

## 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 /<br>Subheading | CD | Article Description                                                                                                                                  | Statistical<br>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  | ---<br>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  | ---<br>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  | ---<br>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  | ---<br>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%                  |