

**TAXATION PROPOSALS TABLED ON 2021-02-24 AT 14:30 WITH EFFECT FROM 14:30 ON 2021-02-24**

| Tariff Item   | Tariff subheading | Article Description   | Rate of Excise Duty |
|---------------|-------------------|---|---------------------|
| <b>104.00</b> |                   | <b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>   |                     |
| <b>104.01</b> | <b>19.01</b>      | <b>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:</b> |                     |
| 104.01.10     | 1901.90.20        | Traditional African beer powder as defined in Additional Note 1 to Chapter 19   | 34,7c/kg            |
| <b>104.10</b> | <b>22.03</b>      | <b>Beer made from malt:</b>   |                     |
| 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   | R115.08/li aa       |
| <b>104.15</b> | <b>22.04</b>      | <b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):</b>   |                     |
| 104.15.01     | 2204.10           | Sparkling wine  | R15.51/li           |
| <b>104.15</b> | <b>2204.21</b>    | <b>In containers holding 2 li or less:</b>  |                     |
| <b>104.15</b> | <b>2204.21.4</b>  | <b>Unfortified wine:</b>  |                     |
| 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.   | R4.74/li            |
| 104.15.04     | 2204.21.42        | Other   | R230.18/li aa       |
| <b>104.15</b> | <b>2204.21.5</b>  | <b>Fortified wine:</b>  |                     |
| 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.  | R7.92/li            |
| 104.15.06     | 2204.21.52        | Other   | R230.18/li aa       |
| <b>104.15</b> | <b>2204.22</b>    | <b>In containers holding more than 2 li but not more than 10 li:</b>  |                     |
| <b>104.15</b> | <b>2204.22.4</b>  | <b>Unfortified wine:</b>  |                     |
| 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.   | R4.74/li            |
| 104.15.15     | 2204.22.42        | Other   | R230.18/li aa       |
| <b>104.15</b> | <b>2204.22.5</b>  | <b>Fortified wine:</b>  |                     |
| 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.  | R7.92/li            |
| 104.15.19     | 2204.22.52        | Other   | R230.18/li aa       |
| <b>104.15</b> | <b>2204.29</b>    | <b>Other:</b>   |                     |
| <b>104.15</b> | <b>2204.29.4</b>  | <b>Unfortified wine:</b>  |                     |
| 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.   | R4.74/li            |
| 104.15.23     | 2204.29.42        | Other   | R230.18/li aa       |
| <b>104.15</b> | <b>2204.29.5</b>  | <b>Fortified wine:</b>  |                     |
| 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.  | R7.92/li            |
| 104.15.27     | 2204.29.52        | Other   | R230.18/li aa       |
| <b>104.16</b> | <b>22.05</b>      | <b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>  |                     |
| <b>104.16</b> | <b>2205.10</b>    | <b>In containers holding 2 li or less:</b>  |                     |

| Tariff Item   | Tariff subheading | Article Description   | Rate of Excise Duty |
|---------------|-------------------|---|---------------------|
| 104.16.01     | 2205.10.10        | Sparkling   | R15.51/li           |
| <b>104.16</b> | <b>2205.10.2</b>  | <b>Unfortified:</b>   |                     |
| 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.   | R4.74/li            |
| 104.16.04     | 2205.10.22        | Other   | R230.18/li aa       |
| <b>104.16</b> | <b>2205.10.3</b>  | <b>Fortified:</b>   |                     |
| 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.  | R7.92 /li           |
| 104.16.06     | 2205.10.32        | Other   | R230.18/li aa       |
| <b>104.16</b> | <b>2205.90</b>    | <b>Other:</b>   |                     |
| <b>104.16</b> | <b>2205.90.2</b>  | <b>Unfortified:</b>   |                     |
| 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.   | R4.74/li            |
| 104.16.10     | 2205.90.22        | Other   | R230.18/li aa       |
| <b>104.16</b> | <b>2205.90.3</b>  | <b>Fortified:</b>   |                     |
| 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.  | R7.92/li            |
| 104.16.12     | 2205.90.32        | Other   | R230.18/li aa       |
| <b>104.17</b> | <b>22.06</b>      | <b>Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:</b>   |                     |
| 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                                     | R15.51/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  | R115.08/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.  | R115.08/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.  | R115.08/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.   | R115.08/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. | R115.08/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.  | R92.07/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   | R92.07/li aa        |

| <b>Tariff Item</b> | <b>Tariff subheading</b> | <b>Article Description</b>  | <b>Rate of Excise Duty</b> |
|--------------------|--------------------------|---|----------------------------|
|                    |                          | 15 per cent by volume but not exceeding 23 per cent by vol.   |                            |
| 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. | R115.08/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.   | R92.07/li aa               |
| 104.17.90          | 2206.00.90               | Other   | R230.18/li aa              |
| <b>104.21</b>      | <b>22.07</b>             | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>                                   |                            |
| 104.21.01          | 2207.10                  | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher  | R230.18/li aa              |
| 104.21.03          | 2207.20                  | Ethyl alcohol and other spirits, denatured, of any strength   | R230.18/li aa              |
| <b>104.23</b>      | <b>22.08</b>             | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:</b>  |                            |
| <b>104.23</b>      | <b>2208.20</b>           | <b>Spirits obtained by distilling grape wine or grape marc:</b>   |                            |
| <b>104.23.</b>     | <b>2208.20.1</b>         | <b>In containers holding 2 li or less:</b>  |                            |
| 104.23.01          | 2208.20.11               | Brandy as defined in Additional Note 7 to Chapter 22  | R207.17/li aa              |
| 104.23.02          | 2208.20.19               | Other   | R230.18/li aa              |
| <b>104.23.</b>     | <b>2208.20.9</b>         | <b>Other:</b>   |                            |
| 104.23.03          | 2208.20.91               | Brandy as defined in Additional Note 7 to Chapter 22  | R207.17/li aa              |
| 104.23.04          | 2208.20.99               | Other   | R230.18/li aa              |
| <b>104.23</b>      | <b>2208.30</b>           | <b>Whiskies:</b>  |                            |
| 104.23.05          | 2208.30.10               | In containers holding 2 li or less  | R230.18/li aa              |
| 104.23.07          | 2208.30.90               | Other   | R230.18/li aa              |
| <b>104.23</b>      | <b>2208.40</b>           | <b>Rum and other spirits obtained by distilling fermented sugarcane products:</b>   |                            |
| 104.23.09          | 2208.40.10               | In containers holding 2 li or less  | R230.18/li aa              |

| <b>Tariff Item</b> | <b>Tariff subheading</b> | <b>Article Description</b>   | <b>Rate of Excise Duty</b> |
|--------------------|--------------------------|--|----------------------------|
| 104.23.11          | 2208.40.90               | Other  | R230.18/li aa              |
| <b>104.23</b>      | <b>2208.50</b>           | <b>Gin and Geneva:</b>   |                            |
| 104.23.13          | 2208.50.10               | In containers holding 2 li or less   | R230.18/li aa              |
| 104.23.15          | 2208.50.90               | Other  | R230.18/li aa              |
| <b>104.23</b>      | <b>2208.60</b>           | <b>Vodka:</b>  |                            |
| 104.23.17          | 2208.60.10               | In containers holding 2 li or less   | R230.18/li aa              |
| 104.23.19          | 2208.60.90               | Other  | R230.18/li aa              |
| <b>104.23</b>      | <b>2208.70</b>           | <b>Liqueurs and cordials:</b>  |                            |
| <b>104.23</b>      | <b>2208.70.2</b>         | <b>In containers holding 2 li or less:</b>   |                            |
| 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. | R92.07/li aa               |
| 104.23.22          | 2208.70.22               | Other  | R230.18/li aa              |
| <b>104.23</b>      | <b>2208.70.9</b>         | <b>Other:</b>  |                            |
| 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. | R92.07/li aa               |
| 104.23.24          | 2208.70.92               | Other  | R230.18/li aa              |
| <b>104.23</b>      | <b>2208.90</b>           | <b>Other:</b>  |                            |
| <b>104.23</b>      | <b>2208.90.2</b>         | <b>In containers holding 2 li or less:</b>   |                            |
| 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. | R92.07/li aa               |
| 104.23.26          | 2208.90.22               | Other  | R230.18/li aa              |
| <b>104.23</b>      | <b>2208.90.9</b>         | <b>Other:</b>  |                            |
| 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. | R92.07/li aa               |
| 104.23.28          | 2208.90.92               | Other  | R230.18/li aa              |
| <b>104.30</b>      | <b>24.02</b>             | <b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>                |                            |
| <b>104.30</b>      | <b>2402.10</b>           | <b>Cigars, cheroots and cigarillos containing tobacco:</b>   |                            |
| 104.30.01          | 2402.10.10               | Imported from Switzerland  | R4 528.85/kg net           |

| Tariff Item   | Tariff subheading | Article Description  | Rate of Excise Duty |
|---------------|-------------------|--|---------------------|
| 104.30.03     | 2402.10.90        | Other  | R4 528.85/kg net    |
| <b>104.30</b> | <b>2402.20</b>    | <b>Cigarettes containing tobacco:</b>  |                     |
| 104.30.05     | 2402.20.10        | Imported from Switzerland  | R9.39/10 cigarettes |
| 104.30.07     | 2402.20.90        | Other  | R9.39/10 cigarettes |
| <b>104.30</b> | <b>2402.90.1</b>  | <b>Cigars, cheroots and cigarillos of tobacco substitutes:</b>   |                     |
| 104.30.09     | 2402.90.12        | Imported from Switzerland  | R4 528.85/kg net    |
| 104.30.11     | 2402.90.14        | Other  | R4 528.85/kg net    |
| <b>104.30</b> | <b>2402.90.2</b>  | <b>Cigarettes of tobacco substitutes:</b>  |                     |
| 104.30.13     | 2402.90.22        | Imported from Switzerland  | R9.39/10 cigarettes |
| 104.30.15     | 2402.90.24        | Other  | R9.39/10 cigarettes |
| <b>104.35</b> | <b>24.03</b>      | <b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:</b> |                     |
| <b>104.35</b> | <b>2403.1</b>     | <b>Smoking tobacco, whether or not containing tobacco substitutes in any proportions:</b>  |                     |
| 104.35.01     | 2403.11           | Water pipe tobacco specified in Subheading Note 1 to Chapter 24  | R250.22/kg net      |
| <b>104.35</b> | <b>2403.19</b>    | <b>Other:</b>  |                     |
| 104.35.02     | 2403.19.10        | Pipe tobacco in immediate packings of a content of less than 5 kg  | R250.22/kg net      |
| 104.35.03     | 2403.19.20        | Other pipe tobacco   | R250.22/kg net      |
| 104.35.05     | 2403.19.30        | Cigarette tobacco  | R422.34/kg          |
| <b>104.35</b> | <b>2403.91</b>    | <b>Other:</b>  |                     |
| <b>104.35</b> | <b>2403.91.1</b>  | <b>Imported from Switzerland:</b>  |                     |
| 104.35.06     | 2403.91.11        | Products intended for inhalation without combustion, put up for retail sale in the form of sticks  | R7.05/10 sticks     |
| 104.35.08     | 2403.91.13        | Other  | R880.88/kg          |
| <b>104.35</b> | <b>2403.91.9</b>  | <b>Other:</b>  |                     |
| 104.35.10     | 2403.91.91        | Products intended for inhalation without combustion, put up for retail sale in the form of sticks  | R7.05/10 sticks     |
| 104.35.12     | 2403.91.93        | Other  | R880.88/kg          |
| <b>104.35</b> | <b>2403.99</b>    | <b>Other:</b>  |                     |

| <b>Tariff Item</b> | <b>Tariff subheading</b> | <b>Article Description</b>  | <b>Rate of Excise Duty</b> |
|--------------------|--------------------------|---|----------------------------|
| 104.35.14          | 2403.99.05               | Products intended for inhalation without combustion, put up for retail sale in the form of sticks | R7.05/ 10 sticks           |
| 104.35.15          | 2403.99.30               | Other cigarette tobacco substitutes   | R422.34/kg                 |
| 104.35.17          | 2403.99.40               | Other pipe tobacco substitutes  | R250.22/kg net             |
| 104.35.19          | 2403.99.90               | Other   | R880.88/kg                 |

TAXATION PROPOSALS