Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty
		Schedule 1 Part 2 A duties	
104.01 05	1901.90.13	Preparations for making alcoholic beverages (excluding those of subheading 1901.90.20) as defined in Additional Note 2 to Chapter 19	34,7C/KG
104.01 10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7C/KG
104.05 10	2106.90.13	Preparations for making alcoholic beverages as defined in Additional Note 1 to Chapter 21	34,7C/KG
104.10 10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82C/LI
104.10 20	2203.00.90	Other	R145.07/LI AA
104.15 01	2204.1	Sparkling wine	1652C/LI
104.15 01	2204.10	Sparkling wine	R19.03/LI
104.15 01	2204.10.00	Sparkling wine	R16.64/LI
104.15 03	2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R5.95/LI
104.15 04	2204.21.42	Other	R292.91/LI AA
104.15 05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R10.04/LI
104.15 06	2204.21.52	Other	R292.91/LI AA
104.15 13	2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R5.95/LI
104.15 15	2204.22.42	Other	R292.91/LI AA
104.15 17	2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R10.04/LI
104.15 19	2204.22.52	Other	R292.91/LI AA
104.15 21	22042.941	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R3.31/LI
104.15 21	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R5.95/LI
104.15 23	2204.29.42	Other	R292.91/LI AA
104.15 25	22042.951	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R5.82/LI
104.15 25	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R10.04/LI
104.15 27	2204.29.52	Other	R292.91/LI AA
104.16 01	2205.10.10	Sparkling	R19.03/LI



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty
		Schedule 1 Part 2 A duties	
104.16 03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	R5.95/LI
104.16 04	2205.10.22	Other	R292.91/LI AA
104.16 05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R10.04/LI
104.16 06	2205.10.32	Other	R292.91/LI AA
104.16 09	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	R5.95/LI
104.16 10	2205.90.22	Other	R292.91/LI AA
104.16 11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R10.04/LI
104.16 12	2205.90.32	Other	R292.91/LI AA
104.17 03	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages	R19.03/LI
104.17 05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82C/LI
104.17 07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	R145.07/LI AA
104.17 09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	R145.07/LI AA
104.17 11	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	R145.07/LI AA
104.17 15	2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	R145.07/LI AA
104.17 16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	R145.07/LI AA
104.17 17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R117.16/LI AA
104.17 21	2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol.	R117.16/LI AA
104.17 22	2206.00.85	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	R145.07/LI AA
104.17 25	2206.00.87	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R117.16/LI AA
104.17 90	2206.00.90	Other	R292.91/LI AA



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty		
	Schedule 1 Part 2 A duties				
104.21 01	2207.1	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	24515C/LA		
104.21 01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	R292.91/LI AA		
104.21 01	2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	R257.23/LI AA		
104.21 03	2207.2	Ethyl alcohol and other spirits, denatured, of any strength	24515C/LA		
104.21 03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R292.91/LI AA		
104.21 03	2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	R257.23/LI AA		
104.23 01	2208.20.10	Brandy as defined in Additional Note 7 to Chapter 22	R149.23/LI AA		
104.23 01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	R263.62/LI AA		
104.23 02	2208.20.19	Other	R292.91/LI AA		
104.23 03	2208.20.90	Brandy as defined in Additional Note 7 to Chapter 22	R149.23/LI AA		
104.23 03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	R263.62/LI AA		
104.23 04	2208.20.99	Other	R292.91/LI AA		
104.23 05	2208.30.10	In containers holding 2 li or less	R292.91/LI AA		
104.23 07	2208.30.90	Other	R292.91/LI AA		
104.23 09	2208.40.10	In containers holding 2 li or less	R292.91/LI AA		
104.23 11	2208.40.90	Other	R292.91/LI AA		
104.23 13	2208.50.10	In containers holding 2 li or less	R292.91/LI AA		
104.23 15	2208.50.90	Other	R292.91/LI AA		
104.23 17	2208.60.10	In containers holding 2 li or less	R292.91/LI AA		
104.23 19	2208.60.90	Other	R292.91/LI AA		
104.23 21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R117.16/LI AA		
104.23 22	2208.70.22	Other	R292.91/LI AA		
104.23 23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R117.16/LI AA		
104.23 24	2208.70.92	Other	R292.91/LI AA		



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty		
	Schedule 1 Part 2 A duties				
104.23 25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R117.16/LI AA		
104.23 26	2208.90.22	Other	R292.91/LI AA		
104.23 27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	R117.16/LI AA		
104.23 28	2208.90.92	Other	R292.91/LI AA		
104.30 01	2402.10.10	Imported from Switzerland	R5 843.68/KG NET		
104.30 03	2402.10.90	Other	R5 843.68/KG NET		
104.30 05	2402.20.10	Imported from Switzerland	R11.40/10 CIGARETTES		
104.30 07	2402.20.90	Other	R11.40/10 CIGARETTES		
104.30 09	2402.90.12	Imported from Switzerland	R5 843.68/KG NET		
104.30 11	2402.90.14	Other	R5 843.68/KG NET		
104.30 13	2402.90.22	Imported from Switzerland	R11.40/10 CIGARETTES		
104.30 15	2402.90.24	Other	R11.40/10 CIGARETTES		
104.35 01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R321.37/KG NET		
104.35 01	2403.11.00	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R278.31/KG NET		
104.35 02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	R321.37/KG NET		
104.35 03	2403.19.20	Other pipe tobacco	R321.37/KG NET		
104.35 05	2403.19.30	Cigarette tobacco	R512.62/KG		
104.35 07	2403.91.20	Imported from Switzerland	R1 069.17/KG		
104.35 07	2403.99.30	Imported from Switzerland	R374.58/KG		
104.35 09	2403.91.80	Other	R1 069.17/KG		
104.35 09	2403.99.40	Other	R215.52/KG NET		
104.35 15	2403.99.30	Other cigarette tobacco substitutes	R512.62/KG		
104.35 17	2403.99.40	Other pipe tobacco substitutes	R321.37/KG NET		
104.35 19	2403.99.90	Other	R1 069.17/KG		



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty		
	Schedule 1 Part 2 A duties				
104.37 01	2404.11.11	Imported from Switzerland, put up for retail sale in the form of sticks	R8.55/10 STICKS		
104.37 03	2404.11.13	Imported from Switzerland, other	R1 069.17/KG		
104.37 05	2404.11.15	Other, put up for retail sale in the form of sticks	R8.55/10 STICKS		
104.37 07	2404.11.19	Other	R1 069.17/KG		
104.37 09	2404.11.9	Other	R880.88/KG		
104.37 11	2404.11.91	Put up for retail sale in the form of sticks	R8.55/10 STICKS		
104.37 13	2404.11.99	Other	R1 069.17/KG		
104.37 14	2404.12	Other, containing nicotine	R3.18/ML		
104.37 16	2404.19.10	Containing nicotine substitutes	R3.18/ML		
104.37 19	2404.19.20	Other, put up for retail sale in the form of sticks	R8.55/10 STICKS		
104.37 21	2404.19.90	Other	R1 069.17/KG		
105.10 03	2710.12.02	PETROL, AS DEFINED IN ADDITIONAL NOTE 1(B) TO CHAPTER 27	3,909C/LI		
105.10 09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	FREE		
105.10 13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	FREE		
105.10 15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	3,817C/LI		
105.10 17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	3,817C/LI		
105.10 19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	FREE		
105.10 21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	3,817C/LI		
106.10 02	2903.14	Carbon tetrachloride	500C/KG		
106.10 04	2903.19.10	1,1,1-Trichloroethane (methyl chloroform)	500C/KG		
106.10 05	2903.76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500C/KG		
106.10 06	2903.41	Trichlorofluoromethane	500C/KG		
106.10 06	2903.77.05	Trichlorofluoromethane	500C/KG		
106.10 08	2903.77.10	Dichlorodifluoromethane	500C/KG		



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty		
	Schedule 1 Part 2 A duties				
106.10 10	2903.77.15	Trichlorotrifluoroethanes	500C/KG		
106.10 12	2903.77.20	Dichlorotetrafluoroethanes and chloropentafluoroethane	500C/KG		
106.10 14	2903.77.25	Chlorotrifluoromethane	500C/KG		
106.10 16	2903.77.30	Pentachlororfluoroethane	500C/KG		
106.10 18	2903.77.35	Tetrachlorodifluoroethanes	500C/KG		
106.10 20	2903.77.40	Heptachlorofluoropropanes	500C/KG		
106.10 22	2903.77.45	Hexachlorodifluoropropanes	500C/KG		
106.10 24	2903.77.50	Pentachlorotrifluoropropanes	500C/KG		
106.10 26	2903.77.55	Tetrachlorotetrafluoropropanes	500C/KG		
106.10 28	2903.77.60	Trichloropentafluoropropanes	500C/KG		
106.10 30	2903.77.65	Dichlorohexafluoropropanes	500C/KG		
106.10 32	2903.77.70	Chloroheptafluoropropanes	500C/KG		
106.20 87	3824.79.42	Containing difluoromethane, 1,1,1,2-tetrafluoroethane and isobutene (r-422d)	500C/KG		
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 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 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 35	3827.32	Other, containing substances of subheadings 2903.71 to 2903.75	500C/KG		



Schedule 1 Part 2 Duties

Printed Date: 11-11-2025 Effective Date: 01-01-2026

Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty
		Schedule 1 Part 2 A duties	
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
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 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
108.20 40	3826.00.10	Biodiesel as defined in Additional Note 1(a) to Chapter 38	3,817C/LI
108.20 50	3826.00.90	Other	3,817C/LI
116.10 10	8543.40.10	Presented with vaping liquid, whether or not containing nicotine	R3.18/ML



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty
		Schedule 1 Part 2B duties	
118.15 01	3303.00.90	Other	9%
118.20 01	3304.10.90	Other	7%
118.20 03	3304.20.90	Other	7%
118.20 05	3304.30.90	Other	7%
118.20 07	3304.91.90	Other	7%
118.20 09	3304.99.90	Other	7%
118.33 01	3604.10	Fireworks	9%
120.10 01	4303.10	Articles of apparel and clothing accessories	9%
120.15 01	4304.00.10	Articles of apparel and clothing accessories	9%
124.05 01	8415.10.10	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8kw	9%
124.05 03	8415.10.20	Of a kind used for buildings, not compressor operated, having a ratedcooling capacity not exceeding 8,8kw	9%
124.05 05	8415.81.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kw	9%
124.05 07	8415.82.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kw	9%
124.05 09	8415.83.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kw	9%
124.05 11	8415.90.05	Indoor units and outdoor units for machines of subheadings 8415.10.10and 8415.10.20	9%
124.11 01	8471.30.10	With a screen size exceeding 45 cm	9%
124.11 05	8471.41.10	Having a screen with any side exceeding 45 cm	9%
124.11 09	8471.49.10	Having a screen with any side exceeding 45 cm	9%
124.37 01	8517.11	Line telephone sets with cordless handsets	9%
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		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 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%



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty			
	Schedule 1 Part 2B duties					
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%			
124.40 01	8518.21	Single loudspeakers, mounted in their enclosures	9%			
124.40 03	8518.22	Multiple loudspeakers, mounted in the same enclosure	9%			
124.40 05	8518.29	Other	9%			
124.40 07	8518.40	Audio-frequency electric amplifiers	9%			
124.40 09	8518.50	Electric sound amplifiers sets	9%			
124.45 01	8519.81.90	Other	9%			
124.45 03	8519.89.90	Other	9%			
124.55 01		OTHER	7%			
124.55 02	8521.90.90	Other	9%			
124.66 03	8525.81.90	Other	9%			
124.66 05	8525.82.90	Other	9%			
124.66 07	8525.83.90	Other	9%			
124.66 09	8525.89.90	Other	9%			
124.70 01	8527.13.10	Domestic apparatus	9%			
124.70 03	8527.19.10	Domestic apparatus	9%			
124.70 05	8527.21	Combined with sound recording or reproducing apparatus	9%			
124.70 07	8527.29	Other	9%			
124.70 09	8527.91.10	Domestic apparatus	9%			
124.70 11	8527.92.10	Domestic apparatus	9%			
124.70 13	8527.99.10	Domestic apparatus	9%			
124.75 25	8528.49.10	Colour, with a screen size not exceeding 3 m x 4 m	9%			
124.75 27	8528.49.90	Other	9%			
124.75 29	8528.51.20	Colour, with screen size exceeding 3 m x 4 m	7%			



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty			
	Schedule 1 Part 2B duties					
124.75 29	8528.52.20	Colour, with screen size exceeding 3 m x 4 m	9%			
124.75 31		Other	7%			
124.75 31	8528.51.90	Other	7%			
124.75 31	8528.52.90	Other	9%			
124.75 33	8528.59.15	Colour, with a screen size exceeding 3 m x 4 m	9%			
124.75 35	8528.59.90	Other	9%			
124.75 37		Other	7%			
124.75 37	8528.69	Other	7%			
124.75 37	8528.69.90	Other	9%			
124.75 38	8528.71.10	With a value for duty purposes not exceeding r5 000	9%			
124.75 40	8528.71.90	Other	9%			
124.75 41	8528.72.20	Incorporating a cathode-ray tube (crt)	9%			
124.75 43	8528.72.50	Other, with a screen size exceeding 3 m x 4 m	9%			
124.75 45	8528.72.90	Other	9%			
124.75 47	8528.73.20	Incorporating a cathode-ray tube (crt)	9%			
124.75 49	8528.73.50	Other, with a screen size exceeding 3 m x 4 m	9%			
124.75 51	8528.73.90	Other	9%			
124.85 40	8528.71.90	OTHER	7%			
126.02 01	8702.10.85	OTHER, OF A VEHICLE MASS NOT EXCEEDING 2 000 KG	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART			
126.02 03	8702.10.90	Other	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART			
126.02 05	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART			



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty		
	Schedule 1 Part 2B duties				
126.02 07	8702.90.90	Other	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART		
126.02 09	8702.20.85	Other, of a vehicle mass not exceeding 2 000 kg	(SEE NOTE 2 TO THIS PART)		
126.02 11	8702.20.90	Other	(SEE NOTE 2 TO THIS PART)		
126.02 13	8702.30.85	Other, of a vehicle mass not exceeding 2 000 kg	(SEE NOTE 2 TO THIS PART)		
126.02 15	8702.30.90	Other	(SEE NOTE 2 TO THIS PART)		
126.02 17	8702.40.85	Other, of a vehicle mass not exceeding 2 000 kg	(SEE NOTE 2 TO THIS PART)		
126.02 19	8702.40.90	Other	(SEE NOTE 2 TO THIS PART)		
126.02 21	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	(SEE NOTE 2 TO THIS PART)		
126.02 23	8702.90.90	Other	(SEE NOTE 2 TO THIS PART)		
126.03 01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART		
126.03 03	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm³ and a vehicle mass not exceeding 250 kg	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART		
126.03 05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART		
126.03 07	8703.21.70	Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART		
126.03 08	8703.21.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)		
126.03 09	8703.21.90	Other	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART		
126.03 11	8703.22.90	Other	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART		



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty
		Schedule 1 Part 2B duties	
126.03 13	8703.23.90	Other	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.03 15	8703.24.90	OTHER	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.03 17	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.03 19	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1000 cm³	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.03 20	8703.31.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)
126.03 21	8703.31.90	Other	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.03 23	8703.32.90	OTHER	((0,00003 X B) - 0,75)% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.03 25	8703.33.90	Other	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.03 26	8703.90.29	Electric vehicles	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.03 27	8703.40.31	Other with a cylinder capacity not exceeding 1 000 cm3	(SEE NOTE 1 TO THIS PART)
126.03 27	8703.90.90	Other with a cylinder capacity not exceeding 1 000 cm3	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.03 33	8703.50.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	(SEE NOTE 1 TO THIS PART)
126.03 35	8703.50.90	Other	(SEE NOTE 2 TO THIS PART)
126.03 37	8703.60.31	Other with a cylinder capacity not exceeding 1 000 cm3	(SEE NOTE 1 TO THIS PART)
126.03 39	8703.60.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	(SEE NOTE 2 TO THIS PART)



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty
		Schedule 1 Part 2B duties	
126.03 41	8703.60.90	Other	(SEE NOTE 1 TO THIS PART)
126.03 43	8703.70.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	(SEE NOTE 2 TO THIS PART)
126.03 45	8703.70.90	Other	(SEE NOTE 2 TO THIS PART)
126.03 47	8703.80.31	With a mass not exceeding 800 kg	(SEE NOTE 2 TO THIS PART)
126.03 49	8703.80.90	Other	(SEE NOTE 1 TO THIS PART)
126.03 51	8703.90.90	Other	(SEE NOTE 2 TO THIS PART)
126.04 01	8704.21.70	G.V.M. not exceeding 5 t:	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 02		Other, with an engine capacity exceeding 1 000 cm?? (excluding the vehicles of subheading 8704.21.77)	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 02	8704.21.75	Other, with an engine capacity exceeding 1 000 cm?? (excluding the vehicles of subheading 8704.21.77)	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 03	8704.21.81	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	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 05	8704.21.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)
126.04 05	8704.21.83	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 07	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm³, and equipped with motor vehicle type differentials and reverse gears	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 09	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 10	8704.21.81	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	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty
		Schedule 1 Part 2B duties	
126.04 10	8704.31.75	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	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TOFTX
126.04 11	8704.31.81	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	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 13	8704.21.83	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 600kg or a g.v.m. not exceeding 3 500 kg per chassis fitted with a cab	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)
126.04 13	8704.31.83	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 600kg or a g.v.m. not exceeding 3 500 kg per chassis fitted with a cab	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 15	8704.90.05	Golf carts, pedestrian type	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 16	8704.90.40	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	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 17	8704.90.81	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	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 19	8704.90.83	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	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.04 20	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm3, and equipped with motor vehicle type differentials and reverse gears	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)
126.04 30	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)
126.04 35	8704.31.75	Other, with an engine capacity not exceeding 1 000 cm3 (excluding the vehicles of subheading 8704.31.77)	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)
126.04 37	8704.31.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)
126.04 41	8704.31.81	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	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty
		Schedule 1 Part 2B duties	
126.04 43	8704.31.83	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 600kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)
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 cm³ (excluding the vehicles of subheading 8704.41.77)	(SEE NOTE 1 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 1 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 51	8704.51.50	Three-wheeled vehicles with motorcycles type steering systems and engines of a cylinder capacity not exceeding 550 cm3, and equipped with motor vehicles type differentials and reverse gears	(SEE NOTE 1 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 cm3 (excluding the vehicles of subheading 8704.31.77)	(SEE NOTE 1 TO THIS PART)
126.04 55	8704.90.05	Other, with an engine capacity not exceeding 1 000 cm3 (excluding the vehicles of subheading 8704.31.77)	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (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 1 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 65	8704.60.05	Golf carts, pedestrian type	(SEE NOTE 1 TO THIS PART)
126.04 65	8704.90.40	Golf carts, pedestrian type	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (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 1 TO THIS PART)
126.04 70	8704.90.81	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	{(0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)



Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty
		Schedule 1 Part 2B duties	
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)
126.04 75	8704.90.83	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 600kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	((0,00003 X B) - 0,75}% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART)
126.05 01	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	((0,00003 X B) - 0,75)% WITH A MAXIMUM OF 25% (SEE NOTE 2 TO THIS PART
126.10 01	8711.20.90	Other	7%
126.10 03	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm3 but not exceeding 500 cm3	7%
126.10 05	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm3 but not exceeding 800 cm3	7%
126.10 07	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm3	9%
126.10 09	8711.90.20	Other, of a cylinder capacity of 200 cm3 or more but not exceeding 800 cm3	7%
126.10 11	8711.90.30	Other, of a cylinder capacity exceeding 800 cm3	9%
126.20 01	8903.99.10	Water scooters and the like	9%
129.10 01	9302.00.10	Revolvers	9%
129.10 03	9302.00.25	Other, semi-automatic	9%
129.10 05	9302.00.29	Other	9%
129.10 07	9302.00.39	Other	9%
129.15 01	9303.10	Muzzle-loading firearms	9%
129.15 03	9303.20.11	Pump-action	9%
129.15 05	9303.20.12	Semi-automatic	9%
129.15 07	9303.20.13	Other	9%
129.15 09	9303.20.20	Shotguns, multiple barrel, including combination guns	9%
129.15 11	9303.30.10	Single-shot	9%
129.15 13	9303.30.20	Semi-automatic	9%



Schedule 1 Part 2 Duties

Printed Date: 11-11-2025 Effective Date: 01-01-2026

Eswatini Revenue Service: Customs Tariff

Tariff Item	Sub-Heading	Description	Rate of Duty
		Schedule 1 Part 2B duties	
129.15 15	9303.30.90	Other	9%
129.20 01	9304.00.20	Other spring, air or gas guns or pistols	9%
130.10 03	9304.30.10	Games of skill or chance	9%
130.10 03	9504.30.10	Games of skill or chance	7%
130.10 07	9504.50.20	Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface	9%
130.15 01	9506.32	Balls	9%

