

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 April 2025, to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA**  
**MINISTER OF FINANCE**

**SCHEDULE**

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.37.05	8517.13.10	Designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	9%
124.37.07	8517.14.10	Designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	9%
124.37.11	8517.62.20	Apparatus designed for use when carried in the hand or on the person (excluding two-way radios), with a value for duty purposes exceeding R2 500	9%
124.37.15	8517.69.10	Apparatus designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	9%