

Government Gazette
Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette **No. 11851** *Regulasiekoerant*

Vol. 721 **4** **July / Julie** **2025** **No. 52938**

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes

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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

IMPORTANT NOTICE:

THE GOVERNMENT PRINTING WORKS WILL NOT BE HELD RESPONSIBLE FOR ANY ERRORS THAT MIGHT OCCUR DUE TO THE SUBMISSION OF INCOMPLETE / INCORRECT / ILLEGIBLE COPY.

NO FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.

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government printing
Department:
Government Printing Works
REPUBLIC OF SOUTH AFRICA

HIGH ALERT: SCAM WARNING!!!

TO ALL SUPPLIERS AND SERVICE PROVIDERS OF THE GOVERNMENT PRINTING WORKS

It has come to the attention of the *GOVERNMENT PRINTING WORKS* that there are certain unscrupulous companies and individuals who are defrauding unsuspecting businesses disguised as representatives of the *Government Printing Works* (*GPW*).

The scam involves the fraudsters using the letterhead of *GPW* to send out fake tender bids to companies and requests to supply equipment and goods.

Although the contact person's name on the letter may be of an existing official, the contact details on the letter are not the same as the *Government Printing Works*'. When searching on the Internet for the address of the company that has sent the fake tender document, the address does not exist.

The banking details are in a private name and not company name. Government will never ask you to deposit any funds for any business transaction. *GPW* has alerted the relevant law enforcement authorities to investigate this scam to protect legitimate businesses as well as the name of the organisation.

Example of e-mails these fraudsters are using:

PROCUREMENT@GPW-GOV.ORG

Should you suspect that you are a victim of a scam, you must urgently contact the police and inform the *GPW*.

GPW has an official email with the domain as **@gpw.gov.za**

Government e-mails DO NOT have org in their e-mail addresses. All of these fraudsters also use the same or very similar telephone numbers. Although such number with an area code 012 looks like a landline, it is not fixed to any property.

GPW will never send you an e-mail asking you to supply equipment and goods without a purchase/order number. *GPW* does not procure goods for another level of Government. The organisation will not be liable for actions that result in companies or individuals being resultant victims of such a scam.

Government Printing Works gives businesses the opportunity to supply goods and services through RFQ / Tendering process. In order to be eligible to bid to provide goods and services, suppliers must be registered on the National Treasury's Central Supplier Database (CSD). To be registered, they must meet all current legislative requirements (e.g. have a valid tax clearance certificate and be in good standing with the South African Revenue Services - SARS).

The tender process is managed through the Supply Chain Management (SCM) system of the department. SCM is highly regulated to minimise the risk of fraud, and to meet objectives which include value for money, open and effective competition, equitability, accountability, fair dealing, transparency and an ethical approach. Relevant legislation, regulations, policies, guidelines and instructions can be found on the tender's website.

Fake Tenders

National Treasury's CSD has launched the Government Order Scam campaign to combat fraudulent requests for quotes (RFQs). Such fraudulent requests have resulted in innocent companies losing money. We work hard at preventing and fighting fraud, but criminal activity is always a risk.

How tender scams work

There are many types of tender scams. Here are some of the more frequent scenarios:

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to a company to invite it to urgently supply goods. Shortly after the company has submitted its quote, it receives notification that it has won the tender. The company delivers the goods to someone who poses as an official or at a fake site. The Department has no idea of this transaction made in its name. The company is then never paid and suffers a loss.

OR

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to Company A to invite it to urgently supply goods. Typically, the tender specification is so unique that only Company B (a fictitious company created by the fraudster) can supply the goods in question.

Shortly after Company A has submitted its quote it receives notification that it has won the tender. Company A orders the goods and pays a deposit to the fictitious Company B. Once Company B receives the money, it disappears. Company A's money is stolen in the process.

Protect yourself from being scammed

- If you are registered on the supplier databases and you receive a request to tender or quote that seems to be from a government department, contact the department to confirm that the request is legitimate. Do not use the contact details on the tender document as these might be fraudulent.
- Compare tender details with those that appear in the Tender Bulletin, available online at **www.gpwonline.co.za**
- Make sure you familiarise yourself with how government procures goods and services. Visit the tender website for more information on how to tender.
- If you are uncomfortable about the request received, consider visiting the government department and/or the place of delivery and/or the service provider from whom you will be sourcing the goods.
- In the unlikely event that you are asked for a deposit to make a bid, contact the SCM unit of the department in question to ask whether this is in fact correct.

Any incidents of corruption, fraud, theft and misuse of government property in the *Government Printing Works* can be reported to:

Supply Chain Management: Ms. Anna Marie Du Toit, Tel. (012) 748 6292.
Email: **Annamarie.DuToit@gpw.gov.za**

Marketing and Stakeholder Relations: Ms Bonakele Mbhele, at Tel. (012) 748 6193.
Email: **Bonakele.Mbhele@gpw.gov.za**

Security Services: Mr Daniel Legoabe, at tel. (012) 748 6176.
Email: **Daniel.Legoabe@gpw.gov.za**

Closing times for **ORDINARY WEEKLY** *REGULATION GAZETTE* 2025

*The closing time is **15:00** sharp on the following days:*

- **24 December,** Wednesday for the issue of Friday **03 January 2025**
- **03 January,** Friday for the issue of Friday **10 January 2025**
- **10 January,** Friday for the issue of Friday **17 January 2025**
- **17 January,** Friday for the issue of Friday **24 January 2025**
- **24 January,** Friday for the issue of Friday **31 January 2025**
- **31 January,** Friday for the issue of Friday **07 February 2025**
- **07 February,** Friday for the issue of Friday **14 February 2025**
- **14 February,** Friday for the issue of Friday **21 February 2025**
- **21 February,** Friday for the issue of Friday **28 February 2025**
- **28 February,** Friday for the issue of Friday **07 March 2025**
- **07 March,** Friday for the issue of Friday **14 March 2025**
- **13 March,** Thursday for the issue of Thursday **20 March 2025**
- **20 March,** Thursday for the issue of Friday **28 March 2025**
- **28 March,** Friday for the issue of Friday **04 April 2025**
- **04 April,** Friday for the issue of Friday **11 April 2025**
- **10 April,** Thursday for the issue of Thursday **17 April 2025**
- **16 April,** Wednesday for the issue of Friday **25 April 2025**
- **23 April,** Wednesday for the issue of Friday **02 May 2025**
- **02 May,** Friday for the issue of Friday **09 May 2025**
- **09 May,** Friday for the issue of Friday **16 May 2025**
- **16 May,** Friday for the issue of Friday **23 May 2025**
- **23 May,** Friday for the issue of Friday **30 May 2025**
- **30 May,** Friday for the issue of Friday **06 June 2025**
- **06 June,** Friday for the issue of Friday **13 June 2025**
- **12 June,** Thursday for the issue of Friday **20 June 2025**
- **20 June,** Friday for the issue of Friday **27 June 2025**
- **27 June,** Friday for the issue of Friday **04 July 2025**
- **04 July,** Friday for the issue of Friday **11 July 2025**
- **11 July,** Friday for the issue of Friday **18 July 2025**
- **18 July,** Friday for the issue of Friday **25 July 2025**
- **25 July,** Friday for the issue of Friday **01 August 2025**
- **01 August,** Friday for the issue of Friday **08 August 2025**
- **08 August,** Friday for the issue of Friday **15 August 2025**
- **15 August,** Friday for the issue of Friday **22 August 2025**
- **22 August,** Friday for the issue of Friday **29 August 2025**
- **29 August,** Friday for the issue of Friday **05 September 2025**
- **05 September,** Friday for the issue of Friday **12 September 2025**
- **12 September,** Friday for the issue of Friday **19 September 2025**
- **18 September,** Thursday for the issue of Friday **26 September 2025**
- **26 September,** Friday for the issue of Friday **03 October 2025**
- **03 October,** Friday for the issue of Friday **10 October 2025**
- **10 October,** Friday for the issue of Friday **17 October 2025**
- **17 October,** Friday for the issue of Friday **24 October 2025**
- **24 October,** Friday for the issue of Friday **31 October 2025**
- **31 October,** Friday for the issue of Friday **07 November 2025**
- **07 November,** Friday for the issue of Friday **14 November 2025**
- **14 November,** Friday for the issue of Friday **21 November 2025**
- **21 November,** Friday for the issue of Friday **28 November 2025**
- **28 November,** Friday for the issue of Friday **5 December 2025**
- **05 December,** Friday for the issue of Friday **12 December 2025**
- **11 December,** Thursday for the issue of Friday **19 December 2025**
- **17 December,** Wednesday for the issue of Wednesday **24 December 2025**

LIST OF TARIFF RATES

FOR PUBLICATION OF NOTICES

COMMENCEMENT: 1 APRIL 2018

NATIONAL AND PROVINCIAL

Notice sizes for National, Provincial & Tender gazettes 1/4, 2/4, 3/4, 4/4 per page. Notices submitted will be charged at R1008.80 per full page, pro-rated based on the above categories.

Pricing for National, Provincial - Variable Priced Notices		
Notice Type	**Page Space**	**New Price (R)**
Ordinary National, Provincial	1/4 - Quarter Page	252.20
Ordinary National, Provincial	2/4 - Half Page	504.40
Ordinary National, Provincial	3/4 - Three Quarter Page	756.60
Ordinary National, Provincial	4/4 - Full Page	1008.80

EXTRA-ORDINARY

All Extra-ordinary National and Provincial gazette notices are non-standard notices and attract a variable price based on the number of pages submitted.

The pricing structure for National and Provincial notices which are submitted as **Extra ordinary submissions** will be charged at R**3026.32** per page.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

The **Government Printing Works** (**GPW**) has established rules for submitting notices in line with its electronic notice processing system, which requires the use of electronic *Adobe* Forms. Please ensure that you adhere to these guidelines when completing and submitting your notice submission.

Closing Times for Acceptance of Notices

1. The *Government Gazette* and *Government Tender Bulletin* are weekly publications that are published on Fridays and the closing time for the acceptance of notices is strictly applied according to the scheduled time for each gazette.

2. Please refer to the Submission Notice Deadline schedule in the table below. This schedule is also published online on the Government Printing works website www.gpwonline.co.za

   All re-submissions will be subject to the standard cut-off times.
   All notices received after the closing time will be rejected.

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
National Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Regulation Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Petrol Price Gazette	Monthly	Tuesday before 1st Wednesday of the month	One day before publication	1 working day prior to publication
Road Carrier Permits	Weekly	Friday	Thursday 15h00 for next Friday	3 working days prior to publication
Unclaimed Monies (Justice, Labour or Lawyers)	January / September 2 per year	Last Friday	One week before publication	3 working days prior to publication
Parliament (Acts, White Paper, Green Paper)	As required	Any day of the week	None	3 working days prior to publication
Manuals	Bi- Monthly	2nd and last Thursday of the month	One week before publication	3 working days prior to publication
State of Budget (National Treasury)	Monthly	30th or last Friday of the month	One week before publication	3 working days prior to publication
Extraordinary Gazettes	As required	Any day of the week	*Before 10h00 on publication date*	*Before 10h00 on publication date*
Legal Gazettes A, B and C	Weekly	Friday	One week before publication	Tuesday, 15h00 - 3 working days prior to publication
Tender Bulletin	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Gauteng	Weekly	Wednesday	Two weeks before publication	3 days **after** submission deadline
Eastern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
Northern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
North West	Weekly	Tuesday	One week before publication	3 working days prior to publication
KwaZulu-Natal	Weekly	Thursday	One week before publication	3 working days prior to publication
Limpopo	Weekly	Friday	One week before publication	3 working days prior to publication
Mpumalanga	Weekly	Friday	One week before publication	3 working days prior to publication

GOVERNMENT PRINTING WORKS - BUSINESS RULES

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
Gauteng Liquor License Gazette	Monthly	Wednesday before the First Friday of the month	Two weeks before publication	3 working days **after** submission deadline
Northern Cape Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days **after** submission deadline
National Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days **after** submission deadline
Mpumalanga Liquor License Gazette	Bi-Monthly	Second & Fourth Friday	One week before publication	3 working days prior to publication

Extraordinary Gazettes

3. *Extraordinary Gazettes* can have only one publication date. If multiple publications of an *Extraordinary Gazette* are required, a separate Z95/Z95Prov *Adobe* Forms for each publication date must be submitted.

Notice Submission Process

4. Download the latest *Adobe* form, for the relevant notice to be placed, from the **Government Printing Works** website www.gpwonline.co.za.

5. The *Adobe* form needs to be completed electronically using *Adobe Acrobat* / *Acrobat Reader*. Only electronically completed *Adobe* forms will be accepted. No printed, handwritten and/or scanned *Adobe* forms will be accepted.

6. The completed electronic *Adobe* form has to be submitted via email to submit.egazette@gpw.gov.za. The form needs to be submitted in its original electronic *Adobe* format to enable the system to extract the completed information from the form for placement in the publication.

7. Every notice submitted **must** be accompanied by an official **GPW** quotation. This must be obtained from the *eGazette* Contact Centre.

8. Each notice submission should be sent as a single email. The email **must** contain **all documentation relating to a particular notice submission**.

   8.1. Each of the following documents must be attached to the email as a separate attachment:

      8.1.1. An electronically completed *Adobe* form, specific to the type of notice that is to be placed.

         8.1.1.1. For National *Government Gazette* or *Provincial Gazette* notices, the notices must be accompanied by an electronic Z95 or Z95Prov *Adobe* form

         8.1.1.2. The notice content (body copy) **MUST** be a separate attachment.

      8.1.2. A copy of the official **Government Printing Works** quotation you received for your notice. *(Please see Quotation section below for further details)*

      8.1.3. A valid and legible Proof of Payment / Purchase Order: **Government Printing Works** account customer must include a copy of their Purchase Order**. Non-Government Printing Works** account customer needs to submit the proof of payment for the notice

      8.1.4. Where separate notice content is applicable (Z95, Z95 Prov and TForm 3, it should **also** be attached as a separate attachment. *(Please see the Copy Section below, for the specifications)*.

      8.1.5. Any additional notice information if applicable.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

9. The electronic *Adobe* form will be taken as the primary source for the notice information to be published. Instructions that are on the email body or covering letter that contradicts the notice form content will not be considered. The information submitted on the electronic *Adobe* form will be published as-is.

10. To avoid duplicated publication of the same notice and double billing, Please submit your notice **ONLY ONCE.**

11. Notices brought to **GPW** by "walk-in" customers on electronic media can only be submitted in *Adobe* electronic form format. All "walk-in" customers with notices that are not on electronic *Adobe* forms will be routed to the Contact Centre where they will be assisted to complete the forms in the required format.

12. Should a customer submit a bulk submission of hard copy notices delivered by a messenger on behalf of any organisation e.g. newspaper publisher, the messenger will be referred back to the sender as the submission does not adhere to the submission rules.

QUOTATIONS

13. Quotations are valid until the next tariff change.

    13.1. ***Take note:*** **GPW**'s annual tariff increase takes place on ***1 April*** therefore any quotations issued, accepted and submitted for publication up to ***31 March*** will keep the old tariff. For notices to be published from 1 April, a quotation must be obtained from **GPW** with the new tariffs. Where a tariff increase is implemented during the year, **GPW** endeavours to provide customers with 30 days' notice of such changes.

14. Each quotation has a unique number.

15. Form Content notices must be emailed to the *eGazette* Contact Centre for a quotation.

    15.1. The *Adobe* form supplied is uploaded by the Contact Centre Agent and the system automatically calculates the cost of your notice based on the layout/format of the content supplied.

    15.2. It is critical that these *Adobe* Forms are completed correctly and adhere to the guidelines as stipulated by **GPW**.

16. **APPLICABLE ONLY TO GPW ACCOUNT HOLDERS**:

    16.1. **GPW** Account Customers must provide a valid **GPW** account number to obtain a quotation.

    16.2. Accounts for **GPW** account customers **must** be active with sufficient credit to transact with **GPW** to submit notices.

        16.2.1. If you are unsure about or need to resolve the status of your account, please contact the **GPW** Finance Department prior to submitting your notices. (If the account status is not resolved prior to submission of your notice, the notice will be failed during the process).

17. **APPLICABLE ONLY TO CASH CUSTOMERS:**

    17.1. Cash customers doing **bulk payments** must use a **single email address** in order to use the **same proof of payment** for submitting multiple notices.

18. The responsibility lies with you, the customer, to ensure that the payment made for your notice(s) to be published is sufficient to cover the cost of the notice(s).

19. Each quotation will be associated with one proof of payment / purchase order / cash receipt.

    19.1. This means that **the quotation number can only be used once to make a payment.**

GOVERNMENT PRINTING WORKS - BUSINESS RULES

COPY (SEPARATE NOTICE CONTENT DOCUMENT)

20. Where the copy is part of a separate attachment document for Z95, Z95Prov and TForm03

20.1. Copy of notices must be supplied in a separate document and may not constitute part of any covering letter, purchase order, proof of payment or other attached documents.

The content document should contain only one notice. (You may include the different translations of the same notice in the same document).

20.2. The notice should be set on an A4 page, with margins and fonts set as follows:

Page size = A4 Portrait with page margins: Top = 40mm, LH/RH = 16mm, Bottom = 40mm; Use font size: Arial or Helvetica 10pt with 11pt line spacing;

Page size = A4 Landscape with page margins: Top = 16mm, LH/RH = 40mm, Bottom = 16mm; Use font size: Arial or Helvetica 10pt with 11pt line spacing;

CANCELLATIONS

21. Cancellation of notice submissions are accepted by **GPW** according to the deadlines stated in the table above in point 2. Non-compliance to these deadlines will result in your request being failed. Please pay special attention to the different deadlines for each gazette. Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.

22. Requests for cancellation must be sent by the original sender of the notice and must accompanied by the relevant notice reference number (N-) in the email body.

AMENDMENTS TO NOTICES

23. With effect from 01 October 2015, **GPW** will not longer accept amendments to notices. The cancellation process will need to be followed according to the deadline and a new notice submitted thereafter for the next available publication date.

REJECTIONS

24. All notices not meeting the submission rules will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za). Reasons for rejections include the following:

24.1. Incorrectly completed forms and notices submitted in the wrong format, will be rejected.

24.2. Any notice submissions not on the correct *Adobe* electronic form, will be rejected.

24.3. Any notice submissions not accompanied by the proof of payment / purchase order will be rejected and the notice will not be processed.

24.4. Any submissions or re-submissions that miss the submission cut-off times will be rejected to the customer. The Notice needs to be re-submitted with a new publication date.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

Approval of notices

25. Any notices other than legal notices are subject to the approval of the Government Printer, who may refuse acceptance or further publication of any notice.

26. No amendments will be accepted in respect to separate notice content that was sent with a Z95 or Z95Prov notice submissions. The copy of notice in layout format (previously known as proof-out) is only provided where requested, for Advertiser to see the notice in final Gazette layout. Should they find that the information submitted was incorrect, they should request for a notice cancellation and resubmit the corrected notice, subject to standard submission deadlines. The cancellation is also subject to the stages in the publishing process, i.e. If cancellation is received when production (printing process) has commenced, then the notice cannot be cancelled.

Government Printer Indemnified Against Liability

27. The Government Printer will assume no liability in respect of—

27.1. any delay in the publication of a notice or publication of such notice on any date other than that stipulated by the advertiser;

27.2. erroneous classification of a notice, or the placement of such notice in any section or under any heading other than the section or heading stipulated by the advertiser;

27.3. any editing, revision, omission, typographical errors or errors resulting from faint or indistinct copy.

Liability of advertiser

28. Advertisers will be held liable for any compensation and costs arising from any action which may be instituted against the Government Printer in consequence of the publication of any notice.

Customer inquiries

Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While **GPW** deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.
GPW has a 2-working day turnaround time for processing notices received according to the business rules and deadline submissions.
Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

29. Requests for information, quotations and inquiries must be sent to the Contact Centre ONLY.

30. Requests for Quotations (RFQs) should be received by the Contact Centre at least **2 working days** before the submission deadline for that specific publication.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

Payment of cost

31. The Request for Quotation for placement of the notice should be sent to the Gazette Contact Centre as indicated above, prior to submission of notice for advertising.

32. Payment should then be made, or Purchase Order prepared based on the received quotation, prior to the submission of the notice for advertising as these documents i.e. proof of payment or Purchase order will be required as part of the notice submission, as indicated earlier.

33. Every proof of payment must have a valid **GPW** quotation number as a reference on the proof of payment document.

34. Where there is any doubt about the cost of publication of a notice, and in the case of copy, an enquiry, accompanied by the relevant copy, should be addressed to the Gazette Contact Centre, **Government Printing Works**, Private Bag X85, Pretoria, 0001 email: info.egazette@gpw.gov.za before publication.

35. Overpayment resulting from miscalculation on the part of the advertiser of the cost of publication of a notice will not be refunded, unless the advertiser furnishes adequate reasons why such miscalculation occurred. In the event of underpayments, the difference will be recovered from the advertiser, and future notice(s) will not be published until such time as the full cost of such publication has been duly paid in cash or electronic funds transfer into the **Government Printing Works** banking account.

36. In the event of a notice being cancelled, a refund will be made only if no cost regarding the placing of the notice has been incurred by the **Government Printing Works**.

37. The **Government Printing Works** reserves the right to levy an additional charge in cases where notices, the cost of which has been calculated in accordance with the List of Fixed Tariff Rates, are subsequently found to be excessively lengthy or to contain overmuch or complicated tabulation.

Proof of publication

38. Copies of any of the *Government Gazette* or *Provincial Gazette* can be downloaded from the **Government Printing Works** website www.gpwonline.co.za free of charge, should a proof of publication be required.

39. Printed copies may be ordered from the Publications department at the ruling price. The **Government Printing Works** will assume no liability for any failure to post or for any delay in despatching of such *Government Gazette*(s)

GOVERNMENT PRINTING WORKS CONTACT INFORMATION

Physical Address:	**Postal Address:**	**GPW Banking Details:**
Government Printing Works	Private Bag X85	**Bank:** ABSA Bosman Street
149 Bosman Street	Pretoria	**Account No.:** 405 7114 016
Pretoria	0001	**Branch Code:** 632-005

For Gazette and Notice submissions: Gazette Submissions:	**E-mail:** submit.egazette@gpw.gov.za
For queries and quotations, contact: Gazette Contact Centre:	**E-mail:** info.egazette@gpw.gov.za
	Tel: 012-748 6200
Contact person for subscribers: Mrs M. Toka:	**E-mail:** subscriptions@gpw.gov.za
	Tel: 012-748-6066 / 6060 / 6058
	Fax: 012-323-9574

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6378 **4 July 2025**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1956)

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 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:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
8543.40.10	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:							

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6378 **4 Julie 2025**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1956)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg					
				Algemeen	EU / VK	EFTA	SAOG	MERCOSUR	AfKVHG
8543.40.10	2	- - Aangebied met damprook vloeistof, hetsy dit nikotien bevat al dan nie	u	vry	vry	vry	vry	vry	vry
8543.40.90	0	- - Ander	u	vry	vry	vry	vry	vry	vry

Deur die vervanging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg					
				Algemeen	EU / VK	EFTA	SAOG	MERCOSUR	AfKVHG
8543.40		- Elektroniese sigarette en dergelike persoonlike elektriese verstuiwing toestelle:							

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

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SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6379 **4 Julie 2025**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/2A/165)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2A van Bylae No. 1 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Opmerking(s) in Afdeling A tot Deel 2 van Bylae No. 1:

5. Vir die doeleindes van item 116.10.10, is die skaal van aksynsreg in die aksynsregkolom gespesifiseer van toepassing op die vloeistof wat in daardie toestel bevat word.

Deur die invoeging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
116.00		**Masjienerie en meganiese toestelle; elektriese toerusting; onderdele daarvan; klank-opneem en weergee-apparate, televisie beeld en klank opnemers en weergee -apparate, en onderdele en bybehore van sodanige artikels**	
116.10	**8543.40**	**Elektroniese sigarette en dergelike persoonlike elektriese damprook toestelle:**	
116.10.10	8543.40.10	Aangebied met damprook vloeistof, hetsy dit nikotien bevat al dan nie	R3.18/ml

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CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1E/21)

In terms of section 75 of the Customs and Excise Act, 1964, Part 1E of Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 1, 2 and 4 in Section E to Part 1 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 R25 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 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;

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

(ee) the delivery note under cover of which such product were returned.

(c) For the purpose of section 75 (11A), 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 rules for section 19A, set-off as contemplated in section 77 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
622.24	**116.10**	**Electronic cigarettes and similar personal electric vaporising devices:**				
622.24	116.10.10	01.01	76	Presented with vaping liquid, whether or not containing nicotine	Full duty	
622.25	**Electronic cigarettes and similar personal electric vaporising devices**					
622.25	116.10.10	01.01	78	Presented with vaping liquid, whether or not containing nicotine	Full duty	
622.26	**116.10**	**Electronic cigarettes and similar personal electric vaporising devices:**				
622.26	116.10.10	01.01	72	Presented with vaping liquid, whether or not containing nicotine	Full duty	

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1E/21)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1E van Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur Opmerking(s) 1, 2 en 4 in Afdeling E tot Deel 1 van Bylae No. 6 met die volgende te vervang:

1. Items 622.05, 622.07, 622.08 en 622.24 is van toepassing op synsbare goedere daarin gespesifiseer, geklaar vir gebruik deur die diplomatieke en ander buitelandse verteenwoordigers in kortingitem 406.02, 406.03 of 406.05 van Bylae No. 4 vermeld, onderhewig aan die vereistes van daardie kortingitems en die voorwaardes van Opmerkings 1 tot 7 by kortingitem 406.00.

2. Items 622.10, 622.12, 622.13 en 622.25 is van toepassing op synsbare goedere daarin gespesifiseer, uit enige doeane-en-aksynspakhuis uitgevoer (met inbegrip van voorrade vir skepe of vliegtuie op vreemde vaart of vlug).

4. By die toepassing van items 622.21, 622.22, 622.23 en 622.26 die volgende:

(a)

(i) Tabakprodukte en tabaksurrogaatprodukte insluitend damprook vloeistof, hetsy dit nikotien bevat al dan nie wat nie volgens spesifikasie is nie of wat na vervaardiging bederf het of gekontamineer geword het kan slegs geprosesseer of vernietig word in 'n doeane-en-aksynsvervaardigingspakhuis waar die aksynsreg minstens R25 000 is op enige hoeveelheid wat gevind is nie volgens spesifikasie te wees nie of wat na vervaardiging bederf het of gekontamineer geword het binne 'n tydperk van twaalf maande na verwydering vanuit sodanige pakhuis en sodanige goedere na sodanige pakhuis binne sodanige tydperk terugbesorg word.

(ii)

(aa) Die voorwaardes van hierdie item sal van toepassing wees ten opsigte van tabakprodukte of tabaksurrogaatprodukte -

(A) in die geval van sigarette, indien die sigarette teruggestuur word in die oorspronklike verseëlde buitenste houer wat minstens 9 000 sigarette bevat;

(B) in die geval van ander tabakprodukte of tabaksurrogaatprodukte, indien sodanige produkte teruggestuur word in die oorspronklike verseëlde buitenste houers wat vir groothandel of soorgelyke handelsverpakking gebruik word.

(bb) Enige sodanige aansoek moet deur 'n kredietnota ten opsigte van die betrokke produkte gerugsteun word.

(b)

(i) Indien die Kommissaris die aansoek goedkeur, moet enige tabakprodukte of tabaksurrogaatprodukte kragtens hierdie item teruggestuur word -

(aa) intak en geheel-en-al afsonderlik van ander goedere of materiale gehou word totdat dit deur 'n beampte ondersoek en geïdentifiseer is; en

(bb) uitgepak, waar toepaslik, en verwyder word na en vermeng word met voorrade of materiale vir prosessering onder toesig van 'n beampte; of

(cc) onder toesig van 'n beampte vernietig word.

(ii) Die lisensiehouer van 'n doeane-en-aksynsvervaardigingspakhuis waarna sodanige produkte teruggestuur word vir herprosessering of vernietiging moet 'n rekord hou wat minstens die volgende insluit -

(aa) 'n volledige beskrywing van die goedere ontvang, met inbegrip van die toepaslike tariefitem;

(bb) die hoeveelheid ontvang;

(cc) die datum van ontvangs;

(dd) naam of geregistreerde besigheidsnaam (indien enige) en die fisiese adres van die persoon van wie se persele die betrokke produkte teruggestuur is;

Deur Opmerking(s) 1, 2 en 4 in Afdeling E tot Deel 1 van Bylae No. 6 met die volgende te vervang:

(ee) die afleweringsbrief onder dekking waarvan sodanige produkte teruggestuur is.

(c) By die toepassing van artikel 75(11A), moet die lisensiehouer van die doeane-en-aksynsvervaardigingspakhuis bewys lewer van die skaal van aksynsreg betaal of betaalbaar op die produkte vir herprosessering of vernietiging ooreenkomstig die bepalings van hierdie item en, indien die lisensiehouer nie sodanige bewys kan lewer nie, word die reg of enige hoeveelheid aldus teruggestuur vir terugbetalingsdoeleindes bereken teen die laagste skaal van aksynsreg wat ingevolge die Wet op sodanige produkte gedurende 'n tydperk van 12 maande voorafgaande die datum van die ondersoek wat in Opmerking 4(b)(i)(aa) beoog word, gehef is.

(d) Die lisensiehouer van sodanige pakhuis kan, na herprosessering of vernietiging van die betrokke produkte, en nadat vir die goedere wat geherprosesseer is in die maandelikse rekening wat in die reëls vir artikel 19A voorgeskryf word, verantwoording gedoen is, enige bedrag wat behoorlik terugbetaalbaar is teen die bedrag betaalbaar op enige sodanige tydperk van twee jaar na die goedere ontvang is vir herprosessering of vernietiging, na gelang van die geval, soos in artikel 77 in die vooruitsig gestel, verreken.

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
622.24	**116.10**	**Elektroniese sigarette en dergelike persoonlike elektriese damprook toestelle:**				
622.24	116.10.10	01.01	76	Aangebied met damprook vloeistof, hetsy dit nikotien bevat al dan nie	Volle reg	
622.25	**Aangebied met damprook vloeistof, hetsy dit nikotien bevat al dan nie**					
622.25	116.10.10	01.01	78	Aangebied met damprook vloeistof, hetsy dit nikotien bevat al dan nie	Volle reg	
622.26	**116.10**	**Elektroniese sigarette en dergelike persoonlike elektriese damprook toestelle:**				
622.26	116.10.10	01.01	72	Aangebied met damprook vloeistof, hetsy dit nikotien bevat al dan nie	Volle reg	

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