

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6379

4 July 2025

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2A/165)**

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 to the extent set out in the Schedule hereto.


ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) after Note 4 in Section A to Part 2 of Schedule No. 1:

5. For the purposes of item 116.10.10, the rate of excise duty specified in the rate of excise duty column is applicable to the liquid contained in that device.

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
116.00		Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles:	
116.10	8543.40	Electronic cigarettes and similar personal electric vaporising devices:	
116.10.10	8543.40.10	Presented with vaping liquid, whether or not containing nicotine	R3.18/ml