.00	125
02032990	Other						
02091000	Pig fat	20	2	2	2	2	12
04051010	Butter, in immediate packaging of a content of 20 kg or more	94	8.08	3.20	1.88	15.04	65.80
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	1 579	142.11	78.95	47.37	205.27	1 105.30
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</i> <i>Roqueforti</i>						

By the substitution in paragraph 3.1 to General Note N of the following:

HS Code	Description	Quota (ton)	Botswana TRQ allocation in ton	Eswatini TRQ allocation in ton	Lesotho TRQ allocation in ton	Namibia TRQ allocation in ton	South Africa TRQ allocation in ton						
04069012	Other	30 090	1 203.60	511.53	3 998.96	3 998.96	20 376.95						
04069022								Other	1 003	50.15	50.15	50.15	802.40
04069099								Other	796	91.71	14.89	29.76	557.20
10019	Wheat	30 090	1 203.60	511.53	3 998.96	3 998.96	20 376.95						
100300	Barley	1 003	50.15	50.15	50.15	50.15	802.40						
19019040	Other, in immediate packaging of a content of 5 kg or more	796	102.44	91.71	14.89	29.76	557.20						
210500	Ice Cream	24	1.98	1.98	1.98	1.98	16.08						

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 7304

27 Maart 2026

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/1967)

Kragtens artikel 48 van die Doeane- en Aktynswet, 1964, word Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 Januarie 2026, in die mate in die Bylae hierby aangetoon.


ENOCH GODONGWANA  
MINISTER VAN FINANSIES

## BYLAE

Deur die vervanging van paragraaf 3.1 by Algemene Opmerking N deur die volgende te vervang:

HS Kode	Beskrywing	Kwota (ton)	Botswana TSK toekenning in ton	Eswatini TSK toekenning in ton	Lesotho TSK toekenning in ton	Namibië TSK toekenning in ton	Suid Afrika TSK toekenning in ton
02032200	Hamme, blaaië en snitte daarvan, met been in	150	6	2.50	2.50	14.00	125
02032990	Ander						
02091000	Varfvet	20	2	2	2	2	12
04051010	Botter, in onmiddellike verpakkings met 'n inhoud van minstens 20 kg	94	8.08	3.20	1.88	15.04	65.80
04059000	Ander						
04061000	Vars (ontyp of onbelei) kaas, met inbegrip van weikaas, en wringel	1 579	142.11	78.95	47.37	205.27	1 105.30
04062000	Gerasperde of verpoelende kaas, van alle soorte						
04063000	Geprosesseerde kaas, nie gerasper of verpoelende nie						
04064000	Blougeaarde kaas en ander kaas wat are bevat wat deur <i>Penicillium</i> <i>Roqueforti</i> geproduseer is						
04069012	Ander						
04069022	Ander						

Deur Tabel 1 in paragraaf 3.1 by Algemene Opmerking N deur die volgende te vervang:

HS Kode	Beskrywing	Kwota (ton)	Botswana TSK toekenning in ton	Eswatini TSK toekenning in ton	Lesotho TSK toekenning in ton	Namibië TSK toekenning in ton	Suid Afrika TSK toekenni in ton
04069099	Ander						
10019	Koring	30 090	1 203.60	511.53	3 998.96	3 998.96	20 376.95
100300	Gars	1 003	50.15	50.15	50.15	50.15	802.40
19019040	Ander, in onmiddellike verpakkings met 'n inhoud van minstens 5 kg	796	102.44	91.71	14.89	29.76	557.20
210500	Roomys	24	1.98	1.98	1.98	1.98	16.08