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REPUBLIC OF SOUTH AFRICA

DRAFT
RATES AND MONETARY AMOUNTS AND AMENDMENT OF REVENUE LAWS BILL

(As introduced in the National Assembly (proposed section 77))
(The English text is the official text of the Bill)

(MINISTER OF FINANCE)

21 February 2018
BILL

To fix the rates of normal tax; to amend the Estate Duty Act, 1955, so as to amend the rate of estate duty; to amend the Income Tax Act, 1962, so as to amend rates of tax and monetary amounts; to amend the Customs and Excise Act, 1964, so as to amend rates of duty in Schedule 1 to that Act; to amend the Value-Added Tax Act, 1991, so as to amend the rate of the Value-Added Tax; to amend a provision so as to provide for more efficient taxation of electronic commerce; and to provide for matters connected therewith.

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—


1. (1) The First Schedule to the Estate Duty Act, 1955, is hereby amended by the substitution in paragraph (1) for subparagraph (a) of the following subparagraph:

“(a) (i) 20 per cent of the dutiable amount of the estate as does not exceed R30 million;
and
(ii) 25 per cent of the dutiable amount of the estate as exceeds R30 million;
or”; and

(2) Subsection (1) is deemed to have come into operation on 1 March 2018 and applies in respect of the estate of a person that dies on or after that date.
Fixing of rates of normal tax

2. (1) The rates of tax fixed by Parliament in terms of section 5(2) of the Income Tax Act, 1962, are set out in paragraphs 1, 2, 3, 4, 5, 6, 7 and 9 of Schedule I.

(2) The rate of tax fixed by Parliament in terms of section 48B(1) of the Income Tax Act, 1962, is set out in paragraph 8 of Schedule I.

(3) Subject to subsection (4), the rates of tax referred to in subsection (1) apply in respect of—

(a) any person (other than a company or a trust other than a special trust) for any year of assessment commencing on or after 1 March 2018;

(b) any company for any year of assessment ending on or after 1 April 2018; and

(c) any trust (other than a special trust) for any year of assessment commencing on or after 1 March 2018.

(4) The rate of tax referred to in subsection (2) applies in respect of the taxable turnover of a person that is a registered micro business as defined in paragraph 1 of the Sixth Schedule to the Income Tax Act, 1962, in respect of any year of assessment commencing on or after 1 March 2018.


3. (1) Section 6 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (2) for paragraphs (a), (b) and (c) of the following paragraphs, respectively:

“(a) a primary rebate, an amount of [R13 635] R14 067;
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(a) a secondary rebate, if the taxpayer was or, had he or she lived, would have been 65 years of age or older on the last day of the year of assessment, an amount of [R7 479] R7 713; and

(c) a tertiary rebate if the taxpayer was or, had he or she lived, would have been 75 years of age or older on the last day of the year of assessment, an amount of [R2 493] R2 574.”.

(2) Subsection (1) is deemed to have come into operation on 1 March 2018 and applies in respect of years of assessment commencing on or after that date.


4. (1) Section 6A of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (2)(b) for subparagraphs (i), (ii) and (iii) of the following subparagraphs, respectively:

“(i) [R303] R310, in respect of benefits to the person;

(ii) [R606] R620, in respect of benefits to the person and one dependant; or

(iii) [R606] R620, in respect of benefits to the person and one dependant, plus [R204] R209, in respect of benefits to each additional dependant,”.

(2) Subsection (1) is deemed to have come into operation on 1 March 2018 and applies in respect of years of assessment commencing on or after that date.

Substitution of section 64 of Act 58 of 1962, as substituted by section 59 of Act 17 of 2017

5. (1) The following section is hereby substituted for section 64 of the Income Tax Act, 1962:

“Rate of donations tax.

64. The rate of the donations tax chargeable under section 54 in respect of the value of any property disposed of under a donation shall be—

(a) 20 per cent of such value as does not exceed R30 million; and

(b) 25 per cent of such value as exceeds R30 million, during the immediately preceding 12 month period. .”

(2) Subsection (1) is deemed to have come into operation on 1 March 2018.

6. (1) Paragraph 9 of the Seventh Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in subparagraph (3)(ii) for the words preceding the proviso of the following words:

“‘B’ represents an abatement equal to an amount of [R75 750] R78 150.”

(2) Subsection (1) is deemed to have come into operation on 1 March 2018 and applies in respect of years of assessment commencing on or after that date.


7. (1) Schedule No. 1 to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended as set out in Schedule II to this Act.

(2) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Schedule II to this Act are deemed to have come into operation on 21 February 2018.

8. (1) Section 7 of the Value-Added Tax Act, 1991, is hereby amended by the substitution in subsection (1) for the words following paragraph (c) of the following words:

“calculated at the rate of 15 per cent on the value of the supply concerned or the importation, as the case may be.”.

(2) Subsection (1) is deemed to have come into operation on 1 April 2018.


9. (1) Section 1 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (1) in paragraph (b) of the definition of “enterprise” after subparagraph (vi) for the colon of a semi-colon and by the addition of the following subparagraph:

“(vii) the activities of an intermediary:”

(b) by the insertion in subsection (1) after the definition of “insurance” of the following definition:

“intermediary means a person who facilitates the supply of electronic services supplied by the electronic services supplier and who is responsible for issuing the invoices and collecting payment for the supply:”

(2) Subsection (1) is deemed to have come into operation on 1 October 2018 and applies in respect of supplies made on or after that date.

10. (1) Section 23 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for subsection (1A) of the following subection:

“(1A) Every person who carries on any enterprise as contemplated in paragraph (b)(vi) or (vii) of the definition of “enterprise” in section 1 and is not registered becomes liable to be registered at the end of any month where the total value of taxable supplies made by that person has exceeded R50 000 in any consecutive 12-month period.”.

(2) Subsection (1) is deemed to have come into operation on 1 October 2018 and applies in respect of supplies made on or after that date.


11. (1) Section 54 of the Value-Added Tax Act, 1991, is hereby amended by the insertion after subsection (2A) of the following subection:

“(2B) For the purposes of this Act, where electronic services are supplied by an intermediary, who is acting on behalf of another person who is the principal for the purposes of that supply, and—

(i) the intermediary is a vendor;

(ii) the principal is not a resident of the Republic and is not a registered vendor; and

(iii) the electronic services are supplied or to be supplied by the principal to a person in the Republic,

that supply shall be deemed to be made by such intermediary.”.

(2) Subsection (1) is deemed to have come into operation on 1 October 2018 and applies in respect of supplies made on or after that date.
12. (1) Schedule 2 to the Value-Added Tax Act, 1991, is hereby amended by the substitution in Part B for Item 1 of the following Item:

“Item 1  Brown bread and whole wheat brown bread as defined respectively in Regulation 1 of the Regulations in terms of Government Notice No. R.405 published in Government Gazette No.40828 of 5 May 2017;”.

(2) Subsection (1) is deemed to have come into operation on 1 April 2018.

Short title

13. This Act is called the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2018.
RATES OF NORMAL TAX

1. The rate of tax referred to in section 3(1) to be levied in respect of the taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit) of any natural person, deceased estate, insolvent estate or special trust in respect of any year of assessment commencing on or after 1 March 2018 is set out in the table below:

<table>
<thead>
<tr>
<th>Taxable income</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding R195 850</td>
<td>18 per cent of taxable income</td>
</tr>
<tr>
<td>Exceeding R195 850 but not exceeding R305 850</td>
<td>R35 253 plus 26 per cent of amount by which taxable income exceeds R195 850</td>
</tr>
<tr>
<td>Exceeding R305 850 but not exceeding R423 300</td>
<td>R63 853 plus 31 per cent of amount by which taxable income exceeds R305 850</td>
</tr>
<tr>
<td>Exceeding R423 300 but not exceeding R555 600</td>
<td>R100 263 plus 36 per cent of amount by which taxable income exceeds R423 300</td>
</tr>
<tr>
<td>Exceeding R555 600 but not exceeding R708 310</td>
<td>R147 891 plus 39 per cent of amount by which taxable income exceeds R555 600</td>
</tr>
<tr>
<td>Exceeding R708 310 but not exceeding R1500 000</td>
<td>R207 448 plus 41 per cent of amount by which taxable income exceeds R708 310</td>
</tr>
<tr>
<td>Exceeding R1500 000</td>
<td>R532 041 plus 45 per cent of amount by which taxable income exceeds R1 500 000</td>
</tr>
</tbody>
</table>

2. The rate of tax referred to in section 3(1) to be levied in respect of the taxable income of a trust (other than a special trust or a public benefit organisation, recreational club or small business funding entity referred to in paragraph 4) in respect of any year of assessment commencing on or after 1 March 2018 is 45 per cent.

3. The rate of tax referred to in section 3(1) to be levied in respect of the taxable income of a company (other than a public benefit organisation, recreational club or small business funding entity referred to in paragraph 4 or a small business corporation referred to in paragraph 5) in respect of any year of assessment ending on or after 1 April 2018 is, subject to the provisions of paragraph 10, as follows:

(a) 28 per cent of the taxable income of any company (excluding taxable income referred to in subparagraphs (b), (c) and (d));

(b) in respect of the taxable income derived by any company from mining for gold on any gold mine with the exclusion of so much of the taxable income as the Commissioner determines to be attributable to the inclusion in the gross income of any amount referred to in paragraph (j) of the definition of “gross income” in section 1 of the Income Tax Act, 1962, but after the set-off of any assessed loss in terms of section 20(1) of that Act, a percentage determined in accordance with the formula:

\[ y = 34 - \frac{170}{x} \]

in which formula \( y \) represents such percentage and \( x \) the ratio expressed as a percentage which the taxable income so derived (with the said exclusion, but before
the set-off of any assessed loss or deduction which is not attributable to the mining for
gold from the said mine) bears to the income so derived (with the said exclusion);

(c) in respect of the taxable income of any company, the sole or principal business of
which in the Republic is, or has been, mining for gold and the determination of the
taxable income of which for the period assessed does not result in an assessed loss,
which the Commissioner determines to be attributable to the inclusion in its gross
income of any amount referred to in paragraph (j) of the definition of “gross income”
in section 1 of the Income Tax Act, 1962, a rate equal to the average rate of normal
tax or 28 per cent, whichever is higher: Provided that for the purposes of this
subparagraph, the average rate of normal tax shall be determined by dividing the total
normal tax (excluding the tax determined in accordance with this subparagraph for the
period assessed) paid by the company in respect of its aggregate taxable income from
mining for gold on any gold mine for the period from which that company
commenced its gold mining operations on that gold mine to the end of the period
assessed, by the number of rands contained in the said aggregate taxable income; and

(d) in respect of the taxable income derived by any company from carrying on long-term
insurance business in respect of its—
(i) individual policyholder fund, 30 per cent; and
(ii) company policyholder fund, risk policy fund and corporate fund, 28 per cent.

4. The rate of tax referred to in section 3(1) to be levied in respect of the taxable income of
any public benefit organisation that has been approved by the Commissioner in terms of
section 30(3) of the Income Tax Act, 1962, or any recreational club that has been approved
by the Commissioner in terms of section 30A(2) of that Act or any small business funding
entity that has been approved by the Commissioner in terms of section 30C(1) is 28 per
cent—

(a) in the case of an organisation, club or small business funding entity that is a company,
in respect of any year of assessment ending on or after 1 April 2018; or

(b) in the case of an organisation or small business funding entity that is a trust, in respect
of any year of assessment commencing on or after 1 March 2018.

5. The rate of tax referred to in section 3(1) to be levied in respect of the taxable income of
any company which qualifies as a small business corporation as defined in section 12E of the
Income Tax Act, 1962, in respect of any year of assessment ending on or after 1 April 2018,
subject to paragraph 7, is set out in the table below:

<table>
<thead>
<tr>
<th>Taxable income</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding R78 150</td>
<td>0 per cent of taxable income</td>
</tr>
<tr>
<td>Exceeding R78 150 but not exceeding R365 000</td>
<td>7 per cent of amount by which taxable income exceeds R78 150</td>
</tr>
<tr>
<td>Exceeding R365 000 but not exceeding R550 000</td>
<td>R20 080 plus 21 per cent of amount by which taxable income exceeds R365 000</td>
</tr>
<tr>
<td>Exceeding R550 000</td>
<td>R58 930 plus 28 per cent of amount by which taxable income exceeds R550 000</td>
</tr>
</tbody>
</table>

6. The rate of tax referred to in section 3(1) to be levied on taxable income attributable to
income derived by a qualifying company within a special economic zone as contemplated in
section 12R of the Income Tax Act, 1962, subject to paragraph 7, is 15 cents on each Rand of
taxable income in respect of any year of assessment ending on or after 1 April 2018.

7. If a company is subject to both paragraphs 5 and 6 in respect of determining the rate of
tax to be levied on an amount of taxable income of a company, the tax payable in respect of
that amount of taxable income is the lesser of the tax determined under paragraph 5 and paragraph 6 in respect of that amount of taxable income.

8. The rate of tax referred to in section 3(2) to be levied in respect of the taxable turnover of a person that is a registered micro business as defined in paragraph 1 of the Sixth Schedule to the Income Tax Act, 1962, in respect of any year of assessment commencing on or after 1 March 2018 is set out in the table below:

<table>
<thead>
<tr>
<th>Taxable turnover</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding R335 000</td>
<td>0 per cent of taxable turnover</td>
</tr>
<tr>
<td>Exceeding R335 000 but not exceeding R500 000</td>
<td>1 per cent of amount by which taxable turnover exceeds R335 000</td>
</tr>
<tr>
<td>Exceeding R500 000 but not exceeding R750 000</td>
<td>R1 650 plus 2 per cent of amount by which taxable turnover exceeds R500 000</td>
</tr>
<tr>
<td>Exceeding R750 000</td>
<td>R6 650 plus 3 per cent of amount by which taxable turnover exceeds R750 000</td>
</tr>
</tbody>
</table>

9. (a) (i) If a retirement fund lump sum withdrawal benefit accrues to a person in any year of assessment commencing on or after 1 March 2018, the rate of tax referred to in section 3(1) to be levied on that person in respect of taxable income comprising the aggregate of—

(aa) retirement fund lump sum withdrawal benefit;

(bb) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in subitem (aa);

(cc) retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in subitem (aa); and

(dd) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in subitem (aa),

is set out in the table below:

<table>
<thead>
<tr>
<th>Taxable income from lump sum benefits</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding R25 000</td>
<td>0 per cent of taxable income</td>
</tr>
<tr>
<td>Exceeding R25 000 but not exceeding R660 000</td>
<td>18 per cent of amount by which taxable income exceeds R25 000</td>
</tr>
<tr>
<td>Exceeding R660 000 but not exceeding R990 000</td>
<td>R114 300 plus 27 per cent of amount by which taxable income exceeds R660 000</td>
</tr>
<tr>
<td>Exceeding R990 000</td>
<td>R203 400 plus 36 per cent of amount by which taxable income exceeds R990 000</td>
</tr>
</tbody>
</table>

(ii) The amount of tax levied in terms of item (i) must be reduced by an amount equal to the tax that would be leviable on the person in terms of that item in respect of taxable income comprising the aggregate of—

(aa) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in item (i)(aa);

(bb) retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in item (i)(aa); and
(cc) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in item (i)(aa).

(b) (i) If a retirement fund lump sum benefit accrues to a person in any year of assessment commencing on or after 1 March 2018, the rate of tax referred to in section 3(1) to be levied on that person in respect of taxable income comprising the aggregate of—

(aa) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum benefit contemplated in subitem (aa);

(bb) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum benefit contemplated in subitem (aa); and

(cc) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in item (i)(aa);

is set out in the table below:

<table>
<thead>
<tr>
<th>Taxable income from lump sum benefits</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding R500 000</td>
<td>0 per cent of taxable income</td>
</tr>
<tr>
<td>Exceeding R500 000 but not exceeding R700 000</td>
<td>18 per cent of amount by which taxable income exceeds R500 000</td>
</tr>
<tr>
<td>Exceeding R700 000 but not exceeding R1 050 000</td>
<td>R36 000 plus 27 per cent of amount by which taxable income exceeds R700 000</td>
</tr>
<tr>
<td>Exceeding R1 050 000</td>
<td>R130 500 plus 36 per cent of amount by which taxable income exceeds R1 050 000</td>
</tr>
</tbody>
</table>

(ii) The amount of tax levied in terms of item (i) must be reduced by an amount equal to the tax that would be leviable on the person in terms of that item in respect of taxable income comprising the aggregate of—

(aa) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum benefit contemplated in item (i)(aa);

(bb) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum benefit contemplated in subitem (aa); and

(cc) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the retirement fund lump sum benefit contemplated in subitem (aa).

(c) (i) If a severance benefit accrues to a person in any year of assessment commencing on or after 1 March 2018, the rate of tax referred to in section 3(1) to be levied on that person in respect of taxable income comprising the aggregate of—

(aa) that severance benefit;

(bb) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the severance benefit contemplated in subitem (aa);

(cc) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the severance benefit contemplated in subitem (aa); and
(dd) retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the severance benefit contemplated in subitem (aa), is set out in the table below:

<table>
<thead>
<tr>
<th>Taxable income from lump sum benefits</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding R500 000</td>
<td>0 per cent of taxable income</td>
</tr>
<tr>
<td>Exceeding R500 000 but not exceeding</td>
<td>18 per cent of amount by which taxable income exceeds R500 000</td>
</tr>
<tr>
<td>R700 000</td>
<td></td>
</tr>
<tr>
<td>Exceeding R700 000 but not exceeding</td>
<td>R36 000 plus 27 per cent of amount by which taxable income exceeds R700 000</td>
</tr>
<tr>
<td>R1 050 000</td>
<td></td>
</tr>
<tr>
<td>Exceeding R1 050 000</td>
<td>R130 500 plus 36 per cent of amount by which taxable income exceeds R1 050 000</td>
</tr>
</tbody>
</table>

(ii) The amount of tax levied in terms of item (i) must be reduced by an amount equal to the tax that would be leviable on the person in terms of that item in respect of taxable income comprising the aggregate of—

(aa) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the severance benefit contemplated in item (i)(aa);

(bb) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the severance benefit contemplated in item (i)(aa); and

(cc) retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the severance benefit contemplated in item (i)(aa).

10. The rates of tax set out in paragraphs 1, 2, 3, 4, 5, 6, 7 and 9 are the rates required to be fixed by Parliament in accordance with the provisions of section 5(2) of the Income Tax Act, 1962.

11. The rate of tax set out in paragraph 8 is the rate required to be fixed by Parliament in accordance with the provisions of section 48B(1) of the Income Tax Act, 1962.

12. For the purposes of this Schedule, income derived from mining for gold includes any income derived from silver, osmiridium, uranium, pyrites or other minerals which may be won in the course of mining for gold and any other income which results directly from mining for gold.
## Draft

### Schedule II

*(Section 7)*

**AMENDMENT OF PART 2A OF SCHEDULE NO. 1 TO CUSTOMS AND EXCISE ACT, 1964**

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>Tariff Subheading</th>
<th>Article Description</th>
<th>2018/19 Rate of Excise Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>104.00</td>
<td>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</td>
<td>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:</td>
<td></td>
</tr>
<tr>
<td>104.01</td>
<td>19.01</td>
<td>Traditional African beer powder as defined in Additional Note 1 to Chapter 19</td>
<td>34,7c/kg</td>
</tr>
<tr>
<td>104.10</td>
<td>22.03</td>
<td>Beer made from malt:</td>
<td></td>
</tr>
<tr>
<td>104.10.10</td>
<td>2203.00.05</td>
<td>Traditional African beer as defined in Additional Note 1 to Chapter 22</td>
<td>7,82c/li</td>
</tr>
<tr>
<td>104.10.20</td>
<td>2203.00.90</td>
<td>Other</td>
<td>R95.03/li</td>
</tr>
<tr>
<td>104.15</td>
<td>22.04</td>
<td>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):</td>
<td></td>
</tr>
<tr>
<td>104.15.01</td>
<td>2204.10</td>
<td>Sparkling wine</td>
<td>R12.43/li</td>
</tr>
<tr>
<td>104.15</td>
<td>2204.21</td>
<td>In containers holding 2 li or less:</td>
<td></td>
</tr>
<tr>
<td>104.15.15</td>
<td>2204.21.4</td>
<td>Unfortified wine:</td>
<td></td>
</tr>
<tr>
<td>104.15.03</td>
<td>2204.21.41</td>
<td>With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.</td>
<td>R3.91/li</td>
</tr>
<tr>
<td>104.15.04</td>
<td>2204.21.42</td>
<td>Other</td>
<td>R190.08/li</td>
</tr>
<tr>
<td>104.15.15</td>
<td>2204.21.5</td>
<td>Fortified wine:</td>
<td></td>
</tr>
<tr>
<td>104.15.13</td>
<td>2204.22.41</td>
<td>With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.</td>
<td>R3.91/li</td>
</tr>
<tr>
<td>104.15.15</td>
<td>2204.22.42</td>
<td>Other</td>
<td>R190.08/li</td>
</tr>
<tr>
<td>104.15</td>
<td>2204.22.4</td>
<td>Unfortified wine:</td>
<td></td>
</tr>
<tr>
<td>104.15.17</td>
<td>2204.22.5</td>
<td>Fortified wine:</td>
<td></td>
</tr>
<tr>
<td>104.15.19</td>
<td>2204.22.51</td>
<td>With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.</td>
<td>R6.54/li</td>
</tr>
<tr>
<td>104.15.19</td>
<td>2204.22.52</td>
<td>Other</td>
<td>R190.08/li</td>
</tr>
<tr>
<td>104.15</td>
<td>2204.29</td>
<td>Other:</td>
<td></td>
</tr>
<tr>
<td>104.15</td>
<td>2204.29.4</td>
<td>Unfortified wine:</td>
<td></td>
</tr>
<tr>
<td>104.15.21</td>
<td>2204.29.41</td>
<td>With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.</td>
<td>R3.91/li</td>
</tr>
<tr>
<td>104.15.23</td>
<td>2204.29.42</td>
<td>Other</td>
<td>R190.08/li</td>
</tr>
<tr>
<td>104.15</td>
<td>2204.29.5</td>
<td>Fortified wine:</td>
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<td>104.15.25</td>
<td>2204.29.51</td>
<td>With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.</td>
<td>R6.54/li</td>
</tr>
<tr>
<td>104.15.27</td>
<td>2204.29.52</td>
<td>Other</td>
<td>R190.08/li</td>
</tr>
<tr>
<td>104.16</td>
<td>22.05</td>
<td>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</td>
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<tr>
<td>Tariff Item</td>
<td>Tariff Subheading</td>
<td>Article Description</td>
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<tr>
<td>104.16</td>
<td>2205.10</td>
<td>In containers holding 2 li or less:</td>
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<tr>
<td>104.16.01</td>
<td>2205.10.10</td>
<td>Sparkling</td>
<td>R12.43/li</td>
</tr>
<tr>
<td>104.16</td>
<td>2205.10.2</td>
<td>Unfortified:</td>
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</tr>
<tr>
<td>104.16.03</td>
<td>2205.10.21</td>
<td>With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.</td>
<td>R3.91/li</td>
</tr>
<tr>
<td>104.16.04</td>
<td>2205.10.22</td>
<td>Other</td>
<td>R190.08/li aa</td>
</tr>
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<td>2205.10.3</td>
<td>Fortified:</td>
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</tr>
<tr>
<td>104.16.05</td>
<td>2205.10.31</td>
<td>With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.</td>
<td>R6.54/li</td>
</tr>
<tr>
<td>104.16.06</td>
<td>2205.10.32</td>
<td>Other</td>
<td>R190.08/li aa</td>
</tr>
<tr>
<td>104.16</td>
<td>2205.90</td>
<td>Other:</td>
<td></td>
</tr>
<tr>
<td>104.16</td>
<td>2205.90.2</td>
<td>Unfortified:</td>
<td></td>
</tr>
<tr>
<td>104.16.09</td>
<td>2205.90.21</td>
<td>With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.</td>
<td>R3.91/li</td>
</tr>
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<td>104.16.10</td>
<td>2205.90.22</td>
<td>Other</td>
<td>R190.08/li aa</td>
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<td>Fortified:</td>
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<td>104.16.11</td>
<td>2205.90.31</td>
<td>With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.</td>
<td>R6.54/li</td>
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<td>104.16.12</td>
<td>2205.90.32</td>
<td>Other</td>
<td>R190.08/li aa</td>
</tr>
<tr>
<td>104.17</td>
<td>22.06</td>
<td>Other fermented beverages (for example, cider, perry and mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:</td>
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<tr>
<td>104.17.03</td>
<td>2206.00.05</td>
<td>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</td>
<td>R12.43/li</td>
</tr>
<tr>
<td>104.17.05</td>
<td>2206.00.15</td>
<td>Traditional African beer as defined in Additional Note 1 to Chapter 22</td>
<td>R7.82c/li</td>
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<tr>
<td>104.17.07</td>
<td>2206.00.17</td>
<td>Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume</td>
<td>R95.03/li aa</td>
</tr>
<tr>
<td>104.17.09</td>
<td>2206.00.19</td>
<td>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.</td>
<td>R95.03/li aa</td>
</tr>
<tr>
<td>104.17.11</td>
<td>2206.00.21</td>
<td>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.</td>
<td>R95.03/li aa</td>
</tr>
<tr>
<td>104.17.15</td>
<td>2206.00.81</td>
<td>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.</td>
<td>R95.03/li aa</td>
</tr>
<tr>
<td>104.17.16</td>
<td>2206.00.82</td>
<td>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.</td>
<td>R95.03/li aa</td>
</tr>
<tr>
<td>104.17.17</td>
<td>2206.00.83</td>
<td>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.</td>
<td>R76.08/li aa</td>
</tr>
<tr>
<td>104.17.21</td>
<td>2206.00.84</td>
<td>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 but not exceeding 23 per cent by vol.</td>
<td>R76.08/li aa</td>
</tr>
<tr>
<td>104.17.22</td>
<td>2206.00.85</td>
<td>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 9 per cent by vol.</td>
<td>R76.08/li aa</td>
</tr>
<tr>
<td>Tariff Item</td>
<td>Tariff Subheading</td>
<td>Article Description</td>
<td>2018/19 Rate of Excise Duty</td>
</tr>
<tr>
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</tr>
<tr>
<td>104.17.25</td>
<td>2206.00.87</td>
<td>least 2.5 per cent by volume but not exceeding 15 per cent by vol.</td>
<td>R76.08/li aa</td>
</tr>
<tr>
<td>104.17.90</td>
<td>2206.00.90</td>
<td>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.</td>
<td>R190.08/li aa</td>
</tr>
<tr>
<td>104.21</td>
<td>22.07</td>
<td>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent by vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:</td>
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<tr>
<td>104.21.01</td>
<td>2207.10</td>
<td>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent by vol. or higher</td>
<td>R190.08/li aa</td>
</tr>
<tr>
<td>104.21.03</td>
<td>2207.20</td>
<td>Ethyl alcohol and other spirits, denatured, of any strength</td>
<td>R190.08/li aa</td>
</tr>
<tr>
<td>104.23</td>
<td>22.08</td>
<td>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:</td>
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<tr>
<td>104.23</td>
<td>2208.20</td>
<td>Spirits obtained by distilling grape wine or grape marc:</td>
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</tr>
<tr>
<td>104.23</td>
<td>2208.20.1</td>
<td>In containers holding 2 li or less:</td>
<td></td>
</tr>
<tr>
<td>104.23</td>
<td>2208.20.11</td>
<td>Brandy as defined in Additional Note 7 to Chapter 22</td>
<td>R171.07/li aa</td>
</tr>
<tr>
<td>104.23</td>
<td>2208.20.19</td>
<td>Other</td>
<td>R190.08/li aa</td>
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<tr>
<td>104.23</td>
<td>2208.20.9</td>
<td>Other:</td>
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<td>104.23</td>
<td>2208.20.91</td>
<td>Brandy as defined in Additional Note 7 to Chapter 22</td>
<td>R171.07/li aa</td>
</tr>
<tr>
<td>104.23</td>
<td>2208.20.99</td>
<td>Other</td>
<td>R190.08/li aa</td>
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<td>104.23</td>
<td>2208.30</td>
<td>Whiskies:</td>
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<td>104.23</td>
<td>2208.30.10</td>
<td>In containers holding 2 li or less</td>
<td>R190.08/li aa</td>
</tr>
<tr>
<td>104.23</td>
<td>2208.30.90</td>
<td>Other</td>
<td>R190.08/li aa</td>
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<tr>
<td>104.23</td>
<td>2208.40</td>
<td>Rum and other spirits obtained by distilling fermented sugarcane products:</td>
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<tr>
<td>104.23</td>
<td>2208.40.10</td>
<td>In containers holding 2 li or less</td>
<td>R190.08/li aa</td>
</tr>
<tr>
<td>104.23</td>
<td>2208.40.90</td>
<td>Other</td>
<td>R190.08/li aa</td>
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<td>104.23</td>
<td>2208.50</td>
<td>Gin and Geneva:</td>
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<td>104.23</td>
<td>2208.50.10</td>
<td>In containers holding 2 li or less</td>
<td>R190.08/li aa</td>
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<td>104.23</td>
<td>2208.50.90</td>
<td>Other</td>
<td>R190.08/li aa</td>
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<td>Vodka:</td>
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<td>2208.60.10</td>
<td>In containers holding 2 li or less</td>
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<td>104.23</td>
<td>2208.60.90</td>
<td>Other</td>
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<td>2208.70</td>
<td>Liqueurs and cordials:</td>
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<tr>
<td>104.23</td>
<td>2208.70.2</td>
<td>In containers holding 2 li or less:</td>
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<tr>
<td>104.23</td>
<td>2208.70.21</td>
<td>With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.</td>
<td>R76.08/li aa</td>
</tr>
<tr>
<td>104.23</td>
<td>2208.70.22</td>
<td>Other</td>
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<tr>
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<td>2208.70.9</td>
<td>Other:</td>
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<tr>
<td>104.23</td>
<td>2208.70.91</td>
<td>With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.</td>
<td>R76.08/li aa</td>
</tr>
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<td>2208.70.92</td>
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<td>2208.90.2</td>
<td>In containers holding 2 li or less:</td>
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</tr>
<tr>
<td>104.23</td>
<td>2208.90.21</td>
<td>With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.</td>
<td>R76.08/li aa</td>
</tr>
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<td>104.23</td>
<td>2208.90.22</td>
<td>Other</td>
<td>R190.08/li aa</td>
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<td>104.23</td>
<td>2208.90.9</td>
<td>Other:</td>
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</tr>
<tr>
<td>104.23</td>
<td>2208.90.91</td>
<td>With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.</td>
<td>R76.08/li aa</td>
</tr>
<tr>
<td>104.23</td>
<td>2208.90.92</td>
<td>Other</td>
<td>R190.08/li aa</td>
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<td>104.30</td>
<td>24.02</td>
<td>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</td>
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<tr>
<td>104.30</td>
<td>2402.10</td>
<td>Cigars, cheroots and cigarillos containing tobacco:</td>
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<tr>
<td>104.30.01</td>
<td>2402.10.10</td>
<td>Imported from Switzerland</td>
<td>R3 578.94/kg net</td>
</tr>
<tr>
<td>104.30.03</td>
<td>2402.10.90</td>
<td>Other</td>
<td>R3 578.94/kg net</td>
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<tr>
<td>Tariff Item</td>
<td>Tariff Subheading</td>
<td>Article Description</td>
<td>2018/19 Rate of Excise Duty</td>
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<tr>
<td>104.30</td>
<td>2402.20</td>
<td>Cigarettes containing tobacco:</td>
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<tr>
<td>104.30.05</td>
<td>2402.20.10</td>
<td>Imported from Switzerland</td>
<td>R7.76/10 cigarettes</td>
</tr>
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<td>2402.20.90</td>
<td>Other</td>
<td>R7.76/10 cigarettes</td>
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<td><strong>104.30</strong></td>
<td><strong>2402.90.1</strong></td>
<td>Cigars, cheroots and cigarillos of tobacco substitutes:</td>
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<tr>
<td>104.30.09</td>
<td>2402.90.12</td>
<td>Imported from Switzerland</td>
<td>R 3 578.94/kg net</td>
</tr>
<tr>
<td>104.30.11</td>
<td>2402.90.14</td>
<td>Other</td>
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<td><strong>2402.90.2</strong></td>
<td>Cigarettes of tobacco substitutes:</td>
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<tr>
<td>104.30.13</td>
<td>2402.90.22</td>
<td>Imported from Switzerland</td>
<td>R7.76/10 cigarettes</td>
</tr>
<tr>
<td>104.30.15</td>
<td>2402.90.24</td>
<td>Other</td>
<td>R7.76/10 cigarettes</td>
</tr>
<tr>
<td><strong>104.35</strong></td>
<td><strong>24.03</strong></td>
<td>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:</td>
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<tr>
<td>104.35</td>
<td>2403.1</td>
<td>Smoking tobacco, whether or not containing tobacco substitutes in any proportions:</td>
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<tr>
<td>104.35.01</td>
<td>2403.11</td>
<td>Water pipe tobacco specified in Subheading Note 1 to Chapter 24</td>
<td>R 197.73/kg net</td>
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<td><strong>104.35</strong></td>
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<td>104.35.02</td>
<td>2403.19.10</td>
<td>Pipe tobacco in immediate packings of a content of less than 5 kg</td>
<td>R 197.73/kg net</td>
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<tr>
<td>104.35.03</td>
<td>2403.19.20</td>
<td>Other pipe tobacco</td>
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<td>2403.19.30</td>
<td>Cigarette tobacco</td>
<td>R 348.77/kg</td>
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<td><strong>104.35</strong></td>
<td><strong>2403.99</strong></td>
<td>Other:</td>
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</tr>
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<td>104.35.07</td>
<td>2403.99.30</td>
<td>Other cigarette tobacco substitutes</td>
<td>R 348.77/kg</td>
</tr>
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<td>104.35.09</td>
<td>2403.99.40</td>
<td>Other pipe tobacco substitutes</td>
<td>R 197.73/kg net</td>
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</tbody>
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