

Statutory Instrument No. 108 of 2025

EXCISE DUTY ACT  
(No. 34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (NO. 14) NOTICE, 2025  
(Published on 22nd August, 2025)

IN EXERCISE of the power conferred on the Minister of Finance by sections 53 and 54 of the Excise Duty Act, the said Act is hereby amended to the extent set out in the Schedule below:

SCHEDULE

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/UK	EFTA	SADC	MERCOSUR	AFCFTA
3543.40.10	2	-- Presented with vaping liquid, whether or not containing nicotine	u	free	free	free	free	free	free
8543.40.90	0	-- Other	u	free	free	free	free	free	free

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/UK	EFTA	SADC	MERCOSUR	AFCFTA
8543.40		Electronic cigarettes and similar personal electric vaporising devices:							

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	3543.40.10	Presented with vaping liquid, whether or not containing nicotine	R3.18/ml

By the substitution of Note(s) 1, 2 and 4 in Section E to Part I of Schedule No. 6 with the following:

1. Items 622.05, 622.07, 622.08 and 622.24 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.
2. Items 622.10, 622.12, 622.13 and 622.25 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).
4. For the purpose of items 622.21, 622.22, 622.23 and 622.26 the following:
  - (i) Tobacco products and tobacco substitute products including vaping liquid, whether or not containing nicotine which are off-specification or has undergone post-manufacturing deterioration or has become contaminated may only be reprocessed or destroyed in a customs and excise manufacturing warehouse where the excise duty is not less than UA25 000 on any quantity found to be off-specification or that has undergone post-manufacturing deterioration or which has become contaminated within a period of twelve months after removal from such warehouse and such goods are returned to such warehouse within such period.
  - (ii)
    - (aa) The provisions of this item shall apply in respect of tobacco products or tobacco substitute products —
      - (A) in the case of cigarettes, if the cigarettes are returned in the originally sealed outer containers containing at least 9 000 cigarettes;
      - (B) in the case of other tobacco products or tobacco substitute products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.
      - (B) in the case of other tobacco products or tobacco substitute products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.
    - (bb) Any such application shall be supported by a credit note in respect of the products concerned.
- (b)
  - (i) If the Commissioner General approves the application, any tobacco products or tobacco substitute products returned in terms of this item shall be —
    - (aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
    - (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or
    - (cc) destroyed under supervision of an officer.
  - (ii) The licensee of a customs and excise manufacturing warehouse to which such products are returned for reprocessing or destruction must keep a record which includes at least the following —
    - (aa) a detailed description of the goods received including the applicable tariff item;
    - (bb) the quantity received;
    - (cc) the date of receipt;
    - (dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;
    - (ee) the delivery note under cover of which such product were returned.
- (c) For the purpose of section 71 the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 4 (b) (i) (aa).
- (d) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed in the monthly account, prescribed in the Regulations for section 19, set-off as contemplated in section 76 any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
<b>622.24</b>	<b>116.10</b>	<b>Electronic cigarettes and similar personal electric vaporising devices:</b>				
622.24	116.10.10	01.01	76	Presented with vaping liquid, whether or not containing nicotine	Full duty	
<b>622.25</b>	<b>Electronic cigarettes and similar personal electric vaporising devices</b>					
622.25	116.10.10	01.01	78	Presented with vaping liquid, whether or not containing nicotine	Full duty	
<b>622.26</b>	<b>116.10</b>	<b>Electronic cigarettes and similar personal electric vaporising devices:</b>				
622.26	116.10.10	01.01	72	Presented with vaping liquid, whether or not containing nicotine	Full duty	

MADE this 27th day of July, 2025.

NDABA N. GAOLATHE,  
Minister of Finance.