

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 7739

24 July 2026

**CUSTOMS AND EXCISE ACT, 1964.**  
**AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1975)**

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 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 |
| 2008.11.11              | 2  | ----- Smooth, put up in packaging for retail sale | kg                  | 20%          | free    | free | free | 20%      |
| 2008.11.15              | 5  | ----- Other, put up in packaging for retail sale  | kg                  | 20%          | free    | free | free | 20%      |
| 2008.11.19              | 8  | ----- Other                                       | kg                  | 20%          | free    | free | free | 20%      |

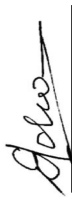
## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 7739

24 Julie 2026

**DOEANE- EN AKSYNSWET, 1964.**  
**WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1975)**

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

| Pos /<br>Subpos | TS | Artikel Beskrywing                                        | Statistiese<br>Eenheid | Skaal van Reg |         |      |      |          |       |
|-----------------|----|-----------------------------------------------------------|------------------------|---------------|---------|------|------|----------|-------|
|                 |    |                                                           |                        | Algemeen      | EU / VK | EFTA | SAOG | MERCOSUR | AFKVG |
| 2008.11.11      | 2  | ----- Gladde, in verpakings vir kleinhandelverkoop bemark | kg                     | 20%           | vry     | vry  | vry  | 20%      | 8%    |
| 2008.11.15      | 5  | ----- Ander, in verpakings vir kleinhandelverkoop bemark  | kg                     | 20%           | vry     | vry  | vry  | 20%      | 8%    |
| 2008.11.19      | 8  | ----- Ander                                               | kg                     | 20%           | vry     | vry  | vry  | 20%      | 8%    |