

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6379

4 July 2025

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2A/165)

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 to the extent set out in the Schedule hereto.


ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) after Note 4 in Section A to Part 2 of Schedule No. 1:

5. For the purposes of item 116.10.10, the rate of excise duty specified in the rate of excise duty column is applicable to the liquid contained in that device.

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
116.00		Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles:	
116.10	8543.40	Electronic cigarettes and similar personal electric vaporising devices:	
116.10.10	8543.40.10	Presented with vaping liquid, whether or not containing nicotine	R3.18/ml

SUID-AFRIKAANSE INKOMSTEDIENS

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

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



ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Opmerking(s) in Afdeling A tot Deel 2 van Bylae No. 1:

5. Vir die doeleindes van item 116.10.10, is die skaal van aksynsreg in die aksynsregkolom gespesifiseer van toepassing op die vloeistof wat in daardie toestel bevat word.

Deur die invoeging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
116.00		Masjienerie en meganiese toestelle; elektriese toerusting; onderdele daarvan; klank-opneem en weergee-apparate, televisie beeld en klank opnemers en weergee -apparate, en onderdele en bybehore van sodanige artikels	
116.10	8543.40	Elektroniese sigarette en dergelike persoonlike elektriese damprook toestelle:	
116.10.10	8543.40.10	Aangebied met damprook vloeistof, hetsy dit nikotien bevat al dan nie	R3.18/ml