

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 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
124.37	8517.12	Telephones for cellular networks or for other wireless networks:	
124.37.03	8517.12.10	Designed for use when carried in the hand or on the person	9%
124.66	8525.80	Television cameras, digital cameras and video camera recorders:	
124.66.01	8525.80.90	Other	9%
126.04.55	8704.90.05	Golf carts, pedestrian type	(See Note 2 to this Part)
126.04.60	8704.90.35	Electric vehicles with a vehicle mass not exceeding 800 kg	(See Note 2 to this Part)
126.04.65	8704.90.40	Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.37	8517.13	Smartphones:	
124.37.05	8517.13.10	Designed for use when carried in the hand or on the person	9%
124.37	8517.14	Other telephones for cellular networks or for other wireless networks:	
124.37.07	8517.14.10	Designed for use when carried in the hand or on the person	9%
124.66	8525.8	Television cameras, digital cameras and video camera recorders:	
124.66.03	8525.81.90	Other	9%
124.66.05	8525.82.90	Other	9%

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.66.07	8525.83.90	Other	9%
124.66.09	8525.89.90	Other	9%
126.04	8704.4	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
126.04	8704.41	G.V.W. not exceeding 5 t:	
126.04.44	8704.41.70	Other, of a vehicle mass not exceeding 600 kg	(See Note 2 to this Part)
126.04.45	8704.41.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.41.77)	(See Note 2 to this Part)
126.04.46	8704.41.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	(See Note 2 to this Part)
126.04.47	8704.41.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04.48	8704.41.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04	8704.5	Other, both with spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
126.04	8704.51	G.V.W. not exceeding 5 t:	
126.04.51	8704.51.50	Three-wheeled vehicles with motorcycles type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicles type differentials and reverse gears	(See Note 2 to this Part)
126.04.53	8704.51.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	(See Note 2 to this Part)
126.04.55	8704.51.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.31.77)	(See Note 2 to this Part)
126.04.57	8704.51.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	(See Note 2 to this Part)
126.04.59	8704.51.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04.61	8704.51.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04	8704.60	Other with only electric motor for propulsion:	
126.04.65	8704.60.05	Golf carts, pedestrian type	(See Note 2 to this Part)
126.04.67	8704.60.10	With a mass not exceeding 800 kg	(See Note 2 to this Part)
126.04.69	8704.60.30	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04.71	8704.60.40	Other, (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a GVM not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a GVM not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)