

**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 4287**

**26 January 2024**

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1892)**

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 31 January 2024** to the extent set out in the Schedule hereto.



**ENOCH GODOGWANA  
MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of General Note O. in Schedule No. 1 with the following:**

<b>O</b>	<b>DUTIES ON GOODS TO WHICH THE AFRICAN CONTINENTAL FREE TRADE AREA RELATES</b>																
1.	In this Note and for the purposes of Schedule No. 1, the expression "AfCFTA", "AfCFTA State" or "State Parties" shall refer to the following non-SADC Member States that have implemented the Provisional Schedules of Tariff Concessions:																
	<table border="1"> <thead> <tr> <th><b>Country</b></th> <th><b>Date</b></th> </tr> </thead> <tbody> <tr> <td>Algeria</td> <td>31 August 2023</td> </tr> <tr> <td>Cameroon</td> <td>31 August 2023</td> </tr> <tr> <td>Egypt</td> <td>31 August 2023</td> </tr> <tr> <td>Ghana</td> <td>31 August 2023</td> </tr> <tr> <td>Kenya</td> <td>31 August 2023</td> </tr> <tr> <td>Rwanda</td> <td>31 August 2023</td> </tr> <tr> <td>Tunisia</td> <td>31 August 2023</td> </tr> </tbody> </table>	<b>Country</b>	<b>Date</b>	Algeria	31 August 2023	Cameroon	31 August 2023	Egypt	31 August 2023	Ghana	31 August 2023	Kenya	31 August 2023	Rwanda	31 August 2023	Tunisia	31 August 2023
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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.	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.																
4.	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.																

**By the substitution of General Note O. in Schedule No. 1 with the following:**

5. (a) The implementation of the SACU Provisional Schedule of Tariff Commitments as contained in the AfCFTA column is –
  - (i) aligned with the implementation dates of the Provisional Schedule of Tariff Commitments of individual AfCFTA State Parties as approved by the AfCFTA Council of Ministers; and
  - (ii) inclusive of the tariff phase-downs for three years, calculated from 1 January 2021.
- (b) No refunds will be paid in respect of any imports cleared from AfCFTA State Parties prior to \*\* November 2023 being the implementation date provided for in the Notice published in the Government Gazette.
6. AfCFTA State Parties will qualify for the preferential rate contained in the AfCFTA column from the date these State Parties are listed in Note 1 by Notice published in the Government Gazette. SADC countries, that are part of the SADC Trade Protocol, will continue to trade under the SADC Trade Protocol.
7. The duties specified in the column headed "AfCFTA rate" shall be suspended if -
  - (i) State Parties do not show reciprocity on tariff coverage;
  - (ii) State Parties do not implement tariff phase-downs in accordance with the adopted phase down period of five or ten years applicable from 1 January 2021 covering 90% of their tariff lines; or
  - (iii) there is reasonable doubt that –
    - (a) a product meets the applicable rule of origin;
    - (b) the documentation relating to the originating status of the products are valid; or
    - (c) the other requirements of the Annex on Rules of Origin of the Protocol on Trade in Goods of the AfCFTA Agreement, as provided for in Article 36 of the Annex on Rules of Origin, have been complied with.
8. The Minister of Trade, Industry and Competition will request the Minister of Finance in writing to suspend benefits of a State Party in circumstances set out in Note 7(i) and (ii).