

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 January 2022**, to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

| Tariff Item | Tariff Subheading | Article Description | Rate of Excise Duty |
|---------------|-------------------|---|---------------------------|
| 124.37 | 8517.12 | Telephones for cellular networks or for other wireless networks: | |
| 124.37.03 | 8517.12.10 | Designed for use when carried in the hand or on the person | 9% |
| 124.66 | 8525.80 | Television cameras, digital cameras and video camera recorders: | |
| 124.66.01 | 8525.80.90 | Other | 9% |
| 126.04.55 | 8704.90.05 | Golf carts, pedestrian type | (See Note 2 to this Part) |
| 126.04.60 | 8704.90.35 | Electric vehicles with a vehicle mass not exceeding 800 kg | (See Note 2 to this Part) |
| 126.04.65 | 8704.90.40 | Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab | (See Note 2 to this Part) |

By the insertion of the following:

| Tariff Item | Tariff Subheading | Article Description | Rate of Excise Duty |
|---------------|-------------------|---|---------------------|
| 124.37 | 8517.13 | Smartphones: | |
| 124.37.05 | 8517.13.10 | Designed for use when carried in the hand or on the person | 9% |
| 124.37 | 8517.14 | Other telephones for cellular networks or for other wireless networks: | |
| 124.37.07 | 8517.14.10 | Designed for use when carried in the hand or on the person | 9% |
| 124.66 | 8525.8 | Television cameras, digital cameras and video camera recorders: | |
| 124.66.03 | 8525.81.90 | Other | 9% |
| 124.66.05 | 8525.82.90 | Other | 9% |

By the insertion of the following:

| Tariff Item | Tariff Subheading | Article Description | Rate of Excise Duty |
|---------------|-------------------|---|---------------------------|
| 124.66.07 | 8525.83.90 | Other | 9% |
| 124.66.09 | 8525.89.90 | Other | 9% |
| 126.04 | 8704.4 | Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: | |
| 126.04 | 8704.41 | G.V.W. not exceeding 5 t: | |
| 126.04.44 | 8704.41.70 | Other, of a vehicle mass not exceeding 600 kg | (See Note 2 to this Part) |
| 126.04.45 | 8704.41.75 | Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.41.77) | (See Note 2 to this Part) |
| 126.04.46 | 8704.41.77 | Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg | (See Note 2 to this Part) |
| 126.04.47 | 8704.41.81 | Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab | (See Note 2 to this Part) |
| 126.04.48 | 8704.41.83 | Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab | (See Note 2 to this Part) |
| 126.04 | 8704.5 | Other, both with spark-ignition internal combustion piston engine and electric motor as motors for propulsion: | |
| 126.04 | 8704.51 | G.V.W. not exceeding 5 t: | |
| 126.04.51 | 8704.51.50 | Three-wheeled vehicles with motorcycles type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicles type differentials and reverse gears | (See Note 2 to this Part) |
| 126.04.53 | 8704.51.70 | Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg | (See Note 2 to this Part) |
| 126.04.55 | 8704.51.75 | Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.31.77) | (See Note 2 to this Part) |
| 126.04.57 | 8704.51.77 | Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg | (See Note 2 to this Part) |
| 126.04.59 | 8704.51.81 | Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab | (See Note 2 to this Part) |
| 126.04.61 | 8704.51.83 | Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab | (See Note 2 to this Part) |
| 126.04 | 8704.60 | Other with only electric motor for propulsion: | |
| 126.04.65 | 8704.60.05 | Golf carts, pedestrian type | (See Note 2 to this Part) |
| 126.04.67 | 8704.60.10 | With a mass not exceeding 800 kg | (See Note 2 to this Part) |
| 126.04.69 | 8704.60.30 | Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab | (See Note 2 to this Part) |
| 126.04.71 | 8704.60.40 | Other, (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a GVM not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a GVM not exceeding 3 500 kg per chassis fitted with a cab | (See Note 2 to this Part) |