

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6796

7 November 2025

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2A/166)

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 2026, to the extent set out in the Schedule hereto.



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
106.10.02	2903.14	Carbon tetrachloride	500c/kg
106.10.04	2903.19.10	1,1,1-Trichloroethane (methyl chloroform)	500c/kg
106.10.05	2903.76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500c/kg

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
106.10.01	2903.14	Carbon tetrachloride	500c/kg
106.10.02	2903.19.10	1,1,1-Trichloroethane (methyl chloroform)	500c/kg
106.10.03	2903.76.05	Bromochlorodifluoromethane	500c/kg
106.10.04	2903.76.10	Bromotrifluoromethane	500c/kg
106.10.05	2903.76.15	Dibromotetrafluoroethanes	500c/kg

SUID-AFRIKAANSE INKOMSTEDIENS

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/2A/166)

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 2026, in die mate in die Bylae hierby aangetoon.


ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die skraping van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
106.10.02	2903.14	Koolstoftetrachloried	500c/kg
106.10.04	2903.19.10	1,1,1-Trichlooretaan (metielchloroform)	500c/kg
106.10.05	2903.76	Broomchloordifluoormetaan, broomtrifluoormetaan en dibroomtetrafluooretane	500c/kg

Deur die invoeging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
106.10.01	2903.14	Koolstoftetrachloried	500c/kg
106.10.02	2903.19.10	1,1,1-Trichlooreethaan (metielchloroform)	500c/kg
106.10.03	2903.76.05	Broomchloordifluoormetaan	500c/kg
106.10.04	2903.76.10	Broomtrifluoormetaan	500c/kg
106.10.05	2903.76.15	Dibroomtetrafluooretane	500c/kg