

GOVERNMENT NOTICES • GOEWERMENSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6078

1 April 2025

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/178)

In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is hereby amended, with effect from 2 April 2025, to the extent set out in the Schedule hereto.



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 8 in Section A to Part 5 of Schedule No. 1 with the following:

- 8.
- (a) For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the -
 - (i) general fuel levy at a rate of 385 cents per litre; and
 - (ii) carbon fuel levy at a rate of 14 cents per litre.
 - (b) For the purposes of items 195.10.15; 195.10.17; 195.10.21; 195.13.15; 195.13.17; 195.13.21 and 195.20.03 the rate of fuel levy shall be the sum of the -
 - (i) general fuel levy at a rate of 370 cents per litre; and
 - (ii) carbon fuel levy at a rate of 17 cents per litre.
 - (c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the -
 - (i) general fuel levy at a rate of 185 cents per litre; and
 - (ii) carbon fuel levy at a rate of nil cents per litre.

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	399c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	387c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	387c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	387c/li
195.13.15	2710.19.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	387c/li
195.13.17	2710.19.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	387c/li

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.13.21	2710.19.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note (j) to Chapter 27, unmarked	387c/li

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6078

1 April 2025

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/178)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 2 April 2025, in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Nota 8 in Afdeling A tot Deel 5 van Bylae No. 1 met die volgende:

- 8.
- (a) Vir die doeleindes van item 195.10.03 sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 385 sent per liter; en
- (ii) koolstofbrandstofheffing teen 'n skaal van 14 sent per liter
- (b) Vir die doeleindes van items 195.10.15; 195.10.17; 195.10.21, 195.13.15, 195.13.17, 195.13.21 en 195.20.03 sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 370 sent per liter; en
- (ii) koolstofbrandstofheffing teen 'n skaal van 17 sent per liter.
- (c) Vir die doeleindes van item 195.20.01 sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 185 sent per liter; en
- (ii) koolstofbrandstofheffing teen 'n skaal van nul sent per liter.

Deur die vervanging van die volgende:

Brandstofheffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	399c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemark	387c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	387c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ii) by Hoofstuk 27, ongemark	387c/li
195.13.15	2710.19.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemark	387c/li
195.13.17	2710.19.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	387c/li

Deur die vervanging van die volgende:

Brandstof- heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.13.21	2710.19.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ii) by Hoofstuk 27, ongemerk	387c/li

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6079

1 April 2025

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1942)

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 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:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	ATCFTA
8517.13.10	4	--- Designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	u	free	free	free	free	free	free
8517.14.10	0	--- Designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	u	free	free	free	free	free	free
8517.62.20	8	--- 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	u	free	free	free	free	free	free
8517.69.10	5	--- Apparatus designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	u	free	free	free	free	free	free

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6079

1 April 2025

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1942)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 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:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg					
				Algemeen	EU / VK	EFTA	SAOG	MERCOSUR	AfKvHG
8517.13.10	4	--- Ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word, met 'n waarde vir belastingdoeleindes van meer as R2 500	u	vry	vry	vry	vry	vry	vry
8517.14.10	0	--- Ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word, met 'n waarde vir belastingdoeleindes van meer as R2 500	u	vry	vry	vry	vry	vry	vry
8517.62.20	8	--- 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	u	vry	vry	vry	vry	vry	vry
8517.69.10	5	--- Apparate ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word, met 'n waarde vir belastingdoeleindes van meer as R2 500	u	vry	vry	vry	vry	vry	vry

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%