In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended , **with effect from 1 October 2022,** to the extent set out in the Schedule hereto.

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ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By amending the title and the insertion of the following Additional Note after Additional Note 1 in Chapter 19 of Section IV to Part 1 of Schedule No. 1:

ADDITIONAL NOTES:
2. For the purposes of tariff subheading 1901.90.13, "preparations for making alcoholic beverages" means preparations put up for retail sale as beer powder or ginger beer powder, which, when mixed with water and left to ferment will produce an alcoholic beverage with an alcoholic strength by volume exceeding 0 ,5 per cent vol.

By the insertion of the title Additional Note and new Additional Note in Chapter 21 of Section IV to Part 1 of Schedule No. 1 with the following:

ADDITIONAL NOTE:
1. For the purposes of tariff subheading 2106.90.13, "preparations for making alcoholic beverages" means preparations put up for retail sale as beer or ginger beer powder, which, when mixed with water and left to ferment will produce an alcoholic beverage with an alcoholic strength by volume exceeding 0 ,5 per cent vol.

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
1901.90.13	1	- - Preparations for making alcoholic beverages (excluding those of subheading 1901.90.20) as defined in Additional Note 2 to Chapter 19	kg	20%	20%	20%	free	20%	20%
2106.90.13	3	- - Preparations for making alcoholic beverages as defined in Additional Note 1 to Chapter 21	kg	20%	free	free	free	20%	16%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
1901.90.15	8	- - Other, preparations for making beverages (excluding those of tariff subheading 1901.90.20)	kg	20%	20%	20%	free	20%	20%