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THE PRESIDENCY

No. 1426 14 December 2017

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

Act No. 14, 2017: Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2017

DIE PRESIDENSIE

No. 1426 14 Desember 2017

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

Wet No. 14, 2017: Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2017

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Act No. 14, 2017

Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2017

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.

(English text signed by the President)
(Assented to 12 December 2017)

ACT

To fix the rates of normal tax; to amend the Transfer Duty Act, 1949, so as to amend transfer duty 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; to insert a new part; to insert a new section; to insert new tariff items; to amend the Value-Added Tax Act, 1991, so as to amend a provision; to amend the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2016, so as to make corrections; and to provide for matters connected therewith.

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

Interpretation

1. (a) For the purposes of section 2, any word or expression to which a meaning has been assigned in the Transfer Duty Act, 1949 (Act No. 40 of 1949), bears the meaning so assigned unless the context otherwise indicates. 5

(b) For the purposes of sections 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 and 13 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. 10

(c) For the purposes of sections 14, 15, 16, 17, 18 and 19 and Schedule II, any word or expression to which a meaning has been assigned in the Customs and Excise Act, 1964 (Act No. 91 of 1964), bears the meaning so assigned unless the context otherwise indicates.

(d) For the purposes of section 20, any word or expression to which a meaning has been assigned in the Value-Added Tax Act, 1991 (Act No. 89 of 1991), bears the meaning so assigned unless the context otherwise indicates. 15

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 20

ALGEMENE VERDUIDELIKENDE NOTA:

[] Woorde in vet druk in vierkantige hakies, dui skrappings uit bestaande verordenings aan.

_____ Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

(Engelse teks deur die President geteken)
(Goedgekeur op 12 Desember 2017)

WET

Tot vasstelling van die skale van normale belasting; tot wysiging van die Wet op Hereregte, 1949, ten einde skale en monetêre bedrae te wysig, tot wysiging van die Inkomstebelastingwet, 1962, ten einde skale en monetêre bedrae te wysig; wysiging van die Doeane- en Aksynswet, 1964, ten einde skale van reg in Bylae I te wysig; 'n nuwe deel in te voeg; 'n nuwe artikel in te voeg; nuwe tarief items in te voeg; tot wysiging van die Wet op Belasting op Toegevoegde Waarde, 1991, ten einde 'n bepaling te wysig; tot wysiging van die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2016, ten einde korreksies aan te bring; 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:—

Uitleg

1. (a) By die toepassing van artikel 2, dra enige woord of uitdrukking waaraan 'n betekenis in die Wet op Hereregte, 1949 (Wet No. 40 van 1949), geheg is die betekenis aldus daaraan geheg, tensy uit die samehang anders blyk 5

(b) By die toepassing van artikels 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 en 13 en Bylae I, dra enige woord of uitdrukking waaraan 'n betekenis in die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), geheg is die betekenis aldus daaraan geheg, tensy uit die samehang anders blyk. 10

(c) By die toepassing van artikels 14, 15, 16, 17, 18 en 19 en Bylae II, dra enige woord of uitdrukking waaraan 'n betekenis in die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), geheg is die betekenis aldus daaraan geheg, tensy uit die samehang anders blyk.

(d) By die toepassing van artikel 20 dra enige woord of uitdrukking waaraan 'n betekenis in die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), geheg is die betekenis aldus daaraan geheg, tensy uit die samehang anders blyk. 15

Wysiging van artikel 2 van Wet 40 van 1949, soos gewysig deur artikel 1 van Wet 59 van 1951, artikel 1 van Wet 31 van 1953, artikel 1 van Wet 32 van 1954, artikel 2 van Wet 77 van 1964, 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, artikel 9 van Wet 37 van 1996, artikel 2 van Wet 32 van 1999, artikel 2 van Wet 30 van 2002, artikel 31 van Wet 12 van 2003, artikel 1 20

2005, section 14 of Act 9 of 2006, section 2 of Act 18 of 2009, section 2 of Act 24 of 2011, section 2 of Act 13 of 2015 and section 2 of Act 13 of 2016

2. (1) Section 2 of the Transfer Duty Act, 1949, is hereby amended by the substitution in subsection (1)(b) for subparagraphs (i) and (ii) of the following subparagraphs, respectively: 5

“(i) 0 per cent of so much of the said value or the said amount, as the case may be, as does not exceed [R750 000] R900 000;

(ii) 3 per cent of so much of the said value or the said amount, as the case may be, as exceeds [R750 000] R900 000 but does not exceed R1,25 million;”.

(2) Subsection (1) is deemed to have come into operation on 1 March 2017 and applies in respect of property acquired or interest or restriction in any property renounced on or after that date. 10

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 (Act No. 58 of 1962), are set out in paragraphs 1, 2, 3, 4, 5, 6, 7 and 9 of Schedule I. 15

(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.

(3) Subject to subsection (4), the rates of tax referred to in subsection (1) apply in respect of— 20

(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 2018;

(b) any company for any year of assessment ending during the period of 12 months ending on 31 March 2018; and 25

(c) any trust (other than a special trust) for any year of assessment commencing and ending during the period commencing on 1 March 2017 and ending on 28 February 2018.

(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 2018. 30

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, sections 6(3) and 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, section 4 of Act 25 of 2015 and section 5 of Act 13 of 2016 35 40 45

4. (1) Section 6 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (2) for paragraphs (a), (b) and (c) of the following paragraphs, respectively: 50

“(a) a primary rebate, an amount of [R13 500] R13 635;

van Wet 16 van 2004, artikel 1 van Wet 9 van 2005, artikel 1 van Wet 31 van 2005, artikel 14 van Wet 9 van 2006, artikel 2 van Wet 18 van 2009, artikel 2 van Wet 24 van 2011, artikel 2 van Wet 13 van 2015 en artikel 2 van Wet 13 van 2016

2. (1) Artikel 2 van die Wet op Hereregte, 1949, word hierby gewysig deur in subartikel (1)(b) subparagrafe (i) en (ii) onderskeidelik deur die volgende subparagrafe te vervang: 5

“(i) 0 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat nie [R750 000] R900 000 te bowe gaan nie;

(ii) 3 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat [R750 000] R900 000 te bowe gaan maar nie R1,25 miljoen te bowe gaan nie;”. 10

(2) Subartikel (1) word geag op 1 Maart 2017 in werking te getree het en is van toepassing ten opsigte van eiendom op of na daardie datum verkry of belang of beperking in enige eiendom waarvan op of na daardie datum afstand gedoen word.

Vasstelling van skale van normale belasting 15

3. (1) Die skale van belasting deur die Parlement vasgestel ingevolge artikel 5(2) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), word in paragrafe 1, 2, 3, 4, 5, 6, 7 en 9 van Bylae I uiteengesit.

(2) Die skaal van belasting deur die Parlement vasgestel ingevolge artikel 48B(1) van die Inkomstebelastingwet, 1962, word in paragraaf 8 van Bylae I uiteengesit. 20

(3) Behoudens subartikel (4) is die skale van belasting bedoel in subartikel (1) van toepassing ten opsigte van—

(a) enige persoon (behalwe ’n maatskappy of ’n trust buiten ’n spesiale trust) vir die jaar van aanslag wat eindig gedurende die periode van 12 maande wat op 28 Februarie 2018 eindig; 25

(b) enige maatskappy vir enige jaar van aanslag wat eindig gedurende die periode van 12 maande wat eindig op 31 Maart 2018; en

(c) enige trust (buiten ’n spesiale trust) vir enige jaar van aanslag wat begin en eindig gedurende die periode wat begin op 1 Maart 2017 en eindig op 28 Februarie 2018. 30

(4) Die skaal van belasting bedoel in subartikel (2) is van toepassing ten opsigte van die belasbare omset van ’n persoon wat ’n geregistreerde mikrobesigheid soos omskryf in paragraaf 1 van die Sesde Bylae by die Inkomstebelastingwet, 1962, was ten opsigte van enige jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op 28 Februarie 2018 eindig. 35

Wysiging van artikel 6 van Wet 58 van 1962, soos gewysig deur artikel 4 van Wet 90 van 1962, artikel 3 van Wet 6 van 1963, artikel 5 van Wet 72 van 1963, artikel 8 van Wet 55 van 1966, artikel 7 van Wet 95 van 1967, artikel 7 van Wet 76 van 1968, artikel 8 van Wet 89 van 1969, artikel 7 van Wet 88 van 1971, artikel 5 van Wet 104 van 1980, 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, artikel 22 van Wet 30 van 1998, artikel 5 van Wet 32 van 1999, artikel 15 van Wet 30 van 2000, artikel 6 van Wet 19 van 2001, artikel 11 van Wet 30 van 2002, artikel 35 van Wet 12 van 2003, artikel 6 van Wet 16 van 2004, artikel 3 van Wet 9 van 2005, artikel 7 van Wet 31 van 2005, artikel 20 van Wet 9 van 2006, artikel 5 van Wet 8 van 2007, artikel 1 van Wet 3 van 2008, artikel 7 van Wet 60 van 2008, artikel 6 van Wet 17 van 2009, artikel 8 van Wet 7 van 2010, artikels 6(3) en 9 van Wet 24 van 2011, artikel 2 van Wet 13 van 2012, artikel 4 van Wet 23 van 2013, artikel 3 van Wet 42 van 2014, artikel 4 van Wet 13 van 2015, artikel 4 van Wet 25 van 2015 en artikel 5 van Wet 13 van 2016 40 45 50

4. (1) Artikel 6 van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (2) paragrafe (a), (b) en (c) onderskeidelik deur die volgende paragrafe te vervang: 55

“(a) ’n primêre korting toegelaat ’n bedrag van [R13 500] R13 635;

- (b) a secondary rebate, if the taxpayer was or, had he or she lived, would have been 65 years of age or older on the last day of the year of assessment, an amount of [R7 407] R7 479; and
- (c) a tertiary rebate if the taxpayer was or, had he or she lived, would have been 75 years of age or older on the last day of the year of assessment, an amount of [R2 466] R2 493.”

(2) Subsection (1) is deemed to have come into operation on 1 March 2017 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, sections 6 and 7 of Act 31 of 2013, section 4 of Act 42 of 2014, section 5 of Act 13 of 2015 and section 6 of Act 13 of 2016

5. (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) [R286] R303, in respect of benefits to the person;
- (ii) [R572] R606, in respect of benefits to the person and one dependant; or
- (iii) [R572] R606, in respect of benefits to the person and one dependant, plus [R192] R204, in respect of benefits to each additional dependant.”

(2) Subsection (1) is deemed to have come into operation on 1 March 2017 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 8 of Act 58 of 1962, as amended by section 6 of Act 90 of 1962, section 6 of Act 90 of 1964, section 9 of Act 88 of 1965, section 10 of Act 55 of 1966, section 10 of Act 89 of 1969, section 6 of Act 90 of 1972, section 8 of Act 85 of 1974, section 7 of Act 69 of 1975, section 7 of Act 113 of 1977, section 8 of Act 94 of 1983, section 5 of Act 121 of 1984, section 4 of Act 96 of 1985, section 5 of Act 65 of 1986, section 6 of Act 85 of 1987, section 6 of Act 90 of 1988, section 5 of Act 101 of 1990, section 9 of Act 129 of 1991, section 6 of Act 141 of 1992, section 4 of Act 113 of 1993, section 6 of Act 21 of 1994, section 8 of Act 21 of 1995, section 6 of Act 36 of 1996, section 6 of Act 28 of 1997, section 24 of Act 30 of 1998, section 14 of Act 53 of 1999, section 17 of Act 30 of 2000, section 6 of Act 59 of 2000, section 7 of Act 19 of 2001, section 21 of Act 60 of 2001, section 12 of Act 30 of 2002, section 11 of Act 74 of 2002, section 18 of Act 45 of 2003, section 6 of Act 32 of 2004, section 4 of Act 9 of 2005, section 21 of Act 9 of 2006, section 5 of Act 20 of 2006, section 6 of Act 8 of 2007, section 9 of Act 35 of 2007, sections 1 and 5 of Act 3 of 2008, section 9 of Act 60 of 2008, section 11 of Act 17 of 2009, section 10 of Act 7 of 2010, section 16 of Act 24 of 2011, section 271 of Act 28 of 2011 read with paragraph 30 of Schedule 1 to that Act, section 9 of Act 22 of 2012, section 9 of Act 31 of 2013, section 5 of Act 42 of 2014, section 5 of Act 43 of 2014 and section 8 of Act 25 of 2015

6. (1) Section 8 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (1)(b)(iiiA)(bb) for subitems (A) and (B) of the following subitems, respectively:

- “(A) the wear and tear of that vehicle must be determined over a period of seven years from the date of original acquisition by that recipient and the cost of the vehicle must for this purpose be limited to [R560 000] R595 000, or such other amount determined by the Minister by notice in the *Gazette*; and
- (B) the finance charges in respect of any debt incurred in respect of the purchase of that vehicle must be limited to an amount which would have been incurred had the original debt been [R560 000] R595 000, or such other amount determined by the Minister in terms of subitem (A);”

(2) Subsection (1) is deemed to have come into operation on 1 March 2017 and applies in respect of years of assessment commencing on or after that date.

(b) 'n sekondêre korting toegelaat, indien die belastingpligtige op die laaste dag van die jaar van aanslag 65 jaar of ouer was of sou gewees het indien hy of sy die lewe behou het, 'n bedrag van [R7 407] R7 479; en

(c) 'n tersiêre korting toegelaat, indien die belastingpligtige op die laaste dag van die jaar van aanslag 75 jaar of ouer was of sou gewees het indien hy of sy die lewe behou het, 'n bedrag van [R2 466] R2 493.”.

(2) Subartikel (1) word geag op 1 Maart 2017 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Wysiging van artikel 6A van Wet 58 van 1962, soos ingevoeg deur artikel 10 van Wet 24 van 2011 en gewysig deur artikel 3 van Wet 13 van 2012, artikel 6 van Wet 22 van 2012, artikel 5 van Wet 23 van 2013, artikels 6 en 7 van Wet 31 van 2013, artikel 4 van Wet 42 van 2014, artikel 5 van Wet 13 van 2015 en artikel 6 van Wet 13 van 2016

5. (1) Artikel 6A van die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagrafe (i), (ii) en (iii) van subartikel (2)(b) onderskeidelik deur die volgende subparagrafe te vervang:

- “(i) [R286] R303, ten opsigte van voordele aan die persoon;
- (ii) [R572] R606, ten opsigte van voordele aan die persoon en een afhanklike; of
- (iii) [R572] R606, ten opsigte van voordele aan die persoon en een afhanklike, plus [R192] R204, ten opsigte van voordele aan elke bykomende afhanklike.”.

(2) Subartikel (1) word geag op 1 Maart 2017 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Wysiging van artikel 8 van Wet 58 van 1962, soos gewysig deur artikel 6 van Wet 90 van 1962, artikel 6 van Wet 90 van 1964, artikel 9 van Wet 88 van 1965, artikel 10 van Wet 55 van 1966, artikel 10 van Wet 89 van 1969, artikel 6 van Wet 90 van 1972, artikel 8 van Wet 85 van 1974, artikel 7 van Wet 69 van 1975, artikel 7 van Wet 113 van 1977, artikel 8 van Wet 94 van 1983, artikel 5 van Wet 121 van 1984, artikel 4 van Wet 96 van 1985, artikel 5 van Wet 65 van 1986, artikel 6 van Wet 85 van 1987, artikel 6 van Wet 90 van 1988, artikel 5 van Wet 101 van 1990, artikel 9 van Wet 129 van 1991, artikel 6 van Wet 141 van 1992, artikel 4 van Wet 113 van 1993, artikel 6 van Wet 21 van 1994, artikel 8 van Wet 21 van 1995, artikel 6 van Wet 36 van 1996, artikel 6 van Wet 28 van 1997, artikel 24 van Wet 30 van 1998, artikel 14 van Wet 53 van 1999, artikel 17 van Wet 30 van 2000, artikel 6 van Wet 59 van 2000, artikel 7 van Wet 19 van 2001, artikel 21 van Wet 60 van 2001, artikel 12 van Wet 30 van 2002, artikel 11 van Wet 74 van 2002, artikel 18 van Wet 45 van 2003, artikel 6 van Wet 32 van 2004, artikel 4 van Wet 9 van 2005, artikel 21 van Wet 9 van 2006, artikel 5 van Wet 20 van 2006, artikel 6 van Wet 8 van 2007, artikel 9 van Wet 35 van 2007, artikels 1 en 5 van Wet 3 van 2008, artikel 9 van Wet 60 van 2008, artikel 11 van Wet 17 van 2009, artikel 10 van Wet 7 van 2010, artikel 16 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, saamgelees met paragraaf 30 van Bylae 1 tot daardie Wet, artikel 9 van Wet 22 van 2012, artikel 9 van Wet 31 van 2013, artikel 5 van Wet 42 van 2014, artikel 5 van Wet 43 van 2014 en artikel 8 van Wet 25 van 2015

6. (1) Artikel 8 van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (1)(b)(iiiA)(bb) subitem (A) en (B) deur onderskeidelik die volgende subitem te vervang:

- “(A) moet die slytasie van daardie voertuig bereken word oor 'n tydperk van sewe jaar vanaf die datum van oorspronklike verkryging deur daardie ontvanger en die koste van die voertuig moet vir die doel beperk word tot [R560 000] R595 000, of daardie ander bedrag deur die Minister by kennisgewing in die *Staatskoerant* bepaal; en
- (B) moet die finansieringskoste ten opsigte van enige skuld aangegaan ten opsigte van die koop van daardie voertuig beperk word tot 'n bedrag wat aangegaan sou gewees het indien die oorspronklike skuld [R560 000] R595 000, of daardie ander bedrag deur die Minister ingevolge subitem (A) bepaal, was;”.

(2) Subartikel (1) word geag op 1 Maart 2017 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Amendment of section 10 of Act 58 of 1962, as amended by section 8 of Act 90 of 1962, section 7 of Act 72 of 1963, section 8 of Act 90 of 1964, section 10 of Act 88 of 1965, section 11 of Act 55 of 1966, section 10 of Act 95 of 1967, section 8 of Act 76 of 1968, section 13 of Act 89 of 1969, section 9 of Act 52 of 1970, section 9 of Act 88 of 1971, section 7 of Act 90 of 1972, section 7 of Act 65 of 1973, section 10 of Act 85 of 1974, section 8 of Act 69 of 1975, section 9 of Act 103 of 1976, section 8 of Act 113 of 1977, section 4 of Act 101 of 1978, section 7 of Act 104 of 1979, section 7 of Act 104 of 1980, section 8 of Act 96 of 1981, section 6 of Act 91 of 1982, section 9 of Act 94 of 1983, section 10 of Act 121 of 1984, section 6 of Act 96 of 1985, section 7 of Act 65 of 1986, section 3 of Act 108 of 1986, section 9 of Act 85 of 1987, section 7 of Act 90 of 1988, section 36 of Act 9 of 1989, section 7 of Act 70 of 1989, section 10 of Act 101 of 1990, section 12 of Act 129 of 1991, section 10 of Act 141 of 1992, section 7 of Act 113 of 1993, section 4 of Act 140 of 1993, section 9 of Act 21 of 1994, section 10 of Act 21 of 1995, section 8 of Act 36 of 1996, section 9 of Act 46 of 1996, section 1 of Act 49 of 1996, section 10 of Act 28 of 1997, section 29 of Act 30 of 1998, section 18 of Act 53 of 1999, section 21 of Act 30 of 2000, section 13 of Act 59 of 2000, sections 9 and 78 of Act 19 of 2001, section 26 of Act 60 of 2001, section 13 of Act 30 of 2002, section 18 of Act 74 of 2002, section 36 of Act 12 of 2003, section 26 of Act 45 of 2003, sections 8 and 62 of Act 16 of 2004, section 14 of Act 32 of 2004, section 5 of Act 9 of 2005, section 16 of Act 31 of 2005, section 23 of Act 9 of 2006, sections 10 and 101 of Act 20 of 2006, sections 2, 10, 88 and 97 of Act 8 of 2007, section 2 of Act 9 of 2007, section 16 of Act 35 of 2007, sections 1 and 9 of Act 3 of 2008, section 2 of Act 4 of 2008, section 16 of Act 60 of 2008, sections 13 and 95 of Act 17 of 2009, section 18 of Act 7 of 2010, sections 28 and 160 of Act 24 of 2011, section 271 of Act 28 of 2011 read with item 31 of Schedule 1 to that Act, sections 19, 144, 157 and 166 of Act 22 of 2012, section 23 of Act 31 of 2013, section 14 of Act 43 of 2014, section 16 of Act 25 of 2015 and section 23 of Act 15 of 2016

7. (1) Section 10 of the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in subsection (1)(q) in paragraph (ii) of the proviso for subparagraph (aa) of the following subparagraph:

“(aa) if the remuneration proxy derived by the employee in relation to a year of assessment exceeded [R400 000] R600 000; and”;

(b) by the substitution in subsection (1)(q) in paragraph (ii)(bb)(A) of the proviso for the words preceding subitem (AA) of the following words:

“[R15 000] R20 000 in respect of—”; and

(c) by the substitution in subsection (1)(q) in paragraph (ii)(bb) of the proviso for item (B) of the following item:

“(B) [R40 000] R60 000 in respect of a qualification to which an NQF level from 5 up to and including 10 has been allocated in accordance with Chapter 2 of the National Qualifications Framework Act, 2008 (Act No. 67 of 2008);”.

(2) Subsection (1) is deemed to have come into operation on 1 March 2017 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 10B of Act 58 of 1962, as inserted by section 29 of Act 24 of 2011 and amended by section 4 of Act 13 of 2012, section 20 of Act 22 of 2012, section 25 of Act 31 of 2013, section 15 of Act 43 of 2014, section 6 of Act 13 of 2015 and section 25 of Act 15 of 2016

8. (1) Section 10B of the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in subsection (3)(b)(ii) for item (aa) of the following item:

“(aa) where the person is a natural person, deceased estate, insolvent estate or trust, the ratio of the number [26] 25 to the number [41] 45;”;

Wysiging van artikel 10 van Wet 58 van 1962, soos gewysig deur artikel 8 van Wet 90 van 1962, artikel 7 van Wet 72 van 1963, artikel 8 van Wet 90 van 1964, artikel 10 van Wet 88 van 1965, artikel 11 van Wet 55 van 1966, artikel 10 van Wet 95 van 1967, artikel 8 van Wet 76 van 1968, artikel 13 van Wet 89 van 1969, artikel 9 van Wet 52 van 1970, artikel 9 van Wet 88 van 1971, artikel 7 van Wet 90 van 1972, artikel 7 van Wet 65 van 1973, artikel 10 van Wet 85 van 1974, artikel 8 van Wet 69 van 1975, artikel 9 van Wet 103 van 1976, artikel 8 van Wet 113 van 1977, artikel 4 van Wet 101 van 1978, artikel 7 van Wet 104 van 1979, artikel 7 van Wet 104 van 1980, artikel 8 van Wet 96 van 1981, artikel 6 van Wet 91 van 1982, artikel 9 van Wet 94 van 1983, artikel 10 van Wet 121 van 1984, artikel 6 van Wet 96 van 1985, artikel 7 van Wet 65 van 1986, artikel 3 van Wet 108 van 1986, artikel 9 van Wet 85 van 1987, artikel 7 van Wet 90 van 1988, artikel 36 van Wet 9 van 1989, artikel 7 van Wet 70 van 1989, artikel 10 van Wet 101 van 1990, artikel 12 van Wet 129 van 1991, artikel 10 van Wet 141 van 1992, artikel 7 van Wet 113 van 1993, artikel 4 van Wet 140 van 1993, artikel 9 van Wet 21 van 1994, artikel 10 van Wet 21 van 1995, artikel 8 van Wet 36 van 1996, artikel 9 van Wet 46 van 1996, artikel 1 van Wet 49 van 1996, artikel 10 van Wet 28 van 1997, artikel 29 van Wet 30 van 1998, artikel 18 van Wet 53 van 1999, artikel 21 van Wet 30 van 2000, artikel 13 van Wet 59 van 2000, artikels 9 en 78 van Wet 19 van 2001, artikel 26 van Wet 60 van 2001, artikel 13 van Wet 30 van 2002, artikel 18 van Wet 74 van 2002, artikel 36 van Wet 12 van 2003, artikel 26 van Wet 45 van 2003, artikels 8 en 62 van Wet 16 van 2004, artikel 14 van Wet 32 van 2004, artikel 5 van Wet 9 van 2005, artikel 16 van Wet 31 van 2005, artikel 23 van Wet 9 van 2006, artikels 10 en 101 van Wet 20 van 2006, artikels 2, 10, 88 en 97 van Wet 8 van 2007, artikel 2 van Wet 9 van 2007, artikel 16 van Wet 35 van 2007, artikels 1 en 9 van Wet 3 van 2008, artikel 2 van Wet 4 van 2008, artikel 16 van Wet 60 van 2008, artikels 13 en 95 van Wet 17 van 2009, artikel 18 van Wet 7 van 2010, artikels 28 en 160 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, gelees met item 31 van Bylae 1 by daardie Wet, artikels 19, 144, 157 en 166 van Wet 22 van 2012, artikel 23 van Wet 31 van 2013, artikel 14 van Wet 43 van 2014, artikel 16 van Wet 25 van 2015 en artikel 23 van Wet 15 van 2016

7. (1) Artikel 10 van die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in subartikel (1)(q) in paragraaf (ii) van die voorbehoudsbepaling, subparagraaf (aa) deur die volgende subparagraaf te vervang:

“(aa) indien die besoldigingsplaasvervanger verkry deur die werknemer met betrekking tot ’n jaar van aanslag [R400 000] R600 000 te bowe gaan; en”;

(b) deur in subartikel (1)(q) in paragraaf (ii)(bb)(A) van die voorbehoudsbepaling die woorde wat subitem (AA) voorafgaan deur die volgende woorde te vervang:

“die bedrag van [R15 000] R20 000 ten opsigte van—”; en

(c) deur in subartikel (1)(q) in paragraaf (ii)(bb) van die voorbehoudsbepaling item (B) deur die volgende item te vervang:

“(B) [R40 000] R60 000 ten opsigte van ’n kwalifikasie waaraan ’n ‘NQF level’ (NKR-vlak) van 5 tot en met 10 ooreenkomstig Hoofstuk 2 van die ‘National Qualifications Framework Act, 2008’ (Wet No. 67 van 2008), toegeken is;”.

(2) Subartikel (1) word geag op 1 Maart 2017 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Wysiging van artikel 10B van Wet 58 van 1962, soos ingevoeg deur artikel 29 van Wet 24 van 2011 en gewysig deur artikel 4 van Wet 13 van 2012, artikel 20 van Wet 22 van 2012, artikel 25 van Wet 31 van 2013, artikel 15 van Wet 43 van 2014, artikel 6 van Wet 13 van 2015 en artikel 25 van Wet 15 van 2016

8. (1) Artikel 10B van die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in subartikel (3)(b)(ii) item (aa) deur die volgende item te vervang:

“(aa) waar die persoon ’n natuurlike persoon, gestorwe boedel, insolvente boedel of trust is, die verhouding van die getal [26] 25 tot die getal [41] 45 voorstel;”;

- (b) by the substitution in subsection (3)(b)(ii)(bb) for the words following subitem (B) of the following words:

“the ratio of the number [13] 8 to the number 28; or”; and

- (c) by the substitution in subsection (3)(b)(ii) for item (cc) of the following item:

“(cc) where the person is an insurer in respect of its individual policyholder fund, the ratio of the number [15] 10 to the number 30; and”.

(2) Subsection (1) is deemed to have come into operation on 1 March 2017 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 12T of Act 58 of 1962, as amended by section 29 of Act 25 of 2015

9. (1) Section 12T of the Income Tax Act, 1962, is hereby amended—

- (a) by the substitution in subsection (4) for paragraph (a) of the following paragraph:

“(a) limited to an amount of [R30 000] R33 000 in aggregate during any year of assessment;”; and

- (b) by the substitution in subsection (7) for paragraph (a) of the following paragraph:

“(a) If during any year of assessment any person contributes in excess of the amount of [R30 000] R33 000 in respect of tax free investments, an amount equal to 40 per cent of that excess is deemed to be an amount of normal tax payable by the person contemplated in subsection (1)(b) in respect of that year of assessment.”.

(2) Subsection (1) is deemed to have come into operation on 1 March 2017 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 35A of Act 58 of 1962, as inserted by section 30 of Act 32 of 2004 and amended by section 5 of Act 32 of 2005, section 59 of Act 24 of 2011, section 271 of Act 28 of 2011 read with paragraph 43 of Schedule 1 to that Act, section 2 of Act 23 of 2015 and section 2 of Act 16 of 2016

10. (1) Section 35A of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (1) for paragraphs (a) to (c) of the following paragraphs, respectively:

- “(a) [5] 7,5 per cent of the amount so payable, in the case where the seller is a natural person;

- (b) [7,5] 10 per cent of the amount so payable, in the case where the seller is a company; and

- (c) [10] 15 per cent of the amount so payable, in the case where the seller is a trust.”.

(2) Subsection (1) is deemed to have come into operation on 22 February 2017 and applies in respect of any disposal on or after that date.

Amendment of section 64E of Act 58 of 1962, as substituted by section 53 of Act 17 of 2009 and amended by section 71 of Act 7 of 2010, section 76 of Act 24 of 2011, section 6 of Act 13 of 2012 and section 83 of Act 22 of 2012

11. (1) Section 64E of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) Subject to paragraph 3 of the Tenth Schedule, there must be levied for the benefit of the National Revenue Fund a tax, to be known as the dividends tax, calculated at the rate of [15] 20 per cent of the amount of any dividend paid by any company other than a headquarter company.”.

(2) Subsection (1) is deemed to have come into operation on 22 February 2017 and applies in respect of any dividend paid on or after that date.

- (b) deur in subartikel (3)(b)(ii)(bb) die woorde wat op subitem (B) volg deur die volgende woorde te vervang:
 “die verhouding van die getal [13] 8 tot die getal 28 voorstel; of”; en
- (c) deur in subartikel (3)(b)(ii) item (cc) deur die volgende item te vervang:
 “(cc) waar die persoon ’n versekeraar ten opsigte van sy individuele polishouerfonds is, die verhouding van die getal [15] 10 tot die getal 30 voorstel; en”.
- (2) Subartikel (1) word geag op 1 Maart 2017 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Wysiging van artikel 12T van Wet 58 van 1962, soos gewysig deur artikel 29 van Wet 25 van 2015

9. (1) Artikel 12T van die Inkomstebelastingwet, 1962, word hierby gewysig—
- (a) deur in subartikel (4) paragraaf (a) deur die volgende paragraaf te vervang:
 “(a) beperk tot ’n bedrag van [R30 000] R33 000 in totaal gedurende enige jaar van aanslag;”; en
- (b) deur in subartikel (7) paragraaf (a) deur die volgende paragraaf te vervang:
 “(a) Indien gedurende enige jaar van aanslag enige persoon meer bydra as die bedrag van [R30 000] R33 000 ten opsigte van belasting-vrye beleggings, moet ’n bedrag gelykstaande aan 40 persent van daardie bedrag meer bygedra geag word om ’n bedrag van normale belasting betaalbaar te wees deur die persoon beoog in subartikel (1)(b) ten opsigte van daardie jaar van aanslag.”.
- (2) Subartikel (1) word geag op 1 Maart 2017 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Wysiging van artikel 35A van Wet 58 van 1962, soos ingevoeg deur artikel 30 van Wet 32 van 2004 en gewysig deur artikel 5 van Wet 32 van 2005, artikel 59 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011 gelees met paragraaf 43 van Bylae 1 by daardie Wet, artikel 2 van Wet 23 van 2015 en artikel 2 van Wet 16 van 2016

10. (1) Artikel 35A van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (1) paragrafe (a) tot (c) onderskeidelik deur die volgende paragrafe te vervang:
- “(a) [5] 7,5 persent van die bedrag aldus betaalbaar, waar die verkoper ’n natuurlike persoon is;
- (b) [7,5] 10 persent van die bedrag aldus betaalbaar, waar die verkoper ’n maatskappy is; en
- (c) [10] 15 persent van die bedrag aldus betaalbaar, waar die verkoper ’n trust is.”.
- (2) Subartikel (1) word geag op 22 Februarie 2017 in werking te getree het en is van toepassing ten opsigte van enige beskikking op of na daardie datum.

Wysiging van artikel 64E van Wet 58 van 1962, soos vervang deur artikel 53 van Wet 17 van 2009 en gewysig deur artikel 71 van Wet 7 van 2010, artikel 76 van Wet 24 van 2011, artikel 6 van Wet 13 van 2012 en artikel 83 van Wet 22 van 2012

11. (1) Artikel 64E van die Inkomstebelastingwet, 1962, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:
 “(1) Behoudens paragraaf 3 van die Tiende Bylae moet daar ten bate van die Nasionale Inkomstefonds gehef word ’n belasting, die dividendbelasting genoem, bereken teen die koers van [15] 20 persent van die bedrag van ’n dividend deur enige maatskappy buiten ’n hoofkwartiermaatskappy betaal.”.
- (2) Subartikel (1) word geag in werking te getree het op 22 Februarie 2017 en is van toepassing ten opsigte van enige dividend op of na daardie datum betaal.

Amendment of section 107 of Act 58 of 1962, as amended by section 26 of Act 65 of 1973, section 46 of Act 97 of 1986, section 29 of Act 21 of 1994, section 37 of Act 2 of 1997, section 46 of Act 30 of 1998, section 34 of Act 5 of 2001, section 62 of Act 60 of 2001 and section 54 of Act 74 of 2002

12. (1) Section 107 of the Income Tax Act, 1962, is hereby amended by the addition to subsection (1) of the following paragraph: 5

“(g) prescribing the information that must be contained in a report that the Commissioner must submit to the Minister, in the form and manner and at the time that the Minister may prescribe, advising the Minister of matters as the Minister may prescribe.”. 10

(2) Subsection (1) is deemed to have come into operation on 1 March 2017.

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, section 8 of Act 23 of 2013, section 6 of Act 42 of 2014, section 76 of Act 43 of 2014, section 7 of Act 13 of 2015 and section 10 of Act 13 of 2016 15 20

13. (1) Paragraph 9 of the Seventh Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in subparagraph (3)(ii) for the words preceding the proviso of the following words:

“ ‘B’ represents an abatement equal to an amount of [R75 000] R75 750.”.

(2) Subsection (1) is deemed to have come into operation on 1 March 2017 and applies in respect of years of assessment commencing on or after that date. 25

Substitution of long title of Act 91 of 1964, as substituted by section 42 of Act 59 of 1990, section 66 of Act 30 of 2000, section 72 of Act 32 of 2004 and section 28 of Act 32 of 2005

14. (1) The long title of the Customs and Excise Act, 1964, is hereby substituted by the following long title: 30

“To provide for the levying of customs and excise duties and a surcharge; for a fuel levy, for a Road Accident Fund levy, for an air passenger tax, [and] an environmental levy and a health promotion levy; the prohibition and control of the importation, export, manufacture or use of certain goods; and for matters incidental thereto.”. 35

(2) Subsection (1) comes into operation on 1 April 2018.

Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979, sections 1 and 15 of Act 98 of 1980, section 1 of Act 89 of 1984, section 1 of Act 84 of 1987, section 1 of Act 68 of 1989, section 1 of Act 59 of 1990, section 1 of Act 19 of 1994, section 57 of Act 30 of 1998, section 46 of Act 53 of 1999, section 58 of Act 30 of 2000, section 60 of Act 59 of 2000, section 113 of Act 60 of 2001, section 131 of Act 45 of 2003, section 1 of Act 32 of 2004, section 85 of Act 31 of 2005, section 7 of Act 21 of 2006, section 10 of Act 9 of 2007, section 4 of Act 36 of 2007, section 22 of Act 61 of 2008 and section 1 of Act 32 of 2014 40 45

15. (1) Section 1 of the Customs and Excise Act, 1964, is hereby amended—

(a) by the substitution in subsection (1) for the words preceding the definition of “agricultural distiller” of the following words: 50

Wysiging van artikel 107 van Wet 58 van 1962, soos gewysig deur artikel 26 van Wet 65 van 1973, artikel 46 van Wet 97 van 1986, artikel 29 van Wet 21 van 1994, artikel 37 van Wet 2 van 1997, artikel 46 van Wet 30 van 1998, artikel 34 van Wet 5 van 2001, artikel 62 van Wet 60 van 2001 en artikel 54 van Wet 74 van 2002

12. (1) Artikel 107 van die Inkomstebelastingwet, 1962, word hierby gewysig deur die volgende paragraaf in subartikel (1) by te voeg:

“(g) die inligting voorgeskryf word wat vervat moet word in ’n verslag wat die Kommissaris moet voorlê aan die Minister, in die vorm en op die wyse en op die tyd wat die Minister voorskryf, wat die Minister van raad bedien oor aangeleenthede wat die Minister voorskryf.”.

(2) Subartikel (1) word geag op 1 Maart 2017 in werking te getree het.

Wysiging van paragraaf 9 van die Sewende Bylae tot Wet 58 van 1962, soos gewysig deur artikel 31 van Wet 96 van 1985, artikel 34 van Wet 65 van 1986, artikel 29 van Wet 85 van 1987, artikel 59 van Wet 101 van 1990, artikel 53 van Wet 113 van 1993, artikel 33 van Wet 21 van 1994, artikel 51 van Wet 28 van 1997, artikel 55 van Wet 30 van 1998, artikel 55 van Wet 30 van 2000, artikel 57 van Wet 31 van 2005, artikel 29 van Wet 9 van 2006, artikel 2 van Wet 8 van 2007, artikel 68 van Wet 35 van 2007, artikels 1 en 48 van Wet 3 van 2008, artikel 65 van Wet 17 van 2009, artikel 104 van Wet 24 van 2011, artikel 7 van Wet 13 van 2012, artikel 8 van Wet 23 van 2013, artikel 6 van Wet 42 van 2014, artikel 76 van Wet 43 van 2014, artikel 7 van Wet 13 van 2015 en artikel 10 van Wet 13 van 2016

13. (1) Paragraaf 9 van die Sewende Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur in subparagraaf (3)(ii) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

“‘B’ ’n korting gelyk aan ’n bedrag van [R75 000] R75 750 voorstel.”.

(2) Subartikel (1) word geag op 1 Maart 2017 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Vervanging van lang titel van Wet 91 van 1964, soos vervang deur artikel 42 van Wet 59 van 1990, artikel 66 van Wet 30 van 2000, artikel 72 van Wet 32 van 2004 en artikel 28 van Wet 32 van 2005

14. (1) Die lang titel van die Doeane- en Aksynswet, 1964, word hierby deur die volgende lang titel vervang:

“Om voorsiening te maak vir die heffing van doeane- en aksynsregte en ’n bobelasting; vir ’n brandstofheffing, vir ’n Padongelukfondsheffing, vir ’n lugpassasiersbelasting [en], ’n omgewingsheffing en ’n gesondheidsbevorderingsheffing; die verbied en beheer oor die invoer, uitvoer, vervaardiging of gebruik van sekere goedere; en vir aangeleenthede wat daarmee in verband staan.”.

(2) Subartikel (1) tree in werking op 1 April 2018.

Wysiging van artikel 1 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 95 van 1965, artikel 1 van Wet 57 van 1966, artikel 1 van Wet 105 van 1969, artikel 1 van Wet 98 van 1970, artikel 1 van Wet 71 van 1975, artikel 1 van Wet 112 van 1977, artikel 1 van Wet 110 van 1979, artikels 1 en 15 van Wet 98 van 1980, artikel 1 van Wet 89 van 1984, artikel 1 van Wet 84 van 1987, artikel 1 van Wet 68 van 1989, artikel 1 van Wet 59 van 1990, artikel 1 van Wet 19 van 1994, artikel 57 van Wet 30 van 1998, artikel 46 van Wet 53 van 1999, artikel 58 van Wet 30 van 2000, artikel 60 van Wet 59 van 2000, artikel 113 van Wet 60 van 2001, artikel 131 van Wet 45 van 2003, artikel 1 van Wet 32 van 2004, artikel 85 van Wet 31 van 2005, artikel 7 van Wet 21 van 2006, artikel 10 van Wet 9 van 2007, artikel 4 van Wet 36 van 2007, artikel 22 van Wet 61 van 2008 en artikel 1 van Wet 32 van 2014

15. (1) Artikel 1 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

(a) deur in subartikel (1) die woorde wat die omskrywing van “aksynsreg” voorafgaan deur die volgende woorde te vervang:

“In this Act, unless the context otherwise indicates, any reference to customs and excise or matters relating thereto, shall be deemed to include a reference to—

- (a) surcharge and fuel levy or matters relating thereto;
- (b) air passenger tax or matters relating thereto in so far as those provisions can be applied and subject to the provisions of section 47B[,];
- (c) environmental levy or matters relating thereto in so far as those provisions can be applied and subject to the provisions of Chapter VA; and
- (d) health promotion levy or matters relating thereto in so far as those provisions can be applied and subject to the provisions of Chapter VB, and—”;

- (b) by the substitution in subsection (1) for the definition of “duty” of the following definition:

“**‘duty’** means any duty leviable under this Act and, subject to—

- (a) section 47B, any passenger tax leviable under that section; **[and]**
- (b) Chapter VA, any environmental levy leviable under that Chapter; and
- (c) Chapter VB, any health promotion levy leviable under that Chapter;”;

- (c) by the insertion in subsection (1) before the definition of “home consumption” of the following definitions:

“**‘health promotion levy’** means any duty leviable under Part 7 of Schedule No. 1 on any goods which have been manufactured in or imported into the Republic;

‘health promotion levy goods’ means any goods specified in Part 7 of Schedule No. 1 which have been manufactured in or imported into the Republic;” and

- (d) by the substitution for subsection (3) of the following subsection:

“(3) For the purposes of the SACU Agreement—

- (a) **‘customs duty’** includes, except for the purposes of articles 32, 33 and 34 of the said agreement, any duty leviable under Part 3, 5, 7 or 8 of Schedule No. 1 on goods imported; and
- (b) **‘excise duty’** includes, except for the purposes of articles 32, 33 and 34 of the said agreement, any duty leviable under Part 3, 5, 7 or 8 of Schedule No. 1 on goods manufactured in the common customs area.”.

- (2) Subsection (1) comes into operation on 1 April 2018.

Amendment of section 47 of Act 91 of 1964, as amended by section 11 of Act 95 of 1965, section 17 of Act 105 of 1969, section 2 of Act 7 of 1974, section 7 of Act 105 of 1976, section 10 of Act 112 of 1977, section 9 of Act 98 of 1980, section 8 of Act 86 of 1982, section 15 of Act 84 of 1987, section 4 of Act 69 of 1988, section 22 of Act 59 of 1990, section 3 of Act 61 of 1992, section 37 of Act 45 of 1995, section 63 of Act 30 of 1998, section 53 of Act 53 of 1999, section 126 of Act 60 of 2001, section 104 of Act 74 of 2002, section 138 of Act 45 of 2003, section 3 of Act 10 of 2005, section 90 of Act 31 of 2005, section 11 of Act 36 of 2007, section 94 of Act 60 of 2008, section 36 of Act 32 of 2014 and section 15 of Act 44 of 2014

16. (1) Section 47 of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (8)(a)(ii) for item (aa) of the following item:

“(aa) any tariff item or fuel levy item or item specified in Part 2, 3, 5, **[or]** 6 or 7 of the said Schedule, and”.

- (2) Subsection (1) comes into operation on 1 April 2018.

- “Tensy uit die samehang anders blyk, word ’n verwysing in hierdie Wet na doeane en aksyns of aangeleenthede met betrekking daartoe geag ’n verwysing in te sluit na—
- (a) bobelasting en brandstofheffing of aangeleenthede met betrekking daartoe; 5
 - (b) **[lugpassassiersbelasting]** lugpassasiersbelasting of aangeleenthede met betrekking daartoe, in die mate wat daardie bepalings toegepas kan word en behoudens die bepalings van artikel 47B [,];
 - (c) omgewingsheffing of aangeleenthede met betrekking daartoe, in die mate wat daardie bepalings toegepas kan word en behoudens die bepalings van Hoofstuk VA; en 10
 - (d) gesondheidsbevorderingsheffing of aangeleenthede met betrekking daartoe, in die mate wat daardie bepalings toegepas kan word en behoudens die bepalings van Hoofstuk VB, en beteken in hierdie Wet—”; 15
- (b) deur in subartikel (1) voor die omskrywing van “gewone reg” die volgende omskrywings in te voeg:
- “**‘gesondheidsbevorderingsheffing’** enige reg hefbaar ingevolge Deel 7 van Bylae No. 1 op enige goedere wat in die Republiek vervaardig of ingevoer is; 20
 - ‘gesondheidsbevorderingsheffingsgoedere’** enige goedere vermeld in Deel 7 van Bylae No. 1 wat in die Republiek vervaardig of ingevoer is;”;
- (c) deur in subartikel (1) die omskrywing van “reg” deur die volgende omskrywing te vervang:
- “**‘reg’** enige reg hefbaar ingevolge hierdie Wet en behoudens— 25
 - (a) artikel 47B, enige lugpassasiersbelasting hefbaar ingevolge daardie artikel; **[en]**
 - (b) Hoofstuk VA, enige omgewingsheffing hefbaar ingevolge daardie Hoofstuk; **en**
 - (c) Hoofstuk VB, enige gesondheidsbevorderingsheffing hefbaar ingevolge daardie Hoofstuk;”; en 30
- (d) deur subartikel (3) deur die volgende subartikel te vervang:
- “(3) Vir die doeleindes van die SADU Ooreenkoms beteken—
- (a) **‘aksynsreg’** ook, behalwe vir die doeleindes van artikels 32, 33 en 34 van genoemde ooreenkoms, enige reg wat ingevolge Deel 3, 5, 7 of 8 van Bylae No. 1 op goedere wat in die gemeenskaplike doeanegebied vervaardig is, hefbaar is; en 35
 - (b) **‘doeanereg’** ook, behalwe vir die doeleindes van artikels 32, 33 en 34 van genoemde ooreenkoms, enige reg wat ingevolge Deel 3, 5, 7 of 8 van Bylae No. 1 op ingevoerde goedere, hefbaar is.”. 40
- (2) Subartikel (1) tree in werking op 1 April 2018.

Wysiging van artikel 47 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 95 van 1965, artikel 17 van Wet 105 van 1969, artikel 2 van Wet 7 van 1974, artikel 7 van Wet 105 van 1976, artikel 10 van Wet 112 van 1977, artikel 9 van Wet 98 van 1980, artikel 8 van Wet 86 van 1982, artikel 15 van Wet 84 van 1987, artikel 4 van Wet 69 van 1988, artikel 22 van Wet 59 van 1990, artikel 3 van Wet 61 van 1992, artikel 37 van Wet 45 van 1995, artikel 63 van Wet 30 van 1998, artikel 53 van Wet 53 van 1999, artikel 126 van Wet 60 van 2001, artikel 104 van Wet 74 van 2002, artikel 138 van Wet 45 van 2003, artikel 3 van Wet 10 van 2005, artikel 90 van Wet 31 van 2005, artikel 11 van Wet 36 van 2007, artikel 94 van Wet 60 van 2008, artikel 36 van Wet 32 van 2014 en artikel 15 van Wet 44 van 2014 45

16. (1) Artikel 47 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in subartikel (8)(a)(ii) item (aa) deur die volgende item te vervang:

“(aa) enige tariefitem of brandstofheffingsitem of item vermeld in Deel 2, 3, 5, **[of] 6 of 7** van die gemelde Bylae, en”. 55

(2) Subartikel (1) tree in werking op 1 April 2018.

Insertion of Chapter VB in Act 91 of 1964

17. (1) The following chapter is hereby inserted in the Customs and Excise Act, 1964, after Chapter VA:

“CHAPTER VB**HEALTH PROMOTION LEVIES**

5

Imposition of health promotion levy

54G. A levy to be known as the health promotion levy shall be leviable on such imported goods and goods manufactured in the Republic as may be specified in any item of Part 7 of Schedule No. 1.

Rate of health promotion levy

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54H. (1) The health promotion levy shall be levied at a rate as may be specified in any item of Part 7 of Schedule No. 1 and the health promotion levy so specified in such item shall be payable in addition to any duty prescribed in respect of the goods concerned in any heading or subheading of Part 1, Part 2 or Part 3 of Schedule No. 1.

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(2) Notwithstanding anything to the contrary contained in this Act, the health promotion levy shall, subject to the provisions of this Chapter and except for the purposes of any customs union agreement contemplated in section 49 or any other law, be deemed to be a duty leviable under this Act.

Application of other provisions of this Act

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54I. Subject to such exceptions and adaptations as may be prescribed in this Chapter, any Schedule or any rule, the provisions of this Act governing the administration of excisable goods, including—

- (a) (i) the importation of excisable goods and imported excisable goods; and
- (ii) the payment of duty on imported excisable goods; or
- (b) (i) the manufacture of excisable goods; and
- (ii) the entry for home consumption, removal from any customs and excise manufacturing warehouse and payment of duty contemplated in section 19A,

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shall apply *mutatis mutandis* to health promotion levy goods imported into or manufactured in the Republic.

Application of environmental levy provisions of this Act

54J. Subject to such exceptions and adaptations as may be prescribed in this Chapter, sections 54D to 54F shall apply *mutatis mutandis* to the health promotion levy imposed on health promotion levy goods of Part 7 of Schedule No. 1.”

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(2) Subsection (1) comes into operation on 1 April 2018.

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,

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Invoeging van Hoofstuk VB in Wet 91 van 1964

17. (1) Die volgende hoofstuk word hierby in die Doeane- en Aksynswet, 1964, na Hoofstuk VA ingevoeg:

“HOOFSTUK VB**GESONDHEIDSBEVORDERINGSHEFFING**

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Oplegging van gesondheidsbevorderingsheffing

54G. 'n Heffing bekend as die gesondheidsbevorderingsheffing word gehef op sodanige ingevoerde goedere en goedere in die Republiek vervaardig soos in enige item van Deel 7 van Bylae No. 1 vermeld.

Skaal van gesondheidsbevorderingsheffing

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54H. (1) Die gesondheidsbevorderingsheffing word gehef teen die skaal wat in enige item van Deel 7 van Bylae No. 1 vermeld word en die omgewingsheffing aldus in sodanige item vermeld, is betaalbaar benewens enige reg wat ten opsigte van die betrokke goedere in enige pos of subpos van Deel 1, Deel 2 of Deel 3 van Bylae No. 1 voorgeskryf word.

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(2) Ondanks andersluidende bepalings van hierdie Wet, word die gesondheidsbevorderingsheffing, onderhewig aan die bepalings van hierdie Hoofstuk en uitgesonderd vir die doeleindes van enige doeaneunio-ooreenkoms in artikel 49 of enige ander wet beoog, geag 'n reg hefbaar ingevolge hierdie Wet te wees.

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Toepassing van ander bepalings van hierdie Wet

54I. Behoudens sodanige uitsonderings en aanpassings wat in hierdie Hoofstuk, enige Bylae of reël voorgeskryf word, is die bepalings van hierdie Wet wat die administrasie van sinsbare goedere beheer, insluitende—

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- (a) (i) die invoer van sinsbare goedere en ingevoerde sinsbare goedere; en
- (ii) die betaling van reg op ingevoerde sinsbare goedere; of
- (b) (i) die vervaardiging van sinsbare goedere; en
- (ii) klaring vir binnelandse verbruik, verwydering uit enige doeane- en aksynsvervaardigingspakhuis en betaling van reg in artikel 19A beoog,

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mutatis mutandis van toepassing op enige gesondheidsbevorderingsheffingsgoedere wat in die Republiek ingevoer of vervaardig word.

Toepassing van omgewingsheffingbepalings van hierdie Wet

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54J. Behoudens sodanige uitsonderings en aanpassings wat in hierdie Hoofstuk voorgeskryf word, is artikels 54D tot 54F *mutatis mutandis* van toepassing op die gesondheidsbevorderingsheffing opgelê op gesondheidsbevorderingsheffingsgoedere van Deel 7 van Bylae No. 1.”

(2) Subartikel (1) tree in werking op 1 April 2018.

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Wysiging van Bylae 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, 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 105 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 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,

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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 13 of 2015 5

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

(2) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Part I of Schedule II to this Act are deemed to have come into operation on 24 February 2016. 10

(3) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Part II of Schedule II to this Act are deemed to have come into operation on 22 February 2017.

(4) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Part III of Schedule II to this Act come into operation on 1 April 2018. 15

Amendment of Schedules 4, 5, 6 and 8 to Act 91 of 1964

19. (1) Schedules No. 4, 5, 6 and 8 to the Customs and Excise Act, 1964, are hereby amended as set out in Part IV of Schedule II to this Act.

(2) Subject to section 58(1) of the Customs and Excise Act, 1964, subsection (1) comes into operation on 1 April 2018. 20

Amendment of section 74 of Act 89 of 1991, as amended by section 188 of Act 45 of 2003 and section 105 of Act 43 of 2014

20. (1) Section 74 of the Value-Added Tax Act, 1991, is hereby amended by the insertion after subsection (1) of the following subsection: 25

“(1A) The Minister may make regulations prescribing the information that must be contained in a report that the Commissioner must submit to the Minister, in the form and manner and at the time that the Minister may prescribe, advising the Minister of matters as the Minister may prescribe by Regulation.”.

(2) Subsection (1) is deemed to have come into operation on 1 March 2017. 30

Amendment of Schedule I to Act 13 of 2016

21. (1) Schedule I to the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2016, is hereby amended—

(a) by the substitution in paragraph 1, in the table, in the third row of the second column for the amount “R61 269” of the amount “R61 296”; 35

(b) by the substitution in paragraph 9(a)(i) for the words preceding item (aa) of the following words:

“If a retirement fund lump sum withdrawal benefit accrues to a person in any year of assessment commencing on or after 1 March [2017] 2016, the rate of tax referred to in section 3(1) to be levied on that person in respect of taxable income comprising the aggregate of—”; 40

(c) by the substitution in paragraph 9(b)(i) for the words preceding item (aa) of the following words:

“If a retirement fund lump sum benefit accrues to a person in any year of assessment commencing on or after 1 March [2017] 2016, the rate of tax referred to in section 3(1) to be levied on that person in respect of taxable income comprising the aggregate of—”; 45

artikel 15 van Wet 27 van 1997, artikel 75 van Wet 30 van 1998, artikel 7 van Wet 32 van 1999, artikel 64 van Wet 30 van 2000, artikel 52 van Wet 19 van 2001, artikel 53 van Wet 30 van 2002, artikel 41 van Wet 12 van 2003, artikel 155 van Wet 45 van 2003, artikel 36 van Wet 16 van 2004, artikel 14 van Wet 9 van 2005, artikel 36 van Wet 9 van 2006, artikel 76 van Wet 8 van 2007, artikel 66 van Wet 3 van 2008, artikel 88 van Wet 17 van 2009, artikel 117 van Wet 7 van 2010, artikel 127 van Wet 24 van 2011, artikel 14 van Wet 13 van 2012, artikel 9 van Wet 23 van 2013, artikel 7 van Wet 42 van 2014 en artikel 8 van Wet 13 van 2015 5

18. (1) Bylae No. 1 by die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), word hierby gewysig soos in Dele I, II en III van Bylae II by hierdie Wet uiteengesit. 10

(2) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings uiteengesit in Deel I van Bylae II tot hierdie Wet geag op 24 Februarie 2016 in werking te getree het.

(3) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings uiteengesit in Deel II van Bylae II tot hierdie Wet geag op 22 Februarie 2017 15 in werking te getree het.

(4) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, tree die wysigings uiteengesit in Deel III van Bylae II tot hierdie Wet op 1 April 2018 in werking.

Wysiging van Bylaes 4, 5, 6 en 8 by Wet 91 van 1964

19. (1) Bylaes No. 4, 5, 6 en 8 by die Doeane- en Aksynswet, 1964, word hierby 20 gewysig soos in Deel IV van Bylae II by hierdie Wet uiteengesit.

(2) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, tree subartikel (1) op 1 April 2018 in werking.

Wysiging van artikel 74 van Wet 89 van 1991, soos gewysig deur artikel 188 van Wet 45 van 2003 en artikel 105 van Wet 43 van 2014 25

20. (1) Artikel 74 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur die volgende subartikel na subartikel (1) in te voeg:

“(1A) Die Minister kan regulasies uitvaardig wat die inligting voorskryf wat vervat moet word in ’n verslag wat die Kommissaris aan die Minister moet voorlê, in die vorm en op die wyse en op die tyd wat die Minister voorskryf, wat die Minister in kennis stel van aangeleenthede soos die Minister by regulasie voorskryf.” 30

(2) Subartikel (1) word geag op 1 Maart 2017 in werking te getree het.

Wysiging van Bylae I by Wet 13 van 2016

21. (1) Bylae I by die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2016, word hierby gewysig— 35

(a) deur in paragraaf 1, in the tabel in die derde ry van die tweede kolom die bedrag “R61 269” deur die bedrag “R61 296” te vervang;

(b) deur in paragraaf 9(a)(i) die woorde wat item (aa) voorafgaan deur die volgende woorde te vervang: 40

“Indien ’n uittreefonds enkelbedragonttrekkingsvoordeel toeval aan ’n persoon in enige jaar van aanslag wat op of na 1 Maart [2017] 2016 begin, word die skaal van belasting bedoel in artikel 3(1) wat gehef word op daardie persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—”; 45

(c) deur in paragraaf 9(b)(i) die woorde wat item (aa) voorafgaan deur die volgende woorde te vervang:

“Indien ’n uittreefonds enkelbedragvoordeel toeval aan ’n persoon in enige jaar van aanslag wat op of na 1 Maart [2017] 2016 begin, word die skaal van belasting bedoel in artikel 3(1) wat gehef word op daardie 50 persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—”;

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- (d) by the substitution in paragraph 9(c)(i) for the words preceding item (aa) of the following words:

“If a severance benefit accrues to a person in any year of assessment commencing on or after 1 March **[2017]** 2016, the rate of tax referred to in section 3(1) to be levied on that person in respect of taxable income comprising the aggregate of—”.

- (2) Subsection (1) is deemed to have come into operation on 19 January 2017.

Short title

22. This Act is called the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2017.

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(d) deur in paragraaf 9(c)(i) die woorde wat item (aa) voorafgaan deur die volgende woorde te vervang:

“Indien ’n skeidingsvonnis toeval aan ’n persoon in enige jaar van aanslag wat op of na 1 Maart [2017] 2016 begin, word die skaal van belasting bedoel in artikel 3(1) van hierdie Wet wat gehef word op daardie persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—”.

(2) Subartikel (1) word geag op 19 Januarie 2017 in werking te getree het.

Kort titel

25. Hierdie Wet heet die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2017.

Schedule I*(Section 3)***RATES OF NORMAL TAX**

1. The rate of tax referred to in section 3(1) 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 2018 is set out in the table below:

Taxable income	Rate of tax
Not exceeding R189 880	18 per cent of taxable income
Exceeding R189 880 but not exceeding R296 540	R34 178 plus 26 per cent of amount by which taxable income exceeds R189 880
Exceeding R296 540 but not exceeding R410 460	R61 910 plus 31 per cent of amount by which taxable income exceeds R296 540
Exceeding R410 460 but not exceeding R555 600	R97 225 plus 36 per cent of amount by which taxable income exceeds R410 460
Exceeding R555 600 but not exceeding R708 310	R149 475 plus 39 per cent of amount by which taxable income exceeds R555 600
Exceeding R708 310 but not exceeding R1500 000	R209 032 plus 41 per cent of amount by which taxable income exceeds R708 310
Exceeding R1500 000	R533 625 plus 45 per cent of amount by which taxable income exceeds R1 500 000

2. The rate of tax referred to in section 3(1) to 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 2017 and ending on 28 February 2018 is 45 per cent.

3. The rate of tax referred to in section 3(1) to 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 2018 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, 1962, 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);

Bylae 1*(Artikel 3)***SKALE VAN NORMALE BELASTING**

1. Die skaal van belasting bedoel in artikel 3(1) van hierdie Wet wat gehef word ten opsigte van die belasbare inkomste (met uitsondering van enige uittreefonds enkelbedragvoordeel, uittreefonds enkelbedragonttrekkingsvoordeel of skeidingsvoordeel) van enige natuurlike persoon, gestorwe boedel, insolvente boedel of spesiale trust ten opsigte van enige jaar van aanslag vir die jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat eindig op 28 Februarie 2018, word in die tabel hieronder uiteengesit:

Belasbare inkomste	Skaal van belasting
Nie R189 880 te bowe gaan nie	18 persent van belasbare inkomste
R189 880 te bowe gaan maar nie R296 540 nie	R34 178 plus 26 persent van bedrag waarmee belasbare inkomste R189 880 te bowe gaan
R296 540 te bowe gaan maar nie R410 460 nie	R61 910 plus 31 persent van bedrag waarmee belasbare inkomste R296 540 te bowe gaan
R410 460 te bowe gaan maar nie R555 600 nie	R97 225 plus 36 persent van bedrag waarmee belasbare inkomste R410 460 te bowe gaan
R555 600 te bowe gaan maar nie R708 310 nie	R149 475 plus 39 persent van bedrag waarmee belasbare inkomste R555 600 te bowe gaan
R708 310 te bowe gaan maar nie R1500 000 nie	R209 032 plus 41 persent van bedrag waarmee belasbare inkomste R708 310 te bowe gaan
R1500 000 te bowe gaan	R533 625 plus 45 persent van bedrag waarmee belasbare inkomste R1 500 000 te bowe gaan

2. Die skaal van belasting bedoel in artikel 3(1) wat gehef word ten opsigte van die belasbare inkomste van 'n trust (behalwe 'n spesiale trust of 'n openbare weldaadsorganisasie, ontspanningsklub of kleinsakebefondsingsentiteit bedoel in paragraaf 4) ten opsigte van enige jaar van aanslag wat eindig gedurende die periode wat begin op 1 Maart 2017 en eindig op 28 Februarie 2018, is 45 persent.

3. Die skaal van belasting bedoel in artikel 3(1) wat gehef word ten opsigte van die belasbare inkomste van 'n maatskappy (behalwe 'n openbare weldaadsorganisasie, ontspanningsklub of kleinsakebefondsingsentiteit bedoel in paragraaf 4 of 'n kleinsake-korporasie bedoel in paragraaf 5) ten opsigte van enige jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op 31 Maart 2018 eindig, is, behoudens die bepalings van paragraaf 10, soos volg:

- (a) 28 persent van die belasbare inkomste van enige maatskappy (behalwe belasbare inkomste bedoel in subparagrafe (b), (c) en (d));
- (b) ten opsigte van die belasbare inkomste deur enige maatskappy uit die myn van goud op enige goudmyn verkry met uitsluiting van soveel van die belasbare inkomste as wat volgens die vasstelling van die Kommissaris toe te skryf is aan die insluiting by die bruto inkomste van enige 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 daardie Wet, 'n persentasie vasgestel ooreenkomstig die formule:

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

in welke formule y bedoelde persentasie voorstel en x die verhouding is, 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 bedoelde myn toeskryfbaar is nie) staan tot die aldus verkreeë inkomste (met genoemde uitsluiting);

- (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, 1962, 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) to 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, 1962, 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 2018; 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 2017 and ending on 28 February 2018.

5. The rate of tax referred to in section 3(1) to 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, 1962, in respect of any year of assessment ending during the period of 12 months ending on 31 March 2018, subject to paragraph 7, is set out in the table below:

Taxable income	Rate of tax
Not exceeding R75 750	0 per cent of taxable income
Exceeding R75 750 but not exceeding R365 000	7 per cent of amount by which taxable income exceeds R75 750
Exceeding R365 000 but not exceeding R550 000	R20 248 plus 21 per cent of amount by which taxable income exceeds R365 000
Exceeding R550 000	R59 098 plus 28 per cent of amount by which taxable income exceeds R550 000

6. The rate of tax referred to in section 3(1) 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, 1962, 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 to 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.

- (c) ten opsigte van die belasbare inkomste van enige maatskappy waarvan die 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 die vasstelling van die Kommissaris toe te skryf is aan die insluiting by sy bruto inkomste van enige bedrag bedoel in paragraaf (j) van die omskrywing van “bruto inkomste” in artikel 1 van die Inkomstebelastingwet, 1962, 'n skaal gelykstaande aan die gemiddelde skaal van normale belasting of 28 persent, welke ook al die hoogste is: Met dien verstande dat by die toepassing van hierdie subparagraaf die gemiddelde skaal van normale belasting vasgestel word deur die totale 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 op enige goudmyn vir die tydperk vanaf die begin van daardie maatskappy se goudmynbedrywighede op daardie goudmyn tot die einde van die tydperk van aanslag deur die getal rande vervat in genoemde totale belasbare inkomste te deel; en
- (d) ten opsigte van die belasbare inkomste deur 'n maatskappy verkry uit die bedryf van langtermynversekeringsbesigheid ten opsigte van sy—
- individuele polishouerfonds, 30 persent; en
 - maatskappypolishouerfonds, risikopolisfonds en korporatiewe fonds, 28 persent.

4. Die skaal van belasting bedoel in artikel 3(1) van hierdie Wet wat gehef word ten opsigte van die belasbare inkomste van enige openbare weldaadsorganisasie wat ingevolge artikel 30(3) van die Inkomstebelastingwet, 1962, deur die Kommissaris goedgekeur is of enige ontspanningsklub wat ingevolge artikel 30A(2) van daardie Wet deur die Kommissaris goedgekeur is, of enige kleinsakebefondsingsentiteit wat ingevolge artikel 30C(1) van daardie Wet deur die Kommissaris goedgekeur is, is 28 persent—

- in die geval van 'n organisasie, klub of kleinsakebefondsingsentiteit wat 'n maatskappy is, ten opsigte van enige jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op 31 Maart 2018 eindig; of
- in die geval van 'n organisasie of kleinsakebefondsingsentiteit wat 'n trust is, ten opsigte van 'n jaar van aanslag wat op 1 Maart 2017 begin of op 28 Februarie 2018 eindig.

5. Die skaal van belasting bedoel in artikel 3(1) wat gehef word ten opsigte van die belasbare inkomste van enige maatskappy wat kwalifiseer as 'n kleinsakekorporasie soos omskryf in artikel 12E van die Inkomstebelastingwet, 1962, ten opsigte van enige jaar van aanslag wat begin en eindig gedurende die tydperk van 12 maande wat op 31 Maart 2018 eindig, behoudens paragraaf 7, word in die tabel hieronder uiteengesit:

Belasbare inkomste	Skaal van belasting
Nie R75 750 te bowe gaan nie	0 persent van belasbare inkomste
R75 750 te bowe gaan maar nie R365 000 nie	7 persent van bedrag waarmee belasbare inkomste R75 750 te bowe gaan
R365 000 te bowe gaan maar nie R550 000 nie	R20 248 plus 21 persent van bedrag waarmee belasbare inkomste R365 000 te bowe gaan
R550 000 te bowe gaan	R59 098 plus 28 persent van bedrag waarmee belasbare inkomste R550 000 te bowe gaan

6. Die skaal van belasting bedoel in artikel 3(1) van hierdie Wet wat gehef word op die belasbare inkomste toeskryfbaar aan inkomste verkry deur 'n kwalifiserende maatskappy binne 'n spesiale ekonomiese sone soos beoog in artikel 12R van die Inkomstebelastingwet, 1962, behoudens paragraaf 7, is 15 sent op elke rand van belasbare inkomste.

7. Indien 'n maatskappy onderworpe is aan beide paragrafe 5 en 6 ten opsigte van die vasstelling van die belastingkoers wat gehef moet word op 'n bedrag van belasbare inkomste van 'n maatskappy, is die belasting ten opsigte van daardie bedrag van belasbare inkomste van 'n maatskappy betaalbaar die mindere van die belasting bepaal kragtens paragraaf 5 en paragraaf 6 ten opsigte van daardie bedrag van belasbare inkomste.

8. The rate of tax referred to in section 3(2) of this Act 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, 1962, in respect of any year of assessment ending during the period of 12 months ending on 28 February 2018 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) to 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) to be levied on that person in respect of taxable income comprising the aggregate of—

- (aa) that retirement fund lump sum benefit;

8. Die skaal van belasting bedoel in artikel 3(2) van hierdie Wet wat gehef word ten opsigte van die belasbare omset van 'n persoon wat 'n geregistreerde mikrobegigtheid soos omskryf in paragraaf 1 van die Sesde Bylae by die Inkomstebelastingwet, 1962, is ten opsigte van enige jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op 28 Februarie 2018 eindig, word in die tabel hieronder uiteengesit:

Belasbare omset	Skaal van belasting
Nie R335 000 te bowe gaan nie	0 persent van belasbare omset
R335 000 te bowe gaan maar nie R500 000 nie	1 persent van bedrag waarmee belasbare omset R335 000 te bowe gaan
R500 000 te bowe gaan maar nie R750 000 nie	R1 650 plus 2 persent van bedrag waarmee belasbare omset R500 000 te bowe gaan
R750 000 te bowe gaan	R6 650 plus 3 persent van bedrag waarmee belasbare omset R750 000 te bowe gaan

9. (a) (i) Indien 'n uitteefonds enkelbedragonttrekkingsvoordeel toeval aan 'n persoon in enige jaar van aanslag wat op of na 1 Maart 2017 begin, word die skaal van belasting bedoel in artikel 3(1) van hierdie Wet wat gehef word op daardie persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

- (aa) daardie uitteefonds enkelbedragonttrekkingsvoordeel;
- (bb) uitteefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die uitteefonds enkelbedragonttrekkingsvoordeel beoog in subitem (aa);
- (cc) uitteefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Oktober 2007 en voor die toevalling van die uitteefonds enkelbedragonttrekkingsvoordeel beoog in subitem (aa); en
- (dd) skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2011 en voor die toevalling van die uitteefonds enkelbedragonttrekkingsvoordeel beoog in subitem (aa),

in die tabel hieronder uiteengesit:

Belasbare inkomste uit enkelbedragvoordele	Skaal van belasting
Nie R25 000 te bowe gaan nie	0 persent van belasbare inkomste
R25 000 te bowe gaan maar nie R660 000 nie	18 persent van bedrag waarmee belasbare inkomste R25 000 te bowe gaan
R660 000 te bowe gaan maar nie R990 000 nie	R114 300 plus 27 persent van bedrag waarmee belasbare inkomste R660 000 te bowe gaan
R990 000 te bowe gaan	R203 400 plus 36 persent van bedrag waarmee belasbare inkomste R990 000 te bowe gaan

(ii) Die bedrag van belasting ingevolge item (i) gehef, moet verminder word deur 'n bedrag gelykstaande aan die belasting wat op die persoon ingevolge daardie item hefbaar sou wees ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

- (aa) uitteefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die uitteefonds enkelbedragonttrekkingsvoordeel beoog in item (i)(aa);
- (bb) uitteefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Oktober 2007 en voor die toevalling van die uitteefonds enkelbedragonttrekkingsvoordeel beoog in item (i)(aa); en
- (cc) skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2011 en voor die toevalling van die uitteefonds enkelbedragonttrekkingsvoordeel beoog in item (i)(aa).

(b) (i) Indien 'n uitteefonds enkelbedragvoordeel aan 'n persoon toeval in enige jaar van aanslag wat op of na 1 Maart 2017 begin, word die skaal van belasting bedoel in artikel 3(1) wat gehef word op daardie persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

- (aa) daardie uitteefonds enkelbedragvoordeel;

- (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
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) 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

- (bb) uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in subitem (aa);
- (cc) uittreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Oktober 2007 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in subitem (aa); en
- (dd) skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2011 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in subitem (aa),

in die tabel hieronder uiteengesit:

Belasbare inkomste uit enkelbedragvoordele	Skaal van belasting
Nie R500 000 te bowe gaan nie	0 persent van belasbare inkomste
R500 000 te bowe gaan maar nie R700 000 nie	18 persent van bedrag waarmee belasbare inkomste R500 000 te bowe gaan
R700 000 te bowe gaan maar nie R1 050 000 nie	R36 000 plus 27 persent van bedrag waarmee belasbare inkomste R700 000 te bowe gaan
R1 050 000 te bowe gaan	R130 500 plus 36 persent van bedrag waarmee belasbare inkomste R1 050 000 te bowe gaan

(ii) Die bedrag van belasting ingevolge item (i) gehef, moet verminder word deur 'n bedrag gelykstaande aan die belasting wat ingevolge daardie item op die persoon hefbaar sou wees ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

- (aa) uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in item (i)(aa);
- (bb) uittreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Oktober 2007 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in item (i)(aa); en
- (cc) skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2011 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in item (i)(aa).

(c) (i) Indien 'n skeidingsvoordeel toeval aan 'n persoon in enige jaar van aanslag wat op of na 1 Maart 2017 begin, word die skaal van belasting bedoel in artikel 3(1) van hierdie Wet wat gehef word op daardie persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

- (aa) daardie skeidingsvoordeel;
- (bb) skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2011 en voor die toevalling van die skeidingsvoordeel beoog in subitem (aa);
- (cc) uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die skeidingsvoordeel beoog in subitem (aa); en
- (dd) uittreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Oktober 2007 en voor die toevalling van die skeidingsvoordeel beoog in subitem (aa),

in die tabel hieronder uiteengesit:

Belasbare inkomste uit enkelbedragvoordele	Skaal van belasting
Nie R500 000 te bowe gaan nie	0 persent van belasbare inkomste
R500 000 te bowe gaan maar nie R700 000 nie	18 persent van bedrag waarmee belasbare inkomste R500 000 te bowe gaan
R700 000 te bowe gaan maar nie R1 050 000 nie	R36 000 plus 27 persent van bedrag waarmee belasbare inkomste R700 000 te bowe gaan
R1 050 000 te bowe gaan	R130 500 plus 36 persent van bedrag waarmee belasbare inkomste R1 050 000 te bowe gaan

(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.

(ii) Die bedrag van belasting ingevolge item (i) gehef, moet verminder word deur 'n bedrag gelykstaande aan die belasting wat ingevolge daardie item op die persoon hefbaar sou wees ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

- (aa) skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2011 en voor die toevalling van die skeidingsvoordeel beoog in item (i)(aa);
- (bb) uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die skeidingsvoordeel beoog in item (i)(aa); en
- (cc) uittreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Oktober 2007 en voor die toevalling van die skeidingsvoordeel beoog in item (i)(aa).

10. Die skale van belasting uiteengesit in paragrawe 1, 2, 3, 4, 5, 6, 7 en 9 is die skale wat ooreenkomstig die bepalinge van artikel 5(2) van die Inkomstebelastingwet, 1962, deur die Parlement vasgestel moet word.

11. Die skaal van belasting uiteengesit in paragraaf 8 is die skaal wat ooreenkomstig die bepalinge van artikel 48B(1) van die Inkomstebelastingwet, 1962, deur die Parlement vasgestel moet word.

12. Vir die doeleindes van hierdie Aanhangsel sluit inkomste verkry uit die myn van goud in enige inkomste verkry uit 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.

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Schedule II*(Sections 18 and 19)***PART I****AMENDMENT OF PART 1 OF SCHEDULE NO. 1 TO THE CUSTOMS AND
EXCISE ACT, 1964**

1. Part 1 of Schedule No. 1 to the Customs and Excise Act, 1964, is hereby amended by the deletion in Chapter 22 of tariff subheadings 2208.20.10 and 2208.20.90.

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Bylae II

(Artikels 18 en 19)

DEEL I

**WYSIGING VAN DEEL 1 VAN BYLAE 1 BY DIE DOEANE- EN
AKSYNSWET, 1964**

1. Deel 1 van Bylae No. 1 van die Doeane- en Aksynswet, 1964, word hiermee gewysig deur die skraping in Hoofstuk 22 van tariefsubposte 2208.20.10 en 2208.20.90.

PART II**AMENDMENT OF PART 2A OF SCHEDULE NO. 1 TO THE 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	R86.39/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	R11.46/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.	R3.61/li
104.15.04	2204.21.42	Other	R175.19/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.	R6.17/li
104.15.06	2204.21.52	Other	R175.19/li aa
104.15	2204.22	In containers holding more than 2 li but not more than 10 li:	
104.15	2204.22.4	Unfortified wine:	
104.15.13	2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R3.61/li
104.15.15	2204.22.42	Other	R175.19/li aa
104.15	2204.22.5	Fortified wine:	
104.15.17	2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R6.17/li
104.15.19	2204.22.52	Other	R175.19/li aa
104.15	2204.29	Other:	
104.15	2204.29.4	Unfortified wine:	
104.15.21	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R3.61/li
104.15.23	2204.29.42	Other	R175.19/li aa
104.15	2204.29.5	Fortified wine:	
104.15.25	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R6.17/li
104.15.27	2204.29.52	Other	R175.19/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	R11.46/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.	R3.61/li
104.16.04	2205.10.22	Other	R175.19/li aa
104.16	2205.10.3	Fortified:	

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DEEL II

WYSIGING VAN DEEL 2A VAN BYLAE 1 BY DIE DOEANE- EN
AKSYNSWET, 1964

Tariefitem	Tarief-subpos	Artikelbeskrywing	Skaal van aksynsreg
104.00		BEREIDE VOEDSELS; DRANKE, SPIRITUS EN ASYN; TABAK	
104.01	19.01	Moutekstrak; voedselbereidings van meelblom, gort, meel, stysel of moutekstrak, wat nie kakao bevat nie of wat minder as 40 persent volgens massa van kakao bevat, bereken op 'n totale ontfette basis, nie elders vermeld of ingesluit nie; voedselbereidings van goedere van poste 04.01 tot 04.04, wat nie kakao bevat nie of wat minder as 5 persent kakao volgens massa bereken op 'n totale ontfette basis bevat, nie elders vermeld of ingesluit nie:	
104.01.10	1901.90.20	Tradisionele Afrikaanse bierpoeier, soos omskryf in Addisionele Opmerking 1 by Hoofstuk 19	34,7c/kg
104.10	22.03	Bier van mout gemaak:	
104.10.10	2203.00.05	Tradisionele Afrikaanse bier, soos omskryf in Addisionele Opmerking 1 by Hoofstuk 22	7,82c/li
104.10.20	2203.00.90	Ander	R86.39/li aa
104.15	22.04	Wyn van vars druiwe, met inbegrip van gefortifiseerde wyne; druiwemos (uitgesonderd dié van pos 20.09):	
104.15.01	2204.10	Vonkelwyn	R11.46/li
104.15	2204.21	In houers wat hoogstens 2 li bevat:	
104.15	2204.21.4	Ongefortifiseerde wyn:	
104.15.03	2204.21.41	Met 'n alkoholsterkte van minstens 4.5 persent volgens volume maar hoogstens 16.5 persent volgens vol.	R3.61/li
104.15.04	2204.21.42	Ander	R175.19/li aa
104.15	2204.21.5	Gefortifiseerde wyn:	
104.15.05	2204.21.51	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R6.17/li
104.15.06	2204.21.52	Ander	R175.19/li aa
104.15	2204.22	In houers wat meer as 2 li maar hoogstens 10 li bevat:	
104.15	2204.22.4	Ongefortifiseerde wyn:	
104.15.13	2204.22.41	Met 'n alkoholsterkte van minstens 4.5 persent volgens volume maar hoogstens 16.5 persent volgens vol.	R3.61/li
104.15.15	2204.22.42	Ander	R175.19/li aa
104.15	2204.22.5	Gefortifiseerde wyn:	
104.15.17	2204.22.51	Met 'n alkoholsterkte van minstens 15 persent volgens volume maar hoogstens 22 persent volgens vol.	R6.17/li
104.15.19	2204.22.52	Ander	R175.19/li aa
104.15	2204.29	Ander:	
104.15	2204.29.4	Ongefortifiseerde wyn:	
104.15.21	2204.29.41	Met 'n alkoholsterkte van minstens 4.5 persent volgens volume maar hoogstens 16.5 persent volgens vol.	R3.61/li
104.15.23	2204.29.42	Ander	R175.19/li aa
104.15	2204.29.5	Gefortifiseerde wyn:	
104.15.25	2204.29.51	Met 'n alkoholsterkte van minstens 15 persent volgens volume maar hoogstens 22 persent volgens vol.	R6.17/li
104.15.27	2204.29.52	Ander	R175.19/li aa
104.16	22.05	Vermoet en ander wyn van vars druiwe met plante of aromatiese stowwe gegeur:	
104.16	2205.10	In houers wat hoogstens 2 li bevat:	
104.16.01	2205.10.10	Vonkelend	R11.46/li
104.16	2205.10.2	Ongefortifiseerd:	
104.16.03	2205.10.21	Met 'n alkoholsterkte van minstens 4.5 persent volgens volume maar hoogstens 15 persent volgens vol.	R3.61/li
104.16.04	2205.10.22	Ander	R175.19/li aa
104.16	2205.10.3	Gefortifiseerd:	

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Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
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.	R6.17/li
104.16.06	2205.10.32	Other	R175.19/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.	R3.61/li
104.16.10	2205.90.22	Other	R175.19/li aa
104.16	2205.90.3	Fortified:	
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.	R6.17/li
104.16.12	2205.90.32	Other	R175.19/li aa
104.17	22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	
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	R11.46/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	R86.39/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.	R86.39/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.	R86.39/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.	R86.39/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.	R86.39/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.	R71.82/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.	R71.82/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.	R86.39/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.	R71.82/li aa
104.17.90	2206.00.90	Other	R175.19/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	R175.19/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R175.19/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:	

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Tariefitem	Tarief-subpos	Artikelbeskrywing	Skaal van aksynsreg
104.16.05	2205.10.31	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R6.17/li
104.16.06	2205.10.32	Ander	R175.19/li aa
104.16	2205.90	Ander:	
104.16	2205.90.2	Ongefortifiseerd:	
104.16.09	2205.90.21	Met 'n alkoholsterkte van minstens 4.5 persent volgens volume maar hoogstens 15 persent volgens vol.	R3.61/li
104.16.10	2205.90.22	Ander	R175.19/li aa
104.16	2205.90.3	Gefortifiseerd:	
104.16.11	2205.90.31	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R6.17/li
104.16.12	2205.90.32	Ander	R175.19/li aa
104.17	22.06	Ander gegiste drankte (byvoorbeeld, appelsider, peersider, mee, saké); mengsels van gegiste drankte en mengsels van gegiste drankte en niealkoholiese drankte, nie elders vermeld of ingesluit nie:	
104.17.03	2206.00.05	Vonkel gegiste vrugte of mee drankte; mengsels van vonkel gegiste drankte verkry van die fermentasie van vrugte of heuning; mengsels van vonkel gegiste vrugte of mee drankte en niealkoholiese drankte	R11.46/li
104.17.05	2206.00.15	Tradisionele Afrikaanbier soos omskryf in Addisionele Opmerking 1 by Hoofstuk 22	7,82c/li
104.17.07	2206.00.17	Ander gegiste drankte, ongefortifiseerd, met 'n alkoholsterkte van minder as 2.5 persent volgens volume	R86.39/li aa
104.17.09	2206.00.19	Ander gegiste drankte van niegemoute graankorrels, ongefortifiseerd, met 'n alkoholsterkte volgens volume van minstens 2.5 persent by vol. maar hoogstens 9 persent by vol.	R86.39/li aa
104.17.11	2206.00.21	Ander mengsels van gegiste drankte van niegemoute graankorrels en nie-alkoholiese drankte, ongefortifiseerd, met 'n alkoholsterkte minstens 2.5 persent by volume maar hoogstens 9 persent by vol.	R86.39/li aa
104.17.15	2206.00.81	Ander gegiste appel- of peerdranke ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol..	R86.39/li aa
104.17.16	2206.00.82	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste drankte afkomstig van die gisting van vrugte of heuning, ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	R86.39/li aa
104.17.17	2206.00.83	Ander gegiste appel- of peerdranke gefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volume, maar hoogstens 23 persent volgens vol.	R71.82/li aa
104.17.21	2206.00.84	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste drankte afkomstig van die gisting van vrugte of heuning, gefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R71.82/li aa
104.17.22	2206.00.85	Ander mengsels van gegiste vrugtedranke of meedrank en niealkoholiese drankte, ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	R86.39/li aa
104.17.25	2206.00.87	Ander mengsels van gegiste vrugtedranke of meedranke en niealkoholiese drankte, gefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R71.82/li aa
104.17.90	2206.00.90	Ander	R175.19/li aa
104.21	22.07	Ongedenatureerde etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol.; etielalkohol en ander spiritus, gedenatureer, van enige sterkte:	
104.21.01	2207.10	Ongedenatureerde etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol.	R175.19/li aa
104.21.03	2207.20	Etielalkohol en ander spiritus, gedenatureer, van enige sterkte	R175.19/li aa
104.23	22.08	Ongedenatureerde etielalkohol met 'n alkoholsterkte van minder as 80 persent volgens vol.; spiritus, likeure en ander spiritusdranke:	

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Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
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	R175.19/li aa
104.23	2208.20.09	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	R175.19/li aa
104.23	2208.30	Whiskies:	
104.23.05	2208.30.10	In containers holding 2 li or less	R175.19/li aa
104.23.07	2208.30.90	Other	R175.19/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	R175.19/li aa
104.23.11	2208.40.90	Other	R175.19/li aa
104.23	2208.50	Gin and Geneva:	
104.23.13	2208.50.10	In containers holding 2 li or less	R175.19/li aa
104.23.15	2208.50.90	Other	R175.19/li aa
104.23	2208.60	Vodka:	
104.23.17	2208.60.10	In containers holding 2 li or less	R175.19/li aa
104.23.19	2208.60.90	Other	R175.19/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.	R71.82/li aa
104.23.22	2208.70.22	Other	R175.19/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.	R71.82/li aa
104.23.24	2208.70.92	Other	R175.19/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.	R71.82/li aa
104.23.26	2208.90.22	Other	R175.19/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.	R71.82/li aa
104.23.28	2208.90.92	Other	R175.19/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 298.56/kg net
104.30.03	2402.10.90	Other	R3 298.56/kg net
104.30	2402.20	Cigarettes containing tobacco:	
104.30.05	2402.20.10	Imported from Switzerland	R7.15/10 cigarettes
104.30.07	2402.20.90	Other	R7.15/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:	
104.30.09	2402.90.12	Imported from Switzerland	R3 298.56/kg net

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Tariefitem	Tarief-subpos	Artikelbeskrywing	Skaal van aksynsreg
104.23	2208.20	Spiritus verkry deur die distillering van druiwewyn of druiwemoer:	
104.23	2208.20.1	In houers wat hoogstens 2 li bevat:	
104.23.01	2208.20.11	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22	R149.23/li aa
104.23.02	2208.20.19	Ander	R175.19/li aa
104.23	2208.20.9	Ander:	
104.23.03	2208.20.91	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22	R149.23/li aa
104.23.04	2208.20.99	Ander	R175.19/li aa
104.23	2208.30	Whisky:	
104.23.05	2208.30.10	In houers wat hoogstens 2 li bevat	R175.19/li aa
104.23.07	2208.30.90	Ander	R175.19/li aa
104.23	2208.40	Rum en ander spiritus deur die distillering van gegiste suikerrietprodukte verkry:	
104.23.09	2208.40.10	In houers wat hoogstens 2 li bevat	R175.19/li aa
104.23.11	2208.40.90	Ander	R175.19/li aa
104.23	2208.50	Jenewer en Geneva:	
104.23.13	2208.50.10	In houers wat hoogstens 2 li bevat	R175.19/li aa
104.23.15	2208.50.90	Ander	R175.19/li aa
104.23	2208.60	Vodka:	
104.23.17	2208.60.10	In houers wat hoogstens 2 li bevat	R175.19/li aa
104.23.19	2208.60.90	Ander	R175.19/li aa
104.23	2208.70	Likeure en soetdranke:	
104.23	2208.70.2	In houers wat hoogstens 2 li bevat:	
104.23.21	2208.70.21	Met 'n alkoholsterkte van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol.	R71.82/li aa
104.23.22	2208.70.22	Ander	R175.19/li aa
104.23	2208.70.9	Ander:	
104.23.23	2208.70.91	Met 'n alkoholsterkte van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol.	R71.82/li aa
104.23.24	2208.70.92	Ander	R175.19/li aa
104.23	2208.90	Ander:	
104.23	2208.90.2	In houers wat hoogstens 2 li bevat:	
104.23.25	2208.90.21	Met 'n alkoholsterkte van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol.	R71.82/li aa
104.23.26	2208.90.22	Ander	R175.19/li aa
104.23	2208.90.9	Ander:	
104.23.27	2208.90.91	Met 'n alkoholsterkte van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol.	R71.82/li aa
104.23.28	2208.90.92	Ander	R175.19/li aa
104.30	24.02	Sigare, seroete, sigartjies en sigarette, van tabak of van tabaksurrogate:	
104.30	2402.10	Sigare, seroete en sigartjies, wat tabak bevat:	
104.30.01	2402.10.10	Vanaf Switserland ingevoer	R3 298.56/kg net
104.30.03	2402.10.90	Ander	R3 298.56/kg net
104.30	2402.20	Sigarette wat tabak bevat:	
104.30.05	2402.20.10	Vanaf Switserland ingevoer	R7.15/10 sigarette
104.30.07	2402.20.90	Ander	R7.15/10 sigarette
104.30	2402.90.1	Sigare, seroete en sigartjies van tabaksurrogate:	
104.30.09	2402.90.12	Vanaf Switserland ingevoer	R3 298.56/kg net

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Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.30.11	2402.90.14	Other	R3 298.56/kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:	
104.30.13	2402.90.22	Imported from Switzerland	R7.15/10 cigarettes
104.30.15	2402.90.24	Other	R7.15/10 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	R182.24/kg net
104.35	2403.19	Other:	
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	R182.24/kg net
104.35.03	2403.19.20	Other pipe tobacco	R182.24/kg net
104.35.05	2403.19.30	Cigarette tobacco	R321.45/kg
104.35	2403.99	Other:	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	R321.45/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	R182.24/kg net

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Tariefitem	Tarief-subpos	Artikelbeskrywing	Skaal van aksynsreg
104.30.11	2402.90.14	Ander	R3 298.56/kg net
104.30	2402.90.2	Sigarette van tabaksurrogate:	
104.30.13	2402.90.22	Vanaf Switserland ingevoer	R7.15/10 sigarette
104.30.15	2402.90.24	Ander	R7.15/10 sigarette
104.35	24.03	Ander bewerkte tabak en bewerkte tabaksurrogate; “gehomogeniseerde” of “hersaamgestelde” tabak; tabakekstrakte en essence:	
104.35	2403.1	Rooktabak, hetsy dit tabaksurrogate in enige verhouding bevat al dan nie:	
104.35.01	2403.11	Waterpyptabak, soos omskryf in Subpos Opmerking 1 by Hoofstuk 24	R182.24/kg net
104.35	2403.19	Ander:	
104.35.02	2403.19.10	Pyptabak in onmiddellike verpakings met 'n inhoud van minder as 5 kg	R182.24/kg net
104.35.03	2403.19.20	Ander pyptabak	R182.24/kg net
104.35.05	2403.19.30	Sigarettabak	R321.45/kg
104.35	2403.99	Ander:	
104.35.07	2403.99.30	Ander sigarettabaksurrogate	R321.45/kg
104.35.09	2403.99.40	Ander pyptabaksurrogate	R182.24/kg net

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

1. Part 1 of Schedule No. 1 to the Customs and Excise Act, 1964, is hereby amended by the insertion of the following items:

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
1806.10.05	0	-- Preparations for making beverages	kg	17%	free	17%	free	17%
1806.10.90	5	-- Other	kg	17%	free	17%	free	17%
1901.90.15	8	-- Preparations for making beverages (excluding those of tariff subheading 1901.90.20)	kg	20%	20%	20%	free	20%
2106.90.20	6	-- Syrups and other concentrates or preparations for making beverages, not having a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	kg	free	free	free	free	free
2106.90.22		-- Syrups and other concentrates or preparations for making beverages, with a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	kg	20%	free	free	free	20%

2. Part 1 of Schedule No. 1 to the Customs and Excise Act, 1964, is hereby amended by the substitution for items 1901.90.30 and 2106.90.25 of the following items:

Heading/ Subheading	CD	Article Description	Statisti- cal Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
1806.10		- Cocoa powder, containing added sugar or other sweetening matter:						
1901.90.30	1	-- Other, dairy powder blends, containing at least 30% (m/m) milk protein calculated on a fat-free basis	kg	20%	20%	20%	free	20%
2106.90.25	7	-- Other, syrups (excluding syrups with a basis of fruit juice)	kg	free	free	free	free	free

ADDITION OF PART 7 IN SCHEDULE NO. 1 TO CUSTOMS AND EXCISE ACT, 1964

3. Schedule No.1 of the Customs and Excise Act, 1964, is hereby amended by the addition of the following Part and Section:

“SCHEDULE NO. 1/ PART 7**HEALTH PROMOTION LEVY**

DEEL III

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

1. Deel 1 van Bylae No. 1 van die Doeane- en Aksynswet, 1964, word hiermee gewysig deur die invoeging van die volgende items:

Pos/ Subpos	TS	Artikel- beskrywing	Statistiese Eenheid	Skaal van Reg				
				Algemeen	EU	EFTA	SAOG	MERCOSUR
1806.10.05	0	-- Bereidings vir die vervaardiging van drank	kg	17%	vry	17%	vry	17%
1806.10.90	5	-- Ander	kg	17%	vry	17%	vry	17%
1901.90.15	8	-- Bereidings vir die vervaardiging van drank (uitgesonderd dié van tariefsubpos 1901.90.20)	kg	20%	20%	20%	vry	20%
2106.90.20	6	-- Stroe en ander konsentrate of bereidings vir die vervaardiging van drank, wat nie 'n basis van vrugtesap het nie (uitgesonderd dié van tariefsubpos 2106.90.69)	kg	vry	vry	vry	vry	vry
2106.90.22	2	-- Stroe en ander konsentrate of bereidings vir die vervaardiging van drank, met 'n basis van vrugtesap (uitgesonderd dié van tariefsubpos 2106.90.69)	kg	20%	vry	vry	vry	20%

2. Deel 1 van Bylae No. 1 by die Doeane- en Aksynswet, 1964, word hiermee gewysig deur tariefsubposte 1901.90.30 en 2106.90.25 deur die volgende items te vervang:

Pos/ Subpos	TS	Artikel- beskrywing	Statistiese Eenheid	Skaal van Reg				
				Algemeen	EU	EFTA	SAOG	MERCOSUR
1806.10		- Kakaopoeier, wat bygevoegde suiker of ander versoetingsmiddels bevat:						
1901.90.30	1	-- Ander, suiwel- poeier mengsels, wat minstens 30% (m/m) melkproteïene bereken op 'n vetvrye basis bevat	kg	20%	20%	20%	vry	20%
2106.90.25	7	-- Ander, strope (uitgesonderd strobe met 'n basis van vrugtesap)	kg	vry	vry	vry	vry	vry

BYVOEGING VAN DEEL 7 TOT BYLAE NO. 1 BY DIE DOEANE- EN AKSYNSWET, 1964

3. Bylae No. 1 van die Doeane- en Aksynswet, 1964, word hiermee gewysig deur die byvoeging van die volgende Deel en Afdeling:

“BYLAE NO. 1 / DEEL 7

GESONDHEIDSBEVORDERINGSHEFFING

PART 7**HEALTH PROMOTION LEVY****NOTES:**

1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any health promotion levy item of this Part in which such goods are specified, the goods so specified in such health promotion levy item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.
2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any health promotion levy in accordance with the provisions of this Act.

DEEL 7**GESONDHEIDSBEVORDERINGSHEFFING****OPMERKINGS:**

1. Wanneer die tariefpos of subpos waaronder enige goedere in Deel 1 van hierdie Bylae geklassifiseer, ook al uitdruklik gekwoteer word in enige gesondheidsbevorderingsheffingitem van hierdie Deel waarin sodanige goedere vermeld word, word die goedere aldus vermeld in sodanige gesondheidsbevorderingsheffingitem, geag slegs goedere in te sluit wat onder die genoemde tariefpos of subpos geklassifiseer kan word.
2. Aanwending vir eie gebruik vir enige doeleinde deur die gelisensieerde van 'n doeane- en aksynspakhuis van enige goedere vermeld in hierdie Deel in sodanige pakhuis sal sodanige goedere onderhewig maak aan die betaling van enige gesondheidsbevorderingsheffing kragtens die bepalings van hierdie Wet.”.

SCHEDULE NO. 1/ PART 7/ SECTION A**HEALTH PROMOTION LEVY ON SUGARY BEVERAGES****SECTION A****LEVY ON SUGARY BEVERAGES****NOTES:**

- Any rate of levy on sugary beverages is payable on any goods specified in this Section either imported into or manufactured in the Republic.
- Any levy on sugary beverages specified in this Section shall be payable in addition to any Customs and Excise duty payable in terms of any other Part of Schedule No 1.
- Imported goods shall not be declared on separate bills of entry for the purposes of this Part of Schedule No. 1.
- Any reference to sugar content means both the intrinsic and added sugar and other sweetening matter contained in any sugary beverage specified in this Section.
- The sugar content of sugary beverages liable to the levy on sugary beverages must be calculated on—
 - the sugar content stated on the food labelling of the sugary beverages as prescribed in terms of the Foodstuffs, Cosmetics and Disinfectants Act, 1972 (Act No. 54 of 1972;
 - the sugar content as certified on a test report obtained and retained from a testing laboratory recognized by the National Regulator for Compulsory Specifications of South Africa; or
 - the deemed sugar content of the sugary beverage that is assumed to constitute 20 grams per 100 millilitres.
- In the case of powder and liquid concentrates or preparations for the making of beverages, the sugar content must be calculated based on the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications.

Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy
191.00		LEVY ON SUGARY BEVERAGES	
191.01	18.06	Chocolate and other food preparations containing cocoa:	
191.01	1806.10	Cocoa powder, containing added sugar or other sweetening matter:	
191.01.05	1806.10.05	Preparations for making beverages	2.1c/gram of the sugar content that exceeds 4g/100ml
191.02	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:	
191.02	1901.90	Other:	
191.02.05	1901.90.15	Preparations for making beverages (excluding those of tariff subheading 1901.90.20)	2.1c/gram of the sugar content that exceeds 4g/100ml
191.05	21.06	Food preparations not elsewhere specified or included:	
191.05	2106.90	Other:	
191.05.05	2106.90.20	Syrups and other concentrates or preparations for making beverages, not having a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	2.1c/gram of the sugar content that exceeds 4g/100ml
191.05.10	2106.90.22	Syrups and other concentrates or preparations for making beverages, with a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	2.1c/gram of the sugar content that exceeds 4g/100ml

BYLAE NO. 1 / DEEL 7/AFDELING A

GESONDHEIDSBEVORDERINGSHEFFING OP SUIKERAGTIGE DRANKE

AFDELING A

HEFFING OP SUIKERAGTIGE DRANKE

OPMERKINGS:

1. Enige skaal van heffing op suikeragtige drankie is betaalbaar op enige goedere in hierdie Afdeling vermeld, hetsy ingevoer na of vervaardig in die Republiek.
2. Enige heffing op suikeragtige drankie in hierdie Afdeling vermeld sal betaalbaar wees benewens enige Doeane- en Aksynsreg ingevolge enige ander Deel van Bylae No. 1.
3. Ingevoerde goedere sal nie op aparte klaringsbriewe geklaar word nie vir die doeleindes van hierdie Deel van Bylae No. 1.
4. Enige verwysing na suikerinhoud beteken beide die intrinsieke en bygevoegde suiker en ander versoetingsmiddels wat in enige suikeragtige drankie in hierdie Afdeling vermeld, bevat word.
5. Die suikerinhoud van suikeragtige drankie onderhewig aan die heffing op suikeragtige drankie moet bereken word op—
 - (a) die suikerinhoud op die kosetikettering van die suikeragtige drankie verklaar wat ingevolge die Wet op Voedingsmiddels, Skoonheidsmiddels en Ontsmettingsmiddels, 1972 (Wet No. 54 van 1972), voorgeskryf is;
 - (b) die suikerinhoud soos gesertifiseer in 'n toetsverslag wat verkry en gehou word van 'n toetslaboratorium wat deur die Nasionale Reguleerder vir Verpligte Spesifikasies in Suid-Afrika erken word; of
 - (c) die geagte suikerinhoud van die suikeragtige drank wat aanvaar word om 20 gram per 100 milliliters uit te maak.
6. In die geval van poeier en vloeistof konsentrate of bereidinge vir die maak van drankie, moet die suikerinhoud bereken word op die totale volume van die voorbereide drank wanneer dit gemeng of verdun is volgens die vervaardiger se produksesifikasies.

Gesondheids-bevorderings-heffing	Tariefsubpos	Artikelbeskrywing	Skaal van gesondheids-bevorderings-heffing
191.00	HEFFING OP SUIKERAGTIGE DRANKE		
191.01	18.06	Sjokolade en ander voedselbereidinge wat kakao bevat:	
191.01	1806.10	Kakaopoeier, wat bygevoegde suiker of ander versoetingsmiddels bevat:	
191.01.05	1806.10.05	Bereidinge vir die vervaardiging van drankie	2.1c/gram van die suikerinhoud wat 4g/100ml oorskry
191.02	19.01	Moutekstrak; voedselbereidinge van meelblom, gort, meel, stysel of moutekstrak, wat nie kakao bevat nie of wat kakao bereken op 'n geheel ontvette basis met 'n verhouding volgens massa van minder as 40 persent bevat, nie elders vermeld of ingesluit nie; voedselbereidinge van goedere van poste 04.01 tot 04.04, wat nie kakao bevat nie of wat kakao met 'n verhouding bereken volgens massa op 'n geheel ontvette basis, van minder as 5 persent bevat, nie elders vermeld of ingesluit nie:	
191.02	1901.90	Ander:	
191.02.05	1901.90.15	Bereidinge vir die vervaardiging van drankie (uitgesonderd dié van tariefpos 1901.90.20)	2.1c/gram van die suikerinhoud wat 4g/100ml oorskry
191.05	21.06	Voedselbereidinge nie elders vermeld of ingesluit nie:	
191.05	2106.90	Ander:	
191.05.05	2106.90.20	Strope en ander konsentrate of bereidinge vir die vervaardiging van drankie, wat nie 'n basis van vrugtesap het nie (uitgesonderd dié van tariefsubpos 2106.90.69)	2.1c/gram van die suikerinhoud wat 4g/100ml oorskry
191.05.10	2106.90.22	Strope en ander konsentrate of bereidinge vir die vervaardiging van drankie, met 'n basis van vrugtesap (uitgesonderd dié van tariefsubpos 2106.90.69)	2.1c/gram van die suikerinhoud wat 4g/100ml oorskry

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Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy
191.05.15	2106.90.69	Drinking straws, containing flavouring preparations	2.1c/gram of the sugar content that exceeds 4g/100ml
191.07	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 20.09):	
191.07	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
191.07.05	2202.10.10	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	2.1c/gram of the sugar content that exceeds 4g/100ml
191.07.10	2202.10.90	Other	2.1c/gram of the sugar content that exceeds 4g/100ml
191.07	2202.9	Other:	
191.07	2202.91	Non-alcoholic beer:	
191.07.15	2202.91.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	2.1c/gram of the sugar content that exceeds 4g/100ml
191.07.20	2202.91.90	Other	2.1c/gram of the sugar content that exceeds 4g/100ml
191.07	2202.99	Other:	
191.07.25	2202.99.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	2.1c/gram of the sugar content that exceeds 4g/100ml
191.07.90	2202.99.90	Other	2.1c/gram of the sugar content that exceeds 4g/100ml

Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2017

Wet No. 14, 2017

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Gesondheids-bevorderings-heffing	Tariefsubpos	Artikelbeskrywing	Skaal van gesondheids-bevorderings-heffing
191.05.15	2106.90.69	Suigstrooitjies, wat geurselbereidinge bevat	2.1c/gram van die suikeringhoud wat 4g/100ml oorskry
191.07	22.02	Water, met inbegrip van mineraalwater en spuitwater, wat bygevoegde suiker of ander versoetingsmiddels bevat of gegeur, en ander niealkoholiese drankie (uitgesonderd vrugte- of groentesappe van pos 20.09):	
191.07	2202.10	Water, met inbegrip van mineraalwater en spuitwater, met bygevoegde suiker of ander versoetingsmiddel of gegeur:	
191.07.05	2202.10.10	In verseëlde houers wat hoogstens 2,5 li bevat (uitgesonderd dié in opvoubare plastiekbuisies)	2.1c/gram van die suikeringhoud wat 4g/100ml oorskry
191.07.10	2202.10.90	Ander	2.1c/gram van die suikeringhoud wat 4g/100ml oorskry
191.07	2202.9	Ander:	
191.07	2202.91	Niealkoholiese bier:	
191.07.15	2202.91.20	In verseëlde houers wat hoogstens 2,5 li bevat (uitgesonderd dié in opvoubare plastiekbuisies en dié met 'n basis van melk)	2.1c/gram van die suikeringhoud wat 4g/100ml oorskry
191.07.20	2202.91.90	Ander	2.1c/gram van die suikeringhoud wat 4g/100ml oorskry
191.07	2202.99	Ander:	
191.07.25	2202.99.20	In verseëlde houers wat hoogstens 2,5 li bevat (uitgesonderd dié in opvoubare plastiekbuisies en dié met 'n basis van melk)	2.1c/gram van die suikeringhoud wat 4g/100ml oorskry
191.07.90	2202.99.90	Ander	2.1c/gram van die suikeringhoud wat 4g/100ml oorskry

PART IV**AMENDMENT OF SCHEDULES NO. 4, 5, 6 AND 8 TO THE CUSTOMS AND EXCISE ACT, 1964**

1. Schedule No. 4 of the Customs and Excise Act, 1964, is hereby amended by the substitution for the title of the following title:

**“REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY,
ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND
HEALTH PROMOTION LEVY”.**

2. Schedule No. 4 of the Customs and Excise Act, 1964, is hereby amended by the substitution for Note 3 of the following Note:

“3. (a) Note 3 to Schedule No. 3 shall apply *mutatis mutandis* in respect of any expression relating to the extent of any rebate in this Schedule and in addition the extent of any rebate in this Schedule and in addition the extent of the rebate shall, subject to the Notes to Part 5 of this Schedule, be deemed to include a rebate of any environmental levy payable in terms of Part 3 of Schedule No. 1 and health promotion levy payable in terms of Part 7 of Schedule No. 1.

(b) Note 5 to Schedule No. 3 shall apply *mutatis mutandis* to any reference to a tariff heading or subheading in this Schedule.”.

3. Schedule No. 4 of the Customs and Excise Act, 1964, is hereby amended by the addition of the following Part:

“PART 7**REBATES OF HEALTH PROMOTION LEVY****NOTES:**

1. For the purposes of Chapter VB of the Act and this Schedule—
 - (a) any imported goods referred to in any item of this Schedule shall, subject to compliance with any relevant Note or rule, be admitted under rebate of health promotion levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied; and
 - (b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall, subject to these Notes, determine entitlement to any rebate of health promotion levy, notwithstanding that no customs duty is leviable on the goods concerned.
2. ‘Full duty’ when referring to the extent of rebate in any item in this Part means the health promotion levy payable in terms of the relevant item of Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.”.

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
REBATES OF HEALTH PROMOTION LEVY					
499.01	00.00	01.00		Goods in respect of which health promotion levy together with the customs duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional while such goods are— (a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or	Full duty

DEEL IV

WYSIGING VAN BYLAES NO'S. 4, 5, 6 EN 8 VAN DIE DOEANE-
EN AKSYNSWET, 1964

1. Bylae No. 4 van die Doeane- en Aksynswet, 1964, word hiermee gewysig deur die vervanging van die titel deur die volgende titel:

**“KORTINGS EN TERUGBETALINGS VAN AKSYNSREG, BRANDSTOF-
HEFFING, PADONGELUKFONDSHEFFING, OMGEWINGSHEFFING
EN GESONDHEIDSBEVORDERINGSHEFFING”.**

2. Bylae No. 4 van die Doeane- en Aksynswet, 1964, word hiermee gewysig deur Opmerking 3 deur die volgende Opmerking te vervang:

“3. (a) Opmerking 3 van Bylae No. 3 is *mutatis mutandis* van toepassing ten opsigte van enige uitdrukking met betrekking tot die mate van enige korting in hierdie Bylae en daarbenewens sal die mate van enige korting in hierdie Bylae en daarbenewens die mate van die korting, onderhewig aan die Opmerkings by Deel 5 van hierdie Bylae, geag word 'n korting van enige omgewingsheffing betaalbaar ingevolge Deel 3 van Bylae No. 1 en gesondheidsbevorderingsheffing betaalbaar ingevolge Deel 7 van Bylae No. 1, in te sluit.

(b) Opmerking 5 by Bylae No. 3 sal *mutatis mutandis* van toepassing wees, ten opsigte van enige verwysing na 'n tariefpos of subpos in hierdie Bylae.”.

3. Bylae No. 4 van die Doeane- en Aksynswet, 1964, word hiermee gewysig deur die invoeging van die volgende Deel:

“DEEL 7

KORTINGS VAN GESONDHEIDSBEVORDERINGSHEFFING

OPMERKINGS:

- Vir die doeleindes van Hoofstuk VB van die Wet en hierdie Bylae—
 - sal enige ingevoerde goedere waarna in enige item van hierdie Bylae verwys word, behoudens nakoming van enige toepaslike Opmerking of reël, toegelaat word onder korting van gesondheidsbevorderingsheffing soos bedoel in Opmerking 3 van die Algemene Opmerkings van hierdie Bylae tot die mate wat sodanige korting toegepas kan word; en
 - die bepalinge vir 'n korting op reg op enige goedere in enige item van hierdie Bylae vermeld sal, onderhewig aan hierdie Opmerkings, geregtigheid op enige korting op gesondheidsbevorderingsheffing bepaal, ongeag dat geen doeanereg op die betrokke goedere hefbaar is nie.
- ‘Volle reg’ wanneer daar na die mate van korting in enige item in hierdie Deel verwys word, beteken die gesondheidsbevorderingsheffing betaalbaar ingevolge die betrokke item van Deel 7 van Bylae No. 1 minus enige korting, terugbetaling of teruggewe van sodanige heffing voorheen toegestaan ten opsigte van die goedere.”.

Kortingitem	Tariefpos	Korting-kode	TS	Beskrywing	Mate van korting
KORTINGS OP GESONDHEIDSBEVORDERINGSHEFFING					
499.01	00.00	01.00		Goedere ten opsigte waarvan die gesondheidsbevorderingsheffing tesame met die doeanereg minstens R2 500 beloop, wat bewys is om verlore, vernietig of beskadig te wees, by enige enkele geleentheid in omstandighede van VIS MAJOR of in sodanige ander omstandighede wat die Kommissaris buitengewoon ag terwyl sodanige goedere— (a) in enige doeane- en aksynspakhuis of in enige aangewese deurvoerloods of onder beheer van die Kommissaris is; (b) verwyder word met uitstel van betaling van reg of met korting van reg van 'n plek in die Republiek na enige ander plek ingevolge die bepalinge van hierdie Wet; of	Volle reg

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				(c) being stored in any rebate storeroom, provided— (i) no compensation in respect of the customs duty, fuel levy, environmental levy, or health promotion levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption.	
499.02	00.00	02.00		Goods in respect of which health promotion levy has been paid and entered and used for the manufacture by reprocessing of health promotion levy goods or the manufacture of other goods.	Full duty

4. Schedule No. 5 of the Customs and Excise Act, 1964, is hereby amended by the substitution for the title of the following title:

**“SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES,
FUEL LEVY, ENVIRONMENTAL LEVY AND HEALTH
PROMOTION LEVY”.**

5. Schedule No. 5 of the Customs and Excise Act, 1964, is hereby amended by the addition of the following Part:

“PART 6

**DRAWBACKS AND REFUNDS OF HEALTH PROMOTION LEVY ON
IMPORTED GOODS**

NOTES:

1. For the purposes of Chapter VB of the Act and the provisions of Schedule No. 5—
 - (a) drawback or refund of health promotion levy on imported goods shall, subject to compliance with any relevant Note or rule be granted as specified in this Part;
 - (b) any provision—
 - (i) in the Notes to Schedule No. 5;
 - (ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05;
 - (iii) in the Notes to items 521.00/00.00/01.00 and 522.00;
 - (iv) for a refund of customs duty in respect of goods specified in item 532.00; shall, to the extent that it can be applied and except if otherwise specified in this Part, apply *mutatis mutandis*, for the purpose of a drawback or refund of health promotion levy on such goods.
 - (c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of health promotion levy specified in this Part notwithstanding that no customs duty has been paid on the goods concerned.
2. (a) ‘Full duty’ specified in this Part means the health promotion levy paid in terms of the relevant item of Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy previously granted in respect of the goods.
- (b) The reference 00.00 in the tariff heading/ health promotion levy columns of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to—

Kortingitem	Tariefpos	Korting-kode	TS	Beskrywing	Mate van korting
				(c) in enige kortingpakhuis opgeslaan word, mits— (i) geen vergoeding ten opsigte van die doeanereg, brandstofheffing, omgewingsheffing of gesondheidsbevorderingsheffing op sodanige goedere deur enige ander persoon aan die eienaar betaal of verskuldig is nie; (ii) sodanige verlies, vernietiging of beskadiging nie te wyte was aan enige nalatigheid of bedrog aan die kant van die persoon wat aanspreeklik vir die reg is nie; en (iii) sodanige goedere nie in verbruik gegaan het nie.	
499.02	00.00	02.00		Goedere ten opsigte waarvan die gesondheidsbevorderingsheffing betaal en geklaar word en gebruik word, by die herverwerking van gesondheidsbevorderingsheffing goedere of die vervaardiging van ander goedere.	Volle reg

4. Bylae No. 5 van die Doeane- en Aksynswet, 1964, word hiermee gewysig deur die vervanging van die titel deur die volgende titel:

**“SPESIFIEKE TERUGGAWES EN TERUGBETALINGS VAN
DOEANEREGTE, BRANDSTOFHEFFING, OMGEWINGSHEFFING EN
GESONDHEIDSBEVORDERINGSHEFFING”.**

5. Bylae No. 5 van die Doeane- en Aksynswet, 1964, word hiermee gewysig deur die byvoeging van die volgende Deel:

“DEEL 6

**TERUGGAWES EN TERUGBETALINGS VAN GESONDHEIDS-
BEVORDERINGSHEFFING OP INGEVOERDE GOEDERE**

OPMERKINGS:

1. Vir die doeleindes van Hoofstuk VB van die Wet en die bepalings van Bylae No. 5—
 - (a) sal 'n teruggawe of terugbetaling van gesondheidsbevorderingsheffing op ingevoerde goedere toegestaan word, behoudens nakoming van enige Opmerking of reël soos in hierdie Deel vermeld;
 - (b) enige bepalings—
 - (i) in die Opmerkings by Bylae No. 5;
 - (ii) vir 'n teruggawe van doeanereg ten opsigte van goedere in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 of 522.05 vermeld;
 - (iii) in die Opmerkings by items 521.00/00.00/01.00 en 522.00;
 - (iv) vir 'n terugbetaling van doeanereg ten opsigte van goedere in item 532.00 vermeld;
 sal, in die mate wat dit toegepas kan word en behalwe as andersins in hierdie Deel vermeld word, *mutatis mutandis* van toepassing wees vir die doeleindes van 'n teruggawe of terugbetaling van gesondheidsbevorderingsheffing op sodanige goedere,
 - (c) die bepalings bedoel in paragraaf (b) sal geregtigheid op die teruggawe of terugbetaling van gesondheidsbevorderingsheffing in hierdie Deel vermeld, bepaal, ongeag dat geen doeanereg op die betrokke goedere betaal is nie.
2. (a) 'Volle reg' in hierdie Deel vermeld, beteken die gesondheidsbevorderingsheffing betaalbaar ingevolge die betrokke item van Deel 7 van Bylae No. 1 minus enige korting, terugbetaling of teruggawe van sodanige heffing voorheen toegestaan ten opsigte van die goedere.
- (b) Die verwysing 00.00 in die tariefpos/gesondheidsbevorderingsheffing-kolomme van hierdie Deel ten opsigte van enige item daarvan, word, soos toepaslik in elke geval, geag om te verwys na—

- (i) any tariff heading or subheading or all the tariff headings or subheadings of Part 1 of Schedule No. 1 specified in such column in respect of any relevant drawback or refund item of any Part of Schedule No. 5; or
 - (ii) any health promotion levy item or all the health promotion levy items specified in Part 7 of the said Schedule No. 1.
3. Whenever any drawback or refund of health promotion levy is claimed as provided in this Part, any prescribed document for such claim must, in addition to the item applicable as contemplated in Note 1(b), reflect the item that provides for such drawback or refund.
 4. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall *mutatis mutandis* apply, to goods exported in terms of rebate item 561.02.”

Refund or Drawback Item	Tariff Heading	Code	CD	Description	Extent of Refund or Drawback
560.00	DRAWBACKS OF HEALTH PROMOTION LEVY ON IMPORTED GOODS EXPORTED				
560.01	00.00	01.00		Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 on which the health promotion levy has been paid	Full duty
561.00	REFUNDS OF HEALTH PROMOTION LEVY ON IMPORTED GOODS				
561.01	GOODS ABANDONED OR DESTROYED OF ITEM 532.00				
561.01	00.00	01.00		Goods abandoned or destroyed as contemplated in item 532.00 on which health promotion levy has been paid	Full duty
561.02	OTHER HEALTH PROMOTION LEVY GOODS EXPORTED TO A BLNS COUNTRY				
561.02	00.00	01.00		Goods (excluding those covered by item 551.02) in respect of which the health promotion levy has been paid and that are exported to a BLNS country as defined in rule 54F.01.	Full duty

6. Schedule No. 6 of the Customs and Excise Act, 1964, is hereby amended by the substitution for the title of the following title:

“REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND HEALTH PROMOTION LEVY”.

7. Schedule No. 6 of the Customs and Excise Act, 1964, is hereby amended by the addition of the following Part:

“PART 5

REBATES AND REFUND ON HEALTH PROMOTION LEVY

NOTES:

1. For the purposes of Chapter VB of the Act and the provisions of this Schedule—
 - (a) subject to compliance with any relevant Note or rule, any health promotion levy goods manufactured in the Republic shall be admitted under rebate of the health promotion levy or a refund of the health promotion levy shall be paid or set off in respect of such goods as specified in this Part;

- (i) enige tariefpos of subpos of al die tariefposte of subposte van Deel 1 van Bylae No. 1 in sodanige kolom vermeld, ten opsigte van enige betrokke teruggawe of terugbetalingsitem van enige Deel van Bylae No. 5; of
- (ii) enige gesondheidsbevorderingsheffingitem of al die gesondheidsbevorderingsheffingitems in Deel 7 van Bylae No. 1 vermeld.
3. Wanneer ook al enige teruggawe of terugbetaling van gesondheidsbevorderingsheffing geëis word soos in hierdie Deel bepaal, moet enige voorgeskrewe dokument vir sodanige eis benewens die toepaslike item soos bedoel in Opmerking 1(b), die item weergee wat vir sodanige teruggawe of terugbetaling voorsiening maak.
4. Die bepalings vir die opmerkings in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 of 522.05 vermeld, sal *mutatis mutandis* van toepassing wees op goedere uitgevoer ingevolge kortingitem 561.02.

Teruggawe of terugbetaling Item	Tariefpos	Tariefkode	TS	Beskrywing	Mate van teruggawe of terugbetaling
560.00	TERUGGAWES VAN GESONDHEIDSBEVORDERINGSHEFFING OP INGEVOERDE GOEDERE UITGEVOER				
560.01	00.00	01.00		Goedere uitgevoer in ooreenstemming met die bepalings van item 521.00/00.00/01.00, 522.00, 522.03, 522.04 of 522.05 waarop die gesondheidsbevorderingsheffingitem betaal is	Volle reg
561.00	TERUGBETALING VAN GESONDHEIDSBEVORDERINGSHEFFING OP INGEVOERDE GOEDERE				
561.01	GOEDERE GEABANDONEER OF VERNIETIG VAN ITEM 532.00				
561.01	00.00	01.00		Goedere wat geabandoneer of vernietig is soos bedoel in item 532.00 waarop die gesondheidsbevorderingsheffingitem betaal is	Volle reg
561.02	ANDER GESONDHEIDSBEVORDERINGSHEFFINGSGOEDERE UITGEVOER NA 'n BLNS-LAND				
561.02	00.00	01.00		Goedere (uitgesonderd dié deur item 551.02 voorsien) ten opsigte waarvan die gesondheidsbevorderingsheffingitem betaal is en wat uitgevoer is na 'n BLNS-land soos omskryf in reël 54F.01.	Volle reg

6. Bylae No. 6 van die Doeane- en Aksynswet, 1964, word hiermee gewysig deur die vervanging van die titel deur die volgende titel:

“KORTINGS EN TERUGBETALINGS VAN AKSYNSREG, BRANDSTOFHEFFING, PADONGELUKFONDSHEFFING, OMGEWINGSHEFFING EN GESONDHEIDSBEVORDERINGSHEFFING”.

7. Bylae No. 6 van die Doeane- en Aksynswet, 1964, word hiermee gewysig deur die byvoeging van die volgende Deel:

“DEEL 5

KORTINGS EN TERUGBETALINGS OP GESONDHEIDSBEVORDERINGSHEFFING

OPMERKINGS:

1. Vir die doeleindes van Hoofstuk VB van die Wet en die bepalings van hierdie Bylae—

- (a) onderhewig aan nakoming van enige toepaslike Opmerking of reël, sal enige gesondheidsbevorderingsheffinggoedere wat in die Republiek vervaardig word, toegelaat word onder korting van die gesondheidsbevorderingsheffing of 'n terugbetaling van die gesondheidsbevorderingsheffing sal betaal word of verreken word ten opsigte van sodanige goedere soos in hierdie Deel vermeld;

- (b) any provision for a rebate or refund of excise duty in respect of goods for the purposes or use specified in any such item, shall to the extent that it can be applied and except if otherwise specified in this Part, apply *mutatis mutandis* for the purpose of a rebate or refund of health promotion levy on such goods;
- (c) the provisions contemplated in paragraph (b) shall determine entitlement to a rebate or refund of health promotion levy specified in this Part notwithstanding that no excise duty is leviable on the goods concerned; and
- (d) notwithstanding paragraphs (a), (b) and (c), a rebate or refund of health promotion levy is not allowed where any Note in the Section specifying the item of Part 7 of Schedule No. 1 imposing the health promotion levy otherwise provides.
2. (a) 'Full duty' in this Part means the health promotion levy payable in terms of the relevant item in Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.
- (b) The reference 00.00 in the tariff item/health promotion levy column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to any health promotion levy item or all such items specified in Part 7 of Schedule No. 1.
3. The relevant rebate or refund item must be reflected on each document issued or processed, including the monthly account referred to in the rules, where any health promotion levy goods are removed or otherwise dealt with for the purposes or use or in the circumstances specified in such item.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
690.00	REBATES OF HEALTH PROMOTION LEVY				
690.01	00.00	01.00		Health promotion levy goods in respect of which the health promotion levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional, while such goods are— (a) in any customs and excise warehouse; (b) are being removed in bond; or (c) are under the control of the Commissioner, provided no compensation in respect of health promotion levy on such goods has been paid or is due to the owner by any other person and such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption	Full duty
690.02	00.00	02.00		Manufactured health promotion levy goods in a customs and excise warehouse used for the manufacture by reprocessing of health promotion levy goods or the manufacture of other goods	Full duty
691.00	REFUNDS OF HEALTH PROMOTION LEVY				
691.01	00.00	01.00		Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are removed by such licensee to a consignee in a BLNS country, subject to compliance with the Notes hereto	As provided hereto

- (b) enige voorsiening vir 'n korting of terugbetaling van aksynsreg ten opsigte van goedere vir die doeleindes of gebruik in enige sodanige item vermeld, sal tot die mate wat dit toegepas kan word en behalwe indien anders in hierdie Deel vermeld, *mutatis mutandis* van toepassing wees vir die doeleindes van 'n korting of terugbetaling van gesondheidsbevorderingsheffing op sodanige goedere;
- (c) die bepaling beoog in paragraaf (b) sal geregtigheid op 'n korting of terugbetaling van gesondheidsbevorderingsheffing in hierdie Deel vermeld bepaal ongeag dat geen doeanereg op die betrokke goedere hefbaar is nie; en
- (d) ongeag paragrawe (a), (b) en (c), is 'n korting of terugbetaling van gesondheidsbevorderingsheffing nie toelaatbaar nie waar enige Opmerking in die Afdeling wat die item van Deel 7 van Bylae No. 1 vermeld wat die gesondheidsbevorderingsheffing oplê, andersins bepaal.
2. (a) 'Volle reg' in hierdie Deel, beteken die gesondheidsbevorderingsheffing betaalbaar ingevolge die betrokke item van Deel 7 van Bylae No. 1 minus enige korting, terugbetaling of teruggawe van sodanige heffing voorheen toegestaan ten opsigte van die goedere.
- (b) Die verwysing 00.00 in die tariefitem/gesondheidsbevorderingsheffingkolom van hierdie Deel ten opsigte van enige item daarvan, sal, soos toepaslik mag wees in elke geval, geag word na enige gesondheidsbevorderingsheffingitem of alle sodanige items vermeld in Deel 7 van Bylae No. 1, te verwys.
3. Die betrokke korting- of terugbetalingsitem moet weergegee word op elke dokument uitgereik of verwerk, met inbegrip van die maandelikse rekening waarna in die reëls verwys word, waar enige gesondheidsbevorderingsheffinggoedere verwyder word of andersins mee gehandel word vir die doeleindes of gebruik of in die omstandighede in sodanige item vermeld.

Kortingitem	Tariefpos	Korting-kode	TS	Beskrywing	Mate van korting
690.00	KORTINGS OP GESONDHEIDSBEVORDERINGSHEFFING				
690.01	00.00	01.00		Gesondheidsbevorderingsheffinggoedere ten opsigte waarvan die gesondheidsbevorderingsheffing (indien van toepassing) betaalbaar daarop minstens R2 500 beloop, wat bewys is om verlore, vernietig of beskadig te wees, by enige enkele geleentheid in omstandighede van VIS MAJOR of in sodanige ander omstandighede wat die Kommissaris buitengewoon ag terwyl sodanige goedere— (a) in enige doeane- en aksynspakhuis is; (b) verwyder word met uitstel van betaling van reg; of (c) onder die beheer van die Kommissaris is, op voorwaarde dat geen vergoeding ten opsigte van die gesondheidsbevorderingsheffing op sodanige goedere betaal of verskuldig is aan die eienaar deur enige ander persoon nie, en sodanige verlies, vernietiging of skade was nie as gevolg van enige nalatigheid of bedrog deur die persoon wat aanspreeklik is vir die skaal van reg en dat sodanige goedere nie in verbruik geneem is nie	Volle reg
690.02	00.00	02.00		Vervaardigde gesondheidsbevorderingsheffinggoedere in 'n doeane- en aksynspakhuis, gebruik vir vervaardiging deur herverwerking van gesondheidsbevorderingsheffingsgoedere of die vervaardiging van ander goedere	Volle reg
691.00	TERUGBETALINGS VAN GESONDHEIDSBEVORDERINGSHEFFING				
691.01	00.00	01.00		Goedere onderhewig aan die gesondheidsbevorderingsheffing in enige item van Deel 7 van Bylae No. 1 vermeld, wat na klaring of geagte klaring vir binnelandse verbruik en betaling van reg deur die gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis soos bedoel in Hoofstuk VB van die Wet en die reëls daarby, verwyder word deur sodanige gelisensieerde na 'n ontvanger in 'n BLNS-land onderhewig aan nakoming van die Opmerkings hierby	Soos voorsien hierby

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				NOTES: - Definitions and application of provisions: - The refund provided for in this item is subject to the provisions of section 75(11A). - For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates— “BLNS country” or “any other country in the common customs area” means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; “refund” as provided in this item means the amount of health promotion levy that may be set-off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which this item relates; “set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item. - Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity. - Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item: - The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. - Where such health promotion levy goods have been duly removed to the consignee in a BLNS country, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the goods so removed against the health promotion levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal. (i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed to a BLNS country and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of	

Kortingitem	Tariefpos	Korting-kode	TS	Beskrywing	Mate van korting
				OPMERKINGS: 1. Woordomskrywing en toepassing van bepalinge: (a) Die terugbetaling waarvoor in hierdie item voorsiening gemaak word, is onderhewig aan die bepalinge van artikel 75(11A). (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk, beteken— “BLNS-land” of “enige ander land in die gemeenskaplike doeane-gebied” die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland; “terugbetaling” soos in hierdie item bepaal die bedrag van gesondheidsbevorderingsheffing wat verreken mag word teen die bedrag van die gesondheidsbevorderingsheffing betaalbaar op die maandelikse gesondheidsbevorderingsheffingrekening van 'n gelisensieerde van 'n doeane- en aksyns-vervaardigingspakhuis by nakoming van die Opmerkings, die reëls vir Hoofstuk VB en enige reël wat die beweging van goedere waarna hierdie item verwys, te reguleer; “verrekening” 'n verrekening teen die betaalbare reg bedoel in artikel 77 wat terugbetaalbaar is ingevolge hierdie item. (c) Enige sodanige verrekening mag, onderhewig aan Opmerking 2(c), op die rekening vertoon word indien aldus voorsiening daarop gemaak as 'n aftrekking van die belasbare hoeveelheid. 2. Verrekening teen rekeninge ten opsigte van gesondheidsbevorderingsheffing-goedere verwyder soos bedoel in die item: (a) Die verwydering van sodanige goedere sal onderhewig wees aan die voorwaardes en prosedures soos die Kommissaris deur reëls mag voorskryf. (b) Waar sodanige gesondheidsbevorderingsheffinggoedere behoorlik verwyder is na die ontvanger in 'n BLNS-land, mag die gelisensieerde, waar bewys van sodanige verwydering verkry is, en enige ander vereiste aan voldoen is soos in die reëls voorgeskryf, die verrekening van die gesondheidsbevorderingsheffing betaal of betaalbaar op die goedere aldus verwyder teen die gesondheidsbevorderingsheffingrekening betaalbaar ten opsigte van enige sodanige goedere soos verklaar in die gesondheidsbevorderingsheffingrekening gedurende enige rekeningkundige tydperk van twee jaar na die datum wat enige voorgeskrewe dokument ten opsigte van sodanige verwydering verwerk is. (c) (i) Vir die doeleindes van artikel 75(11A), moet die gelisensieerde van 'n doeane- en aksyns-vervaardigingspakhuis bewys lewer van die gesondheidsbevorderingsheffing betaal of betaalbaar op die goedere aldus verwyder na 'n BLNS-land en indien die gelisensieerde nie in	

Act No. 14, 2017

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Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				health promotion levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned. (ii) Where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).	
691.02	00.00	02.00		Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are found to be off-specification or otherwise defective and are returned to such warehouse for reprocessing, subject to compliance with the Notes hereto NOTES: 1. Definitions and application of provisions: (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates— “refund” as provided in this item means the amount of health promotion levy that may be set off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes and the rules for Chapter VB; “set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item. 2. Limitation: For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse for reprocessing where the health promotion levy amounts to not less than R100 on any quantity found to be so off-specification or otherwise defective on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.	As provided hereto

Kortingitem	Tariefpos	Korting-kode	TS	Beskrywing	Mate van korting
				staat is om sodanige bewys te lewer nie, moet die gesondheidsbevorderingsheffing op enige hoeveelheid van die goedere aldus verwyder, bereken word op die laagste skaal van gesondheidsbevorderingsheffing gehef ingevolge hierdie Wet op sodanige goedere gedurende die maand voor die datum waarop enige voorgeskrewe dokument ten opsigte van die verwydering van die betrokke goedere verwerk is. (ii) Waar die skaal van reg betaalbaar op enige goedere wat verreken word op die gesondheidsbevorderingsheffing-rekening verskil van die skaal betaal of betaalbaar soos in subparagraaf (i) op die goedere sodanig verwyder, moet 'n toepaslike regstelling aan die totale bedrag betaalbaar op sodanige rekening ten opsigte van die verrekening bedoel in paragraaf (b) gemaak word.	
691.02	00.00	02.00		Goedere onderhewig aan die gesondheidsbevorderingsheffing in enige item van Deel 7 van Bylae No. 1 vermeld, wat na klaring of geagte klaring vir binnelandse verbruik en betaling van reg deur die gelisensieerde van 'n doeane- en aksynsvervaardigings-pakhuis soos bedoel in Hoofstuk VB van die Wet en die reëls daarby, gevind word om buite-spesifikasie of andersins foutief te wees en teruggestuur word na sodanige pakhuis vir herverwerking, onderhewig aan nakoming van die Opmerkings hierby. OPMERKINGS: 1. Woordomskrywing en toepassing van bepaling: (a) Die terugbetaling waarvoor in hierdie item voorsiening gemaak is, is onderhewig aan die bepaling van artikel 75(11A). (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk, beteken: “terugbetaling” soos in hierdie item bepaal, die bedrag van gesondheidsbevorderingsheffing wat verreken mag word teen die bedrag van die gesondheidsbevorderingsheffing betaalbaar op die maandelikse gesondheidsbevorderings-heffing-rekening deur 'n gelisensieerde van 'n doeane- en aksyns-vervaardigingspakhuis by nakoming van die Opmerkings en die reëls van Hoofstuk VB; “verrekening” 'n verrekening van die reg soos bedoel in artikel 77 wat terugbetaalbaar is ingevolge hierdie item. 2. Beperking: Vir die doeleindes van enige terugbetaling ingevolge hierdie item, mag goedere slegs teruggestuur word na 'n doeane- en aksynsvervaardigings-pakhuis vir herverwerking waar die gesondheidsbevorderingsheffing minstens R100 beloop op enige hoeveelheid wat gevind word om buite-spesifikasie of andersins foutief te wees op 'n enkele geleentheid binne 'n tydperk van ses maande na verwydering uit sodanige pakhuis en sodanige goedere teruggestuur is binne een maand na die verstryking van sodanige tydperk.	Soos voorsien hierby

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				3. Procedures and set-off against accounts: The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following: (a) a detailed description of the goods received including the applicable tariff item; (b) the quantity received; (c) the date of receipt; (d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned; (e) a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods; (f) reasons for the return of the goods; and (g) the invoice or dispatch delivery note number issued and the date of issue in respect of the removal of the goods to the person concerned. 4. (a) For the purposes of section 75(11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods returned for reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods. (b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the monthly health promotion levy account, set off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two years after receipt of the goods. (c) Where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate as contemplated in paragraph (a) on the goods so returned an appropriate adjustment must be made to the total amount payable on such account in respect of set-off contemplated in paragraph (b).	
691.03	00.00	03.00		Goods liable to the health promotion levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules are returned to such warehouse for any purpose other than reprocessing as contemplated in item 691.02, subject to compliance with the Notes hereto	As provided hereto

Kortingitem	Tariefpos	Korting-kode	TS	Beskrywing	Mate van korting
				3. Prosedures en verrekening teen rekeninge: Die gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis waarheen sodanige goedere teruggestuur word, moet 'n rekord hou wat ten minste die volgende insluit: (a) 'n breedvoerige beskrywing van die goedere ontvang met inbegrip van die toepaslike tariefitem; (b) die hoeveelheid ontvang; (c) die datum van ontvangs; (d) die naam of geregistreerde besigheidsnaam (indien enige) en die fisiese adres van die persoon wat die betrokke goedere teruggestuur het; (e) 'n afskrif van die kredietnota uitgereik aan en die aflewering- of voorraadterugstuurnota uitgereik deur die persoon wat die goedere teruggestuur het; (f) redes vir die terugstuur van die goedere; en (g) die nommer van die faktuur of versendingsnota uitgereik en die datum van uitreiking ten opsigte van die verwydering van die goedere na die betrokke persoon. 4. (a) By die toepassing van artikel 75(11A), moet die gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis bewys lewer van die gesondheidsbevorderingsheffing betaal of betaalbaar op die teruggestuurde goedere vir herbewerking in ooreenstemming met hierdie item, en as die gelisensieerde nie in staat is om sodanige bewys te lewer nie, sal die heffing op enige hoeveelheid aldus teruggestuur bereken word op die laagste skaal ingevolge hierdie Wet op sodanige goedere gehef gedurende die maand voor die datum waarop die goedere teruggestuur is. (b) Die gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis mag, na rekenskap gegee is van die goedere in die maandelikse gesondheidsbevorderingsheffing-rekening verreken, die bedrag van reg wat terugbetaalbaar is ingevolge hierdie item teenoor die bedrag van reg betaalbaar op enige sodanige goedere soos verklaar op enige sodanige rekening binne 'n tydperk van twee jaar na ontvangs van die goedere. (c) Waar die skaal van reg betaalbaar op enige goedere waarvoor rekenskap gegee is op die gesondheidsbevorderingsheffing van die skaal soos bedoel in paragraaf (a) op die goedere so teruggestuur, verskil, moet 'n toepaslike regstelling op die totale bedrag betaalbaar op sodanige rekening ten opsigte van die verrekening soos beoog in paragraaf (b) gedoen word.	
691.03	00.00	03.00		Goedere onderhewig aan die gesondheidsbevorderingsheffing in enige item van Deel 7 van Bylae No. 1 vermeld, wat na klaring of geagte klaring te wees vir binnelandse verbruik en betaling van reg deur die gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis soos bedoel in Hoofstuk VB van die Wet en die reëls daarby, teruggestuur word na sodanige pakhuis vir enige doel anders as herverwerking soos bedoel in item 691.02, onderhewig aan nakoming van die Opmerkings hierby.	Soos voorsien hierby

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				NOTES: - Definitions and application of provisions: - The refund provided for in this item is subject to the provisions of section 75(11A). - For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates—“refund” as provided in this item means the amount of health promotion levy that may be set off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for Chapter VB; “set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item. - Limitation: For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse where the health promotion levy amounts to not less than R100 on any quantity returned on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period. - Procedures and set-off against accounts: The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following: - A detailed description of the goods received including the applicable tariff item; - the quantity received; - the date of receipt; - the name or registered business name (if any) and the physical address of the person who returned the goods concerned; - a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods; - reasons for the return of the goods; - the invoice or dispatch delivery note number issued and the date of issue in respect of the removal of the goods to the person concerned. - For the purposes of section 75(11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods returned in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods.	

Kortingitem	Tariefpos	Korting-kode	TS	Beskrywing	Mate van korting
				OPMERKINGS: 1. Woordomskrywing en toepassing van bepalings: (a) Die terugbetaling waarvoor in hierdie item voorsiening gemaak is, is onderhewig aan die bepalings van artikel 75(11A). (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk, beteken— “terugbetaling” soos in hierdie item bepaal die bedrag van gesondheidsbevorderingsheffing wat verreken mag word teenoor die bedrag van gesondheidsbevorderingsheffing betaalbaar op die maandelikse rekening vir gesondheidsbevorderingsheffings deur 'n gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis by nakoming van hierdie Opmerkings en die reëls van Hoofstuk VB; “verrekening” 'n verrekening van reg soos bedoel in artikel 77 wat terugbetaalbaar is ingevolge hierdie item. 2. Beperking: Vir die doeleindes van enige terugbetaling ingevolge hierdie item, mag goedere slegs teruggestuur word na 'n doeane- en aksynsvervaardigingspakhuis waar die gesondheidsbevorderingsheffing minstens R100 beloop op enige hoeveelheid wat teruggestuur word binne 'n tydperk van ses maande na verwydering uit sodanige pakhuis en sodanige goedere teruggestuur is binne een maand na die verstryking van sodanige tydperk. 3. Prosedures en verrekening teenoor rekenings: Die gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis waaraan sodanige goedere teruggestuur word moet 'n rekord hou wat ten minste die volgende insluit: (a) 'n Breedvoerige beskrywing van die goedere ontvang met inbegrip van die toepaslike tariefitem; (b) die hoeveelheid ontvang; (c) die datum van ontvangs; (d) die naam of geregistreerde besigheidsnaam (indien enige) en die fisiese adres van die persoon wat die betrokke goedere teruggestuur het; (e) 'n afskrif van die kredietnota uitgereik aan en die aflewering- of voorraad-teruggestuurde nota uitgereik deur die persoon wat die goedere teruggestuur het; (f) redes vir die terugstuur van die goedere; en (g) die faktuur of versendingsnotanommer uitgereik en die datum van uitreiking ten opsigte van die verwydering van die goedere aan die betrokke persoon. 4. (a) Vir die doeleindes van artikel 75(11A), moet die gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis bewys lewer van die gesondheidsbevorderingsheffing betaal of betaalbaar op die goedere teruggestuur volgens die bepalings van hierdie item en indien die lisensiehouer nie in staat is om sodanige bewys te lewer nie, moet die heffing op enige hoeveelheid van die goedere so teruggestuur bereken word op die laagste skaal van reg ingevolge hierdie Wet op sodanige goedere gedurende die maand voor die datum waarop enige goedere teruggestuur is.	

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Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				(b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the health promotion levy account, set-off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on such account during a period of two years after receipt of the goods. (c) Where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate as contemplated in paragraph (a) on the goods so returned an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).	
691.04	00.00	04.00		Health promotion levy goods exported	Full duty
691.05	00.00	05.00		Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are removed by such licensee to a consignee outside the common customs union, subject to compliance with the Notes hereto NOTES: 1. Definitions and application of provisions: (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates— “BLNS country” or “any other country in the common customs area” means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; “Common Customs Union” means the combined areas of the Member States of SACU; “SACU” means Southern African Customs Union; “refund” as provided in this item means the amount of health promotion levy that may be set-off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which this item relates; “set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item.	As provided hereto

Kortingitem	Tariefpos	Korting-kode	TS	Beskrywing	Mate van korting
				(b) Die gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis mag, nadat rekenskap gegee is vir die goedere in die gesondheidsbevorderingsheffingrekening die bedrag van reg wat terugbetaalbaar is ingevolge hierdie item verreken teenoor die bedrag van reg betaalbaar ingevolge enige sodanige goedere soos verklaar, op enige sodanige rekening binne 'n tydperk van twee jaar na ontvangs van die goedere. (c) Waar die skaal van reg betaalbaar op enige goedere bereken op die gesondheidsbevorderingsheffing-rekening verskil van die skaal soos bedoel in paragraaf (a) op die goedere aldus teruggestuur, moet 'n toepaslike regstelling op die totale bedrag betaalbaar op sodanige rekening ten opsigte van die verrekening soos beoog in paragraaf (b) gedoen word.	
691.04	00.00	04.00		Gesondheidsbevorderingsheffingsgoedere uitgevoer	Volle reg
691.05	00.00	05.00		Goedere onderhewig aan die gesondheidsbevorderingsheffing in enige item van Deel 7 van Bylae No. 1 vermeld, wat na klaring of geagte klaring vir binnelandse verbruik en betaling van reg deur die gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis soos bedoel in Hoofstuk VB van die Wet en die reëls daarby, verwyder word deur sodanige gelisensieerde na 'n ontvanger buite die gemeenskaplike doeaneunie, onderhewig aan die nakoming van die Opmerkings hierby. OPMERKINGS: 1. Woordomscriwing en toepassing van bepalinge: (a) Die terugbetaling in hierdie item bepaal is onderhewig aan die bepalinge van artikel 75(11A); (b) Vir die doeleindes van hierdie item, sal hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk — “BLNS-land” of “enige ander land in die gemeenskaplike doeanegebied” beteken die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland; “gemeenskaplike Doeane-unie” beteken die gekombineerde areas van die lidstate van die SADU; “SADU” beteken Suider Afrikaanse Doeane-unie; “terugbetaling” soos in hierdie item bepaal beteken die bedrag van die gesondheidsbevorderingsheffing wat teenoor die bedrag van gesondheidsbevorderingsheffing in berekening gebring kan word wat betaalbaar is op die maandelikse gesondheidsbevorderingsheffingrekening deur 'n gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis by nakoming van die Opmerkings, die reëls vir Hoofstuk VB en enige reël wat die beweging van goedere waarna hierdie item verwys, reguleer; “verrekening” beteken 'n verrekening van reg soos bedoel in artikel 77 wat terugbetaalbaar is ingevolge die item;	Soos voorsien hierby

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Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				(c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity. 2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such health promotion levy goods have been duly removed to the consignee outside the common customs union, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal. (c) (i) For the purposes of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed outside the common customs area and if the licensee is unable to produce such proof the health promotion levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned. (ii) Where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).	

8. Schedule No. 8 of the Customs and Excise Act, 1964, is hereby amended by the insertion of the following item:

Item	Licence	Licence Fee	Period of validity
"805.30	For the manufacture of goods specified in Section A to Part 7 of Schedule No. 1	free	From the effective date until 31 December of the year in which it was issued."

Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2017

Wet No. 14, 2017

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Kortingitem	Tariefpos	Korting-kode	TS	Beskrywing	Mate van korting
				(c) Enige sodanige verrekening mag, onderhewig aan Opmerking 2(c), op die rekening vertoon word indien as 'n aftrekking van die belasbare hoeveelheid so daarop voorsien is. 2. Verrekening teenoor rekeninge ten opsigte van gesondheidsbevorderingsheffingsgoedere verwyder soos bedoel in hierdie item: (a) Die verwydering van sodanige goedere sal onderhewig wees aan sodanige voorwaardes en prosedures soos die Kommissaris deur reël mag voorskryf. (b) Waar sodanige gesondheidsbevorderingsheffingsgoedere behoorlik verwyder is na die ontvanger buite die gemeenskaplike doeaneunie, mag die gelisensieerde, waar bewys van sodanige verwydering verkry is en enige ander vereiste waaraan nagekom is soos in die reëls voorgeskryf, die gesondheidsbevorderingsheffing verreken wat betaal of betaalbaar is ten opsigte van die goedere aldus verwyder teenoor die gesondheidsbevorderingsheffingrekening soos verklaar in die gesondheidsbevorderingsheffingrekening gedurende enige rekeningkundige tydperk van twee jaar na die datum waarop enige voorgeskrewe dokument ten opsigte van sodanige verwydering verwerk is. (c) (i) Vir die doeleindes van artikel 75(11A), moet die gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis bewys lewer van die gesondheidsbevorderingsheffing betaal of betaalbaar op die goedere aldus verwyder buite die gemeenskaplike doeanegebied en indien die gelisensieerde nie in staat is om sodanige bewys te lewer nie moet die gesondheidsbevorderingsheffing op enige hoeveelheid van die goedere aldus verwyder bereken word teenoor die laagste skaal van die gesondheidsbevorderingsheffing gehê ingevolge hierdie Wet op sodanige goedere gedurende die maand voor die datum waarop enige voorgeskrewe dokument ten opsigte van die verwydering van die betrokke goedere verwerk is. (ii) Waar die skaal van reg betaalbaar op enige goedere waarvoor rekenskap gegee word op die gesondheidsbevorderingsheffingrekening verskil van die skaal betaal of betaalbaar soos in subparagraaf (i) bedoel op die goedere aldus verwyder is, moet 'n toepaslike regstelling aan die totale bedrag betaalbaar gemaak word op sodanige rekening ten opsigte van die verrekening bedoel in paragraaf (b).	

8. Bylae No. 8 van die Doeane- en Aksynswet, 1964, word hiermee gewysig deur die invoeging van die volgende item:

Item	Lisensie	Lisensie-fooi	Tydperk van geldigheid
"805.30	Vir die vervaardiging van goedere in Artikel A by Deel 7 van Bylae No. 1 vermeld	vry	Vanaf die effektiewe datum tot 31 Desember van die jaar waarin dit uitgereik is."

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