

SOUTH AFRICAN RESERVE BANK

NO. R. 1087

22 October 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2A/161)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 2A of Schedule No. 1 to the said Act is hereby amended, with effect from 1 January 2022, to the extent set out in the Schedule hereto.



**DR DAVID MASEDO
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.35	2403.91.1	Imported from Switzerland:	
104.35.06	2403.91.11	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	R7.05/10sticks
104.35.08	2403.91.13	Other	R880.88/kg
104.35	2403.91.9	Other:	
104.35.10	2403.91.91	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	R7.05/10sticks
104.35.12	2403.91.93	Other	R880.88/kg
104.35.14	2403.99.05	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	R7.05/10sticks
106.20	3824.7	Mixtures containing halogenated derivatives of methane, ethane or propane:	
106.20	3824.71	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):	
106.20.03	3824.71.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.06	3824.71.11	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	500c/kg
106.20.07	3824.71.13	Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	500c/kg
106.20.15	3824.71.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.16	3824.71.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.20	3824.72	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes:	
106.20.28	3824.72.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.29	3824.72.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.20	3824.73	Containing hydrobromofluorocarbons (HBFCs):	
106.20.42	3824.73.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.43	3824.73.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg

By the deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
106.20	3824.74	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
106.20.49	3824.74.17	Containing chlorodifluoromethane, iso-Butane and 1-chloro-1,1-difluoroethane (R-406A)	500c/kg
106.20.50	3824.74.19	Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408A)	500c/kg
106.20.51	3824.74.21	Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B)	500c/kg
106.20.52	3824.74.23	Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B)	500c/kg
106.20.53	3824.74.25	Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R-418A)	500c/kg
106.20.54	3824.74.27	Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R-22/R-142B)	500c/kg
106.20.55	3824.74.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.56	3824.74.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.20	3824.77	Containing bromomethane (methyl bromide) or bromochloromethane:	
106.20.69	3824.77.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.70	3824.77.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.20	3824.79	Other:	
106.20.91	3824.79.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.92	3824.79.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.35.07	2403.91.20	Imported from Switzerland	R880.88/kg
104.35.09	2403.91.80	Other	R880.88/kg
104.37	24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:	
104.37	2404.11	Containing tobacco or reconstituted tobacco:	
104.37	2404.11.1	Containing reconstituted tobacco:	
104.37.01	2404.11.11	Imported from Switzerland, put up for retail sale in the form of sticks	R7.05/10sticks
104.37.03	2404.11.13	Imported from Switzerland, other	R880.88/kg
104.37.05	2404.11.15	Other, put up for retail sale in the form of sticks	R7.05/10sticks

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.37.07	2404.11.19	Other	R880.88/kg
104.37	2404.11.9	Other:	
104.37.11	2404.11.91	Put up for retail sale in the form of sticks	R7.05/10sticks
104.37.13	2404.11.99	Other	R880.88/kg
104.37	2404.19	Other:	
104.37.15	2404.19.20	Other, put up for retail sale in the form of sticks	R7.05/10sticks
104.37.17	2404.19.90	Other	R880.88/kg
106.50	38.27	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included:	
106.50	3827.1	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):	
106.50	3827.11	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):	
106.50.03	3827.11.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.50.06	3827.11.11	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	500c/kg
106.50.07	3827.11.13	Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	500c/kg
106.50.15	3827.11.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.16	3827.11.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.50	3827.12	Containing hydrobromofluorocarbons (HBFCs):	
106.50.28	3827.12.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.29	3827.12.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.50	3827.20	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402):	
106.50.31	3827.20.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.33	3827.20.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.50	3827.3	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
106.50.35	3827.32	Other, containing substances of subheadings 2903.71 to 2903.75	500c/kg
106.50	3827.39	Other:	
106.50.37	3827.39.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.50.39	3827.39.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.41	3827.39.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
106.50	3827.40	Containing methyl bromide (bromomethane) or bromochloromethane:	
106.50.59	3827.40.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.61	3827.40.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.50	3827.90	Other:	
106.50.63	3827.90.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.65	3827.90.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1087

22 Oktober 2021

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/2A/161)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Januarie 2022, in die mate in die Bylae hierby aangetoon.



DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skraping van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
104.35	2403.91.1	Vanaf Switserland ingevoer:	
104.35.06	2403.91.11	Produkte bedoel vir naseming sonder verbranding, vir kleinhandel verkoop bemark in die vorm van stokkies	R7.05/10stokkies
104.35.08	2403.91.13	Ander	R880.88/kg
104.35	2403.91.9	Ander:	
104.35.10	2403.91.91	Produkte bedoel vir naseming sonder verbranding, vir kleinhandel verkoop bemark in die vorm van stokkies	R7.05/10stokkies
104.35.12	2403.91.93	Ander	R880.88/kg
104.35.14	2403.99.05	Produkte bedoel vir naseming sonder verbranding, vir kleinhandel verkoop bemark in die vorm van stokkies	R7.05/10stokkies
106.20	3824.7	Mengsels wat halogeneerde derivate van metaan, etaan of propaan bevat:	
106.20	3824.71	Wat chloorfluorkoolstowwe (CFCs), hetsy al dan nie hidrochloorfluorkoolstowwe (HCFCs), perfluorkoolstowwe (PFCs) of hidrofluorkoolstowwe (HFCs) bevat nie:	
106.20.03	3824.71.05	Wat asikliese koolwaterstowwe bevat, slegs met fluor en chloor geperhalogeneer (uitgesonderd dié wat chloordifluormetaan, dichloordifluormetaan of trichloordifluormetaan bevat)	500c/kg
106.20.06	3824.71.11	Wat dichloordifluormetaan en 1,1-difluoretaan (R-500) bevat	500c/kg
106.20.07	3824.71.13	Wat chloordifluormetaan en chloorpentafluoretaan (R-502) bevat	500c/kg
106.20.15	3824.71.80	Ander, wat dichloordifluormetaan of trichloordifluormetaan bevat	500c/kg
106.20.16	3824.71.85	Ander, wat dichloordifluormetaan of trichloordifluormetaan bevat	500c/kg
106.20	3824.72	Wat broomchloorfluormetaan, broomtrifluormetaan of dibroomtetrafluoretaan bevat:	
106.20.28	3824.72.80	Ander, wat dichloordifluormetaan of trichloordifluormetaan bevat	500c/kg
106.20.29	3824.72.85	Ander, wat geperhalogeneerde derivate van asikliese waterstowwe bevat wat twee of meer verskillende halogene bevat	500c/kg
106.20	3824.73	Wat hidrobroomfluorkoolstowwe (HBFCs) bevat:	
106.20.42	3824.73.80	Ander, wat dichloordifluormetaan of trichloordifluormetaan bevat	500c/kg
106.20.43	3824.73.85	Ander, wat geperhalogeneerde derivate van asikliese waterstowwe bevat wat twee of meer verskillende halogene bevat	500c/kg

Deur die skapping van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
106.20	3824.74	Wat hidrochloorfluorkoolstowwe (HCFCs) bevat, hetsy al dan nie perfluorkoolstowwe (PFCs) of hidrofluorkoolstowwe (HFCs) bevat nie, maar wat nie chloorfluorkoolstowwe (CFCs) bevat nie:	
106.20.49	3824.74.17	Wat chloorfluormetaan, iso-butaan en 1- chloor-1,1- difluoretaan (R-406A) bevat	500c/kg
106.20.50	3824.74.19	Wat chloorfluormetaan, 1,1,1- trifluoretaan en pentafluoretaan (R-408A) bevat	500c/kg
106.20.51	3824.74.21	Wat chloorfluormetaan, chloortetrafluoretaan en 1- chloor-1,1- difluoretaan (R-409A) of (R-409B) bevat	500c/kg
106.20.52	3824.74.23	Wat chloorfluormetaan en 1,1- difluoretaan (R-415B) bevat	500c/kg
106.20.53	3824.74.25	Wat propaan, chloorfluormetaan en 1,1- difluoretaan (R-418A) bevat	500c/kg
106.20.54	3824.74.27	Wat chloorfluormetaan en 1- chloor 1,1- difluoretaan (R-22/R-142B) bevat	500c/kg
106.20.55	3824.74.80	Ander, wat dichloorfluormetaan of trichloorfluormetaan bevat	500c/kg
106.20.56	3824.74.85	Ander, wat geperhalogeneerde derivate van asikliese waterstowwe bevat wat twee of meer verskillende halogene bevat	500c/kg
106.20	3824.77	Wat broommetaan (metielbromied) of broomchloormetaan bevat:	
106.20.69	3824.77.80	Ander, wat dichloorfluormetaan of trichloorfluormetaan bevat	500c/kg
106.20.70	3824.77.85	Ander, wat geperhalogeneerde derivate van asikliese waterstowwe bevat wat twee of meer verskillende halogene bevat	500c/kg
106.20	3824.79	Ander:	
106.20.91	3824.79.80	Ander, wat dichloorfluormetaan of trichloorfluormetaan bevat	500c/kg
106.20.92	3824.79.85	Ander, wat geperhalogeneerde derivate van asikliese waterstowwe bevat wat twee of meer verskillende halogene bevat	500c/kg

Deur die invoeging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
104.35.07	2403.91.20	Vanaf Switserland ingevoer	R880.88/kg
104.35.09	2403.91.80	Ander	R880.88/kg
104.37	24.04	Produkte wat tabak bevat, harsaamgestelde tabak, nikotien, of tabak of nikotien plaasvervangers, bedoel vir inaseming sonder ontbranding; ander produkte wat nikotien bevat bedoel vir die opname van nikotien in die menslike liggaam:	
104.37	2404.11	Wat tabak of harsaamgestelde tabak bevat:	
104.37	2404.11.1	Wat harsaamgestelde tabak bevat:	
104.37.01	2404.11.11	Vanaf Switserland ingevoer, vir kleinhandel verkoop bemark in die vorm van stokkies	R7.05/10stokkies
104.37.03	2404.11.13	Vanaf Switserland ingevoer, ander	R880.88/kg
104.37.05	2404.11.15	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies	R7.05/10stokkies

Deur die invoeging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
104.37.07	2404.11.19	Ander	R880.88/kg
104.37	2404.11.9	Ander:	
104.37.11	2404.11.91	Vir kleinhandel verkoop bemark in die vorm van stokkies	R7.05/10stokkies
104.37.13	2404.11.99	Ander	R880.88/kg
104.37	2404.19	Ander:	
104.37.15	2404.19.20	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies	R7.05/10stokkies
104.37.17	2404.19.90	Ander	R880.88/kg
106.50	38.27	Mengsels wat gehalogeneerde derivate van metaan, etaan of propaan bevat, nie elders gespesifiseer of ingesluit nie:	
106.50	3827.1	Wat chloorfluorkoolstowwe (KFKe) bevat, hetsy dit hidrchlorfluorkoolstowwe (HKFKe) bevat al dan nie, perfluorkoolstowwe (PFKe) of hidroflluorkoolstowwe (HFKe); wat hidrobroomfluorkoolstowwe (HBFKe) bevat; wat koolstoftrichloried wat 1,1,1-Trichlooretaan (metielchloroform) bevat:	
106.50	3827.11	Wat chloorfluorkoolstowwe (KFKe) bevat, hetsy dit hidrchlorfluorkoolstowwe (HKFKe) bevat al dan nie, perfluorkoolstowwe (PFKe) of hidroflluorkoolstowwe (HFKe):	
106.50.03	3827.11.05	Wat askiese koolwaterstowwe bevat, slegs met fluoor en chloor geperhalogeneer (uitgesonderd dié wat chloorfluormetaan, dichloorfluormetaan of trichloorfluormetaan bevat)	500c/kg
106.50.06	3827.11.11	Wat dichloorfluormetaan en 1,1-difluoretaan (R-500) bevat	500c/kg
106.50.07	3827.11.13	Wat chloorfluormetaan en chloorpentafluoretaan (R-502) bevat	500c/kg
106.50.15	3827.11.80	Ander, wat dichloorfluormetaan of trichloorfluormetaan bevat	500c/kg
106.50.16	3827.11.85	Ander, wat geperhalogeneerde derivate van askiese waterstowwe bevat wat twee of meer verskillende halogene bevat	500c/kg
106.50	3827.12	Wat hidrobroomfluorkoolstowwe (HBFKe) bevat:	
106.50.28	3827.12.80	Ander, wat dichloorfluormetaan of trichloorfluormetaan bevat	500c/kg
106.50.29	3827.12.85	Ander, wat geperhalogeneerde derivate van askiese waterstowwe bevat wat twee of meer verskillende halogene bevat	500c/kg
106.50	3827.20	Wat broomchloorfluormetaan (Halon 1211), broomtrifluoretaan (Halon 1301) of dibroomtetrafluoretaan (Halon 2402) bevat:	
106.50.31	3827.20.80	Ander, wat dichloorfluormetaan of trichloorfluormetaan bevat	500c/kg
106.50.33	3827.20.85	Ander, wat geperhalogeneerde derivate van askiese waterstowwe bevat wat twee of meer verskillende halogene bevat	500c/kg
106.50	3827.3	Wat hidrchlorfluorkoolstowwe (HKFKe) bevat, hetsy al dan nie perfluorkoolstowwe (PFKe) of hidroflluorkoolstowwe (HFKe) bevat nie, maar wat nie chloorfluorkoolstowwe (KFKe) bevat nie:	
106.50.35	3827.32	Ander, wat stowwe van subposte 2903.71 tot 2903.75 bevat	500c/kg
106.50	3827.39	Ander:	
106.50.37	3827.39.05	Bevat askiese koolwaterstowwe, slegs perhalogene met fluoor en chloor (uitgesonderd die wat chloorfluormetaan, dichloorfluormetaan of trichloorfluormetaan bevat)	500c/kg
106.50.39	3827.39.80	Ander, wat dichloorfluormetaan of trichloorfluormetaan bevat	500c/kg
106.50.41	3827.39.85	Ander, wat perhalogeneerde derivate bevat van askiese koolwaterstowwe wat twee of meer verskillende halogene bevat	500c/kg

Deur die invoeging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
106.50	3827.40	Wat broommetaan (metielbromied) of broomchloormetaan bevat:	
106.50.59	3827.40.80	Ander, wat dichloordifluormetaan of trichloorfluormetaan bevat	500c/kg
106.50.61	3827.40.85	Wat chloordifluormetaan, 1,1,1- trifluormetaan en pentafluormetaan (R-408A) bevat	500c/kg
106.50	3827.90	Ander:	
106.50.63	3827.90.80	Ander, wat dichloordifluormetaan of trichloorfluormetaan bevat	500c/kg
106.50.65	3827.90.85	Ander, wat geperhalogeneerde derivate van askliese waterstowwe bevat wat twee of meer verskillende halogene bevat	500c/kg