

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 347

23 MARCH 2018

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/28/165)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2018, to the extent set out in the Schedule hereto.



**N NENE  
MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Note 2 in Section B to Part 2 of Schedule No. 1 with the following:**

2.	For the purposes of items 126.02 to 126.05 the rate of excise duty on:
(a)	Vehicles manufactured in the Republic shall be -
(i)	((0,00003 x A) - 0,75)% with a maximum of 30%; and
(ii)	"A" means the recommended retail price, exclusive of value-added tax, less 20%.
(b)	Vehicles imported into the Republic shall be -
(i)	((0,00003 x B) - 0,75)% with a maximum of 30%; and
(ii)	"B" means the value for the ad valorem excise duty on imported goods as prescribed in section 65(8)(a) of the Act.
(c)	The result of the calculations 0,00003 x A and 0,00003 x B shall be rounded-off to the third decimal comma.

**By the insertion of the following:**

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.37	8517.62	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:	
124.37.11	8517.62.20	Apparatus designed for use when carried in the hand or on the person	9%
124.37	8517.69	Other:	
124.37.15	8517.69.10	Apparatus designed for use when carried in the hand or on the person	9%

**By the substitution of the following:**

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
118.15.01	3303.00.90	Other	9%
118.20.01	3304.10.90	Other	7%

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
118.20.03	3304.20.90	Other	7%
118.20.05	3304.30.90	Other	7%
118.20.07	3304.91.90	Other	7%
118.20.09	3304.99.90	Other	7%
118.33.01	3604.10	Fireworks	9%
120.10.01	4303.10	Articles of apparel and clothing accessories	9%
120.15.01	4304.00.10	Articles of apparel and clothing accessories	9%
124.05.01	8415.10.10	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8kW	9%
124.05.03	8415.10.20	Of a kind used for buildings, not compressor operated, having a rated cooling capacity not exceeding 8,8kW	9%
124.05.05	8415.81.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	9%
124.05.07	8415.82.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	9%
124.05.09	8415.83.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	9%
124.05.11	8415.90.05	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	9%
124.37.01	8517.11	Line telephone sets with cordless handsets	9%
124.37.03	8517.12.10	Designed for use when carried in the hand or on the person	9%
124.40.01	8518.21	Single loudspeakers, mounted in their enclosures	9%
124.40.03	8518.22	Multiple loudspeakers, mounted in the same enclosure	9%
124.40.05	8518.29	Other	9%
124.40.07	8518.40	Audio-frequency electric amplifiers	9%
124.40.09	8518.50	Electric sound amplifiers sets	9%
124.45.01	8519.81.90	Other	9%
124.45.03	8519.89.90	Other	9%
124.55.02	8521.90.90	Other	9%
124.66.01	8525.80.90	Other	9%
124.70.01	8527.13.10	Domestic apparatus	9%
124.70.03	8527.19.10	Domestic apparatus	9%
124.70.05	8527.21	Combined with sound recording or reproducing apparatus	9%
124.70.07	8527.29	Other	9%
124.70.09	8527.91.10	Domestic apparatus	9%
124.70.11	8527.92.10	Domestic apparatus	9%

By the substitution of the following:			
Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.70.13	8527.99.10	Domestic apparatus	9%
124.75.25	8528.49.10	Colour, with a screen size not exceeding 3 m x 4 m	9%
124.75.27	8528.49.90	Other	9%
124.75.29	8528.52.20	Colour, with screen size exceeding 3 m x 4 m	9%
124.75.31	8528.52.90	Other	9%
124.75.33	8528.59.15	Colour, with a screen size exceeding 3 m x 4 m	9%
124.75.35	8528.59.90	Other	9%
124.75.37	8528.69.90	Other	9%
124.75.38	8528.71.10	With a value for duty purposes not exceeding R5 000	9%
124.75.40	8528.71.90	Other	9%
124.75.41	8528.72.20	Incorporating a cathode-ray tube (CRT)	9%
124.75.43	8528.72.50	Other, with a screen size exceeding 3 m x 4 m	9%
124.75.45	8528.72.90	Other	9%
124.75.47	8528.73.20	Incorporating a cathode-ray tube (CRT)	9%
124.75.49	8528.73.50	Other, with a screen size exceeding 3 m x 4 m	9%
124.75.51	8528.73.90	Other	9%
126.10.01	8711.20.90	Other	7%
126.10.03	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup>	7%
126.10.05	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm <sup>3</sup> but not exceeding 800 cm <sup>3</sup>	7%
126.10.07	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm <sup>3</sup>	9%
126.10.09	8711.90.20	Other, of a cylinder capacity of 200 cm <sup>3</sup> or more but not exceeding 800 cm <sup>3</sup>	7%
126.10.11	8711.90.30	Other, of a cylinder capacity exceeding 800 cm <sup>3</sup>	9%
126.20.01	8903.99.10	Water scooters and the like	9%
129.10.01	9302.00.10	Revolvers	9%
129.10.03	9302.00.25	Other, semi-automatic	9%
129.10.05	9302.00.29	Other	9%
129.10.07	9302.00.39	Other	9%
129.15.01	9303.10	Muzzle-loading firearms	9%
129.15.03	9303.20.11	Pump-action	9%
129.15.05	9303.20.12	Semi-automatic	9%

## By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
129.15.07	9303.20.13	Other	9%
129.15.09	9303.20.20	Shotguns, multiple barrel, including combination guns	9%
129.15.11	9303.30.10	Single-shot	9%
129.15.13	9303.30.20	Semi-automatic	9%
129.15.15	9303.30.90	Other	9%
129.20.01	9304.00.20	Other spring, air or gas guns or pistols	9%
130.10.03	9504.30.10	Games of skill or chance	9%
130.10.05	9504.50.10	Of a kind used with television receivers	9%
130.15.01	9506.32	Balls	9%

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 347

23 MAART 2018

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/2B/165)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangetoon.



**N NENE  
MINISTER VAN FINANSIES**

**BYLAE**

**Deur Note 2 in Afdeling B tot Deel 2 van Bylae No. 1 met die volgende te vervang:**

2. Vir die doeleindes van items 126.02 tot 126.05 die berekening van die skaal van aksynreg op:
- (a) Voertuie wat in die Republiek vervaardig is sal wees -
- (i)  $(0,00003 \times A) - 0,75\%$  met 'n maksimum van 30%; en
- (ii) "A" beteken die aanbevole kleinhandelprys, uitgesonderd die belasting op toegevoegde waarde min 20%.
- (b) Voertuie wat in die Republiek ingevoer is sal wees -
- (i)  $(0,00003 \times B) - 0,75\%$  met 'n maksimum van 30%, en
- (ii) "B" beteken die waarde vir ad valorem doeanereg doeleindes soos voorgeskryf in artikel 65(6)(a) van die Wet.
- (c) Die resultaat van die berekening  $0,00003 \times A$  en  $0,00003 \times B$  sal tot die derde desimale komma afgerond word.

**Deur die invoeging van die volgende:**

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
124.37	8517.62	Masjiene vir die ontvangs, omskeppings en transmissie of regenerasie van stem, beelde of ander data, met begrip van skakeling en versending apparate:	
124.37.11	8517.62.20	Apparate ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word	9%
124.37	8517.69	Ander:	
124.37.15	8517.69.10	Apparate ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word	9%

**Deur die vervanging van die volgende:**

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
118.15.01	3303.00.90	Ander	9%
118.20.01	3304.10.90	Ander	7%

Deur die vervanging van die volgende:		Artikel Beskrywing		Skaal van Aksynsreg
Tarifitem	Tariefsubpos			
118.20.03	3304.20.90	Ander		7%
118.20.05	3304.30.90	Ander		7%
118.20.07	3304.91.90	Ander		7%
118.20.09	3304.99.90	Ander		7%
118.33.01	3604.10	Vuurwerke		9%
120.10.01	4303.10	Kledingstukke en klerasiëbykomstighede		9%
120.15.01	4304.00.10	Kledingstukke en klerasiëbykomstighede		9%
124.05.01	8415.10.10	Van die soort gebruik in geboue, kompressor aangedrewe, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW		9%
124.05.03	8415.10.20	Van die soort gebruik in geboue, nie kompressor aangedrewe nie, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW		9%
124.05.05	8415.81.10	Van die soort gebruik in geboue, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW		9%
124.05.07	8415.82.10	Van die soort gebruik in geboue, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW		9%
124.05.09	8415.83.10	Van die soort gebruik in geboue, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW		9%
124.05.11	8415.90.05	Binnenshuise eenhede en buitelig eenhede vir masjiene van subposte 8415.10.10 en 8415.10.20		9%
124.37.01	8517.11	Lyntelefoonstelsel met koordlose handstelsel		9%
124.37.03	8517.12.10	Ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word		9%
124.40.01	8518.21	Enkel luidsprekers, in hulle omhulsels gemonteer		9%
124.40.03	8518.22	Veelvoudige luidsprekers, in dieselfde omhulsel gemonteer		9%
124.40.05	8518.29	Ander		9%
124.40.07	8518.40	Oudiofrekwensieversterkers		9%
124.40.09	8518.50	Elektriese klankversterkerstelsel		9%
124.45.01	8519.81.90	Ander		9%
124.45.03	8519.89.90	Ander		9%
124.55.02	8521.90.90	Ander		9%
124.66.01	8525.80.90	Ander		9%
124.70.01	8527.13.10	Huishoudelike aparate		9%
124.70.03	8527.19.10	Huishoudelike aparate		9%
124.70.05	8527.21	Met klankopneem- of -weergee-apparate gekombineer		9%
124.70.07	8527.29	Ander		9%
124.70.09	8527.91.10	Huishoudelike aparate		9%
124.70.11	8527.92.10	Huishoudelike aparate		9%

Deur die vervanging van die volgende:			Artikel Beskrywing	Skaal van Aksynsreg
Tariefitem	Tariefsubpos			
124.70.13	8527.99.10		Huishoudelike aparate	9%
124.75.25	8528.49.10		Kleur, met 'n skermgrootte van hoogstens 3 m x 4 m	9%
124.75.27	8528.49.90		Ander	9%
124.75.29	8528.52.20		Kleur, met 'n skermgrootte van meer as 3 m x 4 m	9%
124.75.31	8528.52.90		Ander	9%
124.75.33	8528.59.15		Kleur, met 'n skermgrootte van meer as 3 m x 4 m	9%
124.75.35	8528.59.90		Ander	9%
124.75.37	8528.69.90		Ander	9%
124.75.38	8528.71.10		Met 'n waarde vir belastingdoeleindes van hoogstens R5 000	9%
124.75.40	8528.71.90		Ander	9%
124.75.41	8528.72.20		Wat 'n katodestraalbuis inkorporeer (KSB)	9%
124.75.43	8528.72.50		Ander, met 'n skermgrootte van meer as 3 m x 4 m	9%
124.75.45	8528.72.90		Ander	9%
124.75.47	8528.73.20		Wat 'n katodestraalbuis inkorporeer (KSB)	9%
124.75.49	8528.73.50		Ander, met 'n skermgrootte van meer as 3 m x 4 m	9%
124.75.51	8528.73.90		Ander	9%
126.10.01	8711.20.90		Ander	7%
126.10.03	8711.30		Met wederkerige binnebrandsuierrejin met 'n silinderkapasiteit van meer as 250 cm <sup>3</sup> maar hoogstens 500 cm <sup>3</sup>	7%
126.10.05	8711.40		Met wederkerige binnebrandsuierrejin met 'n silinderkapasiteit van meer as 500 cm <sup>3</sup> maar hoogstens 800 cm <sup>3</sup>	7%
126.10.07	8711.50		Met wederkerige binnebrandsuierrejin met 'n silinderkapasiteit van meer as 800 cm <sup>3</sup>	9%
126.10.09	8711.90.20		Ander, met 'n silinderkapasiteit van minstens 200 cm <sup>3</sup> maar hoogstens 800 cm <sup>3</sup>	7%
126.10.11	8711.90.30		Ander, met 'n silinderkapasiteit van meer as 800 cm <sup>3</sup>	9%
126.20.01	8903.99.10		Waterponies en soortgelyke	9%
129.10.01	9302.00.10		Revolwers	9%
129.10.03	9302.00.25		Ander, semi-automaties	9%
129.10.05	9302.00.29		Ander	9%
129.10.07	9302.00.39		Ander	9%
129.15.01	9303.10		Voorlaaiers	9%
129.15.03	9303.20.11		Pomp-aksie	9%
129.15.05	9303.20.12		Semi-automaties	9%

## Deur die vervanging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
129.15.07	9303.20.13	Ander	9%
129.15.09	9303.20.20	Haelgewere, meenvoudige loop, met inbegrip van kombinasie gewere	9%
129.15.11	9303.30.10	Enkel skoot	9%
129.15.13	9303.30.20	Semi-outomaties	9%
129.15.15	9303.30.90	Ander	9%
129.20.01	9304.00.20	Ander veer-, lug- of gasgewere of -pistole	9%
130.10.03	9504.30.10	Behendigheid- en geluksepele	9%
130.10.05	9504.50.10	Van 'n soort wat met 'n televisieontvangstoestelle gebruik word	9%
130.15.01	9506.32	Balle	9%