

SOUTH AFRICAN RESERVE BANK

NO. R. 1087

22 October 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2A/161)**

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.



**DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.35	2403.91.1	Imported from Switzerland:	
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
104.35	2403.91.9	Other:	
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
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
106.20	3824.7	Mixtures containing halogenated derivatives of methane, ethane or propane:	
106.20	3824.71	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):	
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
106.20	3824.72	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes:	
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
106.20	3824.73	Containing hydrobromofluorocarbons (HBFCS):	
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

By the deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
106.20	3824.74	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
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
106.20	3824.77	Containing bromomethane (methyl bromide) or bromochloromethane:	
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
106.20	3824.79	Other:	
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
104.35.07	2403.91.20	Imported from Switzerland	R880.88/kg
104.35.09	2403.91.80	Other	R880.88/kg
104.37	24.04	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:	
104.37	2404.11	Containing tobacco or reconstituted tobacco:	
104.37	2404.11.1	Containing reconstituted tobacco:	
104.37.01	2404.11.11	Imported from Switzerland, put up for retail sale in the form of sticks	R7.05/10sticks
104.37.03	2404.11.13	Imported from Switzerland, other	R880.88/kg
104.37.05	2404.11.15	Other, put up for retail sale in the form of sticks	R7.05/10sticks

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.37.07	2404.11.19	Other	R880.88/kg
104.37	2404.11.9	Other:	
104.37.11	2404.11.91	Put up for retail sale in the form of sticks	R7.05/10sticks
104.37.13	2404.11.99	Other	R880.88/kg
104.37	2404.19	Other:	
104.37.15	2404.19.20	Other, put up for retail sale in the form of sticks	R7.05/10sticks
104.37.17	2404.19.90	Other	R880.88/kg
106.50	38.27	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included:	
106.50	3827.1	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):	
106.50	3827.11	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):	
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
106.50	3827.12	Containing hydrobromofluorocarbons (HBFCs):	
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
106.50	3827.20	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402):	
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
106.50	3827.3	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
106.50.35	3827.32	Other, containing substances of subheadings 2903.71 to 2903.75	500c/kg
106.50	3827.39	Other:	
106.50.37	3827.39.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.50.39	3827.39.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.41	3827.39.85	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
106.50	3827.40	Containing methyl bromide (bromomethane) or bromochloromethane:	
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
106.50	3827.90	Other:	
106.50.63	3827.90.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.50.65	3827.90.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg