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No. 19911

OFFICE OF THE PRESIDENT

No. 415.

31 March 1999

It is hereby notified that the President has assented to the following Act which is hereby published for general information:—

No. 32 of 1999: Taxaion Laws Amendment Act, 1999.

KANTOOR VAN DIE PRESIDENT

No. 415.

31 Maart 1999

Hierby word bekend gemaak dat die President sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

No. 32 van 1999: Wysigingswet op Belastingwette, 1999.

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

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

(English text signed by the President.)
(Assented to 29 March 1999.)

To amend the Marketable Securities Tax Act, 1948, so as to withdraw an exemption; to amend the Transfer Duty Act, 1949, so as to amend the rates of transfer duty and to provide for certain exemptions; to amend the Income Tax Act, 1962, so as to fix the rates of normal tax payable by persons other than companies in respect of taxable incomes for the years of assessment ending on 29 February 2000 and 30 June 2000, and by companies in respect of taxable incomes for the years of assessment ending during the period of 12 months ending on 31 March 2000; and to increase certain tax rebates; to amend the Customs and Excise Act, 1964, so as to prescribe a rate of interest; and to amend Schedule No. 1 to the said Act; to amend the Stamp Duties Act, 1968, so as to effect certain consequential amendments; to limit refunds of stamp duty to amounts of R2-00 and more; to abolish stamp duty on certain instruments; and to increase the stamp duty payable in respect of certain instruments; to amend the Uncertificated Securities Tax Act, 1998, so as to withdraw an exemption; and to provide for the continuation of certain amendments to Schedule No. 1 to the Customs and Excise Act, 1964; and to provide for matters connected therewith.

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

Amendment of section 3 of Act 32 of 1948, as amended by section 12 of Act 64 of 1960, section 36 of Act 77 of 1968, section 2 of Act 88 of 1974, section 2 of Act 114 of 1977, section 1 of Act 95 of 1978, section 2 of Act 106 of 1980, section 1 of Act 87 of 1982, section 1 of Act 92 of 1983, section 1 of Act 118 of 1984, section 1 of Act 81 of 1985, section 1 of Act 87 of 1988, section 1 of Act 136 of 1992, section 1 of Act 97 of 1993, section 3 of Act 37 of 1996, section 2 of Act 27 of 1997 and section 1 of Act 30 of 1998

1. (1) Section 3 of the Marketable Securities Tax Act, 1948, is hereby amended by the deletion of paragraph (b). 10

(2) Subsection (1) shall be deemed to have come into operation on 17 February 1999 and shall apply in respect of any purchase of marketable securities on or after that date.

ALGEMENE VERDUIDELIKENDE NOTA:

- [] Woorde in vet druk tussen vierkantige hake dui skappings uit
bestaande verordenings aan.
- _____ Woorde met 'n volstreep daaronder, dui invoegings in be-
staande verordenings aan.

(Engelse teks deur die President geteken.)
(Goedgekeur op 29 Maart 1999.)

WET

Tot wysiging van die Handelseffektebelastingwet, 1948, ten einde 'n vrystelling terug te trek; tot wysiging van die Wet op Hereregte, 1949, ten einde die hereregteskale te wysig en vir sekere vrystellings voorsiening te maak; tot wysiging van die Inkomstebelastingwet, 1962, ten einde die skale van normale belasting betaalbaar deur ander persone as maatskappye ten opsigte van belasbare inkomste vir die jare van aanslag eindigende op 29 Februarie 2000 en 30 Junie 2000, en deur maatskappye ten opsigte van belasbare inkomste vir die jare van aanslag wat eindig gedurende die tydperk van 12 maande eindigende op 31 Maart 2000, vas te stel; en sekere belastingkortings te verhoog; tot wysiging van die Doeane- en Aksynswet, 1964, ten einde 'n rentekoers voor te skryf; en Bylae No. 1 by genoemde Wet te wysig; tot wysiging van die Wet op Seëlregte, 1968, ten einde sekere gevolglike wysigings aan te bring; terugbetalings van seëlregte tot bedrae van R2-00 en meer te beperk; die heffing van seëlregte op sekere stukke af te skaf; en die seëlregte betaalbaar ten opsigte van sekere stukke te verhoog; tot wysiging van die Wet op Sertifikaatlose Aandele, 1998, ten einde 'n vrystelling terug te trek; en voorsiening te maak vir die voortdoring van sekere wysigings aan Bylae No. 1 by die Doeane- en Aksynswet, 1964; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

DAAR WORD BEPAAL deur die Parlement van die Republiek van Suid-Afrika, soos volg:—

Wysiging van artikel 3 van Wet 32 van 1948, soos gewysig deur artikel 12 van Wet 64 van 1960, artikel 36 van Wet 77 van 1968, artikel 2 van Wet 88 van 1974, artikel 2 van Wet 114 van 1977, artikel 1 van Wet 95 van 1978, artikel 2 van Wet 106 van 1980, artikel 1 van Wet 87 van 1982, artikel 1 van Wet 92 van 1983, artikel 1 van Wet 118 van 1984, artikel 1 van Wet 81 van 1985, artikel 1 van Wet 87 van 1988, artikel 1 van Wet 136 van 1992, artikel 1 van Wet 97 van 1993, artikel 3 van Wet 37 van 1996, artikel 2 van Wet 27 van 1997 en artikel 1 van Wet 30 van 1998

- 10 1. (1) Artikel 3 van die Handelseffektebelastingwet, 1948, word hierby gewysig deur paragraaf (b) te skrap.
- (2) Subartikel (1) word geag op 17 Februarie 1999 in werking te getree het en is van toepassing op enige koop van handelseffekte op of na daardie datum.

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 and section 9 of Act 37 of 1996

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2. (1) Section 2 of the Transfer Duty Act, 1949, is hereby amended by the substitution for the expression "R60 000" in subparagraphs (i) and (ii) of paragraph (b) of subsection (1) of the expression "R70 000".

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any acquisition of property or any renunciation of an interest in or restriction upon the use or disposal of property on or after that date.

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Amendment of section 9 of Act 40 of 1949, as amended by section 3 of Act 31 of 1953, section 12 of Act 80 of 1959, section 3 of Act 70 of 1963, section 3 of Act 77 of 1964, section 1 of Act 81 of 1965, section 7 of Act 103 of 1969, section 2 of Act 89 of 1972, section 3 of Act 66 of 1973, section 5 of Act 88 of 1974, section 77 of Act 54 of 1976, section 2 of Act 95 of 1978, section 6 of Act 106 of 1980, section 2 of Act 99 of Act 1981, section 2 of Act 118 of 1984, section 3 of Act 81 of 1985, section 3 of Act 86 of 1987, section 4 of Act 87 of 1988, section 36 of Act 9 of 1989, section 1 of Act 69 of 1989, section 79 of Act 89 of 1991, section 6 of Act 120 of 1992, section 4 of Act 136 of 1992, section 5 of Act 97 of 1993 and section 2 of Act 37 of 1995

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3. Section 9 of the Transfer Duty Act, 1949, is hereby amended by the insertion after subsection (12B) of the following subsection:

"(12C) No duty shall be payable in respect of the acquisition by way of a transaction concluded on or after 1 April 1999 by a natural person of the full ownership in—

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- (a) any property consisting of land and any dwelling-house thereon or of a residential apartment and an undivided share in common property held under a sectional title deed contemplated in the Sectional Titles Act, 1986, if the value of such property, determined in accordance with the provisions of sections 5 (excluding the provisions of section 5 (11)), 6, 7 and 8, does not exceed R70 000; or
- (b) any unimproved land acquired for the purpose of erecting a dwelling-house thereon, if the value of such land, determined in accordance with the provisions of sections 5 (excluding the provisions of section 5 (11)), 6, 7 and 8, does not exceed R30 000."

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Fixing of rates of normal tax in terms of Act 58 of 1962

4. The rates of normal tax to be levied in terms of section 5(2) of the Income Tax Act, 1962, in respect of—

- (a) the taxable income of any person other than a company for the year of assessment ending on 29 February 2000 or 30 June 2000; and

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- (b) the taxable income of any company for any year of assessment ending during the period of 12 months ending on 31 March 2000,

shall be as set out in Schedule 1 to this Act.

Amendment of section 6 of Act 58 of 1962, as inserted by section 5 of Act 104 of 1980 and amended by 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 and section 22 of Act 30 of 1998

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5. Section 6 of the Income Tax Act, 1962, is hereby amended—

Wysiging van artikel 2 van Wet 40 van 1949, soos vervang deur artikel 2 van Wet 77 van 1964 en gewysig deur artikel 1 van Wet 56 van 1966, artikel 2 van Wet 66 van 1973, artikel 3 van Wet 88 van 1974, artikel 5 van Wet 106 van 1980, artikel 3 van Wet 87 van 1988, artikel 2 van Wet 136 van 1992, artikel 3 van Wet 97 van 1993, artikel 1 van Wet 37 van 1995 en artikel 9 van Wet 37 van 1996

2. (1) Artikel 2 van die Wet op Hereregte, 1949, word hierby gewysig deur die uitdrukking "R60 000" in subparagrafe (i) en (ii) van paragraaf (b) van subartikel (1) deur die uitdrukking "R70 000" te vervang.

(2) Subartikel (1) word geag op 1 April 1999 in werking te getree het en is van toepassing ten opsigte van enige verkryging van eiendom of enige afstand van 'n belang in of beperking op die gebruik van of beskikking oor eiendom op of na daardie datum.

Wysiging van artikel 9 van Wet 40 van 1949, soos gewysig deur artikel 3 van Wet 31 van 1953, artikel 12 van Wet 80 van 1959, artikel 3 van Wet 70 van 1963, artikel 3 van Wet 77 van 1964, artikel 1 van Wet 81 van 1965, artikel 7 van Wet 103 van 1969, artikel 2 van Wet 89 van 1972, artikel 3 van Wet 66 van 1973, artikel 5 van Wet 88 van 1974, artikel 77 van Wet 54 van 1976, artikel 2 van Wet 95 van 1978, artikel 6 van Wet 106 van 1980, artikel 2 van Wet 99 van 1981, artikel 2 van Wet 118 van 1984, artikel 3 van Wet 81 van 1985, artikel 3 van Wet 86 van 1987, artikel 4 van Wet 87 van 1988, artikel 36 van Wet 9 van 1989, artikel 1 van Wet 69 van 1989, artikel 79 van Wet 89 van 1991, artikel 6 van Wet 120 van 1992, artikel 4 van Wet 136 van 1992, artikel 5 van Wet 97 van 1993 en artikel 2 van Wet 37 van 1995

3. Artikel 9 van die Wet op Hereregte, 1949, word hierby gewysig deur die volgende subartikel na subartikel (12B) in te voeg:

“(12C) Geen hereregte is betaalbaar nie ten opsigte van die verkryging by wyse van 'n transaksie gesluit op of na 1 April 1999 deur 'n natuurlike persoon van die volle eiendomsreg op—

(a) eiendom bestaande uit grond en 'n woonhuis daarop of uit 'n woonstel en 'n onverdeelde aandeel in gemeenskaplike eiendom wat besit word ingevolge 'n deeltitelbewys in die Wet op Deeltitels, 1986, beoog, indien die waarde van daardie eiendom, bepaal ooreenkomstig die bepalings van artikels 5 (uitgesluit die bepalings van artikel 5 (11)), 6, 7 en 8, nie R70 000 te bowe gaan nie; of

(b) enige onverbeterde grond verkry ten einde daarop 'n woonhuis op te rig, indien die waarde van daardie grond, bepaal ooreenkomstig die bepalings van artikels 5 (uitgesluit die bepalings van artikel 5 (11)), 6, 7 en 8, nie R30 000 te bowe gaan nie.”

Vasstelling van skale van normale belasting ingevolge Wet 58 van 1962

4. Die skale van normale belasting wat ingevolge artikel 5(2) van die Inkomste-belastingwet, 1962, gehef moet word ten opsigte van—

(a) die belasbare inkomste van 'n ander persoon as 'n maatskappy vir die jaar van aanslag eindigende op 29 Februarie 2000 of 30 Junie 2000; en

(b) die belasbare inkomste van 'n maatskappy vir 'n jaar van aanslag wat eindig gedurende die tydperk van 12 maande eindigende op 31 Maart 2000,

is soos in Bylae 1 by hierdie Wet uiteengesit.

Wysiging van artikel 6 van Wet 58 van 1962, soos ingevoeg deur artikel 5 van Wet 104 van 1980 en gewysig deur artikel 5 van Wet 96 van 1981, artikel 5 van Wet 91 van 1982, artikel 4 van Wet 94 van 1983, artikel 4 van Wet 121 van 1984, artikel 3 van Wet 96 van 1985, artikel 4 van Wet 85 van 1987, artikel 4 van Wet 90 van 1988, artikel 4 van Wet 70 van 1989, artikel 3 van Wet 101 van 1990, artikel 4 van Wet 129 van 1991, artikel 4 van Wet 141 van 1992, artikel 5 van Wet 21 van 1995, artikel 4 van Wet 36 van 1996, artikel 3 van Wet 28 van 1997 en artikel 22 van Wet 30 van 1998

5. Artikel 6 van die Inkomstebelastingwet, 1962, word hierby gewysig—

- (a) by the substitution for the expression "R3 515" in paragraph (a) of subsection (2) of the expression "R3 710"; and
- (b) by the substitution for the expression "R2 660" in paragraph (b) of subsection (2) of the expression "R2 775".

Amendment of section 105 of Act 91 of 1964, as substituted by section 2 of Act 111 of 1991 and amended by section 65 of Act 45 of 1995 and section 72 of Act 30 of 1998 5

6. (1) Section 105 of the Customs and Excise Act, 1964, is hereby amended by the substitution for paragraph (b) of the following paragraph:

"(b) the interest so payable shall be paid at the rate of 19 per cent per annum, or such other rate which the [Commissioner may prescribe by rule but which shall not exceed the rate of interest prescribed under the Prescribed Rate of Interest Act, 1975 (Act 55 of 1975)] Minister of Finance may from time to time fix by notice in the Gazette;" 10

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999.

Amendment of Schedule No. 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 15 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 and section 75 of Act 30 of 1998 15 20 25

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

(2) Subject to the provisions of section 58(1) of the Customs and Excise Act, 1964, subsection (1) shall be deemed to have come into operation on 17 February 1999.

Amendment of section 6 of Act 77 of 1968, as amended by section 10 of Act 114 of 1977, section 6 of Act 118 of 1984 and section 20 of Act 87 of 1988 30

8. (1) Section 6 of the Stamp Duties Act, 1968, is hereby amended—

- (a) by the substitution for subsection (2) of the following subsection:

"(2) An instrument containing or relating to several distinct matters shall in respect of each of those matters be separately and distinctly charged with duty as if it were a separate instrument [except that it shall not be necessary to stamp separately a power of attorney to perform a particular act, if the power is contained in an instrument chargeable with a higher duty and is subordinate or incidental to the main character or purpose of the instrument]."; and 35 40

- (b) by the deletion of subsection (3).

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any instrument executed on or after that date.

Amendment of section 32 of Act 77 of 1968, as amended by section 83 of Act 30 of 1998 45

9. (1) Section 32 of the Stamp Duties Act, 1968, is hereby amended—

- (a) by the substitution for the words preceding paragraph (a) of subsection (1) of the following words:

"The Commissioner may, subject to the provisions of [subsection] subsections (1A) and (4), make, or authorize to be made, a refund in respect of—"; 50
and

- (b) by the insertion after subsection (1) of the following subsection:

- (a) deur die uitdrukking "R3 515" in paragraaf (a) van subartikel (2) deur die uitdrukking "R3 710" te vervang; en
- (b) deur die uitdrukking R2 660" in paragraaf (b) van subartikel (2) deur die uitdrukking "R2 775" te vervang.

5. **Wysiging van artikel 105 van Wet 91 van 1964, soos vervang deur artikel 2 van Wet 111 van 1991 en gewysig deur artikel 65 van Wet 45 van 1995 en artikel 72 van Wet 30 van 1998**

6. (1) Artikel 105 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur paragraaf (b) deur die volgende paragraaf te vervang:
- 10 “(b) word die rente aldus betaalbaar, betaal teen die koers van 19 persent per jaar, of die ander koers wat die [Kommissaris by reël voorskryf, maar wat nie die rentekoers kragtens die Wet op die Voorgeskrewe Rentekoers, 1975 (Wet 55 van 1975), voorgeskryf, oorskry nie] Minister van Finansies van tyd tot tyd by kennisgewing in die *Staatskoerant* bepaal;”.
- 15 (2) Subartikel (1) word geag op 1 April 1999 in werking te getree het.

Wysiging van Bylae No. 1 by Wet 91 van 1964, soos gewysig deur artikel 19 van Wet 95 van 1965, artikel 15 van Wet 57 van 1966, artikel 2 van Wet 96 van 1967, artikel 22 van Wet 85 van 1968, artikel 37 van Wet 105 van 1969, artikel 9 van Wet 98 van 1970, artikel 2 van Wet 89 van 1971, artikel 12 van Wet 103 van 1972, 20 artikel 6 van Wet 68 van 1973, artikel 3 van Wet 64 van 1974, artikel 13 van Wet 71 van 1975, artikel 13 van Wet 15 van 1976, artikel 38 van Wet 112 van 1977, artikel 3 van Wet 114 van 1981, artikel 27 van Wet 86 van 1982, artikel 10 van Wet 89 van 1984, artikel 14 van Wet 101 van 1985, artikel 11 van Wet 69 van 1988, artikel 19 van Wet 68 van 1989, artikel 40 van Wet 59 van 1990, artikel 3 van Wet 25 111 van 1991, artikel 15 van Wet 105 van 1992, artikel 13 van Wet 98 van 1993, artikel 12 van Wet 19 van 1994, artikel 74 van Wet 45 van 1995, artikel 8 van Wet 44 van 1996, artikel 15 van Wet 27 van 1997 en artikel 75 van Wet 30 van 1998

7. (1) Bylae No. 1 by die Doeane- en Aksynswet, 1964, word hierby gewysig soos in Bylae 2 by hierdie Wet uiteengesit.
- 30 (2) Behoudens die bepalings van artikel 58(1) van die Doeane- en Aksynswet, 1964, word subartikel (1) geag op 17 Februarie 1999 in werking te getree het.

Wysiging van artikel 6 van Wet 77 van 1968, soos gewysig deur artikel 10 van Wet 114 van 1977, artikel 6 van Wet 118 van 1984 en artikel 20 van Wet 87 van 1988

8. (1) Artikel 6 van die Wet op Seëlregte, 1968, word hierby gewysig—
- 35 (a) deur subartikel (2) deur die volgende subartikel te vervang:
- “(2) ’n Stuk wat verskillende afsonderlike aangeleenthede bevat of daarop betrekking het, is ten opsigte van elke sodanige aangeleentheid onderskeidelik en afsonderlik aan seëlreg onderhewig asof dit ’n aparte stuk is [behalwe dat dit nie nodig is om ’n volmag om ’n besondere handeling te verrig afsonderlik te seël nie, indien die volmag vervat is in ’n stuk wat aan ’n 40 hoër seëlreg onderhewig is en ondergeskik is aan of bykomstig is by die hoofstrekking of -doel van die stuk].”; en
- (b) deur subartikel (3) te skrap.
- (2) Subartikel (1) word geag op 1 April 1999 in werking te getree het en is van 45 toepassing ten opsigte van enige instrument wat op of na daardie datum verly word.

Wysiging van artikel 32 van Wet 77 van 1968, soos gewysig deur artikel 83 van Wet 30 van 1998

9. (1) Artikel 32 van die Wet op Seëlregte, 1968, word hierby gewysig—
- 50 (a) deur die woorde wat paragraaf (a) van subartikel (1) voorafgaan deur die volgende woorde te vervang:
- “Die Kommissaris kan, behoudens die bepalings van [subartikel] subartikels (1A) en (4), ’n terugbetaling maak of magtig ten opsigte van—”; en
- (b) deur die volgende subartikel na subartikel (1) in te voeg:

“(1A) No refund shall be made by the Commissioner in terms of subsection (1) where the amount of the refund claimed is less than R2-00.”.

(2) Subsection (1) shall come into operation on the date of promulgation of this Act and shall apply in respect of any refund claimed on or after that date.

Deletion of Item 3 of Schedule 1 to Act 77 of 1968, as amended by section 8 of Act 92 of 1983 and section 11 of Act 69 of 1989 5

10. (1) Item 3 of Schedule 1 to the Stamp Duties Act, 1968, is hereby deleted.

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any contract executed on or after that date.

Amendment of Item 11 of Schedule 1 to Act 77 of 1968, as amended by section 12 of Act 89 of 1972, section 16 of Act 114 of 1977, section 7 of Act 102 of 1979 and section 10 of Act 92 of 1983 10

11. (1) Item 11 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended by the substitution in the column under the heading “Amount of Duty” for the expression “0 40” of the expression “1 00”. 15

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any instrument executed on or after that date.

Deletion of Item 12 of Schedule 1 to Act 77 of 1968, as amended by section 15 of Act 66 of 1973, section 17 of Act 114 of 1977 and section 11 of Act 92 of 1983

12. (1) Item 12 of Schedule 1 to the Stamp Duties Act, 1968, is hereby deleted. 20

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any duplicate original executed on or after that date.

Deletion of Item 17 of Schedule 1 to Act 77 of 1968, as amended by section 15 of Act 92 of 1983

13. (1) Item 17 of Schedule 1 to the Stamp Duties Act, 1968, is hereby deleted. 25

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any agreement executed on or after that date.

Deletion of Item 19 of Schedule 1 to Act 77 of 1968, as amended by section 23 of Act 88 of 1974, section 16 of Act 92 of 1983 and section 19 of Act 97 of 1993

14. (1) Item 19 of Schedule 1 to the Stamp Duties Act, 1968, is hereby deleted. 30

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any power of attorney or instrument of a like kind executed on or after that date.

Amendment of section 6 of Act 31 of 1998

15. (1) Section 6 of the Uncertificated Securities Tax Act, 1998, is hereby amended by the deletion of item (bb) of subparagraph (i) of paragraph (b) of subsection (1). 35

(2) Subsection (1) shall come into operation when the Uncertificated Securities Tax Act, 1998, takes effect.

Continuation of certain amendments of Schedule No. 1 to Act 91 of 1964

16. The amendments of Part 2B and Part 5 of Schedule No. 1 to the Customs and Excise Act, 1964, made under section 48 of that Act by Government Notices No. R.223 of 18 February 1999 and No. R.253 of 26 February 1999, respectively, shall not lapse by virtue of the provisions of section 48(6) of that Act. 40

“(1A) Geen terugbetaling word deur die Kommissaris ingevolge subartikel (1) gemaak, waar die bedrag van die terugbetaling geëis minder is as R2-00 nie.”.

- (2) Subartikel (1) tree in werking op die datum van afkondiging van hierdie Wet en
5 is van toepassing op enige terugbetaling op of na daardie datum geëis.

Skrapping van Item 3 van Bylae 1 by Wet 77 van 1968, soos gewysig deur artikel 8 van Wet 92 van 1983 en artikel 11 van Wet 69 van 1989

10. (1) Item 3 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby geskrap.

- (2) Subartikel (1) word geag op 1 April 1999 in werking te getree het en is van
10 toepassing ten opsigte van enige ooreenkoms op of na daardie datum verly.

Wysiging van Item 11 van Bylae 1 by Wet 77 van 1968, soos gewysig deur artikel 12 van Wet 89 van 1972, artikel 16 van Wet 114 van 1977, artikel 7 van Wet 102 van 1979 en artikel 10 van Wet 92 van 1983

11. (1) Item 11 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby gewysig deur
15 in die kolom onder die opskrif “Bedrag van Seëlreg” die uitdrukking “0 40” deur die uitdrukking “1 00” te vervang.

(2) Subartikel (1) word geag op 1 April 1999 in werking te getree het en is van toepassing ten opsigte van enige instrument op of na daardie datum verly.

20 **Skrapping van Item 12 van Bylae 1 by Wet 77 van 1968, soos gewysig deur artikel 15 van Wet 66 van 1973, artikel 17 van Wet 114 van 1977 en artikel 11 van Wet 92 van 1983**

12. (1) Item 12 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby geskrap.

(2) Subartikel (1) word geag op 1 April 1999 in werking te getree het en is van toepassing ten opsigte van enige duplikaat oorspronklike op of na daardie datum verly.

25 **Skrapping van Item 17 van Bylae 1 by Wet 77 van 1968, soos gewysig deur artikel 15 van Wet 92 van 1983**

13. (1) Item 17 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby geskrap.

(2) Subartikel (1) word geag op 1 April 1999 in werking te getree het en is van toepassing ten opsigte van enige ooreenkoms op of na daardie datum verly.

30 **Skrapping van Item 19 van Bylae 1 by Wet 77 van 1968, soos gewysig deur artikel 23 van Wet 88 van 1974, artikel 16 van Wet 92 van 1983 en artikel 19 van Wet 97 van 1993**

14. (1) Item 19 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby geskrap.

- (2) Subartikel (1) word geag op 1 April 1999 in werking te getree het en is van
35 toepassing ten opsigte van enige volmag of stuk van derglike aard op of na daardie datum verly.

Wysiging van artikel 6 van Wet 31 van 1998

15. (1) Artikel 6 van die Wet op Sertifikaatlose Aandele, 1998, word hierby gewysig deur item (bb) van subparagraaf (i) van paragraaf (b) van subartikel (1) te skrap.

- 40 (2) Subartikel (1) tree in werking wanneer die Wet op Sertifikaatlose Aandele, 1998, in werking tree.

Voortdoring van sekere wysigings van Bylae No. 1 by Wet 91 van 1964

16. Die wysigings van Deel 2B en Deel 5 van Bylae No.1 by die Doeane- en Aksynswet, 1964, wat kragtens artikel 48 van daardie Wet onderskeidelik by
45 Goewermentskennisgewings No. R.223 van 18 Februarie 1999 en No. R.253 van 26 Februarie 1999 aangebring is, verval nie uit hoofde van die bepalings van artikel 48(6) van daardie Wet nie.

Short title and commencement

17. (1) This Act is called the Taxation Laws Amendment Act, 1999.

(2) Save in so far as is otherwise provided in this Act or the context otherwise indicates, the amendments effected to the Income Tax Act, 1962, by this Act shall for the purposes of assessments in respect of normal tax in terms of the Income Tax Act, 1962, be deemed to have come into operation as from the commencement of years of assessment ending on or after 1 January 2000. 5

Kort titel en inwerkingtreding

17. (1) Hierdie Wet heet die Wysigingswet op Belastingwette, 1999.

- (2) Behalwe vir sover in hierdie Wet anders bepaal of uit die samehang anders blyk, word die wysigings aan die Inkomstebelastingwet, 1962, by hierdie Wet aangebring, vir
5 die doeleindes van aanslae ten opsigte van normale belasting ingevolge die Inkomstebelastingwet, 1962, geag in werking te getree het met ingang van die begin van jare van aanslag wat op of na 1 Januarie 2000 eindig.

SCHEDULE 1**RATES OF NORMAL TAX PAYABLE BY PERSONS (OTHER THAN COMPANIES) IN RESPECT OF THE YEARS OF ASSESSMENT ENDING 29 FEBRUARY 2000 AND 30 JUNE 2000, AND BY COMPANIES IN RESPECT OF YEARS OF ASSESSMENT ENDING DURING THE PERIOD OF 12 MONTHS ENDING 31 MARCH 2000****(SECTION 4)**

1. The rates of normal tax referred to in section 4 of this Act in respect of persons (other than companies) are as follows:—

- (a) In respect of the taxable income of any person (other than a company or a person in respect of which subparagraph (b) applies), an amount of tax calculated in accordance with the table below:

Taxable Income	Rates of Tax
Where the taxable income—	
does not exceed R33 000.....	19 per cent of each R1 of the taxable income;
exceeds R33 000 but does not exceed R50 000	R6 270 plus 30 per cent of the amount by which the taxable income exceeds R33 000;
" R50 000 " " " " R60 000	R11 370 plus 35 per cent of the amount by which the taxable income exceeds R50 000;
" R60 000 " " " " R70 000	R14 870 plus 40 per cent of the amount by which the taxable income exceeds R60 000;
" R70 000 " " " " R120 000	R18 870 plus 44 per cent of the amount by which the taxable income exceeds R70 000;
" R120 000	R40 870 plus 45 per cent of the amount by which the taxable income exceeds R120 000.

- (b) in respect of the taxable income of any trust (other than a special trust), an amount of tax calculated in accordance with the table below:

Taxable Income	Rates of Tax
Where the taxable income—	
does not exceed R100 000.....	35 per cent of each R1 of the taxable income;
exceeds R100 000.....	R35 000 plus 45 per cent of the amount by which the taxable income exceeds R100 000.

2. The rates of normal tax referred to in section 4 of this Act in respect of companies are, subject to the provisions of paragraph 4, as follows:—

- (a) On each rand of the taxable income of any company (excluding taxable income referred to in subparagraphs (b), (c), (d), (e) and (f)), 30 cents, or, in the case of a company which mines for gold on any gold mine and which is in terms of an option exercised by it exempt from the payment of secondary tax on companies, 38 cents;

BYLAE 1

SKALE VAN NORMALE BELASTING BETAALBAAR DEUR PERSONE (BEHALWE MAATSKAPPE) TEN OPSIGTE VAN DIE JARE VAN AANSLAG EINDIGENDE OP 29 FEBRUARIE 2000 EN 30 JUNIE 2000, EN DEUR MAATSKAPPE TEN OPSIGTE VAN JARE VAN AANSLAG WAT EINDIG GEDURENDE DIE TYDPERK VAN 12 MAANDE EINDIGENDE OP 31 MAART 2000

(ARTIKEL 4)

1. Die skale van normale belasting bedoel in artikel 4 van hierdie Wet ten opsigte van persone (behalwe maatskappe) is soos volg:—

- (a) Ten opsigte van die belasbare inkomste van 'n persoon (behalwe 'n maatskappy of 'n persoon ten opsigte waarvan subparagraaf (b) van toepassing is), 'n bedrag aan belasting wat ooreenkomstig die tabel hieronder bereken word:

Belasbare inkomste	Skale van belasting
Waar die belasbare inkomste—	
R33 000 nie te bowe gaan nie	19 persent van elke R1 van die belasbare inkomste;
R33 000 te bowe gaan, maar nie R50 000 nie	R6 270 plus 30 persent van die bedrag waarmee die belasbare inkomste R33 000 oorskry;
R50 000 " " " " " R60 000 "	R11 370 plus 35 persent van die bedrag waarmee die belasbare inkomste R50 000 oorskry;
R60 000 " " " " " R70 000 "	R14 870 plus 40 persent van die bedrag waarmee die belasbare inkomste R60 000 oorskry;
R70 000 " " " " " R120 000 "	R18 870 plus 44 persent van die bedrag waarmee die belasbare inkomste R70 000 oorskry;
R120 000 te bowe gaan	R40 870 plus 45 persent van die bedrag waarmee die belasbare inkomste R120 000 oorskry.

- (b) ten opsigte van die belasbare inkomste van 'n trust (behalwe 'n spesiale trust), 'n bedrag aan belasting wat ooreenkomstig die tabel hieronder bereken word:

Belasbare Inkomste	Skale van Belasting
Waar die belasbare inkomste—	
R100 000 nie te bowe gaan nie	35 persent van elke R1 van die belasbare inkomste;
R100 000 te bowe gaan	R35 000 plus 45 persent van die bedrag waarmee die belasbare inkomste R100 000 oorskry.

2. Die skale van normale belasting bedoel in artikel 4 van hierdie Wet ten opsigte van maatskappe is, behoudens die bepalinge van paragraaf 4, soos volg:—

- (a) Op elke rand van die belasbare inkomste van 'n maatskappy (met uitsondering van belasbare inkomste in subparagrafe (b), (c), (d), (e) en (f) bedoel), 30 sent, of, in die geval van 'n maatskappy wat vir goud myn op 'n goudmyn en wat ingevolge 'n keuse deur hom uitgeoefen van die betaling van sekondêre belasting op maatskappe vrygestel is, 38 sent;

- (b) on each rand 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 the Income Tax Act, 1962), a percentage determined in accordance with the formula:

$$y = 37 - \frac{185}{x}$$

or, in the case of a company which is in terms of an option exercised by it exempt from the payment of secondary tax on companies, in accordance with the formula:

$$y = 46 - \frac{230}{x}$$

in which formulae 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) on each rand 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 30 cents, 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 gold mining for the period from 1 July 1916 to the end of the period assessed, by the number of rands contained in the said aggregate taxable income;
- (d) on each rand of the taxable income derived by any company from carrying on long-term insurance business in respect of its individual policyholder fund, company policyholder fund and corporate fund, 30 cents;
- (e) on each rand of the taxable income (excluding taxable income referred to in subparagraphs (b), (c), (d) and (f)) derived by a company which has its place of effective management outside the Republic and which carries on a trade through a branch or agency within the Republic, 35 cents;
- (f) on each rand of the taxable income derived by a qualifying company as contemplated in section 37H of the Income Tax Act, 1962, but subject to the provisions of the said section, zero cents:

Provided that the tax determined in accordance with any of subparagraphs (a) to (f), inclusive, shall be payable in addition to the tax determined in accordance with any other of the said subparagraphs.

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

4. For the purposes of—

- (a) paragraph 1, a "special trust" means a trust created solely for the benefit of a person who suffers from—
- (i) any "mental illness" as defined in section 1 of the Mental Health Act, 1973 (Act No. 18 of 1973); or
 - (ii) any serious physical disability,
- where such illness or disability incapacitates such person from earning sufficient income for the maintenance of such person: Provided that where the person for whose benefit the trust was so created dies before or on 29 February

- (b) op elke rand van die belasbare inkomste wat deur 'n maatskappy uit die myn van goud op 'n goudmyn verkry word (met uitsluiting van soveel van die belasbare inkomste as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van "bruto inkomste" in artikel 1 van die Inkomstebelastingwet, 1962, maar na die verrekening van enige vasgestelde verlies ingevolge artikel 20(1) van die Inkomstebelastingwet, 1962), 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 37 - \frac{185}{x}$$

of, in die geval van 'n maatskappy wat ingevolge 'n keuse deur hom uitgeoefen van die betaling van sekondêre belasting op maatskappye vrygestel is, ooreenkomstig die formule:

$$y = 46 - \frac{230}{x}$$

in welke formules y bedoelde persentasie voorstel en x die verhouding, as 'n persentasie uitgedruk, waarin die aldus verkreeë belasbare inkomste (met genoemde uitsluiting, maar voor die verrekening van enige vasgestelde verlies of aftrekking wat nie aan die myn van goud uit genoemde goudmyn toeskryfbaar is nie) staan tot die aldus verkreeë inkomste (met genoemde uitsluiting);

- (c) op elke rand van die belasbare inkomste van 'n maatskappy wie se enigste of vernaamste besigheid in die Republiek die myn van goud is of was en waarvan die vasstelling van die belasbare inkomste vir die tydperk van aanslag nie op 'n vasgestelde verlies uitloop nie, wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by sy bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van "bruto inkomste" in artikel 1 van die Inkomstebelastingwet, 1962, 'n skaal gelyk aan die gemiddelde skaal van normale belasting of 30 sent, watter ook al die hoogste is: Met dien verstande dat vir die doeleindes van hierdie subparagraaf die normale belasting (met uitsondering van die belasting wat vir die tydperk van aanslag ooreenkomstig hierdie subparagraaf vasgestel is) wat deur die maatskappy betaal is ten opsigte van sy totale belasbare inkomste uit die myn van goud vir die tydperk vanaf 1 Julie 1916 tot die end van die tydperk waarvoor aangeslaan word, te deel deur die getal rande wat genoemde totale belasbare inkomste bevat;
- (d) op elke rand van die belasbare inkomste wat deur 'n maatskappy uit die dryf van langtermynversekeringsbesigheid verkry word ten opsigte van sy individuele polishouerfonds, maatskappypolishouerfonds en korporatiewe fonds, 30 sent;
- (e) op elke rand van die belasbare inkomste (uitgesonderd belasbare inkomste bedoel in subparagraawe (b), (c), (d) en (f)) wat deur 'n maatskappy verkry word wie se plek van effektiewe bestuur buite die Republiek geleë is en wat 'n bedryf deur 'n tak of agentskap binne die Republiek beoefen, 35 sent;
- (f) op elke rand van die belasbare inkomste wat deur 'n kwalifiserende maatskappy, soos beoog in artikel 37H van die Inkomstebelastingwet, 1962, verkry word, maar behoudens die bepalinge van genoemde artikel, nul sent:

Met dien verstande dat die belasting ooreenkomstig enige van subparagraawe (a) tot en met (f) vasgestel, benewens die belasting vasgestel ooreenkomstig enige ander van genoemde subparagraawe betaalbaar is.

3. Dat die skale uiteengesit in paragraawe 1 en 2 die skale is wat deur die Parlement ooreenkomstig die bepalinge van artikel 5(2) van die Inkomstebelastingwet, 1962, vasgestel moet word.

4. By die toepassing van—

- (a) paragraaf 1, beteken 'n "spesiale trust" 'n trust geskep alleenlik vir die voordeel van 'n persoon wat aan 'n—
- (i) "geestesongesteldheid" soos omskryf in artikel 1 van die Wet op Geestesgesondheid, 1973 (Wet No. 18 van 1973); of
- (ii) ernstige liggaamsgebrek,
- ly, waar sodanige ongesteldheid of gebrek bedoelde persoon buite staat stel om genoegsame inkomste vir bedoelde persoon se onderhoud te verdien: Met dien verstande dat waar die persoon vir wie se voordeel die trust aldus geskep

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2000, such trust shall be deemed not to be a special trust for the purposes of paragraph 1; and

- (b) paragraph 2, income derived from mining for gold shall include 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.

5. In this Schedule, unless the context otherwise indicates, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, bears the meaning so assigned.

is voor of op 29 Februarie 2000 te sterwe kom, bedoelde trust geag word nie 'n spesiale trust vir die doeleindes van paragraaf 1 te wees nie; en

- (b) paragraaf 2, sluit inkomste uit die myn van goud verkry inkomste in wat verkry is van silwer, osmiridium, uraan, piriet of ander minerale wat in die loop van die myn van goud gewin word, en enige ander inkomste wat regstreeks uit die myn van goud voortvloei.

5. In hierdie Bylae, tensy uit die samehang anders blyk, het enige woord of uitdrukking waaraan daar in die Inkomstebelastingwet, 1962, 'n betekenis toegeskryf is, die betekenis aldus daaraan toegeskryf.

SCHEDULE 2

AMENDMENTS TO SCHEDULE NO. 1 TO THE
CUSTOMS AND EXCISE ACT, 1964

(SECTION 7)

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
104.00		By the substitution for tariff item 104.00 of the following:		
"104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
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	33c/kg	33c/kg
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		
	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)	12c/l	12c/l

BYLAE 2

WYSIGINGS VAN BYLAE NO. 1 BY DIE DOEANE- EN AKSYNSWET, 1964

(ARTIKEL 7)

TARIEF- ITEM	TARIEF- POS	BESKRYWING	SKAAL VAN REG	
			AKSYNS	DOEANE
104.00		Deur tariefitem 104.00 deur die volgende te vervang:		
"104.00		BEREIDE VOEDSELS; DRANKE, SPIRITUS EN ASYN; TABAK		
104.01	19.01	MOUTEKSTRAK; VOEDSELBEREIDINGE VAN MEELBLOM, MEEL, STYSEL OF MOUTEKSTRAK, WAT NIE KAKAPOEIER BEVAT NIE OF WAT KAKAPOEIER 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 KAKAPOEIER BEVAT NIE OF WAT KAKAPOEIER MET 'N VERHOUDING, VOLGENS MASSA, VAN MINDER AS 10 PERSENT, BEVAT, NIE ELDERS VERMELD OF INGESLUIT NIE;		
.10		Preparate op sorghummeelblom gebaseer, vir die maak van drankie bemark	33c/kg	33c/kg
104.05	22.01	WATER, MET INBEGRIIP 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 INBEGRIIP VAN MINERAALWATER EN SPUITWATER, WAT BYGEVOEGDE SUIKER OF ANDER VERSOETINGSMIDDELS OF GEURMIDDELS BEVAT, EN ANDER NIE-ALKOHOLIESE DRANKE (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 houters gereed om sonder verdunning gedrink te word (uitgesonderd drankie wat in plastiekbuisies of dergelike houters verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	12c/!	12c/!

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TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
.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)	12c/!	12c/!
.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)	12c/!	12c/!
104.10	22.03	BEER MADE FROM MALT	2 122c/! of absolute alcohol	2 122c/! of absolute alcohol
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 AND MEAD):		
.05		Sorghum beer (excluding beer made from preparations based on sorghum flour)	745c/100!	745c/100!
.10		Unfortified still wine	6 436c/100!	6 436c/100!
.40		Fortified still wine	14 559c/100!	14 559c/100!
.50		Other still fermented beverages, unfortified	10 804c/100!	10 804c/100!
.60		Other still fermented beverages, fortified	19 159c/100!	19 159c/100!
.70		Sparkling wine	17 830c/100!	17 830c/100!
.80		Other fermented beverages (excluding sorghum beer)	22 788c/100!	22 788c/100!
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		

TARIEF- ITEM	TARIEF- POS	BESKRYWING	SKAAL VAN REG	
			AKSYNS	DOEANE
.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)	12c/!	12c/!
.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)	12c/!	12c/!
104.10	22.03	BIER VAN MOUT GEMAAK	2 122c/! absolute alkohol	2 122c/! absolute alkohol
104.15	22.04	WYN VAN VARS DRUIWE, MET INBEGRIIP VAN GEFORTIFISEERDE WYN; DRUITWEMOS, BEHALWE Dié WAT IN POS NO. 20.09 VERMELD WORD		
	22.05	VERMOET EN ANDER WYN VAN VARS DRUIWE MET PLANTE OF ANDER AROMATIESE STOWWE GEGEUR		
	22.06	ANDER GEGISTE DRANKE (BYVOORBEELD, APPELSIDER, PEERSIDER EN MEE):		
.05		Sorghumbier (uitgesonderd bier wat van preparate wat op sorghummeelblom gebaseer is, gemaak is)	745c/100!	745c/100!
.10		Ongefortifiseerde nie-vonkelende wyn	6 436c/100!	6 436c/100!
.40		Gefortifiseerde nie-vonkelende wyn	14 559c/100!	14 559c/100!
.50		Ander nie-vonkelende gegiste drank, ongefortifiseerd	10 804c/100!	10 804c/100!
.60		Ander nie-vonkelende gegiste drank, gefortifiseerd	19 159c/100!	19 159c/100!
.70		Vonkelwyn	17 830c/100!	17 830c/100!
.80		Ander gegiste drank (uitgesonderd sorghumbier)	22 788c/100!	22 788c/100!
104.20	22.07	ONGEDENATUREERDE ETIEL-ALKOHOL MET 'N STERKTE VAN MINSTENS 80 PERSENT ALKOHOL VOLGENS VOLUME; ETIELALKOHOL EN ANDER SPIRITUS, GEDENATU-REER, VAN ENIGE STERKTE		

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TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
	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	287 550c/100l of absolute alcohol	—
.15		Spirits, manufactured in the Republic by the distillation of any sugar cane product	287 550c/100l of absolute alcohol	—
.25		Spirits, manufactured in the Republic by the distillation of any grain product	287 550c/100l of absolute alcohol	—
.29		Other spirits, manufactured in the Republic	287 550c/100l of absolute alcohol	—
.60		Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	—	277 937c/100l of absolute alcohol or 119 513c/100l
.70		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances	—	277 937c/100l of absolute alcohol
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR TOBACCO SUBSTITUTES		
	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES 'HOMOGENISED' OR 'RECONSTITUTED' TOBACCO EXTRACTS AND ESSENCES:		
.10		Cigars	32 717c/kg net	32 717c/kg net
.20		Cigarettes	122,5c/10 cigarettes	122,5c/10 cigarettes
		Plus, in respect of cigarettes the mass of the tobacco content of which exceeds 1,5 kg/1 000 cigarettes	4 561,4c/kg tobacco content	4 561,4c/kg tobacco content
.30		Cigarette tobacco	229c/50g	229c/50g
.40		Pipe tobacco	2493,95c/kg net	2493,95c/kg net"

TARIEF- ITEM	TARIEF- POS	BESKRYWING	SKAAL VAN REG	
			AKSYNS	DOEANE
	22.08	ONGEDENATUREERDE ETIEL- ALKOHOL MET 'N STERKTE VAN MINDER AS 80 PERSENT ALKOHOL VOLGENS VOLUME; SPIRITUS, LIKEURE EN ANDER SPIRITUS- DRANKE; SAAMGESTELDE ALKOHOLIESE PREPARATE VAN 'N SOORT WAT GEBRUIK WORD BY DIE VERVAARDIGING VAN DRANKE:		
.10		Wynspiritus, in die Republiek vervaardig deur die distillering van wyn	287 550c/100! absolute alkohol	—
.15		Spiritus, in die Republiek vervaardig deur die distillering van enige suikerrietproduk	287 550c/100! absolute alkohol	—
.25		Spiritus, in die Republiek vervaardig deur die distillering van enige graanproduk	287 550c/100! absolute alkohol	—
.29		Ander spiritus, in die Republiek vervaardig	287 550c/100! absolute alkohol	—
.60		Ingevoerde spiritus van enige aard, met inbegrip van spiritus in ingevoerde spiritus- dranke (uitgesonderd likeure, soetdranke en dergelike spiritusdranke wat bygevoegde suiker bevat) en in saamgestelde alkoho- liese preparate met 'n alkoholsterkte van meer as 1,713 persent alkohol volgens volume	—	277 937c/100! absolute alkohol of 119 513c/100!
.70		Spiritus van enige aard in ingevoerde likeure, soetdranke en dergelike spiritus- dranke wat bygevoegde suiker bevat, met of sonder geurende bestanddele	—	277 937c/100! absolute alkohol
104.30	24.02	SIGARE, SEROETE, SIGARILLOS EN SIGARETTE, VAN TABAK OF TABAK- SURROGATE		
	24.03	ANDER BEWERKTE TABAK EN BEWERKTE TABAKSURROGATE, 'GEHOMOGENISEERDE' OF 'HER- SAAMGESTELDE' TABAK- EKSTRAKTE EN ESSENSE:		
.10		Sigare	32 717c/kg netto	32 717c/kg netto
.20		Sigarette	122,5c/10 sigarette	122,5c/10 sigarette
		Plus, ten opsigte van sigarette waarvan die massa van die tabakinhoud 1,5 kg/1 000 sigarette oorskry	4 561,4c/kg tabakinhoud	4 561,4c/kg tabakinhoud
.30		Sigarettabak	229c/50g	229c/50g
.40		Pyptabak	2 493,95c/kg netto	2 493,95c/kg netto"

