

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6080

1 April 2025

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2B/171)

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 2025, to the extent set out in the Schedule hereto.


ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.37.05	8517.13.10	Designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	9%
124.37.07	8517.14.10	Designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	9%
124.37.11	8517.62.20	Apparatus designed for use when carried in the hand or on the person (excluding two-way radios), with a value for duty purposes exceeding R2 500	9%
124.37.15	8517.69.10	Apparatus designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	9%

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6080

1 April 2025

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/2B/171)

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 2025, in die mate in die Bylae hierby aangetoon.


ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
124.37.05	8517.13.10	Ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word, met 'n waarde vir belastingdoeleindes van meer as R2 500	9%
124.37.07	8517.14.10	Ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word, met 'n waarde vir belastingdoeleindes van meer as R2 500	9%
124.37.11	8517.62.20	Apparate ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word (uitgesonderd twee-rigting radios), met 'n waarde vir belastingdoeleindes van meer as R2 500	9%
124.37.15	8517.69.10	Apparate ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word, met 'n waarde vir belastingdoeleindes van meer as R2 500	9%