

REPUBLIC OF SOUTH AFRICA

**RATES AND MONETARY
AMOUNTS AND AMENDMENT OF
REVENUE LAWS BILL**

*(As amended by the Standing Committee on Finance (National Assembly))
(The English text is the official text of the Bill)*

(MINISTER OF FINANCE)

[B 15B—2015]

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GENERAL EXPLANATORY NOTE:

[] Words in bold type in square brackets indicate omissions from existing enactments.

_____ Words underlined with a solid line indicate insertions in existing enactments.

BILL

To fix the rates of normal tax; to amend the Transfer Duty Act, 1949, so as to amend rates of transfer duty and monetary thresholds; 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; and to provide for matters connected therewith.

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

Interpretation

1. (1) For the purposes of section 2, any word or expression to which a meaning has been assigned in the Transfer Duty Act, 1949 (Act No. 40 of 1949), bears the meaning so assigned unless the context indicates otherwise.

(2) For the purposes of sections 3, 4, 5, 6 and 7 and Schedule 1, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962 (Act No. 58 of 1962), bears the meaning so assigned unless the context indicates otherwise. 5

(3) For the purposes of Schedule 2, any word or expression to which a meaning has been assigned in the Customs and Excise Act, 1964 (Act No. 91 of 1964), bears the meaning so assigned unless the context indicates otherwise. 10

Amendment of section 2 of Act 40 of 1949, as substituted by section 2 of Act 77 of 1964 and amended by section 1 of Act 56 of 1966, section 2 of Act 66 of 1973, section 3 of Act 88 of 1974, section 5 of Act 106 of 1980, section 3 of Act 87 of 1988, section 2 of Act 136 of 1992, section 3 of Act 97 of 1993, section 1 of Act 37 of 1995, section 9 of Act 37 of 1996, section 2 of Act 32 of 1999, section 2 of Act 30 of 2002, section 31 of Act 12 of 2003, section 1 of Act 16 of 2004, section 1 of Act 9 of 2005, section 1 of Act 31 of 2005, section 14 of Act 9 of 2006, section 2 of Act 18 of 2009 and section 2 of Act 24 of 2011 15

2. (1) Section 2 of the Transfer Duty Act, 1949, is hereby amended by the substitution in subsection (1) for paragraph (b) of the following paragraph: 20

“(b) subject to subsection (5)—

- (i) 0 per cent of so much of the said value or the said amount, as the case may be, as does not exceed **[R600 000]** R750 000;

- (ii) 3 per cent of so much of the said value or the said amount, as the case may be, as exceeds ~~[R600 000]~~ R750 000 but does not exceed ~~[R1 million]~~ R1,25 million;
- (iii) ~~[5]~~ 6 per cent of so much of the said value or the said amount, as the case may be, as exceeds ~~[R1 million]~~ R1, 25 million but does not exceed ~~[R1, 5 million]~~ R1, 75 million; ~~[and]~~
- (iv) 8 per cent of so much of the said value or the said amount, as the case may be, as exceeds ~~[R1, 5 million]~~ R1, 75 million but does not exceed R2,25 million; and
- (v) 11 per cent of so much of the said value or the said amount, as the case may be, as exceeds R2,25 million."

(2) Subsection (1) is deemed to have come into operation on 1 March 2015 and applies in respect of property acquired or interest or restriction in any property renounced on or after that date.

Fixing of rates of normal tax

3. (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 and 7 of Schedule 1.

(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 6 of Schedule 1.

(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 the year of assessment commencing on or after 1 March 2015 or ending on 29 February 2016;
- (b) any company for any year of assessment ending during the period of 12 months ending on 31 March 2016; and
- (c) any trust (other than a special trust) for any year of assessment commencing on 1 March 2015 or ending on 29 February 2016.

(4) The rate of tax referred to in subsection (2) applies in respect of the taxable turnover of a person that was 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 ending during the period of 12 months ending on 29 February 2016.

Amendment of section 6 of Act 58 of 1962, as amended by section 4 of Act 90 of 1962, section 3 of Act 6 of 1963, section 5 of Act 72 of 1963, section 8 of Act 55 of 1966, section 7 of Act 95 of 1967, section 7 of Act 76 of 1968, section 8 of Act 89 of 1969, section 7 of Act 88 of 1971, section 5 of Act 104 of 1980, section 5 of Act 96 of 1981, section 5 of Act 91 of 1982, section 4 of Act 94 of 1983, section 4 of Act 121 of 1984, section 3 of Act 96 of 1985, section 4 of Act 85 of 1987, section 4 of Act 90 of 1988, section 4 of Act 70 of 1989, section 3 of Act 101 of 1990, section 4 of Act 129 of 1991, section 4 of Act 141 of 1992, section 5 of Act 21 of 1995, section 4 of Act 36 of 1996, section 3 of Act 28 of 1997, section 22 of Act 30 of 1998, section 5 of Act 32 of 1999, section 15 of Act 30 of 2000, section 6 of Act 19 of 2001, section 11 of Act 30 of 2002, section 35 of Act 12 of 2003, section 6 of Act 16 of 2004, section 3 of Act 9 of 2005, section 7 of Act 31 of 2005, section 20 of Act 9 of 2006, section 5 of Act 8 of 2007, section 1 of Act 3 of 2008, section 7 of Act 60 of 2008, section 6 of Act 17 of 2009, section 8 of Act 7 of 2010, sections 6 and 9 of Act 24 of 2011, section 2 of Act 13 of 2012, section 4 of Act 23 of 2013 and section 3 of Act 42 of 2014

4. (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 ~~[R12 726]~~ R13 257;
- (b) 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 110]~~ R7 407; 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 367]~~ R2 466.”

(2) Subsection (1) is deemed to have come into operation on 1 March 2015 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 6A of Act 58 of 1962, as substituted by section 7 of Act 31 of 2013 and amended by section 4 of Act 42 of 2014

5. (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) [R257] R270, in respect of benefits to the [taxpayer] person;
- (ii) [R514] R540, in respect of benefits to the [taxpayer] person and one dependant; or
- (iii) [R514] R540, in respect of benefits to the [taxpayer] person and one dependant, plus [R172] R181, in respect of benefits to each additional dependant.”

(2) Subsection (1) is deemed to have come into operation on 1 March 2015 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 10B of Act 58 of 1962, as inserted by section 29 of Act 24 of 2011 and amended by section 4 of Act 13 of 2012, section 20 of Act 22 of 2012, section 25 of Act 31 of 2013 and section 15 of Act 43 of 2014

6. (1) Section 10B of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (3)(b)(ii) for item (aa) of the following item:

“(aa) where the person is a natural person, deceased estate, insolvent estate or trust, the ratio of the number [25] 26 to the number [40] 41;”.

(2) Subsection 1 is deemed to have come into operation on 1 March 2015 and applies in respect of years of assessment commencing on or after that date.

Amendment of paragraph 9 of Seventh Schedule to Act 58 of 1962, as amended by section 31 of Act 96 of 1985, section 34 of Act 65 of 1986, section 29 of Act 85 of 1987, section 59 of Act 101 of 1990, section 53 of Act 113 of 1993, section 33 of Act 21 of 1994, section 51 of Act 28 of 1997, section 55 of Act 30 of 1998, section 55 of Act 30 of 2000, section 57 of Act 31 of 2005, section 29 of Act 9 of 2006, section 2 of Act 8 of 2007, section 68 of Act 35 of 2007, sections 1 and 48 of Act 3 of 2008, section 65 of Act 17 of 2009, section 104 of Act 24 of 2011, section 7 of Act 13 of 2012, section 8 of Act 23 of 2013, section 121 of Act 31 of 2013, section 6 of Act 42 of 2014 and section 76 of Act 43 of 2014

7. (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 [R70 700] R73 650”.

(2) Subsection (1) is deemed to have come into operation on 1 March 2015 and applies in respect of years of assessment commencing on or after that date.

Amendment of Schedule 1 to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971, section 12 of Act 103 of 1972, section 6 of Act 68 of 1973, section 3 of Act 64 of 1974, section 13 of Act 71 of 1975, section 13 of Act 105 of 1976, section 38 of Act 112 of 1977, section 3 of Act 114 of 1981, section 27 of Act 86 of 1982, section 10 of Act 89 of 1984, section 14 of Act 101 of 1985, section 11 of Act 69 of 1988, section 19 of Act 68 of 1989, section 40 of Act 59 of 1990, section 3 of Act 111 of 1991, section 15 of Act 105 of 1992, section 13 of Act 98 of 1993, section 12 of Act 19 of 1994, section 74 of Act 45 of 1995, section 8 of Act 44 of 1996, section 15 of Act 27 of 1997, section 75 of Act 30 of 1998, section 7 of Act 32 of 1999, section 64 of Act 30 of 2000, section 52 of Act 19 of 2001, section 53 of Act 30 of 2002, section 41 of Act 12 of 2003, section 155 of Act 45 of 2003, section 36 of Act 16 of 2004, section 14 of Act 9 of 2005, section 36 of Act 9 of 2006, section 76 of Act 8 of 2007, section 66 of Act 3 of 2008, section 88 of Act 17 of 2009, section 117 of Act 7 of 2010, section 127 of Act 24 of 2011, section 14 of Act 13 of 2012, section 9 of Act 23 of 2013 and section 7 of Act 42 of 2014

8. (1) Schedule No. 1 to the Customs and Excise Act, 1964, is hereby amended as set out in Schedule 2.

(2) Subject to section 58(1) of the Customs and Excise Act, 1964, subsection (1) is deemed to have come into operation on 25 February 2015.

Short title

9. This Act is called the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2015.

Schedule 1*(Sections 1 and 3)***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 (other than a public benefit organisation or recreational club referred to in paragraph 4) in respect of any year of assessment commencing on 1 March 2015 or ending on 29 February 2016 is set out in the table below:

Taxable income	Rate of tax
Not exceeding R181 900	18 per cent of taxable income
Exceeding R181 900 but not exceeding R284 100	R32 742 plus 26 per cent of amount by which taxable income exceeds R181 900
Exceeding R284 100 but not exceeding R393 200	R59 314 plus 31 per cent of amount by which taxable income exceeds R284 100
Exceeding R393 200 but not exceeding R550 100	R93 135 plus 36 per cent of amount by which taxable income exceeds R393 200
Exceeding R550 100 but not exceeding R701 300	R149 619 plus 39 per cent of amount by which taxable income exceeds R550 100
Exceeds R701 300	R208 587 plus 41 per cent of amount by which taxable income exceeds R701 300

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 referred to in paragraph 4) in respect of any year of assessment commencing on 1 March 2015 or ending on 29 February 2016 is 41 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 or recreational club referred to in paragraph 4 or a small business corporation referred to in paragraph 5) in respect of any year of assessment ending during the period of 12 months ending on 31 March 2016 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, corporate fund and risk policyholder 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 is 28 per cent—

- (a) in the case of an organisation or club that is a company, in respect of any year of assessment ending during the period of 12 months ending on 31 March 2016; or
- (b) in the case of an organisation that is a trust, in respect of any year of assessment commencing on 1 March 2015 or ending on 29 February 2016.

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 during the period of 12 months ending on 31 March 2016 is set out in the table below:

Taxable income	Rate of tax
Not exceeding R73 650	0 per cent of taxable income
Exceeding R73 650 but not exceeding R365 000	7 per cent of amount by which taxable income exceeds R73 650
Exceeding R365 000 but not exceeding R550 000	R20 395 plus 21 per cent of amount by which taxable income exceeds R365 000
Exceeding R550 000	R59 245 plus 28 per cent of amount by which taxable income exceeds R550 000

6. The rate of tax referred to in section 2(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 ending during the period of 12 months ending on 29 February 2016 is set out in the table below:

Taxable turnover	Rate of tax
Not exceeding R335 000	0 per cent of taxable turnover
Exceeding R335 000 but not exceeding R500 000	1 per cent of amount by which taxable turnover exceeds R335 000
Exceeding R500 000 but not exceeding R750 000	R1 650 plus 2 per cent of amount by which taxable turnover exceeds R500 000
Exceeding R750 000	R6 650 plus 3 per cent of amount by which taxable turnover exceeds R750 000

7. (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 2015, the rate of tax referred to in section 2(1) to be levied on that person in respect of taxable income comprising the aggregate of—

- (aa) that 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:

Taxable income from lump sum benefits	Rate of tax
Not exceeding R25 000	0 per cent of taxable income
Exceeding R25 000 but not exceeding R660 000	18 per cent of amount by which taxable income exceeds R25 000
Exceeding R660 000 but not exceeding R990 000	R114 300 plus 27 per cent of amount by which taxable income exceeds R660 000
Exceeding R990 000	R203 400 plus 36 per cent of amount by which taxable income exceeds R990 000

(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 2015, the rate of tax referred to in section 2(1) to be levied on that person in respect of taxable income comprising the aggregate of—

- (aa) that retirement fund lump sum 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 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 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 benefit contemplated in subitem (aa),

is set out in the table below:

Taxable income from lump sum benefits	Rate of tax
Not exceeding R500 000	0 per cent of taxable income
Exceeding R500 000 but not exceeding R700 000	18 per cent of amount by which taxable income exceeds R500 000
Exceeding R700 000 but not exceeding R1 050 000	R36 000 plus 27 per cent of amount by which taxable income exceeds R700 000
Exceeding R1 050 000	R130 500 plus 36 per cent of amount by which taxable income exceeds R1 050 000

(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 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 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 benefit contemplated in item (i)(aa).

(c) (i) If a severance benefit accrues to a person in any year of assessment commencing on or after 1 March 2015, the rate of tax referred to in section 2(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:

Taxable income from lump sum benefits	Rate of tax
Not exceeding R500 000	0 per cent of taxable income
Exceeding R500 000 but not exceeding R700 000	18 per cent of amount by which taxable income exceeds R500 000
Exceeding R700 000 but not exceeding R1 050 000	R36 000 plus 27 per cent of amount by which taxable income exceeds R700 000
Exceeding R1 050 000	R130 500 plus 36 per cent of amount by which taxable income exceeds R1 050 000

(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).

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

9. The rate of tax set out in paragraph 6 is the rate required to be fixed by Parliament in accordance with the provisions of section 48B(1) of the Income Tax Act, 1962.

10. 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.

Schedule 2

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

(Sections 1 and 8)

1. By the insertion in Chapter 22 after Note 5(c)(iv) of the following additional note:

6. Subheading 2206.00.19 is limited to beverages that are end products of fermentation of a liquor (wort) of non-malted cereal grains classifiable in Chapter 10 of Schedule No. 1 Part 1, whether or not flavoured but not mixed with any other beverages, provided the fermentable sugars are derived solely from the liquor (wort) without the addition of any other sugars during or prior to fermentation.

2. By the insertion in heading 22.06 of Chapter 22 of the following subheading:

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2206.00.19	3	– Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength by volume of 2.5 per cent or more by vol. but not exceeding 9 per cent by vol.	li	25%	free	25%	free

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

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	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:	
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
104.10	22.03	Beer made from malt:	
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	R73.05/li aa
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):	
104.15.01	2204.10	Sparkling wine	R9.75/li
104.15	2204.21	In containers holding 2 li or less:	
104.15	2204.21.4	Unfortified wine:	
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.	R3.07/li
104.15.04	2204.21.42	Other	R149.23/li aa
104.15	2204.21.5	Fortified wine:	
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.	R5.46/li
104.15.06	2204.21.52	Other	R149.23/li aa
104.15	2204.29	Other:	
104.15	2204.29.4	Unfortified wine:	
104.15.07	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.	R3.07/li
104.15.08	2204.29.42	Other	R149.23/li aa
104.15	2204.29.5	Fortified wine:	
104.15.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R5.46/li
104.15.10	2204.29.52	Other	R149.23/li aa
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
104.16	2205.10	In containers holding 2 li or less:	
104.16.01	2205.10.10	Sparkling	R9.75/li
104.16	2205.10.2	Unfortified:	
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.	R3.07/li
104.16.04	2205.10.22	Other	R149.23/li aa
104.16	2205.10.3	Fortified:	

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
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.	R5.46/li
104.16.06	2205.10.32	Other	R149.23/li aa
104.16	2205.90	Other:	
104.16	2205.90.2	Unfortified:	
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.	R3.07/li
104.16.10	2205.90.22	Other	R149.23/li aa
104.16	2205.90.3	Fortified:	
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.	R5.46/li
104.16.12	2205.90.32	Other	R149.23/li aa
104.17	22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	
104.17.03	2206.00.05	Sparkling fruit beverages and sparkling mead	R9.75/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.	R73.05/li aa
104.17.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength by volume of 2.5 per cent or more by vol. but not exceeding 9 per cent by vol.	R73.05/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.	R3.65/li
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.	R3.65/li
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.	R60.97/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 but not exceeding 23 per cent by vol.	R60.97/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.	R3.65/li
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.	R60.97/li aa
104.17.90	2206.00.90	Other	R73.05/li aa
104.21	22.07	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:	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent by vol. or higher	R149.23/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R149.23/li aa
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent by vol.; spirits, liqueurs and other spirituous beverages:	
104.23	2208.20	Spirits obtained by distilling grape wine or grape marc:	
104.23.01	2208.20.10	In containers holding 2 li or less	R149.23/li aa
104.23.03	2208.20.90	Other	R149.23/li aa
104.23	2208.30	Whiskies:	
104.23.05	2208.30.10	In containers holding 2 li or less	R149.23/li aa
104.23.07	2208.30.90	Other	R149.23/li aa
104.23	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:	
104.23.09	2208.40.10	In containers holding 2 li or less	R149.23/li aa
104.23.11	2208.40.90	Other	R149.23/li aa
104.23	2208.50	Gin and Geneva:	
104.23.13	2208.50.10	In containers holding 2 li or less	R149.23/li aa
104.23.15	2208.50.90	Other	R149.23/li aa
104.23	2208.60	Vodka:	
104.23.17	2208.60.10	In containers holding 2 li or less	R149.23/li aa
104.23.19	2208.60.90	Other	R149.23/li aa
104.23	2208.70	Liqueurs and cordials:	
104.23	2208.70.2	In containers holding 2 li or less:	
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.	R60.97/li aa
104.23.22	2208.70.22	Other	R149.23/li aa
104.23	2208.70.9	Other:	
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.	R60.97/li aa
104.23.24	2208.70.92	Other	R149.23/li aa
104.23	2208.90	Other:	
104.23	2208.90.2	In containers holding 2 li or less:	
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.	R60.97/li aa
104.23.26	2208.90.22	Other	R149.23/li aa

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.23	2208.90.9	Other:	
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.	R60.97/li aa
104.23.28	2208.90.92	Other	R149.23/li aa
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
104.30	2402.10	Cigars, cheroots and cigarillos containing tobacco:	
104.30.01	2402.10.10	Imported from Switzerland	R2 824.55/kg net
104.30.03	2402.10.90	Other	R2 824.55/kg net
104.30	2402.20	Cigarettes containing tobacco:	
104.30.05	2402.20.10	Imported from Switzerland	R6.21/10 cigarettes
104.30.07	2402.20.90	Other	R6.21/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:	
104.30.09	2402.90.12	Imported from Switzerland	R2 824.55/kg net
104.30.11	2402.90.14	Other	R2 824.55/kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:	
104.30.13	2402.90.22	Imported from Switzerland	R6.21/10 cigarettes
104.30.15	2402.90.24	Other	R6.21/10 cigarettes
104.35	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:	
104.35	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R155.54/kg net
104.35	2403.19	Other:	
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	R155.54/kg net
104.35.03	2403.19.20	Other pipe tobacco	R155.54/kg net
104.35.05	2403.19.30	Cigarette tobacco	R278.82/kg
104.35	2403.99	Other:	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	R278.82/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	R155.54/kg net