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GOVERNMENT NOTICES

DEPARTMENT OF FINANCE

No. R. 2288 20 September 1991

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/2/55)

Under section 48 of the Customs and Excise Act, 1964, Part 2A of Schedule 1 to the said Act is hereby amended, with effect from 30 September 1991, to the extent set out in the Schedule hereto.

J. A. VAN WYK,
Deputy Minister of Finance.

GOEWERMENTSKENNISGEWINGS

DEPARTEMENT VAN FINANSIES

No. R. 2288 20 September 1991

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/2/55)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2A van Bylae 1 by genoemde Wet hiermee gewysig, met ingang van 30 September 1991, in die mate in die Bylae hiervan aangetoon.

J. A. VAN WYK,
Adjunkminister van Finansies.

SCHEDULE

Tariff Item	Tariff Heading	Description	Rate of Duty		Annotations
			Excise	Customs	
		NOTES: By the insertion after Note 5 of the following: "6. The rates of duty specified in tariff items 104.20.40 and 104.20.50 are additional to the rates of duty specified in tariff items 104.20.10, 104.20.15, 104.20.25, 104.20.29 and 104.20.30". By the substitution for tariff item 104.00 of the following: Prepared foodstuffs; beverages, spirits and vinegar; tobacco			
104.00 "104.00					
104.01	19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion, by mass, of less than 50 per cent, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion, by mass, of less than 10 per cent, not elsewhere specified or included.			
.10		Preparations, based on sorghum flour, put up for making beverages	2,5%	2,5%	
104.05	22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow;			

Tariff Item	Tariff Heading	Description	Rate of Duty		Annotations
			Excise	Customs	
	22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages (excluding fruit or vegetable juices of heading No. 20.09):			
.10		Mineral waters including spa waters and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	4,36c/ℓ plus 2,5%	5,42c/ℓ plus 2,5%	
.20		Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	4,36c/ℓ plus 2,5%	5,42c/ℓ plus 2,5%	
.30		Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	4,36c/ℓ plus 2,5%	5,42c/ℓ plus 2,5%	
104.10	22.03	Beer made from malt:			
.10		Of a relative density before fermentation not exceeding 1 040° Plus a suspended duty of: (i) In operation (ii) Maximum rate	4 809c/100 ℓ plus 2,5% Nil 275c/100 ℓ	4 808c/100 ℓ plus 2,5% Nil 275c/100 ℓ	
.20		Of a relative density before fermentation exceeding 1 040° but not exceeding 1 050°, which is cleared ex any customs and excise manufacturing warehouse during any financial year, or which is imported into the Republic, or which is illicit beer: (1) On the first 4 500 000 ℓ or any quantity less than 4 500 000 ℓ so cleared during a financial year (2) On the quantity so cleared during a financial year which is more than 4 500 000 ℓ but not exceeding 9 000 000 ℓ (3) On the quantity so cleared during a financial year which is more than 9 000 000 ℓ but not exceeding 18 000 000 ℓ (4) On the quantity so cleared during a financial year which is more than 18 000 000 ℓ but not exceeding 27 000 000 ℓ (5) On the quantity so cleared during a financial year which is more than 27 000 000 ℓ but not exceeding 36 000 000 ℓ (6) On the quantity so cleared during a financial year which is more than 36 000 000 ℓ (7) If duty is paid on illicit beer (8) If imported	5 084c/100 ℓ plus 2,5% 5 216c/100 ℓ plus 2,5% 5 348c/100 ℓ plus 2,5% 5 480c/100 ℓ plus 2,5% 5 612c/100 ℓ plus 2,5 % 5 744c/100 ℓ plus 2,5% 5 744c/100 ℓ plus 2,5% —	— — — — — — — — 5 062c/100 ℓ plus 2,5%	
.30		Of a relative density before fermentation exceeding 1 050° Plus, for every degree of relative density before fermentation exceeding 1 080°	5 843c/100 ℓ plus 2,5% 22c/100 ℓ	5 282c/100 ℓ plus 2,5% 22c/100 ℓ	
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09;			
	22.05	Vermouths and other wine of fresh grapes flavoured with plants or aromatic substances;			
	22.06	Other fermented beverages (for example, cider, perry, maed):			
.05		Sorghum beer (excluding beer made from preparations based on sorghum flour)	1%	1%	
.10		Unfortified still wine	2,5%	2,5%	
.40		Fortified still wine	2 558c/100 ℓ plus 2,5%	2 558c/100 ℓ plus 2,5%	

Tariff Item	Tariff Heading	Description	Rate of Duty		Annotations
			Excise	Customs	
.50		Other still fermented beverages, unfortified	2,5%	2,5%	
.60		Other still fermented beverages, fortified	2 692c/ 100 ℓ plus 2,5%	2 692c/ 100 ℓ plus 2,5%	
.70		Sparkling wine (excluding champagne)	4 164c/100 ℓ plus 2,5%	4 164c/100 ℓ plus 2,5%	
.80		Other fermented beverages (excluding sorghum beer)	4 394c/100 ℓ plus 2,5%	4 394c/100 ℓ plus 2,5%	
104.20	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher; ethyl alcohol and other spirits, denatured, of any strength;			
	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:			
.10		Wine spirits, manufactured in the Republic by the distillation of wine	128 729c/100 ℓ of absolute alcohol	—	
.15		Spirits, manufactured in the Republic by the distillation of any sugar cane product	138 692c/100 ℓ of absolute alcohol	—	
.25		Spirits, manufactured in the Republic by the distillation of any grain product	143 199c/100 ℓ of absolute alcohol	—	
.29		Other spirits, manufactured in the Republic	133 166c/100 ℓ of absolute alcohol	—	
.30		Imported spirits and imported unpacked spirituous beverages of any kind	—	119 116c/ 100 ℓ of absolute alcohol or 52 078c/ 100 ℓ	
.40		Spirituous beverages in the usual trade packing (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	2,5%	119 116c/ 100 ℓ of absolute alcohol plus 2,5% or 52 078c/100 ℓ plus 2,5%	
.50		Liqueurs, cordials and similar spirituous beverages in the usual trade packing containing added sugar, with or without flavouring substances	2,5%	119 116c/ 100 ℓ of absolute alcohol plus 2,5%	
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;			
	24.03	Other manufactured tobacco and manufactured tobacco substitutes, "homogenised" or "reconstituted" tobacco extracts and essences:			
.10		Cigars	205c/kg net plus 2,5%	227c/kg net plus 2,5%	
.20		Cigarettes	20,5c/10 cigarettes plus 56c/kg tobacco content plus 2,5%	20,5c/10 cigarettes plus 56c/kg tobacco content plus 2,5%	
.30		Plus in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/1 000 cigarettes Cigarette tobacco	936c/kg tobacco content 20,5c/50 g or fraction thereof plus 213c/kg tobacco plus 2,5%	936c/kg tobacco content 20,5c/50 g or fraction thereof plus 213c/kg tobacco plus 2,5%	
		Plus a suspended duty of:			
		(i) In operation	Nil	Nil	
		(ii) Maximum rate	73c/kg tobacco	73c/kg tobacco	

Tariff Item	Tariff Heading	Description	Rate of Duty		Annotations
			Excise	Customs	
.40		Pipe tobacco in immediate packings of a content of less than 5 kg	235c/kg net plus 2,5%	235c/kg net plus 2,5%	
.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	217c/kg net plus 2,5%	217c/kg net plus 2,5%".	

Note:—The effect of this amendment is that the rate of duty on certain excisable products will be increased and preparations based on sorghum flour put up for making beverages, sorghum beer and unfortified still wine will become excisable with effect from 30 September 1991.

BYLAE

Tariefitem	Tarief-pos	Beskrywing	Skaal van Reg		Annotasies
			Aksyns	Doeane	
		<i>OPMERKINGS:</i> Deur na Opmerking 5 die volgende in te voeg:			
	"6.	Die skale van reg in tariefitems 104.20.40 en 104.20.50 vermeld, is bykomend tot die skale van reg in tariefitems 104.20.10, 104.20.15, 104.20.25, 104.20.29 en 104.20.30 vermeld".			
104.00		Deur tariefitem 104.00 deur die volgende te vervang:			
"104.00		Voorbereide voedsels; drank, spiritus en asyn; tabak			
104.01	19.01	Moutekstrak; voedselbereidinge van meelblom, meel, stysel of moutekstrak, wat nie kakaopoeier bevat nie of wat kakaopoeier met 'n verhouding volgens massa, van minder as 50 persent, bevat, nie elders vermeld of ingesluit nie; voedselbereidinge van goedere van poste Nos. 04.01 tot 04.04, wat nie kakaopoeier bevat nie of wat kakaopoeier met 'n verhouding volgens massa, van minder as 50 persent, bevat, nie elders vermeld of ingesluit nie.			
.10		Preparate, op sorghummeelblom gebaseer, vir die maak van drank bemark	2,5%	2,5%	
104.05	22.01	Water, met inbegrip van natuurlike of kunsmatige mineraalwater en spuitwater, wat nie bygevoegde suiker of ander versoetingsmiddels of geurmiddels bevat nie; ys en sneeu;			
	22.02	Water, met inbegrip van mineraalwater en spuitwater, wat bygevoegde suiker of ander versoetingsmiddels of geurmiddels bevat, en ander nie-alkoholiese drank (uitgesonderd vrugte- of groentesappe wat in pos No. 20.09 vermeld word):			
.10		Mineraalwater, met inbegrip van mineraalbad- en spuitwater, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word (uitgesonderd drank wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	4,36c/l plus 2,5%	5,42c/l plus 2,5%	
.20		Limonade en gekeurde mineraalwater, met inbegrip van gekeurde mineraalbad- en spuitwater, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word (uitgesonderd drank wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	4,36c/l plus 2,5%	5,42c/l plus 2,5%	
.30		Nie-alkoholiese drank nie elders in hierdie tariefitem vermeld of ingesluit nie, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word (uitgesonderd drank wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	4,36c/l plus 2,5%	5,42c/l plus 2,5%	
104.10	22.03	Bier van mout gemaak:			
.10		Met 'n relatiewe digtheid voor fermentasie van hoogstens 1 040°	4 809c/100 l plus 2,5%	4 808c/100 l plus 2,5%	
		Plus 'n opgeskorte reg van:			
		(i) In werking	Nul	Nul	
		(ii) Maksimumskaal	275c/100 l	275c/100 l	

Tariefitem	Tariefpos	Beskrywing	Skaal van Reg		Annotasies
			Aksyns	Doeane	
.20		Met 'n relatiewe digtheid voor fermentasie van meer as 1 040° maar hoogstens 1 050°, wat uit 'n doeane- en aksynsvervaardigingspakhuis gedurende 'n boekjaar geklaar word, of wat in die Republiek ingevoer word, of wat onwettige bier is:			
		(1) Op die eerste 4 500 000 ℓ of enige hoeveelheid minder as 4 500 000 ℓ aldus gedurende 'n boekjaar geklaar	5 084c/100 ℓ plus 2,5%	—	
		(2) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 4 500 000 ℓ maar hoogstens 9 000 000 ℓ is	5 216c/100 ℓ plus 2,5%	—	
		(3) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 9 000 000 ℓ maar hoogstens 18 000 000 ℓ is	5 348c/100 ℓ plus 2,5%	—	
		(4) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 18 000 000 ℓ maar hoogstens 27 000 000 ℓ is	5 480c/100 ℓ plus 2,5%	—	
		(5) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 27 000 000 ℓ maar hoogstens 36 000 000 ℓ is	5 612c/100 ℓ plus 2,5%	—	
		(6) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 36 000 000 ℓ is	5 744c/100 ℓ plus 2,5%	—	
		(7) Indien reg op onwettige bier betaal word	5 744c/100 ℓ plus 2,5%	—	
		(8) Indien ingevoer	—	5 062c/100 ℓ plus 2,5%	
.30		Met 'n relatiewe digtheid voor fermentasie van meer as 1 050°	5 843c/100 ℓ plus 2,5%	5 282c/100 ℓ plus 2,5%	
		Plus, vir elke graad relatiewe digtheid voor fermentasie bo 1 080°	22c/100 ℓ	22c/100 ℓ	
104.15	22.04	Wyn van vars druiwe, met inbegrip van gefortifiseerde wyn; druiwemos ander dan dié wat in pos No. 20.09 vermeld word;			
	22.05	Vermoet, en ander wyn van vars druiwe met plante of aromatiese stowwe gegeur;			
	22.06	Ander gegiste drankte (byvoorbeeld, appelsider, peersider en mee):			
.05		Sorghumbier (uitgesonderd bier wat van preparate wat op sorghummeelblom gebaseer is, gemaak is)	1%	1%	
.10		Ongefortifiseerde nie-skuimende wyn	2,5%	2,5%	
.40		Gefortifiseerde nie-skuimende wyn	2 558c/ 100 ℓ plus 2,5%	2 558c/ 100 ℓ plus 2,5%	
.50		Ander nie-skuimende gegiste drankte, ongefortifiseerd	2,5%	2,5%	
.60		Ander nie-skuimende gegiste drankte, gefortifiseerd	2 692c/ 100 ℓ plus 2,5%	2 692c/ 100 ℓ plus 2,5%	
.70		Skuimwyn (uitgesonderd sjampanje)	4 164c/ 100 ℓ plus 2,5%	4 164c/ 100 ℓ plus 2,5%	
.80		Ander gegiste drankte (uitgesonderd sorghumbier)	4 394c/ 100 ℓ plus 2,5-	4 394c/ 100 ℓ plus 2,5-	
.104.20	22.07	Ongedenatureerde etielalkohol met 'n alkoholiese sterkte van minstens 80 persent alkohol volgens volume; etielalkohol en ander spiritus, gedenatureer, van enige sterkte;			
	22.08	Ongedenatureerde etielalkohol met 'n alkoholiese sterkte van minder as 80 persent alkohol volgens volume; spiritus, likeure en ander spiritusdranke; saamgestelde alkoholiese preparate van 'n soort wat gebruik word by die vervaardiging van drankte:			
.10		Wynspiritus, in die Republiek vervaardig deur die distillering van wyn	128 729c/ 100 ℓ absolute alkohol	—	
.15		Spirit, in die Republiek vervaardig deur die distillering van enige suikerrietprodukt	138 692c/ 100 ℓ absolute alkohol	—	
.25		Spirit, in die Republiek vervaardig deur die distillering van enige graanprodukt	143 199c/ 100 ℓ absolute alkohol	—	

Tariefitem	Tariefpos	Beskrywing	Skaal van Reg		Annotasies
			Aksyns	Doeane	
.29		Ander spiritus, in die Republiek vervaardig	133 166c/ 100	—	
.30		Ingevoerde spiritus en ingevoerde onverpakte spiritusdranke van enige aard	—	119 116c/ 100 l absolute alkohol of 52 078c/ 100 l	
.40		Spiritusdranke in die gewone handelsverpakking (uitgesonderd likeure, soetdranke en dergelike spiritusdranke wat bygevoegde suiker bevat) en saamgestelde alkoholiese preparate met 'n alkoholsterkte van meer as 1,713 persent alkohol volgens volume	2,5%	119 116c/100 l absolute alkohol plus 2,5% of 52 078c/ 100l plus 2,5%	
.50		Likeure, soetdranke en dergelike spiritusdranke in die gewone handelsverpakking wat bygevoegde suiker bevat, met of sonder geurende bestanddele	2,5%	119 116c/100 l absolute alkohol plus 2,5%	
104.30	24.02	Sigare, seroete, sigarillos en sigarette, van tabak of tabaksurrogate;			
	24.03	Ander bewerkte tabak en bewerkte tabaksurrogate, "gehomogeniseerde" of "hersaamgestelde" tabak-ekstrakte en essense:			
.10		Sigare	205c/kg netto plus 2,5%	227c/kg netto plus 2,5%	
.20		Sigarette	20,5c/10 sigarette plus 56c/kg tabakinhoud plus 2,5%	20,5c/10 sigarette plus 56c/kg tabakinhoud plus 2,5%	
		Plus, ten opsigte van sigarette waarvan die massa van die tabak 1,5 kg/1 000 sigarette oorskry	936c/kg tabakinhoud	936c/kg tabakinhoud	
.30		Sigarettabak	20,5c/50 g of gedeelte daarvan plus 213c/kg tabak plus 2,5%	20,5c/50 g of gedeelte daarvan plus 213c/kg tabak plus 2,5%	
		Plus 'n opgeskorte reg van:			
		(i) In werking	Nul	Nul	
		(ii) Maksimum skaal	73c/kg tabak	73c/kg tabak	
.40		Pytabak in onmiddellike verpakking met 'n inhoud van minder as 5 kg	235c/kg netto plus 2,5%	235c/kg netto plus 2,5%	
.50		Pytabak in onmiddellike verpakking met 'n inhoud van nie minder as 5 kg nie	217c/kg netto plus 2,5%	217c/kg netto plus 2,5%	

Opmerking.—Die uitwerking van hierdie wysiging is dat die skaal van reg op sekere sinsbare produkte verhoog word en dat preparate op meelblom gebaseer vir die maak van drankie bemark, sorghumbier en ongefortifiseerde nie-skuimende wyn sinsbaar word met ingang van 30 September 1991.

No. R. 2289**20 September 1991****CUSTOMS AND EXCISE ACT, 1964****AMENDMENT OF SCHEDULE 1 (No. 1/2/56)**

Under section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule 1 to the said Act is hereby amended, with effect from 30 September 1991, to the extent set out in the Schedule hereto.

J. A. VAN WYK,

Deputy Minister of Finance.

No. R. 2289**20 September 1991****DOEANE- EN AKSYNSWET, 1964****WYSIGING VAN BYLAE 1 (No. 1/2/56)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae 1 by genoemde Wet hiermee gewysig, met ingang van 30 September 1991, in die mate in die Bylae hiervan aangetoon.

J. A. VAN WYK,

Adjunkminister van Finansies.

SCHEDULE

I Item	II Head- ing	III Subhead- ing	IV Article Description	V Rate of Duty		Annotations
				Excise	Customs	
118.10 to 130.10			By the substitution for the rate of duty of "35%" wherever it occurs in items 118.10, 118.15, 118.20, 118.25, 118.30, 120.10, 120.15, 124.40, 124.45, 124.50, 124.55, 124.60, 124.65, 124.70, 124.75, 128.10, 128.15, 128.20, 128.25, 128.30 and 128.35, of the rate of duty of "37,5%".			

I Item	II Head- ing	III Subhead- ing	IV Article Description	V Rate of Duty		Annota- tions
				Excise	Customs	
			By the substitution for the rate of duty of "30%" wherever it occurs in items 118.35, 118.40, 126.10, 128.45, 128.50, 128.55, 128.60, 129.10, 129.15 and 129.20, of the rate of duty of "32,5%". By the substitution for the rate of duty of "15%" wherever it occurs in item 126.10, of the rate of duty of "17,5%". By the substitution for the rate of duty of "50%" wherever it occurs in item 124.75, of the rate of duty of "52,5%". By the substitution for the rate of duty of "2,5% of the total excise value of all such motor vehicles removed" wherever it occurs in item 126.05, of the rate of duty of "3% of the total excise value of all such motor vehicles removed". By the substitution for the rate of duty of "12% of the total excise value of all such motor vehicles removed less R2 800/vehicle" wherever it occurs in item 126.05, of the rate of duty of "12% of the total excise value of all such motor vehicles removed less R2 800/vehicle or 2,5%".			

Note. — The rates of duty are increased to the extent as indicated with effect from 30 September 1991.

BYLAE

I Item	II Pos	III Subpos	IV Artikel Beskrywing	V Skaal van Reg		Annota- sies
				Aksyns	Doeane	
118.10 tot 130.10			Deur die skaal van reg van "35%" waar dit ookal voorkom in items 118.10, 118.15, 118.20, 118.25, 118.30, 120.10, 120.15, 124.40, 124.45, 124.50, 124.55, 124.60, 124.65, 124.70, 124.75, 128.10, 128.15, 128.20, 128.25, 128.30 en 128.35, deur die skaal van reg van "37,5%" te vervang. Deur die skaal van reg van "30%" waar dit ookal voorkom in items 118.35, 118.40, 126.10, 128.45, 128.50, 128.55, 128.60, 129.10, 129.15 en 129.20, deur die skaal van reg van "32,5%" te vervang. Deur die skaal van reg van "15%" waar dit ookal voorkom in item 126.10, deur die skaal van reg van "17,5%" te vervang. Deur die skaal van reg van "50%" waar dit ookal voorkom in item 124.75, deur die skaal van reg van "52,5%" te vervang. Deur die skaal van reg van "2,5% van die totale aksyns- waarde van alle sodanige motorvoertuie wat verwyder is" waar dit ookal voorkom in item 126.05, deur die skaal van reg van "3% van die totale aksyns- waarde van alle sodanige motorvoertuie wat verwyder is" te vervang. Deur die skaal van reg van "12% van die totale aksyns- waarde van alle sodanige motorvoertuie wat verwyder is min R2 800/voertuig" waar dit ookal voorkom in item 126.05, deur die skaal van reg van "12% van die totale aksyns- waarde van alle sodanige motorvoertuie wat verwyder is min R2 800/voertuig of 2,5%" te vervang.			

Opmerking. — Die skale van reg word verhoog met ingang van 30 September 1991 in die mate soos aangetoon.



Keep South Africa clean!
Hou Suid-Afrika skoon!

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