

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 retrospective effect from 1 April 2018**, to the extent set out in the Schedule hereto.

DR DAVID MASONDO  
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.37.11	8517.62.20	Apparatus designed for use when carried in the hand or on the person (excluding two-way radios)	9%