

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 2018, to the extent set out in the Schedule hereto.

N NENE
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 2 in Section B to Part 2 of Schedule No. 1 with the following:

2.	For the purposes of items 126.02 to 126.05 the rate of excise duty on:
(a)	Vehicles manufactured in the Republic shall be -
(i)	$((0,00003 \times A) - 0,75)\%$ with a maximum of 30%; and
(ii)	"A" means the recommended retail price, exclusive of value-added tax, less 20%.
(b)	Vehicles imported into the Republic shall be -
(i)	$((0,00003 \times B) - 0,75)\%$ with a maximum of 30%; and
(ii)	"B" means the value for the ad valorem excise duty on imported goods as prescribed in section 65(8)(a) of the
(c)	The result of the calculations $0,00003 \times A$ and $0,00003 \times B$ shall be rounded-off to the third decimal comma.

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.37	8517.62	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:	
124.37.11	8517.62.20	Apparatus designed for use when carried in the hand or on the person	9%
124.37	8517.69	Other:	
124.37.15	8517.69.10	Apparatus designed for use when carried in the hand or on the person	9%

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
118.15.01	3303.00.90	Other	9%
118.20.01	3304.10.90	Other	7%

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
118.20.03	3304.20.90	Other	7%
118.20.05	3304.30.90	Other	7%
118.20.07	3304.91.90	Other	7%
118.20.09	3304.99.90	Other	7%
118.33.01	3604.10	Fireworks	9%
120.10.01	4303.10	Articles of apparel and clothing accessories	9%
120.15.01	4304.00.10	Articles of apparel and clothing accessories	9%
124.05.01	8415.10.10	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8kW	9%
124.05.03	8415.10.20	Of a kind used for buildings, not compressor operated, having a rated cooling capacity not exceeding 8,8kW	9%
124.05.05	8415.81.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	9%
124.05.07	8415.82.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	9%
124.05.09	8415.83.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	9%
124.05.11	8415.90.05	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	9%
124.37.01	8517.11	Line telephone sets with cordless handsets	9%
124.37.03	8517.12.10	Designed for use when carried in the hand or on the person	9%
124.40.01	8518.21	Single loudspeakers, mounted in their enclosures	9%
124.40.03	8518.22	Multiple loudspeakers, mounted in the same enclosure	9%
124.40.05	8518.29	Other	9%
124.40.07	8518.40	Audio-frequency electric amplifiers	9%
124.40.09	8518.50	Electric sound amplifiers sets	9%
124.45.01	8519.81.90	Other	9%
124.45.03	8519.89.90	Other	9%
124.55.02	8521.90.90	Other	9%
124.66.01	8525.80.90	Other	9%
124.70.01	8527.13.10	Domestic apparatus	9%
124.70.03	8527.19.10	Domestic apparatus	9%
124.70.05	8527.21	Combined with sound recording or reproducing apparatus	9%
124.70.07	8527.29	Other	9%
124.70.09	8527.91.10	Domestic apparatus	9%
124.70.11	8527.92.10	Domestic apparatus	9%

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.70.13	8527.99.10	Domestic apparatus	9%
124.75.25	8528.49.10	Colour, with a screen size not exceeding 3 m x 4 m	9%
124.75.27	8528.49.90	Other	9%
124.75.29	8528.52.20	Colour, with screen size exceeding 3 m x 4 m	9%
124.75.31	8528.52.90	Other	9%
124.75.33	8528.59.15	Colour, with a screen size exceeding 3 m x 4 m	9%
124.75.35	8528.59.90	Other	9%
124.75.37	8528.69.90	Other	9%
124.75.38	8528.71.10	With a value for duty purposes not exceeding R5 000	9%
124.75.40	8528.71.90	Other	9%
124.75.41	8528.72.20	Incorporating a cathode-ray tube (CRT)	9%
124.75.43	8528.72.50	Other, with a screen size exceeding 3 m x 4 m	9%
124.75.45	8528.72.90	Other	9%
124.75.47	8528.73.20	Incorporating a cathode-ray tube (CRT)	9%
124.75.49	8528.73.50	Other, with a screen size exceeding 3 m x 4 m	9%
124.75.51	8528.73.90	Other	9%
126.10.01	8711.20.90	Other	7%
126.10.03	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	7%
126.10.05	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	7%
126.10.07	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	9%
126.10.09	8711.90.20	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	7%
126.10.11	8711.90.30	Other, of a cylinder capacity exceeding 800 cm ³	9%
126.20.01	8903.99.10	Water scooters and the like	9%
129.10.01	9302.00.10	Revolvers	9%
129.10.03	9302.00.25	Other, semi-automatic	9%
129.10.05	9302.00.29	Other	9%
129.10.07	9302.00.39	Other	9%
129.15.01	9303.10	Muzzle-loading firearms	9%
129.15.03	9303.20.11	Pump-action	9%
129.15.05	9303.20.12	Semi-automatic	9%

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
129.15.07	9303.20.13	Other	9%
129.15.09	9303.20.20	Shotguns, multiple barrel, including combination guns	9%
129.15.11	9303.30.10	Single-shot	9%
129.15.13	9303.30.20	Semi-automatic	9%
129.15.15	9303.30.90	Other	9%
129.20.01	9304.00.20	Other spring, air or gas guns or pistols	9%
130.10.03	9504.30.10	Games of skill or chance	9%
130.10.05	9504.50.10	Of a kind used with television receivers	9%
130.15.01	9506.32	Balls	9%