

REPUBLIC OF SOUTH AFRICA

**RATES AND MONETARY
AMOUNTS AND AMENDMENT OF
REVENUE LAWS BILL**

*(As introduced in the National Assembly (proposed section 77))
(The English text is the official text of the Bill)*

(MINISTER OF FINANCE)

[B 19—2016]

ISBN 978-1-4850-0330-4

No. of copies printed 800

GENERAL EXPLANATORY NOTE:

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

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

BILL

To fix the rates of normal tax; to amend the Transfer Duty Act, 1949, so as to amend the rates of transfer duty and monetary thresholds; to amend the Income Tax Act, 1962, so as to amend rates of tax and monetary amounts; to amend the Customs and Excise Act, 1964, so as to amend rates of duty in Schedule 1 to that Act; so as to substitute certain notes; to insert a new note; to insert a new section; to provide for additional relief under the voluntary disclosure programme; and to provide for matters connected therewith.

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

ARRANGEMENT OF SECTIONS

Sections

- | | | |
|----|----------------|---|
| 1. | Interpretation | 5 |
|----|----------------|---|

Part I

Fixing of rates and monetary amounts and amendment of revenue laws

- | | | |
|-----|--|----|
| 2. | Amendment of section 2 of Act 40 of 1949 | |
| 3. | Fixing of rates of normal tax | |
| 4. | Amendment of section 5 of Act 58 of 1962 | 10 |
| 5. | Amendment of section 6 of Act 58 of 1962 | |
| 6. | Amendment of section 6A of Act 58 of 1962 | |
| 7. | Amendment of section 9D of Act 58 of 1962 | |
| 8. | Amendment of section 29A of Act 58 of 1962 | |
| 9. | Amendment of section 29B of Act 58 of 1962 | 15 |
| 10. | Amendment of paragraph 9 of Seventh Schedule to Act 58 of 1962 | |
| 11. | Amendment of paragraph 5 of Eighth Schedule to Act 58 of 1962 | |
| 12. | Amendment of paragraph 10 of Eighth Schedule to Act 58 of 1962 | |
| 13. | Amendment of Schedule 1 to Act 91 of 1964 | |

Part II**Additional voluntary disclosure relief**

- 14. Interpretation
- 15. Additional relief under voluntary disclosure programme
- 16. Certain amounts to be included in taxable income of person qualifying for additional relief under voluntary disclosure programme 5
- 17. Rebasing of value of asset and loss limitation for capital gains tax purposes
- 18. Election in respect of trusts

Part III**Miscellaneous 10**

- 19. Short title

SCHEDULE I**SCHEDULE II****Interpretation**

1. (a) For the purposes of sections 3, 4, 5, 6, 7, 8, 9, 10, 11, 13, Part II and Schedule I, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962 (Act No. 58 of 1962), bears the meaning so assigned unless the context otherwise indicates. 15

(b) For the purposes of Schedule II, any word or expression to which a meaning has been assigned in the Customs and Excise Act (Act No. 91 of 1964), 1964, bears the meaning so assigned unless the context otherwise indicates. 20

Part I**Fixing of rates and monetary amounts and amendment of revenue laws**

Amendment of section 2 of Act 40 of 1949, as amended by section 1 of Act 59 of 1951, section 1 of Act 31 of 1953, section 1 of Act 32 of 1954, section 2 of Act 77 of 1964, 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, section 9 of Act 37 of 1996, section 2 of Act 32 of 1999, section 2 of Act 30 of 2002, section 31 of Act 12 of 2003, section 1 of Act 16 of 2004, section 1 of Act 9 of 2005, section 1 of Act 31 of 2005, section 14 of Act 9 of 2006 section 2 of Act 18 of 2009, section 2 of Act 24 of 2011 and section 2 of Act 13 of 2015 25 30

2. (1) Section 2 of the Transfer Duty Act, 1949, is hereby amended—
- (a) by the deletion in paragraph (b) of subsection (1) of the word “and” at the end of subparagraph (iv); 35
 - (b) by the substitution in paragraph (b) of subsection (1) for subparagraph (v) of the following subparagraph:
 - “(v) 11 per cent of so much of the said value or the said amount, as the case may be, as exceeds R2.25 million but does not exceed R10 million; and”; and 40
 - (c) by the addition in paragraph (b) of subsection (1) of the following subparagraph:
 - “(vi) 13 per cent of so much of the said value or the said amount, as the case may be, as exceeds R10 million.” 45
- (2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of property acquired or interest or restriction in any property renounced on or after that date.

Fixing of rates of normal tax

3. (1) The rates of tax fixed by Parliament in terms of section 5(2) of the Income Tax Act, 1962, are set out in paragraphs 1, 2, 3, 4, 5, 6, 7 and 9 of Schedule I.

(2) The rate of tax fixed by Parliament in terms of section 48B(1) of the Income Tax Act, 1962, is set out in paragraph 8 of Schedule I. 5

(3) Subject to subsection (4), the rates of tax referred to in subsection (1) apply in respect of—

(a) any person (other than a company or a trust other than a special trust) for the year of assessment ending during the period of 12 months ending on 28 February 2017; 10

(b) any company for any year of assessment ending during the period of 12 months ending on 31 March 2017; and

(c) any trust (other than a special trust) for any year of assessment commencing and ending during the period commencing on 1 March 2016 and ending on 28 February 2017. 15

(4) The rate of tax referred to in subsection (2) applies in respect of the taxable turnover of a person that is a registered micro business as defined in paragraph 1 of the Sixth Schedule to the Income Tax Act, 1962, in respect of any year of assessment ending during the period of 12 months ending on 28 February 2017.

Amendment of section 5 of Act 58 of 1962, as substituted by section 2 of Act 6 of 1963 and amended by section 5 of Act 90 of 1964, section 6 of Act 88 of 1965, section 7 of Act 55 of 1966, section 6 of Act 95 of 1967, section 6 of Act 76 of 1968, section 7 of Act 89 of 1969, section 5 of Act 88 of 1971, section 5 of Act 90 of 1972, section 5 of Act 65 of 1973, section 5 of Act 103 of 1976, section 5 of Act 113 of 1977, section 3 of Act 104 of 1980, section 4 of Act 96 of 1981, section 4 of Act 91 of 1982, section 3 of Act 94 of 1983, section 3 of Act 121 of 1984, section 3 of Act 65 of 1986, section 3 of Act 90 of 1988, section 3 of Act 129 of 1991, section 5 of Act 21 of 1994, section 4 of Act 21 of 1995, section 7 of Act 5 of 2001, section 5 of Act 19 of 2001, section 10 of Act 30 of 2002, section 15 of Act 45 of 2003, section 4 of Act 20 of 2006, section 4 of Act 8 of 2007, section 3 of Act 3 of 2008, section 6 of Act 60 of 2008, section 8 of Act 17 of 2009, section 7 of Act 7 of 2010, section 8 of Act 24 of 2011, section 271 of Act 28 of 2011 and section 5 of Act 31 of 2013 20 25 30

4. (1) Section 5 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (1) for paragraph (c) of the following paragraph:

“(c) any person (other than a company) during the year of assessment [ended] ending during the period of 12 months ending the last day of February each year; and” 35

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 6 of Act 58 of 1962, as amended by section 4 of Act 90 of 1962, section 3 of Act 6 of 1963, section 5 of Act 72 of 1963, section 8 of Act 55 of 1966, section 7 of Act 95 of 1967, section 7 of Act 76 of 1968, section 8 of Act 89 of 1969, section 7 of Act 88 of 1971, section 5 of Act 104 of 1980, 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, section 22 of Act 30 of 1998, section 5 of Act 32 of 1999, section 15 of Act 30 of 2000, section 6 of Act 19 of 2001, section 11 of Act 30 of 2002, section 35 of Act 12 of 2003, section 6 of Act 16 of 2004, section 3 of Act 9 of 2005, section 7 of Act 31 of 2005, section 20 of Act 9 of 2006, section 5 of Act 8 of 2007, section 1 of Act 3 of 2008, section 7 of Act 60 of 2008, section 6 of Act 17 of 2009, section 8 of Act 7 of 2010, section 6 of Act 24 of 2011, section 9 of Act 24 of 2011, section 2 of Act 13 of 2012, section 4 of Act 23 of 2013, section 3 of Act 42 of 2014, section 4 of Act 13 of 2015 and section 4 of Act 25 of 2015 40 45 50 55

5. (1) Section 6 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (2) for paragraph (a) of the following paragraph:

“(a) a primary rebate, an amount of [R13 257] R13 500;”

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 6A of Act 58 of 1962, as inserted by section 10 of Act 24 of 2011 and amended by section 3 of Act 13 of 2012, section 6 of Act 22 of 2012, section 5 of Act 23 of 2013, section 6 of Act 31 of 2013, section 7 of Act 31 of 2013, section 4 of Act 42 of 2014 and section 5 of Act 13 of 2015 5

6. (1) Section 6A of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (2)(b) for subparagraphs (i), (ii) and (iii) of the following subparagraphs, respectively:

- “(i) [R270] R 286, in respect of benefits to the person; 10
- (ii) [R540] R 572, in respect of benefits to the person and one dependant; or
- (iii) [R540] R 572, in respect of benefits to the person and one dependant, plus [R181] R192, in respect of benefits to each additional dependant.”

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date. 15

Amendment of section 9D of Act 58 of 1962, as inserted by section 9 of Act 28 of 1997 and amended by section 28 of Act 30 of 1998, section 17 of Act 53 of 1999, section 19 of Act 30 of 2000, section 10 of Act 59 of 2000, section 9 of Act 5 of 2001, section 22 of Act 60 of 2001, section 14 of Act 74 of 2002, section 22 of Act 45 of 2003, section 13 of Act 32 of 2004, section 14 of Act 31 of 2005, section 9 of Act 20 of 2006, section 9 of Act 8 of 2007, section 96 of Act 8 of 2007, section 15 of Act 35 of 2007, section 8 of Act 3 of 2008, section 13 of Act 60 of 2008, section 12 of Act 17 of 2009, section 16 of Act 7 of 2010, section 146 of Act 7 of 2010, section 25 of Act 24 of 2011, section 14 of Act 22 of 2012, section 156 of Act 22 of 2012, section 19 of Act 31 of 2013, section 12 of Act 43 of 2014 and section 13 of Act 25 of 2015 20 25

7. (1) Section 9D of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (2A) for paragraph (f) of the following paragraph:

- “(f) where the resident contemplated in subsection (2) is a natural person, special trust or an insurer in respect of its individual policyholder fund, the taxable capital gain of the controlled foreign company shall, for the purposes of paragraph 10 of the Eighth Schedule, be [33,3] 40 per cent of that company’s net capital gain for the relevant foreign tax year;”

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 29A of Act 58 of 1962, as inserted by section 30 of Act 53 of 1999 and amended by section 36 of Act 59 of 2000, section 15 of Act 5 of 2001, section 15 of Act 19 of 2001, section 39 of Act 60 of 2001, section 30 of Act 74 of 2002, section 16 of Act 16 of 2004, section 23 of Act 20 of 2006, section 21 of Act 3 of 2008, section 52 of Act 7 of 2010, section 62 of Act 22 of 2012, section 77 of Act 31 of 2013, section 47 of Act 43 of 2014 and section 53 of Act 25 of 2015 35 40

8. (1) Section 29A of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (11)(a)(ii) for subitem (C) of the following subitem:

- “(C) ‘U’ represents the amount determined under subitem (DD) of item (D) multiplied by [0,333] 0.4 in the case of the individual policyholder fund and [0,666] 0.8 in the case of the company policyholder fund; and”

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment ending on or after that date. 45

Amendment of section 29B of Act 58 of 1962, as inserted by section 63 of Act 22 of 2012 and amended by section 78 of Act 31 of 2013

9. Section 29B of the Income Tax Act, 1962, is hereby amended— 50

- (a) by the substitution in subsection (1) for the definition of “realisation year” of the following definition:

“‘**realisation year**’, in relation to an insurer, means the first year of assessment of that insurer that ends on or after 29 February [2012] 2016.”; 55

- (b) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words:
 “An insurer must be deemed to have disposed of each asset held by that insurer on 29 February [2012] 2016, at the close of the day, in respect of all its policyholder funds, other than an asset that constitutes—”;
- (c) by the substitution in subsection (5) for paragraph (a) of the following paragraph:
 “(a) In addition to any inclusion in any aggregate capital gain or aggregate capital loss of the policyholder funds of an insurer, that insurer must, in respect of each of those policyholder funds, include in the aggregate capital gain or aggregate capital loss of each of those funds for the realisation year and each of the [three] two years of assessment following that realisation year an amount equal to [18,75] 27.75 per cent of an amount determined in terms of paragraph (b).”; and
- (d) by the substitution in subsection (5) for paragraph (c) of the following paragraph:
 “(c) Where a person ceases to conduct the business of an insurer prior to the expiration of the [three] two years of assessment contemplated in paragraph (a), any amount determined in terms of paragraph (b) must, to the extent that the amount has not been included as contemplated in paragraph (a), be so included in the year of assessment during which the person ceases to conduct the business of an insurer.”.
- (2) Subsection (1) is deemed to have come into operation on 29 February 2016.

Amendment of paragraph 9 of Seventh Schedule to Act 58 of 1962, as amended by section 31 of Act 96 of 1985, section 34 of Act 65 of 1986, section 29 of Act 85 of 1987, section 59 of Act 101 of 1990, section 53 of Act 113 of 1993, section 33 of Act 21 of 1994, section 51 of Act 28 of 1997, section 55 of Act 30 of 1998, section 55 of Act 30 of 2000, section 57 of Act 31 of 2005, section 29 of Act 9 of 2006, section 2 of Act 8 of 2007, section 68 of Act 35 of 2007, sections 1 and 48 of Act 3 of 2008, section 65 of Act 17 of 2009, section 104 of Act 24 of 2011, section 7 of Act 13 of 2012 and section 8 of Act 23 of 2013, section 6 of Act 42 of 2014 and section 76 of Act 43 of 2014

10. (1) Paragraph 9 of the Seventh Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in subparagraph (3)(a)(ii) for the words preceding the proviso of the following words:
 “ ‘B’ represents an abatement equal to an amount of [R73 650] R75 000.”.
- (2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date.

Amendment of paragraph 5 of Eighth Schedule to Act 58 of 1962, as amended by section 32 of Act 9 of 2006, section 2 of Act 8 of 2007, section 1 of Act 3 of 2008, section 67 of Act 17 of 2009, section 107 of Act 24 of 2011 and section 8 of Act 13 of 2012

11. (1) Paragraph 5 of the Eighth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (1) of the following subparagraph:
 “(1) Subject to subparagraph (2), the annual exclusion of a natural person and a special trust in respect of a year of assessment is [R30 000] R40 000.”.
- (2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date.

Amendment of paragraph 10 of Eighth Schedule to Act 58 of 1962, as amended by section 66 of Act 74 of 2002, section 9 of Act 13 of 2012, section 105 of Act 22 of 2012 and section 79 of Act 43 of 2012

12. (1) Paragraph 10 of the Eighth Schedule to the Income Tax Act, 1962, is hereby amended—
 (a) by the substitution for subparagraph (a) of the following subparagraph:
 “(a) in the case of a natural person or a special trust as defined in section 1 of the Act, [33,3] 40 per cent;”

- (b) by the substitution in subparagraph (b) for item (ii) of the following item:
 “(i) individual policyholder fund, [33,3] 40 per cent;” and
- (c) by the substitution in subparagraph (b) for items (iii) and (iv) of the following items, respectively:
 “(iii) company policyholder fund, [66,6] 80 per cent; and 5
 (iv) risk policy fund, [66,6] 80 per cent;” and
- (d) by the substitution for subparagraph (c) of the following subparagraph:
 “(c) in any other case, [66,6] 80 per cent.”
- (2) Paragraphs (a) and (d) of subsection (1) are deemed to have come into operation on 1 March 2016 and apply in respect of years of assessment commencing on or after 10 that date.
- (3) Paragraphs (b) and (c) of subsection (1) are—
- (a) in respect of deemed disposals made by virtue of section 29B of the Income Tax Act, 1962, deemed to have come into operation on 29 February 2016 and applies in respect of those disposals; and 15
- (b) in respect of any disposals other than deemed disposals contemplated in paragraph (a), deemed to have come into operation on 1 March 2016 and applies in respect of those disposals that are made on or after that date.

Amendment of Schedule 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 105 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, section 75 of Act 30 of 1998, section 7 of Act 32 of 1999, section 64 of Act 30 of 2000, section 52 of Act 19 of 2001, section 53 of Act 30 of 2002, section 41 of Act 12 of 2003, section 155 of Act 45 of 2003, section 36 of Act 16 of 2004, section 14 of Act 9 of 2005, section 36 of Act 9 of 2006, section 76 of Act 8 of 2007, section 66 of Act 3 of 2008, section 88 of Act 17 of 2009, section 117 of Act 7 of 2010, section 127 of Act 24 of 2011, section 14 of Act 13 of 2012, section 9 of Act 23 of 2013, section 7 of Act 42 of 2014 and section 8 of Act No. 13 of 2015 20 25 30 35

13. (1) Schedule No. 1 to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended as set out in Schedule II.

(2) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Parts I and II of Schedule II are deemed to have come into operation on 24 February 2016. 40

(3) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Part III of Schedule II are deemed to have come into operation on 1 February 2017.

Part II

Additional voluntary disclosure relief 45

Interpretation

14. For the purposes of this Part—

“**Income Tax Act**” means the Income Tax Act, 1962 (Act No. 58 of 1962);

“**tax Act**” means a tax Act as defined in section 1 of the Tax Administration Act; and 50

“**trust**” means a trust as defined in section 1(1) of the Income Tax Act and includes any similar arrangement formed or established under the laws of any country other than the Republic.

Additional relief under voluntary disclosure programme

15. (1) For the purposes of providing additional relief under the voluntary disclosure programme contemplated in Part B of Chapter 16 of the Tax Administration Act, there must, in the hands of a person and in respect of any year of assessment ending on or before 28 February 2015, be exempt from any tax imposed under the Estate Duty Act and any tax imposed under the Income Tax Act, other than employees' tax, as defined in paragraph 1 of the Fourth Schedule to the Income Tax Act, an amount determined in accordance with subsection (2) in respect of which—

- (a) that person has made an application under section 2 of the Rates and Monetary Amounts and Amendment of Revenue Laws (Administration) Act, 2016; and
- (b) a voluntary disclosure agreement has been concluded under section 230 of the Tax Administration Act in respect of that application.

(2) The amount contemplated in subsection (1) is equal to the amount of the receipts and accruals not declared to the Commissioner as required by the Estate Duty Act or the Income Tax Act, from which an asset, situated outside the Republic and held by the person during the period 1 March 2010 to 28 February 2015, was wholly or partly derived.

(3) A person who held an asset wholly or partly derived from receipts and accruals not declared to the Commissioner as required by the Estate Duty Act or the Income Tax Act, which was disposed of before 1 March 2010, other than by way of a donation or disposal on loan account to a trust, may elect that the asset be deemed to have been held during the period 1 March 2010 to 28 February 2015 for the purposes of this section and section 16 and that its value for that period be equal to its highest value, as determined under section 16(2), while actually held and not disposed of.

(4) For the purposes of subsection (3), where the value as contemplated in that subsection cannot be determined, the Commissioner may agree to accept a reasonable estimate of that value.

(5) If a receipt or accrual exempt from tax in the hands of a person under subsection (1) was received or accrued by way of inheritance or donation, that inheritance or donation must be exempt from estate duty under the Estate Duty Act or donations tax under the Income Tax Act in the hands of the estate or the donor.

(6) For the purposes of subsection (2), a share or similar interest in a controlled foreign company, as defined in section 9D(1) of the Income Tax Act, is deemed to have been partly derived from amounts that must be included in the income of a holder of that share or interest under section 9D(2) of that Act.

Certain amounts to be included in taxable income of person qualifying for additional relief under voluntary disclosure programme

16. (1) There must be included in the taxable income of a person who qualifies for additional relief under section 15(1), in the first year of assessment ending on or after 1 March 2014, an amount equal to 40 per cent of the highest amount determined under subsection (2) in respect of the aggregate value of all assets referred to in section 15 as at the end of each year of assessment ending on or after 1 March 2010 but not ending on or after 1 March 2015.

(2) The value referred to in subsection (1) is the market value determined in the relevant foreign currency and translated to the currency of the Republic at the spot rate on the last business day in the Republic on or before the end of each year of assessment.

Rebasing of value of asset and loss limitation for capital gains tax purposes

17. (1) An asset referred to in section 15 that was held and not disposed of on the last day of the year of assessment ending on or before 28 February 2015 must be deemed to have been acquired on that day at a cost equal to the value of that asset under section 16, in the relevant foreign currency, for the purposes of determining a capital gain or capital loss under the Eighth Schedule to the Income Tax Act on the disposal of that asset: Provided that such cost must be limited to the proceeds on the disposal of that asset less the expenditure allowable under paragraph 20 of that Schedule incurred on or after that day in respect of that asset.

Election in respect of trusts

18. (1) For the purposes of sections 15, 16 and 17, a person who is a donor (or the deceased estate of a donor) or a beneficiary in relation to a discretionary trust which is not a resident may elect that any asset situated outside the Republic contemplated in subsection (2), which was held by the discretionary trust during the period 1 March 2010 to 28 February 2015, be deemed to have been held by that person for the purposes of all tax Acts. 5

(2) Subsection (1) applies in respect of an asset situated outside the Republic held by a discretionary trust, if that asset—

(a) had been acquired by the trust by way of a donation or is derived from such a donation; 10

(b) has been wholly or partly derived from any amount not declared to the Commissioner as required by the Estate Duty Act or the Income Tax Act; and

(c) has not vested in any beneficiary of that trust at the time that election is made.

(3) (a) Subject to paragraph (b), where a person makes an election as contemplated in subsection (1), that person must be deemed to have— 15

(i) held the asset contemplated in that subsection from the date on which the discretionary trust acquired the asset;

(ii) received or accrued the same income and incurred the same expenditure in respect of that asset as the trust received, accrued or incurred; and 20

(iii) dealt with the asset in the same manner as the trust dealt with that asset.

(b) Paragraph (a) must apply until—

(i) the asset is disposed of by the trust;

(ii) the person would be treated as having disposed of the asset in terms of the Income Tax Act; or 25

(iii) in the case of a deceased estate, company or other juristic person, the day before that person ceases to exist by operation of law.

(c) When paragraph (b) applies, the person must be treated as having disposed of that asset for consideration equal to the market value of that asset on the date of disposal.

(4) Sections 7(5), 7(8) and 25B of the Income Tax Act and paragraphs 70, 72 and 80 of the Eighth Schedule to that Act, must not apply in respect of any income, expenditure or capital gain relating to that asset, during the time an asset is deemed to be held by the person as contemplated in subsection (1). 30

Short title

19. This Act is called the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2016. 35

Schedule I

(Sections 1 and 3)

RATES OF NORMAL TAX

1. The rate of tax referred to in section 3(1) that is to be levied in respect of the taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit) of any natural person, deceased estate, insolvent estate or special trust in respect of any year of assessment for the year of assessment ending during the period of 12 months ending on 28 February 2017 is set out in the table below:

Taxable income	Rate of Tax
Not exceeding R188 000	18 per cent of taxable income
Exceeding R188 000 but not exceeding R293 600	R33 840 plus 26 per cent of amount by which taxable income exceeds R188 000
Exceeding R293 600 but not exceeding R406 400	R61 269 plus 31 per cent of amount by which taxable income exceeds R293 600
Exceeding R406 400 but not exceeding R550 100	R96 264 plus 36 per cent of amount by which taxable income exceeds R406 400
Exceeding R550 100 but not exceeding R701 300	R147 996 plus 39 per cent of amount by which taxable income exceeds R550 100
Exceeds R701 300	R206 964 plus 41 per cent of amount by which taxable income exceeds R701 300

2. The rate of tax referred to in section 3(1) that must be levied in respect of the taxable income of a trust (other than a special trust or a public benefit organisation, recreational club or small business funding entity referred to in paragraph 4) in respect of any year of assessment commencing and ending during the period commencing on 1 March 2016 and ending on 28 February 2017 is 41 per cent.

3. The rate of tax referred to in section 3(1) that must be levied in respect of the taxable income of a company (other than a public benefit organisation, recreational club or small business funding entity referred to in paragraph 4 or a small business corporation referred to in paragraph 5) in respect of any year of assessment ending during the period of 12 months ending on 31 March 2017 is, subject to the provisions of paragraph 10, as follows:

- (a) 28 per cent of the taxable income of any company (excluding taxable income referred to in subparagraphs (b), (c) and (d));
- (b) in respect 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, but after the set-off of any assessed loss in terms of section 20(1) of that Act, a percentage determined in accordance with the formula:

$$y = 34 - \frac{170}{x}$$

in which formula 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) in respect 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, a rate equal to the average rate of normal tax or 28 per cent, 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 mining for gold on any gold mine for the period from which that company commenced its gold mining operations on that gold mine to the end of the period assessed, by the number of rands contained in the said aggregate taxable income; and

- (d) in respect of the taxable income derived by any company from carrying on long-term insurance business in respect of its—
- (i) individual policyholder fund, 30 per cent; and
 - (ii) company policyholder fund, risk policy fund and corporate fund, 28 per cent.

4. The rate of tax referred to in section 3(1) that must be levied in respect of the taxable income of any public benefit organisation that has been approved by the Commissioner in terms of section 30(3) of the Income Tax Act, or any recreational club that has been approved by the Commissioner in terms of section 30A(2) of that Act or any small business funding entity that has been approved by the Commissioner in terms of section 30C(1) is 28 per cent—

- (a) in the case of an organisation, club or small business funding entity that is a company, in respect of any year of assessment ending during the period of 12 months ending on 31 March 2017; or
- (b) in the case of an organisation or small business funding entity that is a trust, in respect for any year of assessment commencing and ending during the 12 month period commencing on 1 March 2016 and ending on 28 February 2017.

5. The rate of tax referred to in section 3(1) that must be levied in respect of the taxable income of any company which qualifies as a small business corporation as defined in section 12E of the Income Tax Act, in respect of any year of assessment ending during the period of 12 months ending on 31 March 2017, subject to paragraph 7, is set out in the table below:

Taxable income	Rate of tax
Not exceeding R75 000	0 per cent of taxable income
Exceeding R75 000 but not exceeding R365 000	7 per cent of amount by which taxable income exceeds R75 000
Exceeding R365 000 but not exceeding R550 000	R20 300 plus 21 per cent of amount by which taxable income exceeds R365 000
Exceeding R550 000	R59 150 plus 28 per cent of amount by which taxable income exceeds R550 000

6. The rate of tax referred to in section 3(1) that is to be levied on taxable income attributable to income derived by a qualifying company within a special economic zone as contemplated in section 12R of the Income Tax Act, subject to paragraph 7, is 15 cents on each rand of taxable income.

7. If a company is subject to both paragraphs 5 and 6 in respect of determining the rate of tax that must be levied on an amount of taxable income of a company, the tax payable in respect of that amount of taxable income is the lesser of the tax determined under paragraph 5 and paragraph 6 in respect of that amount of taxable income.

8. The rate of tax referred to in section 3(2) to be levied in respect of the taxable turnover of a person that is a registered micro business as defined in paragraph 1 of the Sixth Schedule to the Income Tax Act, in respect of any year of assessment ending during the period of 12 months ending on 28 February 2017 is set out in the table below:

Taxable turnover	Rate of tax
Not exceeding R335 000	0 per cent of taxable turnover
Exceeding R335 000 but not exceeding R500 000	1 per cent of amount by which taxable turnover exceeds R335 000
Exceeding R500 000 but not exceeding R750 000	R1 650 plus 2 per cent of amount by which taxable turnover exceeds R500 000
Exceeding R750 000	R6 650 plus 3 per cent of amount by which taxable turnover exceeds R750 000

9. (a) (i) If a retirement fund lump sum withdrawal benefit accrues to a person in any year of assessment commencing on or after 1 March 2017, the rate of tax referred to in section 3(1) that must be levied on that person in respect of taxable income comprising the aggregate of—

- (aa) that retirement fund lump sum withdrawal benefit;
- (bb) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in subitem (aa);
- (cc) retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in subitem (aa); and
- (dd) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in subitem (aa),

is set out in the table below:

Taxable income from lump sum benefits	Rate of tax
Not exceeding R25 000	0 per cent of taxable income
Exceeding R25 000 but not exceeding R660 000	18 per cent of amount by which taxable income exceeds R25 000
Exceeding R660 000 but not exceeding R990 000	R114 300 plus 27 per cent of amount by which taxable income exceeds R660 000
Exceeding R990 000	R203 400 plus 36 per cent of amount by which taxable income exceeds R990 000

(ii) The amount of tax levied in terms of item (i) must be reduced by an amount equal to the tax that would be leviable on the person in terms of that item in respect of taxable income comprising the aggregate of—

- (aa) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in item (i)(aa);
- (bb) retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in item (i)(aa); and
- (cc) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in item (i)(aa).

(b) (i) If a retirement fund lump sum benefit accrues to a person in any year of assessment commencing on or after 1 March 2017, the rate of tax referred to in section 3(1) that must be levied on that person in respect of taxable income comprising the aggregate of—

- (aa) that retirement fund lump sum benefit;
- (bb) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum benefit contemplated in subitem (aa);
- (cc) retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum benefit contemplated in subitem (aa); and
- (dd) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the retirement fund lump sum benefit contemplated in subitem (aa),

is set out in the table below:

Taxable income from lump sum benefits	Rate of tax
Not exceeding R500 000	0 per cent of taxable income
Exceeding R500 000 but not exceeding R700 000	18 per cent of amount by which taxable income exceeds R500 000
Exceeding R700 000 but not exceeding R1 050 000	R36 000 plus 27 per cent of amount by which taxable income exceeds R700 000

Taxable income from lump sum benefits	Rate of tax
Exceeding R1 050 000	R130 500 plus 36 per cent of amount by which taxable income exceeds R1 050 000

(ii) The amount of tax levied in terms of item (i) must be reduced by an amount equal to the tax that would be leviable on the person in terms of that item in respect of taxable income comprising the aggregate of—

- (aa) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum benefit contemplated in item (i)(aa);
- (bb) retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum benefit contemplated in item (i)(aa); and
- (cc) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the retirement fund lump sum benefit contemplated in item (i)(aa).

(c) (i) If a severance benefit accrues to a person in any year of assessment commencing on or after 1 March 2017, the rate of tax referred to in section 3(1) that is to be levied on that person in respect of taxable income comprising the aggregate of—

- (aa) that severance benefit;
- (bb) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the severance benefit contemplated in subitem (aa);
- (cc) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the severance benefit contemplated in subitem (aa); and
- (dd) retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the severance benefit contemplated in subitem (aa),

is set out in the table below:

Taxable income from lump sum benefits	Rate of tax
Not exceeding R500 000	0 per cent of taxable income
Exceeding R500 000 but not exceeding R700 000	18 per cent of amount by which taxable income exceeds R500 000
Exceeding R700 000 but not exceeding R1 050 000	R36 000 plus 27 per cent of amount by which taxable income exceeds R700 000
Exceeding R1 050 000	R130 500 plus 36 per cent of amount by which taxable income exceeds R1 050 000

(ii) The amount of tax levied in terms of item (i) must be reduced by an amount equal to the tax that would be leviable on the person in terms of that item in respect of taxable income comprising the aggregate of—

- (aa) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the severance benefit contemplated in item (i)(aa);
- (bb) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the severance benefit contemplated in item (i)(aa); and
- (cc) retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the severance benefit contemplated in item (i)(aa).

10. The rates of tax set out in paragraphs 1, 2, 3, 4, 5, 6, 7 and 9 are the rates required to be fixed by Parliament in accordance with the provisions of section 5(2) of the Income Tax Act, 1962.

11. The rate of tax set out in paragraph 8 is the rate required to be fixed by Parliament in accordance with the provisions of section 48B(1) of the Income Tax Act, 1962.

12. For the purposes of this Schedule, income derived from mining for gold includes 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.

Schedule II

AMENDMENT OF PART 1 OF SCHEDULE NO. 1 TO CUSTOMS AND EXCISE ACT, 1964

(Sections 1 and 13)

PART I

1. By the substitution in Chapter 22 for additional note 3 of the following additional note:

“3. The beverages of subheading 2206.00.05 are beverages which, when kept at a temperature of 20°C in closed containers, have an excess pressure of not less than 300 kPa.”.

2. By the substitution in Chapter 22 for additional note 6 of the following additional note:

“6. (a) Subheading 2206.00.19 is limited to beverages that are the end product of fermentation of a liquor (*wort*) of non-malted milled cereals listed in the table in Chapter Note 2 to Chapter 11, whether or not flavoured but not mixed with any other beverages, provided the fermentable sugars are derived solely from the liquor (*wort*) without the addition of any other sugars during or prior to fermentation.

(b) Subheading 2206.00.21 is limited to beverages obtained by mixing the products specified in (a) with any non-alcoholic beverage.”.

3. By the addition in Chapter 22 after Additional Note 6 of the following additional note:

“7. For the purposes of tariff subheadings 2208.20.11 and 2208.20.91, “brandy” means pot stillled brandy and vintage brandy as defined in the Liquor Products Act, 1989 (Act No. 60 of 1989).”.

4. By the substitution in Chapter 22 for tariff subheadings 2208.20.10 and 2208.20.90 of the following subheadings:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2208.20.10	6	-- In containers holding 2 li or less	li	154c/li	free	free	free
2208.20.90	4	-- Other	li	136c/li	free	free	free

5. By the substitution in Chapter 22 for tariff subheadings 2206.00.05 and 2206.00.19 of the following subheadings:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2206.00.05	3	- 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.	li	25%	free	25%	free
2206.00.19	3	- 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.	li	25%	free	25%	free

6. By the insertion in Chapter 22 of the following tariff subheadings:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2206.00.21	5	- 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.	li	25%	free	25%	free
2208.20.1		-- In containers holding 2 li or less:					
2208.20.11	4	--- Brandy as defined in Additional Note 7 to Chapter 22	li	154c/li	free	free	free
2208.20.19	9	--- Other	li	154c/li	free	free	free
2208.20.9		-- Other:					
2208.20.91	2	--- Brandy as defined in Additional Note 7 to Chapter 22	li	136c/li	free	free	free
2208.20.99	8	--- Other	li	136c/li	free	free	free

PART II

SUBSTITUTION OF PART 2A OF SCHEDULE NO. 1 TO CUSTOMS AND
EXCISE ACT, 1964

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	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:	
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
104.10	22.03	Beer made from malt:	
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	R79.26/li aa
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):	
104.15.01	2204.10	Sparkling wine	R10.53/li
104.15	2204.21	In containers holding 2 li or less:	
104.15	2204.21.4	Unfortified wine:	
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.	R3.31/li
104.15.04	2204.21.42	Other	R161.47/li aa
104.15	2204.21.5	Fortified wine:	
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.	R5.82/li
104.15.06	2204.21.52	Other	R161.47/li aa
104.15	2204.29	Other:	
104.15	2204.29.4	Unfortified wine:	
104.15.07	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.	R3.31/li
104.15.08	2204.29.42	Other	R161.47/li aa
104.15	2204.29.5	Fortified wine:	
104.15.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R5.82/li
104.15.10	2204.29.52	Other	R161.47/li aa
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
104.16	2205.10	In containers holding 2 li or less:	
104.16.01	2205.10.10	Sparkling	R10.53/li
104.16	2205.10.2	Unfortified:	
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.	R3.31/li
104.16.04	2205.10.22	Other	R161.47/li aa
104.16	2205.10.3	Fortified:	
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.	R5.82/li
104.16.06	2205.10.32	Other	R161.47/li aa
104.16	2205.90	Other:	
104.16	2205.90.2	Unfortified:	
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.	R3.31/li
104.16.10	2205.90.22	Other	R161.47/li aa
104.16	2205.90.3	Fortified:	

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
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.	R5.82/li
104.16.12	2205.90.32	Other	R161.47/li aa
104.17	22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	
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	R10.53/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 vol.	R79.26/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.	R79.26/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.	R79.26/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.	R79.26/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.	R79.26/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.	R65.97/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 15 per cent by volume but not exceeding 23 per cent by vol.	R65.97/li aa
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.	R79.26/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.	R65.97/li aa
104.17.90	2206.00.90	Other	R161.47/li aa
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent by vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent by vol. or higher	R161.47/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R161.47/li aa
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent by vol.; spirits, liqueurs and other spirituous beverages:	
104.23	2208.20	Spirits obtained by distilling grape wine or grape marc:	
104.23	2208.20.1	In containers holding 2 li or less:	
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	R149.23 /li aa
104.23.02	2208.20.19	Other	R161.47/li aa
104.23	2208.20.9	Other:	
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	R149.23/li aa
104.23.04	2208.20.99	Other	R161.47/li aa
104.23	2208.30	Whiskies:	
104.23.05	2208.30.10	In containers holding 2 li or less	R161.47/li aa

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.23.07	2208.30.90	Other	R161.47/li aa
104.23	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:	
104.23.09	2208.40.10	In containers holding 2 li or less	R161.47/li aa
104.23.11	2208.40.90	Other	R161.47/li aa
104.23	2208.50	Gin and Geneva:	
104.23.13	2208.50.10	In containers holding 2 li or less	R161.47/li aa
104.23.15	2208.50.90	Other	R161.47/li aa
104.23	2208.60	Vodka:	
104.23.17	2208.60.10	In containers holding 2 li or less	R161.47/li aa
104.23.19	2208.60.90	Other	R161.47/li aa
104.23	2208.70	Liqueurs and cordials:	
104.23	2208.70.2	In containers holding 2 li or less:	
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.	R65.97/li aa
104.23.22	2208.70.22	Other	R161.47/li aa
104.23	2208.70.9	Other:	
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.	R65.97/li aa
104.23.24	2208.70.92	Other	R161.47/li aa
104.23	2208.90	Other:	
104.23	2208.90.2	In containers holding 2 li or less:	
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.	R65.97/li aa
104.23.26	2208.90.22	Other	R161.47/li aa
104.23	2208.90.9	Other:	
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.	R65.97/li aa
104.23.28	2208.90.92	Other	R161.47/li aa
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
104.30	2402.10	Cigars, cheroots and cigarillos containing tobacco:	
104.30.01	2402.10.10	Imported from Switzerland	R3 012.17/kg net
104.30.03	2402.10.90	Other	R3 012.17/kg net
104.30	2402.20	Cigarettes containing tobacco:	
104.30.05	2402.20.10	Imported from Switzerland	R6.62/10 cigarettes
104.30.07	2402.20.90	Other	R6.62/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:	
104.30.09	2402.90.12	Imported from Switzerland	R3 012.17/kg net
104.30.11	2402.90.14	Other	R3 012.17/kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:	
104.30.13	2402.90.22	Imported from Switzerland	R6.62/10 cigarettes
104.30.15	2402.90.24	Other	R6.62/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:	
104.35	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R166.40/kg net

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.35	2403.19	Other:	
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	R166.40/kg net
104.35.03	2403.19.20	Other pipe tobacco	R166.40/kg net
104.35.05	2403.19.30	Cigarette tobacco	R297.60/kg
104.35	2403.99	Other:	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	R297.60/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	R166.40/kg net

PART III**AMENDMENT OF PART 3 OF SCHEDULE NO. 1 TO CUSTOMS AND EXCISE ACT, 1964**

1. Part 3 of Schedule No. 1 to the Customs and Excise Act, is hereby amended by the addition of the following section:

“SCHEDULE NO. 1/ PART 3/ SECTION E**ENVIRONMENTAL LEVY ON TYRES:****NOTES:**

1. Any rate of environmental levy on tyres specified in this section shall apply to—

- (a) new, used or retreaded tyres, that are imported into the Republic;
- (b) tyres fitted to, or presented with, imported vehicles or chassis specified in Chapter 87;
- (c) tyres fitted to or presented with imported road wheels fitted with tyres, the wheel rims fitted with tyres specified in headings 87.08 and 87.16;
- (d) tyres imported in terms of Chapter 98; and
- (e) new or retreaded tyres manufactured in the Republic.

2. Any environmental levy payable in terms of this Section in respect of tyres specified therein shall be additional to any customs and excise duty payable in terms of Part 1 or 2 of Schedule No.1 or any section in this Part.

3. The rate of environmental levy specified in the “rate of environmental levy” column in this Section shall be calculated on the mass of the tyre/s only, whether or not imported with vehicles, chassis, or components (including road wheels fitted with tyres, wheel rims fitted with tyres or other goods).

4. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this schedule.

2. By the insertion in Section E of the following tariff items:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
152.00	40.11	New pneumatic tyres, of rubber:	
152.01	4011.10	Of a kind used on motor cars (including station wagons and racing cars):	
152.01.01	4011.10.01	Having a rim size not exceeding 33 cm (13 inches)	R2.30/kg net
152.01.03	4011.10.03	Having a rim size of 35 cm (14 inches)	R2.30/kg net
152.01.05	4011.10.05	Having a rim size of 38 cm (15 inches)	R2.30/kg net
152.01.07	4011.10.07	Having a rim size of 41 cm (16 inches)	R2.30/kg net
152.01.09	4011.10.09	Having a rim size of 43 cm (17 inches) or more	R2.30/kg net
152.02	4011.20	Of a kind used on buses or lorries:	
152.02	4011.20.1	Having a load index not exceeding 121:	
152.02.03	4011.20.16	Having a rim size not exceeding 35 cm (14 inches)	R2.30/kg net
152.02.05	4011.20.18	Having a rim size of 38 cm (15 inches) or more	R2.30/kg net
152.02	4011.20.2	With a load index exceeding 121:	
152.02.07	4011.20.22	Having a rim size not exceeding 44 cm (17.5 inches)	R2.30/kg net
152.02.09	4011.20.24	Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches)	R2.30/kg net
152.02.11	4011.20.26	Having a rim size exceeding 51 cm (20 inches)	R2.30/kg net
152.02.15	4011.30	Of a kind used on aircraft	R2.30/kg net
152.02.17	4011.40	Of a kind used on motorcycles	R2.30/kg net
152.02.19	4011.50	Of a kind used on bicycles	R2.30/kg net
152.02	4011.6	Other, having a “herring-bone” or similar tread:	

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
152.02	4011.61	Of a kind used on agricultural or forestry vehicles and machines:	
152.02.25	4011.61.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.27	4011.61.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02.29	4011.62	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	R2.30/kg net
152.02	4011.63	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:	
152.02.31	4011.63.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.33	4011.63.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02	4011.69	Other:	
152.02.37	4011.69.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.39	4011.69.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02	4011.9	Other:	
152.02	4011.92	Of a kind used on agricultural or forestry vehicles and machines:	
152.02.43	4011.92.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.45	4011.92.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02.47	4011.93	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	R2.30/kg net
152.02	4011.94	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:	
152.02.49	4011.94.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.51	4011.94.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02	4011.99	Other:	
152.02.53	4011.99.10	Having a rim size of less than 91 cm (excluding those for use on wheelchairs)	R2.30/kg net
152.02.55	4011.99.90	Other	R2.30/kg net
152.03	4012.1	Retreaded tyres:	
152.03.11	4012.11	Of a kind used on motor cars (including station wagons and racing cars)	R0.00/kg net
152.03.12	4012.12	Of a kind used on buses or lorries	R0.00/kg net
152.03.13	4012.13	Of a kind used on aircraft	R2.30/kg net
152.03.19	4012.19	Other	R2.30/kg net
152.04	4012.20	Used pneumatic tyres:	
152.04.11	4012.20.10	Of a kind used on motor cars (including station wagons and racing cars)	R2.30/kg net
152.04.13	4012.20.20	Of a kind used on busses or lorries	R2.30/kg net
152.04.15	4012.20.90	Other	R2.30/kg net
153.00	87.01	Tractors (excluding tractors of heading 87.09):	
153.00.01	8701.10	Pedestrian controlled tractors	R2.30/kg net
153.01	8701.20	Road tractors for semi-trailers:	
153.01.05	8701.20.10	Of a vehicle mass not exceeding 1 600 kg	R2.30/kg net
153.01.07	8701.20.20	Of a vehicle mass exceeding 1 600 kg	R2.30/kg net
153.01.09	8701.30	Track-laying tractors	R2.30/kg net
153.01	8701.90	Other:	
153.01.17	8701.90.10	Two-wheeled tractors, of a cylinder capacity exceeding 2 000 cm ³	R2.30/kg net
153.01.19	8701.90.90	Other	R2.30/kg net
153.02	87.02	Motor vehicles for the transport of ten or more persons, including the driver:	

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.02	8702.10	With compression-ignition internal combustion piston engines (diesel or semi-diesel):	
153.02.10	8702.10.10	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	R2.30/kg net
153.02.15	8702.10.81	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.20	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.25	8702.10.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.30	8702.10.90	Other	R2.30/kg net
153.02	8702.90	Other:	
153.02.35	8702.90.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.40	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.45	8702.90.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.49	8702.90.90	Other	R2.30/kg net
153.03	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:	
153.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	R2.30/kg net
153.03	8703.2	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
153.03	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:	
153.03.11	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg	R2.30/kg net
153.03.13	8703.21.25	Hearses	R2.30/kg net
153.03.15	8703.21.27	Ambulances	R2.30/kg net
153.03.17	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	R2.30/kg net
153.03.19	8703.21.70	Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit	R2.30/kg net
153.03.21	8703.21.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	R2.30/kg net
153.03.23	8703.21.90	Other	R2.30/kg net
153.03	8703.22	Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:	
153.03.25	8703.22.25	Hearses	R2.30/kg net
153.03.27	8703.22.27	Ambulances	R2.30/kg net
153.03.29	8703.22.90	Other	R2.30/kg net
153.03	8703.23	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:	
153.03.31	8703.23.25	Hearses	R2.30/kg net
153.03.33	8703.23.27	Ambulances	R2.30/kg net
153.03.35	8703.23.90	Other	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.03	8703.24	Of a cylinder capacity exceeding 3 000 cm³:	
153.03.37	8703.24.25	Hearses	R2.30/kg net
153.03.39	8703.24.27	Ambulances	R2.30/kg net
153.03.41	8703.24.90	Other	R2.30/kg net
153.03	8703.3	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
153.03	8703.31	Of a cylinder capacity not exceeding 1 500 cm³:	
153.03.43	8703.31.25	Hearses	R2.30/kg net
153.03.45	8703.31.27	Ambulances	R2.30/kg net
153.03.47	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	R2.30/kg net
153.03.49	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net
153.03.51	8703.31.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.03.53	8703.31.90	Other	R2.30/kg net
153.03	8703.32	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:	
153.03.55	8703.32.25	Hearses	R2.30/kg net
153.03.57	8703.32.27	Ambulances	R2.30/kg net
153.03.59	8703.32.90	Other	R2.30/kg net
153.03	8703.33	Of a cylinder capacity exceeding 2 500 cm³:	
153.03.61	8703.33.25	Hearses	R2.30/kg net
153.03.63	8703.33.27	Ambulances	R2.30/kg net
153.03.65	8703.33.90	Other	R2.30/kg net
153.03	8703.90	Other:	
153.03.67	8703.90.25	Hearses	R2.30/kg net
153.03.69	8703.90.27	Ambulances	R2.30/kg net
153.03.71	8703.90.31	Electric vehicles with a mass not exceeding 800 kg	R2.30/kg net
153.03.73	8703.90.33	Other electric vehicles	R2.30/kg net
153.03.75	8703.90.90	Other	R2.30/kg net
153.04	87.04	Motor vehicles for the transport of goods:	
153.04	8704.10	Dumpers designed for off-highway use:	
153.04.05	8704.10.25	G.V.M. not exceeding 50 t	R2.30/kg net
153.04.07	8704.10.90	Other	R2.30/kg net
153.04	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
153.04	8704.21	G.V.M. not exceeding 5 t:	
153.04.09	8704.21.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.11	8704.21.40	Off-the-road logging trucks	R2.30/kg net
153.04.13	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	R2.30/kg net
153.04.15	8704.21.75	Other, with an engine capacity exceeding 1 000 m ³ (excluding the vehicle of subheading 8704.21.77)	R2.30/kg net
153.04.17	8704.21.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	R2.30/kg net
153.04.19	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.04.21	8704.21.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net
153.04.23	8704.21.90	Other	R2.30/kg net
153.04	8704.22	G.V.M. exceeding 5 t but not exceeding 20 t:	
153.04.25	8704.22.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.27	8704.22.20	Off-the-road logging trucks	R2.30/kg net
153.04.29	8704.22.90	Other	R2.30/kg net
153.04	8704.23	G.V.M. exceeding 20 t:	
153.04.31	8704.23.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.33	8704.23.20	Off-the-road logging trucks	R2.30/kg net
153.04.35	8704.23.90	Other	R2.30/kg net
153.04	8704.3	Other, with spark-ignition internal combustion piston engine:	
153.04	8704.31	G.V.M. not exceeding 5 t:	
153.04.37	8704.31.30	Off-the-road logging trucks	R2.30/kg net
153.04.39	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears	R2.30/kg net
153.04.41	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	R2.30/kg net
153.04.43	8704.31.75	Other, with an engine capacity exceeding 1 000 cm ³ (excluding the vehicle of subheading 8704.21.77)	R2.30/kg net
153.04.45	8704.31.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.04.47	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net
153.04.49	8704.31.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net
153.04.51	8704.31.90	Other	R2.30/kg net
153.04	8704.32	G.V.M. exceeding 5 t:	
153.04.53	8704.32.10	Off-the-road logging trucks	R2.30/kg net
153.04.55	8704.32.90	Other	R2.30/kg net
153.04	8704.90	Other:	
153.04.59	8704.90.05	Golf carts, pedestrian type	R2.30/kg net
153.04.61	8704.90.30	Off-the-road logging trucks	R2.30/kg net
153.04.63	8704.90.35	Electric vehicles with a vehicle mass not exceeding 800 kg	R2.30/kg net
153.04.65	8704.90.40	Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net
153.04.67	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.04.69	8704. 90.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net
153.04.71	8704.90.90	Other	R2.30/kg net
153.05	87.05	Special purpose motor vehicles (excluding those principally designed for the transport of persons or goods) (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
153.05.01	8705.10	Crane lorries	R2.30/kg net
153.05.03	8705.20	Mobile drilling derricks	R2.30/kg net
153.05.05	8705.30	Fire fighting vehicles	R2.30/kg net
153.05.07	8705.40	Concrete-mixer lorries	R2.30/kg net
153.05.09	8705.90	Other	R2.30/kg net
153.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:	
153.06.05	8706.00.05	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10	R2.30/kg net
153.06.15	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	R2.30/kg net
153.06.20	8706.00.20	Other	R2.30/kg net
153.08	8708.70	Road wheels and parts and accessories thereof:	
153.08.21	8708.70.10	Identifiable for use solely or principally with tractors (excluding road tractors)	R2.30/kg net
153.08.23	8708.70.21	Of a kind used on motor cars	R2.30/kg net
153.08.25	8708.70.23	Of a kind used on busses or lorries	R2.30/kg net
153.08.27	8708.70.29	Other	R2.30/kg net
153.08.29	8708.70.90	Other	R2.30/kg net
153.09	87.09	Works, trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors; or the type used on railway station platforms; parts of the foregoing vehicles:	
153.09	8709.1	Vehicles:	
153.09.11	8709.11	Electrical	R2.30/kg net
153.09.19	8709.19	Other	R2.30/kg net
153.09.29	8709.90	Parts	R2.30/kg net
153.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles:	R2.30/kg net
153.11	87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:	
153.11.01	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	R2.30/kg net
153.11	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³:	
153.11.05	8711.20.10	With an engine of a cylinder capacity of less than 200 cm ³	R2.30/kg net
153.11.07	8711.20.90	Other	R2.30/kg net
153.11.09	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	R2.30/kg net
153.11.11	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.11.13	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	R2.30/kg net
153.11	8711.90	Other:	
153.11.15	8711.90.10	Side-cars	R2.30/kg net
153.11.17	8711.90.20	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	R2.30/kg net
153.11.19	8711.90.30	Other, of a cylinder capacity exceeding 800 cm ³	R2.30/kg net
153.11.21	8711.90.90	Other	R2.30/kg net
153.12	8712.00	Bicycles and other cycles (including delivery tri-cycles), not motorised:	
153.12.10	8712.00.10	Bicycles	R2.30/kg net
153.12.90	8712.00.90	Other	R2.30/kg net
153.16	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:	
153.16.10	8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	R2.30/kg net
153.16.20	8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	R2.30/kg net
153.16	8716.3	Other trailers and semi-trailers for the transport of goods:	
153.16.31	8716.31	Tanker trailers and tanker semi-trailers	R2.30/kg net
153.16.39	8716.39	Other	R2.30/kg net
153.16.40	8716.40	Other trailers and semi-trailers	R2.30/kg net
153.16.50	8716.90.20	Road wheels fitted with tyres; wheel rims fitted with tyres	R2.30/kg net
154.00	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:	R2.30/kg net
154.02	8802.1	Helicopters:	
154.02.11	8802.11	Of an unladen mass not exceeding 2 000 kg	R2.30/kg net
154.02.13	8802.12	Of an unladen mass exceeding 2 000 kg	R2.30/kg net
154.02.15	8802.20	Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg	R2.30/kg net
154.02.17	8802.30	Aeroplanes and other aircraft, of an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg	R2.30/kg net
154.02.19	8802.40	Aeroplanes and other aircraft, of an unladen mass exceeding 15 000 kg	R2.30/kg net
154.02.21	8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	R2.30/kg net
154.03	88.03	Parts of goods of heading 88.01 or 88.02:	
154.03.11	8803.20	Under-carriages and parts thereof	R2.30/kg net
155.00	9801.00	Original equipment components:	
155.00.10	9801.00.10	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	R2.30/kg net
155.00.15	9801.00.15	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg	R2.30/kg net
155.00.20	9801.00.20	For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
155.00.25	9801.00.25	For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10)	R2.30/kg net
155.00.30	9801.00.30	For motor cars (including station wagons) of heading 87.03	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
155.00.40	9801.00.40	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off the- road logging trucks)	R2.30/kg net
155.00.45	9801.00.45	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks)	R2.30/kg net
155.00.50	9801.00.50	For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	R2.30/kg net
155.00.55	9801.00.55	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks)	R2.30/kg net

Printed by Creda Communications

ISBN 978-1-4850-0330-4