

In terms of section 48 of the Customs and Excise Act, 1964, Part 7A of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2019**, to the extent set out in the Schedule hereto.

M GUNGUBELE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy
191.01.05	1806.10.05	Preparations for making beverages	2,21c/gram of the sugar content that exceeds 4g/100ml
191.02.05	1901.90.15	Preparations for making beverages (excluding those of tariff subheading 1901.90.20)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.05.05	2106.90.20	Syrups and other concentrates or preparations for making beverages, not having a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.05.10	2106.90.22	Syrups and other concentrates or preparations for making beverages, with a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.05.15	2106.90.69	Drinking straws, containing flavouring preparations	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07.05	2202.10.10	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07.10	2202.10.90	Other	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07.15	2202.91.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07.20	2202.91.90	Other	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07.25	2202.99.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07.90	2202.99.90	Other	2,21c/gram of the sugar content that exceeds 4g/100ml