

SCHEDULE 1 / PART 2

SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND

NOTES:

SCHEDULE 1 / PART 2 / SECTION A

SECTION A

SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND

NOTES:

1. Any rate of specific excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.
2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.
3. If duty should become payable on any beer which is in a process of manufacture, such duty shall be calculated according to the registered strength and quantity of the final product.
4. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific excise duty on imported goods of the same class or kind.
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.

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:	
104.01.05	1901.90.13	Preparations for making alcoholic beverages (excluding those of subheading 1901.90.20) as defined in Additional Note 2 to Chapter 19	34,7c/kg
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
104.05	21.06	Food preparations not elsewhere specified or included:	
104.05.10	2106.90.13	Preparations for making alcoholic beverages as defined in Additional Note 1 to Chapter 21	34,7c/kg
104.10	22.03	Beer made from malt:	
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.10.20	2203.00.90	Other	R145.07/li aa
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):	
104.15.01	2204.10	Sparkling wine	R19.03/li
104.15	2204.21	In containers holding 2 li or less:	
104.15	2204.21.4	Unfortified wine:	
104.15.03	2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R5.95/li
104.15.04	2204.21.42	Other	R292.91/li aa
104.15	2204.21.5	Fortified wine:	
104.15.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R10.04/li
104.15.06	2204.21.52	Other	R292.91/li aa
104.15	2204.22	In containers holding more than 2 li but not more than 10 li:	
104.15	2204.22.4	Unfortified wine:	
104.15.13	2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R5.95/li
104.15.15	2204.22.42	Other	R292.91/li aa
104.15	2204.22.5	Fortified wine:	
104.15.17	2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R10.04/li
104.15.19	2204.22.52	Other	R292.91/li aa
104.15	2204.29	Other:	
104.15	2204.29.4	Unfortified wine:	
104.15.21	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R5.95/li
104.15.23	2204.29.42	Other	R292.91/li aa

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.15	2204.29.5	Fortified wine:	
104.15.25	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R10.04/li
104.15.27	2204.29.52	Other	R292.91/li aa
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
104.16	2205.10	In containers holding 2 li or less:	
104.16.01	2205.10.10	Sparkling	R19.03/li
104.16	2205.10.2	Unfortified:	
104.16.03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	R5.95/li
104.16.04	2205.10.22	Other	R292.91/li aa
104.16	2205.10.3	Fortified:	
104.16.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R10.04/li
104.16.06	2205.10.32	Other	R292.91/li aa
104.16	2205.90	Other:	
104.16	2205.90.2	Unfortified:	
104.16.09	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	R5.95/li
104.16.10	2205.90.22	Other	R292.91/li aa
104.16	2205.90.3	Fortified:	
104.16.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R10.04/li
104.16.12	2205.90.32	Other	R292.91/li aa
104.17	22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	
104.17.03	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages	R19.03/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	R145.07/li aa
104.17.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	R145.07/li aa
104.17.11	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	R145.07/li aa
104.17.15	2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	R145.07/li aa
104.17.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	R145.07/li aa

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.17.17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R117.16/li aa
104.17.21	2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol.	R117.16/li aa
104.17.22	2206.00.85	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	R145.07/li aa
104.17.25	2206.00.87	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R117.16/li aa
104.17.90	2206.00.90	Other	R292.91/li aa
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	R292.91/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R292.91/li aa
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:	
104.23	2208.20	Spirits obtained by distilling grape wine or grape marc:	
104.23	2208.20.1	In containers holding 2 li or less:	
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	R263.62/li aa
104.23.02	2208.20.19	Other	R292.91/li aa
104.23	2208.20.9	Other:	
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	R263.62/li aa
104.23.04	2208.20.99	Other	R292.91/li aa
104.23	2208.30	Whiskies:	
104.23.05	2208.30.10	In containers holding 2 li or less	R292.91/li aa
104.23.07	2208.30.90	Other	R292.91/li aa
104.23	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:	
104.23.09	2208.40.10	In containers holding 2 li or less	R292.91/li aa
104.23.11	2208.40.90	Other	R292.91/li aa
104.23	2208.50	Gin and Geneva:	
104.23.13	2208.50.10	In containers holding 2 li or less	R292.91/li aa
104.23.15	2208.50.90	Other	R292.91/li aa
104.23	2208.60	Vodka:	
104.23.17	2208.60.10	In containers holding 2 li or less	R292.91/li aa
104.23.19	2208.60.90	Other	R292.91/li aa

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.23	2208.70	Liqueurs and cordials:	
104.23	2208.70.2	In containers holding 2 l or less:	
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R117.16/li aa
104.23.22	2208.70.22	Other	R292.91/li aa
104.23	2208.70.9	Other:	
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R117.16/li aa
104.23.24	2208.70.92	Other	R292.91/li aa
104.23	2208.90	Other:	
104.23	2208.90.2	In containers holding 2 l or less:	
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R117.16/li aa
104.23.26	2208.90.22	Other	R292.91/li aa
104.23	2208.90.9	Other:	
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R117.16/li aa
104.23.28	2208.90.92	Other	R292.91/li aa
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
104.30	2402.10	Cigars, cheroots and cigarillos, containing tobacco:	
104.30.01	2402.10.10	Imported from Switzerland	R5 843.68/kg net
104.30.03	2402.10.90	Other	R5 843.68/kg net
104.30	2402.20	Cigarettes containing tobacco:	
104.30.05	2402.20.10	Imported from Switzerland	R11.40/10cigarettes
104.30.07	2402.20.90	Other	R11.40/10cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:	
104.30.09	2402.90.12	Imported from Switzerland	R5 843.68/kg net
104.30.11	2402.90.14	Other	R5 843.68/kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:	
104.30.13	2402.90.22	Imported from Switzerland	R11.40/10cigarettes
104.30.15	2402.90.24	Other	R11.40/10cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:	
104.35	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R321.37/kg net
104.35	2403.19	Other:	

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	R321.37/kg net
104.35.03	2403.19.20	Other pipe tobacco	R321.37/kg net
104.35.05	2403.19.30	Cigarette tobacco	R512.62/kg
104.35	2403.91	"Homogenised" or "reconstituted" tobacco:	
104.35.07	2403.91.20	Imported from Switzerland	R1 069.17/kg
104.35.09	2403.91.80	Other	R1 069.17/kg
104.35	2403.99	Other:	
104.35.15	2403.99.30	Other cigarette tobacco substitutes	R512.62/kg
104.35.17	2403.99.40	Other pipe tobacco substitutes	R321.37/kg net
104.35.19	2403.99.90	Other	R1 069.17/kg
104.37	24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:	
104.37	2404.1	Products intended for inhalation without combustion:	
104.37	2404.11	Containing tobacco or reconstituted tobacco:	
104.37	2404.11.1	Containing reconstituted tobacco:	
104.37.01	2404.11.11	Imported from Switzerland, put up for retail sale in the form of sticks	R8.55/10sticks
104.37.03	2404.11.13	Imported from Switzerland, other	R1 069.17/kg
104.37.05	2404.11.15	Other, put up for retail sale in the form of sticks	R8.55/10sticks
104.37.07	2404.11.19	Other	R1 069.17/kg
104.37	2404.11.9	Other:	
104.37.11	2404.11.91	Put up for retail sale in the form of sticks	R8.55/10sticks
104.37.13	2404.11.99	Other	R1 069.17/kg
104.37.14	2404.12	Other, containing nicotine	R3.18/ml
104.37	2404.19	Other:	
104.37.16	2404.19.10	Containing nicotine substitutes	R3.18/ml
104.37.19	2404.19.20	Other, put up for retail sale in the form of sticks	R8.55/10sticks
104.37.21	2404.19.90	Other	R1 069.17/kg
105.00	MINERAL PRODUCTS		
105.10	27.10	Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
105.10	2710.12	Light oils and preparations:	

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
105.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	3,909c/li
105.10.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
105.10.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
105.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	3,817c/li
105.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	3,817c/li
105.10.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ii) to Chapter 27, marked	free
105.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ii) to Chapter 27, unmarked	3,817c/li
105.13	2710.19	Other:	
105.13.09	2710.19.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
105.13.13	2710.19.15	Illuminating kerosene, a defined in Additional Note 1(f) to Chapter 27, marked	free
105.13.15	2710.19.26	Illuminating kerosene, as defined in Additional Note 1(f), unmarked	3,817c/li
105.13.17	2710.19.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	3,817c/li
105.13.19	2710.19.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ii) to Chapter 27, marked	free
105.13.21	2710.19.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ii) to Chapter 27, unmarked	3,817c/li
106.00	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES		
106.10	29.03	Halogenated derivatives of hydrocarbons:	
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
106.10.06	2903.77.05	Trichlorofluoromethane	500c/kg
106.10.08	2903.77.10	Dichlorodifluoromethane	500c/kg
106.10.10	2903.77.15	Trichlorotrifluoroethanes	500c/kg
106.10.12	2903.77.20	Dichlorotetrafluoroethanes and chloropentafluoroethane	500c/kg
106.10.14	2903.77.25	Chlorotrifluoromethane	500c/kg
106.10.16	2903.77.30	Pentachlorofluoroethane	500c/kg
106.10.18	2903.77.35	Tetrachlorodifluoroethanes	500c/kg
106.10.20	2903.77.40	Heptachlorofluoropropanes	500c/kg
106.10.22	2903.77.45	Hexachlorodifluoropropanes	500c/kg
106.10.24	2903.77.50	Pentachlorotrifluoropropane	500c/kg

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
106.10.26	2903.77.55	Tetrachlorotetrafluoropropanes	500c/kg
106.10.28	2903.77.60	Trichloropentafluoropropanes	500c/kg
106.10.30	2903.77.65	Dichlorohexafluoropropanes	500c/kg
106.10.32	2903.77.70	Chloroheptafluoropropanes	500c/kg
106.20	38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
106.50	38.27	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included:	
106.50	3827.1	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):	
106.50	3827.11	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):	
106.50.03	3827.11.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.50.06	3827.11.11	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	500c/kg
106.50.07	3827.11.13	Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	500c/kg
106.50.15	3827.11.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.16	3827.11.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.50	3827.12	Containing hydrobromofluorocarbons (HBFCs):	
106.50.28	3827.12.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.29	3827.12.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.50	3827.20	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402):	
106.50.31	3827.20.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.33	3827.20.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.50	3827.3	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
106.50.35	3827.32	Other, containing substances of subheadings 2903.71 to 2903.75	500c/kg
106.50	3827.39	Other:	
106.50.37	3827.39.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.50.39	3827.39.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.41	3827.39.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.50	3827.40	Containing methyl bromide (bromomethane) or bromochloromethane:	
106.50.59	3827.40.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
106.50.61	3827.40.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
106.50	3827.90	Other:	
106.50.63	3827.90.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.65	3827.90.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
108.20	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:	
108.20.40	3826.00.10	Biodiesel as defined in Additional Note 1(a) to Chapter 38	3,817c/li
108.20.50	3826.00.90	Other	3,817c/li
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