

In terms of section 48 of the Customs and Excise Act, 1964, Part 2A of Schedule No. 1 to the said Act is hereby amended, with effect from 1 June 2023, to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.37.15	2404.19.20	Other, put up for retail sale in the form of sticks	R7.80/10sticks
104.37.17	2404.19.90	Other	R975.15/kg

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.37.14	2404.12	Other, containing nicotine	R2.90/ml
104.37.16	2404.19.10	Containing nicotine substitutes	R2.90/ml
104.37.19	2404.19.20	Other, put up for retail sale in the form of sticks	R7.43/10sticks
104.37.21	2404.19.90	Other	R929.33/kg