

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

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>104.35</b>	<b>2403.91.1</b>	<b>Imported from Switzerland:</b>	
104.35.06	2403.91.11	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	R7.05/10sticks
104.35.08	2403.91.13	Other	R880.88/kg
<b>104.35</b>	<b>2403.91.9</b>	<b>Other:</b>	
104.35.10	2403.91.91	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	R7.05/10sticks
104.35.12	2403.91.93	Other	R880.88/kg
<b>104.35</b>	<b>2403.99</b>	<b>Other:</b>	
104.35.14	2403.99.05	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	R7.05/10sticks
104.35.15	2403.99.30	Other cigarette tobacco substitutes	R422.34/kg
104.35.17	2403.99.40	Other pipe tobacco substitutes	R250.22/kg net
104.35.19	2403.99.90	Other	R880.88/kg
<b>106.20</b>	<b>3824.7</b>	<b>Mixtures containing halogenated derivatives of methane, ethane or propane:</b>	
<b>106.20</b>	<b>3824.71</b>	<b>Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):</b>	
106.20.03	3824.71.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.06	3824.71.11	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	500c/kg
106.20.07	3824.71.13	Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	500c/kg
106.20.15	3824.71.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.16	3824.71.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.20</b>	<b>3824.72</b>	<b>Containing bromochlorodifluoromethane , bromotrifluoromethane or dibromotetrafluoroethanes:</b>	
106.20.28	3824.72.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.29	3824.72.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg

**By the deletion of the following:**

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>106.20</b>	<b>3824.73</b>	<b>Containing hydrobromofluorocarbons (HBFCs):</b>	
106.20.42	3824.73.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.43	3824.73.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.20</b>	<b>3824.74</b>	<b>Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):</b>	
106.20.49	3824.74.17	Containing chlorodifluoromethane, Iso-Butane and 1-chloro-1,1-difluoroethane (R-406A)	500c/kg
106.20.50	3824.74.19	Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408A)	500c/kg
106.20.51	3824.74.21	Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B)	500c/kg
106.20.52	3824.74.23	Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B)	500c/kg
106.20.53	3824.74.25	Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R-418A)	500c/kg
106.20.54	3824.74.27	Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R-22/R-142B)	500c/kg
106.20.55	3824.74.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.56	3824.74.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.20</b>	<b>3824.77</b>	<b>Containing bromomethane (methyl bromide) or bromochloromethane:</b>	
106.20.69	3824.77.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.70	3824.77.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.20</b>	<b>3824.79</b>	<b>Other:</b>	
106.20.91	3824.79.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.92	3824.79.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg

**By the insertion of the following:**

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.35.21	2403.91.20	Imported from Switzerland	R880.88/kg
104.35.23	2403.91.80	Other	R880.88/kg
<b>104.37</b>	<b>24.04</b>	<b>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:</b>	
<b>104.37</b>	<b>2404.11</b>	<b>Containing reconstituted tobacco:</b>	
104.37.01	2404.11.11	Imported from Switzerland	R880.88/kg

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.37.03	2404.11.13	Other	R880.81/kg
104.37.05	2404.11.90	Other	R880.88/kg
<b>106.50</b>	<b>38.27</b>	<b>Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included:</b>	
<b>106.50</b>	<b>3827.1</b>	<b>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):</b>	
<b>106.50</b>	<b>3827.11</b>	<b>Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):</b>	
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
<b>106.50</b>	<b>3827.12</b>	<b>Containing hydrobromofluorocarbons (HBFCs):</b>	
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
<b>106.50</b>	<b>3827.20</b>	<b>Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402):</b>	
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
<b>106.50</b>	<b>3827.3</b>	<b>Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):</b>	
<b>106.50</b>	<b>3827.31</b>	<b>Containing substances of subheadings 2903.41 to 2903.48:</b>	
106.50.37	3827.31.23	Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B)	500c/kg
106.50.39	3827.31.25	Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R418A)	500c/kg
106.50.40	3827.31.90	Other	500c/kg
<b>106.50</b>	<b>3827.32</b>	<b>Other, containing substances of subheadings 2903.71 to 2903.75:</b>	
106.50.41	3827.32.17	Containing chlorodifluoromethane, iso-Butane and 1-chloro-1,1- difluoroethane (R-406A)	500c/kg
106.50.43	3827.32.19	Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408 A)	500c/kg
106.50.45	3827.32.21	Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B)	500c/kg
106.50.47	3827.32.23	Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B)	500c/kg
106.50.49	3827.32.25	Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R418A)	500c/kg

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
106.50.51	3827.32.27	Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R- 22/R-142B)	500c/kg
106.50.52	3827.32.90	Other	500c/kg
<b>106.50</b>	<b>3827.39</b>	<b>Other:</b>	
106.50.53	3827.39.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.55	3827.39.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.50</b>	<b>3827.40</b>	<b>Containing methyl bromide (bromomethane) or bromochloromethane:</b>	
106.50.59	3827.40.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.61	3827.40.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.50</b>	<b>3827.90</b>	<b>Other:</b>	
106.50.63	3827.90.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg