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THE PRESIDENCY

No. 18 17 January 2019

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

Act No. 21 of 2018: Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2018

DIE PRESIDENSIE

No. 18 17 Januarie 2019

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

No 21 van 2018: Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2018

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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 16 January 2019)

ACT

To fix the rates of normal tax; to amend the Estate Duty Act, 1955, so as to amend the rate of estate duty; 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 amend the Value-Added Tax Act, 1991, so as to amend the rate of the Value-Added Tax; to amend a provision so as to provide for more efficient taxation of electronic commerce; to amend a schedule so as to provide for the zero rating of the supply of certain goods; and to provide for matters connected therewith.

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

Amendment of First Schedule to Act 45 of 1955, as substituted by section 9 of Act 92 of 1971 and amended by section 13 of Act 106 of 1980, section 3 of Act 71 of 1986, section 16 of Act 87 of 1988, section 11 of Act 37 of 1996, section 4 of Act 5 of 2001 and section 4 of Act 15 of 2016

1. (1) The First Schedule to the Estate Duty Act, 1955, is hereby amended by the substitution in paragraph 1 for subparagraph *(a)* of the following subparagraph:

"*(a)* (i) 20 per cent of the dutiable amount of the estate as does not exceed R30 million; and

(ii) 25 per cent of the dutiable amount of the estate as exceeds R30 million; or".

(2) Subsection (1) is deemed to have come into operation on 1 March 2018 and applies in respect of the estate of a person that dies on or after that date.

Fixing of rates of normal tax

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

ALGEMENE VERDUIDELIKENDE NOTA:

[ ]	Woorde in vet druk tussen vierkantige hake 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 16 Januarie 2019)

WET

Tot vasstelling van die skale van normale belasting; tot wysiging van die Boedelbelastingwet, 1955, ten einde die skale van boedelbelasting te wysig; tot wysiging van die Inkomstebelastingwet, 1962, ten einde skale en monetêre bedrae te wysig; tot wysiging van die Doeane- en Aksynswet, 1964, ten einde skale van reg in Bylae 1 by daardie Wet te wysig; tot wysiging van die Wet op Belasting op Toegevoegde Waarde, 1991, ten einde die skaal van die belasting op toegevoegde waarde te wysig; ten einde 'n bepaling te wysig ten einde voorsiening te maak vir meer doeltreffende belasting van elektroniese handel; tot wysiging van 'n bylae ten einde voorsiening te maak vir die nulgradering van die verskaffing van sekere goedere; en om voorsiening te maak vir aangeleenthede wat daarmee verband hou.

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

Wysiging van Eerste Bylae by Wet 45 van 1955, soos vervang deur artikel 9 van Wet 92 van 1971 en gewysig deur artikel 13 van Wet 106 van 1980, artikel 3 van Wet 71 van 1986, artikel 16 van Wet 87 van 1988, artikel 11 van Wet 37 van 1996, artikel 4 van Wet 5 van 2001 en artikel 4 of Wet 15 van 2016

1. (1) Die Eerste Bylae by die Boedelbelastingwet, 1955 (Wet No. 45 van 1955), word hierby gewysig deur in paragraaf (1) subparagraaf *(a)* deur die volgende subparagraaf te vervang:

"*(a)* (i) 20 persent van die belasbare bedrag van die boedel as wat nie R30 miljoen oorskry nie; en
(ii) 25 persent van die belasbare bedrag van boedel wat R30 miljoen oorskry; of".

(2) Subartikel (1) word geag in werking te getree het op 1 Maart 2018 en is van toepassing ten opsigte van die boedel van 'n person wat op of na daardie datum te sterwe kom.

Vasstelling van skale van normale belasting

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

(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—

(a) any person (other than a company or a trust other than a special trust) for any year of assessment commencing on or after 1 March 2018;

(b) any company for any year of assessment ending on or after 1 April 2018; and

(c) any trust (other than a special trust) for any year of assessment commencing on or after 1 March 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 commencing on or after 1 March 2018.

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, section 5 of Act 13 of 2016 and section 4 of Act 14 of 2017

3. (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:

"*(a)* a primary rebate, an amount of **[R13 635]** R14 067;

(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 479]** R7 713; 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 493]** R2 574.".

(2) Subsection (1) is deemed to have come into operation on 1 March 2018 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, section 6 of Act 13 of 2016 and section 5 of Act 14 of 2017

4. (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) **[R303]** R310, in respect of benefits to the person;

(ii) **[R606]** R620, in respect of benefits to the person and one dependant; or

(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.

(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 enige jaar van aanslag wat begin op of na 1 Maart 2018;

(b) enige maatskappy vir enige jaar van aanslag wat eindig op of na 1 April 2018; en

(c) enige trust (buiten 'n spesiale trust) vir enige jaar van aanslag wat begin op of na 1 Maart 2018.

(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 begin op of na 1 Maart 2018.

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, artikel 5 van Wet 13 van 2016 en artikel 4 van Wet 14 van 2017

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

"*(a)* 'n primêre korting toegelaat, 'n bedrag van **[R13 635]** R14 067;

(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 479]** R7 713; 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 493]** R2 574.".

(2) Subartikel (1) word geag op 1 Maart 2018 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, artikel 6 van Wet 13 van 2016 en artikel 5 van Wet 14 van 2017

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

"(i) **[303]** R310, ten opsigte van voordele aan die persoon;

(ii) **[R606]** R620, ten opsigte van voordele aan die persoon en een afhanklike; of

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(iii) **[R606]** R620, in respect of benefits to the person and one dependant, plus **[R204]** R209, in respect of benefits to each additional dependant,''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2018 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 64 of Act 58 of 1962, as substituted by section 59 of Act 17 of 2017

5. (1) Section 64 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (1) for paragraph *(a)* of the following paragraph:

''*(a)* (i) 20 per cent of **[such]** that value if the aggregate of that value and the value of any other property disposed of under a donation until the date of that donation does not exceed R30 million; and

(ii) 25 per cent of that value to the extent that that value is not taxed under subparagraph (i); or''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2018.

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, section 10 of Act 13 of 2016 and section 13 of Act 14 of 2017

6. (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 750]** R78 150:''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2018 and applies in respect of years of assessment commencing on or after that date.

Amendment of Schedule 1 to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971, section 12 of Act 103 of 1972, section 6 of Act 68 of 1973, section 3 of Act 64 of 1974, section 13 of Act 71 of 1975, section 13 of Act 105 of 1976, section 38 of Act 112 of 1977, section 3 of Act 114 of 1981, section 27 of Act 86 of 1982, section 10 of Act 89 of 1984, section 14 of Act 101 of 1985, section 11 of Act 69 of 1988, section 19 of Act 68 of 1989, section 40 of Act 59 of 1990, section 3 of Act 111 of 1991, section 15 of Act 105 of 1992, section 13 of Act 98 of 1993, section 12 of Act 19 of 1994, section 74 of Act 45 of 1995, section 8 of Act 44 of 1996, section 15 of Act 27 of 1997, section 75 of Act 30 of 1998, section 7 of Act 32 of 1999, section 64 of Act 30 of 2000, section 52 of Act 19 of 2001, section 53 of Act 30 of 2002, section 41 of Act 12 of 2003, section 155 of Act 45 of 2003, section 36 of Act 16 of 2004, section 14 of Act 9 of 2005, section 36 of Act 9 of 2006, section 76 of Act 8 of 2007, section 66 of Act 3 of 2008, section 88 of Act 17 of 2009, section 117 of Act 7 of 2010, section 127 of Act 24 of 2011, section 14 of Act 13 of 2012, section 9 of Act 23 of 2013, section 7 of Act 42 of 2014, section 8 of Act 13 of 2015, section 13 of Act 13 of 2016 and section 18 of Act 14 of 2017

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

(2) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Schedule II to this Act are deemed to have come into operation on 21 February 2018.

(iii) **[R606]** R620, ten opsigte van voordele aan die persoon en een afhanklike, plus **[R204]** R209, ten opsigte van voordele aan elke bykomende afhanklike,''.

(2) Subartikel (1) word geag op 1 Maart 2018 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 64 van Wet 58 of 1962, soos vervang deur artikel 59 van Wet 17 van 2017

5. (1) Artikel 64 of van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (1) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* (i) 20 persent van daardie waarde indien die totaal van daardie waarde en die waarde van enige ander eiendom oor beskik kragtens 'n skenking tot op die datum van daardie skenking nie R30 miljoen oorskry nie; en

(ii) 25 persent van daardie waarde namate daardie waarde nie belas is nie kragtens subparagraaf (i); of''.

(2) Subartikel (1) word geag in werking te getree het op 1 Maart 2018.

Wysiging van paragraaf 9 van die Sewende Bylae by 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, artikel 10 van Wet 13 van 2016 en artikel 13 van Wet 14 van 2017

6. (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 750]** R78 150 voorstel:''.

(2) Subartikel (1) word geag op 1 Maart 2018 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

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, 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, artikel 8 van Wet 13 van 2015, artikel 13 van Wet 13 van 2016 en artikel 18 van Wet 14 van 2017

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

(2) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings uiteengesit in Bylae II tot hierdie Wet geag in werking te getree het op 21 Februarie 2018.

Amendment of section 1 of Act 89 of 1991, as amended by section 21 of Act 136 of 1991, paragraph 1 of Government Notice 2695 of 8 November 1991, section 12 of Act 136 of 1992, section 1 of Act 61 of 1993, section 22 of Act 97 of 1993, section 9 of Act 20 of 1994, section 18 of Act 37 of 1996, section 23 of Act 27 of 1997, section 34 of Act 34 of 1997, section 81 of Act 53 of 1999, section 76 of Act 30 of 2000, section 64 of Act 59 of 2000, section 65 of Act 19 of 2001, section 148 of Act 60 of 2001, section 114 of Act 74 of 2002, section 47 of Act 12 of 2003, section 164 of Act 45 of 2003, section 43 of Act 16 of 2004, section 92 of Act 32 of 2004, section 8 of Act 10 of 2005, section 101 of Act 31 of 2005, section 40 of Act 9 of 2006, section 77 of Act 20 of 2006, sections 81 and 108 of Act 8 of 2007, section 104 of Act 35 of 2007, section 68 of Act 3 of 2008, section 104 of Act 60 of 2008, section 33 of Act 18 of 2009, section 119 of Act 7 of 2010, section 26 of Act 8 of 2010, section 129 of Act 24 of 2011, section 271 of Act 28 of 2011 read with item 108 of Schedule 1 to that Act, section 145 of Act 22 of 2012, section 165 of Act 31 of 2013, section 95 of Act 43 of2014, section 128 of Act 25 of 2015, section 83 of Act 15 of 2016 and section 77 of Act 17 of 2017

8. (1) Section 1 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (1) in paragraph *(b)* of the definition of ''enterprise'' after subparagraph (vi) for the colon of a semi-colon and by the addition of the following subparagraph:

''(vii) the activities of an intermediary:''; and

(b) by the insertion in subsection (1) after the definition of ''insurance'' of the following definition:

'' **'intermediary'** means a person who facilitates the supply of electronic services supplied by the electronic services supplier and who is responsible for issuing the invoices and collecting payment for the supply;''.

(2) Subsection (1) comes into operation on 1 April 2019 and applies in respect of supplies made on or after that date.

Amendment of section 7 of Act 89 of 1991, as amended by section 23 of Act 136 of 1991, section 14 of Act 136 of 1992, section 23 of Act 97 of 1993, section 33 of Act 37 of 1996, section 165 of Act 45 of 2003, section 94 of Act 32 of 2004, section 20 of Act 44 of 2014 and section 84 of Act 15 of 2016

9. (1) Section 7 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (1) for the words following paragraph *(c)* of the following words:

''calculated at the rate of **[14]** 15 per cent on the value of the supply concerned or the importation, as the case may be.''; and

(b) by the substitution in subsection (3) for paragraph *(a)* of the following paragraph:

''*(a)* Where any goods manufactured in the Republic, being of a class or kind subject to excise duty or environmental levy under Part 2 or 3 of Schedule 1 to the Customs and Excise Act, have been supplied at a price which does not include such excise duty or environmental levy and tax has become payable in respect of the supply in terms of subsection (1)*(a)*, value-added tax shall be levied and paid at the rate **[of 14 per cent]** specified in section 7(1) for the benefit of the National Revenue Fund on an amount equal to the amount of such excise duty or environmental levy which, subject to any rebate of such excise duty or environmental levy under the said Act, is paid.''.

(2) Subsection (1) is deemed to have come into operation on 1 April 2018.

Wysiging van artikel 1 van Wet 89 van 1991, soos gewysig deur artikel 21 van Wet 136 van 1991, paragraaf 1 van Goewermentskennisgewing 2695 van 8 November 1991, artikel 12 van Wet 136 van 1992, artikel 1 van Wet 61 van 1993, artikel 22 van Wet 97 van 1993, artikel 9 van Wet 20 van 1994, artikel 18 van Wet 37 van 1996, artikel 23 van Wet 27 van 1997, artikel 34 van Wet 34 van 1997, artikel 81 van Wet 53 van 1999, artikel 76 van Wet 30 van 2000, artikel 64 van Wet 59 van 2000, artikel 65 van Wet 19 van 2001, artikel 148 van Wet 60 van 2001, artikel 114 van Wet 74 van 2002, artikel 47 van Wet 12 van 2003, artikel 164 van Wet 45 van 2003, artikel 43 van Wet 16 van 2004, artikel 92 van Wet 32 van 2004, artikel 8 van Wet 10 van 2005, artikel 101 van Wet 31 van 2005, artikel 40 van Wet 9 van 2006, artikel 77 van Wet 20 van 2006, artikels 81 en 108 van Wet 8 van 2007, artikel 104 van Wet 35 van 2007, artikel 68 van Wet 3 van 2008, artikel 104 van Wet 60 van 2008, artikel 33 van Wet 18 van 2009, artikel 119 van Wet 7 van 2010, artikel 26 van Wet 8 van 2010, artikel 129 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, saamgelees met item 108 van Bylae 1 by daardie Wet, artikel 145 van Wet 22 van 2012, artikel 165 van Wet 31 van 2013, artikel 95 van Wet 43 van 2014, artikel 128 van Wet 25 van 2015, artikel 83 van Wet 15 van 2016 en artikel 77 van Wet 17 van 2017

8. (1) Artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), word hierby gewysig—

(a) deur in subartikel (1) in paragraaf *(b)* van die omskrywing van ''onderneming'' na subparagraaf (vi) die dubbelpunt deur 'n kommapunt te vervang en deur die volgende subparagraaf by te voeg:

''(vii) die aktiwiteite van 'n tussenganger:''; en

(b) deur in subartikel (1) na die omskrywing van ''trustfonds'' die volgende omskrywing in te voeg:

'' **'tussenganger'** 'n persoon wat die lewering van elektroniese dienste deur 'n elektroniese diensverskaffer fasiliteer en wat verantwoordelik is vir die uitreik van die fakture en invorder van betaling vir die lewering;''.

(2) Subartikel (1) tree in werking op 1 April 2019 en is van toepassing ten opsigte van lewerings gemaak op of na daardie datum.

Wysiging van artikel 7 van Wet 89 van 1991, soos gewysig deur artikel 23 van Wet 136 van 1991, artikel 14 van Wet 136 van 1992, artikel 23 van Wet 97 van 1993, artikel 33 van Wet 37 van 1996, artikel 165 van Wet 45 van 2003, artikel 94 van Wet 32 van 2004, artikel 20 van Wet 44 van 2014 en artikel 84 van Wet 15 van 2016

9. (1) Artikel 7 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur in subartikel (1) die woorde wat op paragraaf *(c)* volg deur die volgende woorde te vervang:

''bereken teen die koers van **[14]** 15 persent op die waarde van die betrokke lewering of die invoer, na gelang van die geval.''; en

(b) deur in subartikel (3) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* Waar goed wat in die Republiek vervaardig is, synde van 'n klas of soort wat ingevolge Deel 2 of 3 van Bylae 1 by die Doeane- en Aksynswet aan aksynsreg of omgewingsheffing onderworpe is, gelewer is teen 'n prys wat bedoelde aksynsreg of omgewingsheffing nie insluit nie en belasting ten opsigte van die lewering ingevolge subartikel (1)*(a)* betaalbaar geword het, word belasting op toegevoegde waarde teen die koers **[van 14 persent]** vermeld in artikel 7(1) gehef en betaal ten bate van die Nasionale Inkomstefonds op 'n bedrag gelyk aan die bedrag van bedoelde aksynsreg of omgewingsheffing wat, behoudens 'n korting van bedoelde aksynsreg of omgewingsheffing kragtens die vermelde Wet, betaalbaar is.''.

(2) Subartikel (1) word geag in werking te getree het op 1 April 2018.

Amendment of section 8 of Act 89 of 1991, as amended by section 24 of Act 136 of 1991, paragraph 4 of Government Notice 2695 of 8 November 1991, section 15 of Act 136 of 1992, section 24 of Act 97 of 1993, section 11 of Act 20 of 1994, section 20 of Act 46 of 1996, section 25 of Act 27 of 1997, section 83 of Act 53 of 1999, section 67 of Act 19 of 2001, section 151 of Act 60 of 2001, section 166 of Act 45 of 2003, section 95 of Act 32 of 2004, section 102 of Act 31 of 2005, section 172 of Act 34 of 2005, section 42 of Act 9 of 2006, section 79 of Act 20 of 2006, section 27 of Act 36 of 2007, section 106 of Act 60 of 2008, section 91 of Act 17 of 2009, section 120 of Act 7 of 2010, section 131 of Act 24 of 2011, section 146 of Act 22 of 2012, section 166 of Act 31 of 2013, section 21 of Act 44 of 2014, section 129 of Act 25 of 2015 and section 78 of Act 17 of 2017

10. (1) Section 8 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for subsection (27) of the following subsection:

"(27) For the purposes of this Act, where any amount received in respect of a taxable supply of goods or services at the rate **[of 14 per cent]** specified in section 7(1) exceeds the consideration charged for that supply, and such excess amount has not been refunded within four months of receipt thereof, that excess amount shall be deemed to be consideration for a supply of services performed by the vendor in the course or furtherance of that vendor's enterprise on the last day of the tax period during which that four month period ends.".

(2) Subsection (1) is deemed to have come into operation on 1 April 2018.

Amendment of section 23 of Act 89 of 1991, as amended by section 20 of Act 20 of 1994, section 37 of Act 27 of 1997, section 92 of Act 53 of 1999, section 178 of Act 45 of 2003, section 9 of Act 10 of 2005, section 36 of Act 32 of 2005, section 14 of Act 10 of 2006, section 24 of Act 4 of 2008, section 113 of Act 60 of 2008, section 93 of Act 17 of 2009, section 23 of Act 7 of 2010, section 141 of Act 24 of 2011 and section 178 of Act 31 of 2013

11. (1) Section 23 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for subsection (1A) of the following subsection:

"(1A) Every person who carries on any enterprise as contemplated in paragraph *(b)*(vi) or (vii) of the definition of "enterprise" in section 1 and is not registered becomes liable to be registered at the end of any month where the total value of taxable supplies made by that person has exceeded **[R50 000]** R1 million in any consecutive 12-month period.".

(2) Subsection (1) comes into operation on 1 April 2019 and applies in respect of supplies made on or after that date.

Amendment of section 54 of Act 89 of 1991, as amended by section 40 of Act 136 of 1991, section 34 of Act 136 of 1992, section 25 of Act 20 of 1994, section 46 of Act 27 of 1997, section 100 of Act 53 of 1999, section 51 of Act 16 of 2004 and section 34 of Act 44 of 2014

12. (1) Section 54 of the Value-Added Tax Act, 1991, is hereby amended by the insertion after subsection (2A) of the following subsection:

"(2B) For the purposes of this Act, where electronic services are supplied by an intermediary, who is acting on behalf of another person who is the principal for the purposes of that supply, and—

(i) the intermediary is a vendor;

(ii) the principal is not a resident of the Republic and is not a registered vendor; and

(iii) the electronic services are supplied or to be supplied by the principal to a person in the Republic,

that supply shall be deemed to be made by such intermediary and not by that principal.".

(2) Subsection (1) comes into operation on 1 April 2019 and applies in respect of supplies made on or after that date.

Wysiging van artikel 8 van Wet 89 van 1991, soos gewysig deur artikel 24 van Wet 136 van 1991, paragraaf 4 van Goewermentskennisgewing 2695 van 8 November 1991, artikel 15 van Wet 136 van 1992, artikel 24 van Wet 97 van 1993, artikel 11 van Wet 20 van 1994, artikel 20 van Wet 46 van 1996, artikel 25 van Wet 27 van 1997, artikel 83 van Wet 53 van 1999, artikel 67 van Wet 19 van 2001, artikel 151 van Wet 60 van 2001, artikel 166 van Wet 45 van 2003, artikel 95 van Wet 32 van 2004, artikel 102 van Wet 31 van 2005, artikel 172 van Wet 34 van 2005, artikel 42 van Wet 9 van 2006, artikel 79 van Wet 20 van 2006, artikel 27 van Wet 36 van 2007, artikel 106 van Wet 60 van 2008, artikel 91 van Wet 17 van 2009, artikel 120 van Wet 7 van 2010, artikel 131 van Wet 24 van 2011, artikel 146 van Wet 22 van 2012, artikel 166 van Wet 31 van 2013, artikel 21 van Wet 44 van 2014, artikel 129 van Wet 25 van 2015 en artikel 78 van Wet 17 van 2017

10. (1) Artikel 8 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur subartikel (27) deur die volgende subartikel te vervang:

"(27) By die toepassing van hierdie Wet, waar enige bedrag ontvang word met betrekking tot 'n belasbare lewering van goedere of dienste teen die koers **[van 14 persent]** vermeld in artikel 7(1) wat die vergoeding wat gehef is vir daardie lewering oorskry, en daardie oorskot bedrag nie binne vier maande vanaf die ontvangs daarvan terugbetaal is nie, sal daardie oorskot bedrag geag word vergoeding te wees vir 'n lewering van dienste gedoen deur die ondernemer in die loop of ter bevordering van daardie onderneming op die laaste dag van die belastingtydperk waartydens daardie vier maande eindig.".

(2) Subartikel (1) word geag in werking te getree het op 1 April 2018.

Wysiging van artikel 23 van Wet 89 van 1991, soos gewysig deur artikel 20 van Wet 20 van 1994, artikel 37 van Wet 27 van 1997, artikel 92 van Wet 53 van 1999, artikel 178 van Wet 45 van 2003, artikel 9 van Wet 10 van 2005, artikel 36 van Wet 32 van 2005, artikel 14 van Wet 10 van 2006, artikel 24 van Wet 4 van 2008, artikel 113 van Wet 60 van 2008, artikel 93 van Wet 17 van 2009, artikel 23 van Wet 7 van 2010, artikel 141 van Wet 24 van 2011 en artikel 178 van Wet 31 van 2013

11. (1) Artikel 23 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur subartikel (1A) deur die volgende subartikel te vervang:

"(1A) Elke persoon wat enige onderneming bedryf soos beoog in paragraaf *(b)*(vi) of (vii) van die omskrywing van 'onderneming' in artikel 1 en nie geregistreer is nie, word verplig om geregistreer te word aan die einde van enige maand waar die totale waarde van belasbare lewerings gemaak deur daardie persoon **[R50 000]** R1 miljoen in enige aaneenlopende 12 maande tydperk oorskry.".

(2) Subartikel (1) tree in werking op 1 April 2019 en is van toepassing ten opsigte van lewerings gemaak op of na daardie datum.

Wysiging van artikel 54 van Wet 89 van 1991, soos gewysig deur artikel 40 van Wet 136 van 1991, artikel 34 van Wet 136 van 1992, artikel 25 van Wet 20 van 1994, artikel 46 van Wet 27 van 1997, artikel 100 van Wet 53 van 1999, artikel 51 van Wet 16 van 2004 en artikel 34 van Wet 44 van 2014

12. (1) Artikel 54 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur na subartikel (2A) die volgende artikel in te voeg:

"(2B) By die toepassing van hierdie Wet, waar elektroniese dienste gelewer word deur 'n tussenganger wat ten behoewe van 'n ander persoon optree wat die prinsipaal is vir doeleindes van daardie lewering, en—

(i) die tussenganger is 'n ondernemer;

(ii) die prinsipaal is nie 'n inwoner van die Republiek nie en nie 'n geregistreerde ondernemer nie; en

(iii) die elektroniese dienste word gelewer of gelewer gaan word deur die prinsipaal aan 'n persoon in die Republiek,

word daardie lewering geag gemaak te wees deur daardie ondernemer en nie deur daardie prinsipaal nie.".

(2) Subartikel (1) tree in werking op 1 April 2019 en is van toepassing ten opsigte van lewerings gemaak op of na daardie datum.

Amendment of section 66 of Act 89 of 1991, as amended by section 175 of Act 60 of 2001

13. (1) The following section is hereby substituted for section 66 of the Value-Added Tax Act, 1991:

''**Rounding-off of [the] tax**

66. [An] In determining an amount of tax **[determinable]** under this Act **[must be calculated by]**—

(a) where the tax fraction is expressed as—

(i) a proportion, **[rounding it off to the fifth decimal place]** that proportion may not be rounded off to fewer than five decimal places namely **[0,12280]** 0,13043; or

(ii) a percentage, **[rounding it off to the third decimal place]** that percentage may not be rounded off to fewer than three decimal places, namely **[12,280]** 13,043; and

(b) **[rounding]** fractions of—

(i) less than half a cent, must be rounded down to the last cent; or

(ii) half a cent or more, must be rounded up to the next cent.''.

(2) Subsection (1) is deemed to have come into operation on 1 April 2018.

Amendment of Schedule 2 to Act 89 of 1991, as amended by section 49 of Act 136 of 1991, paragraph 25 of Government Notice 2695 of 8 November 1991, section 44 of Act 136 of 1992, section 45 of Act 97 of 1993, section 33 of Act 20 of 1994, section 104 of Act 30 of 1998, section 73 of Act 19 of 2001, section 56 of Act 16 of 2004, section 108 of Act 43 of 2014 and section 87 of Act 17 of 2017

14. (1) Schedule 2 to the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in Part B for Item 1 of the following Item:

''Item 1 Brown bread and whole wheat brown bread as defined respectively in Regulation 1 of the Regulations in terms of Government Notice No. R.405 published in Government *Gazette* No. 40828 of 5 May 2017**[;]**.''; and

(b) by the addition in Part B after item 19 of the following items:

''Item 20 Cake wheat flour as defined in Regulation 1 of the Regulations in terms of Government Notice No. R.405 published in Government *Gazette* No. 40828 of 5 May 2017.

Item 21 White bread wheat flour as defined in Regulation 1 of the Regulations in terms of Government Notice No. R.405 published in Government *Gazette* No. 40828 of 5 May 2017.

Item 22 Sanitary towels (pads).''.

(2) Paragraph *(a)* of subsection (1) is deemed to have come into operation on 1 April 2018.

(3) Paragraph *(b)* of subsection (1) comes into operation on 1 April 2019.

Short title

15. This Act is called the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2018.

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Vervanging van artikel 66 van Wet 89 van 1991, soos gewysig deur artikel 175 van Wet 60 van 2001

13. (1) Artikel 66 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby deur die volgende artikel vervang:

"**Afronding van belasting**

66. [’n Bedrag] By die vasstelling van ’n bedrag aan belasting **[wat]** ingevolge hierdie Wet **[vasgestel kan word, word bereken deur]**—

(a) waar die belastingbreukdeel uitgedruk word—

(i) as ’n verhouding, **[dit tot die vyfde desimale plek naamlik]** mag daardie verhouding nie afgerond word nie tot minder as vyf desimale plekke naamlik **[0, 12280]** 0,13043 **[af te rond]**; of

(ii) as ’n persentasie,**[dit tot die derde desimale plek]** mag daardie persentasie nie afgerond word nie tot minder as drie desimale plekke naamlik **[12,280]** 13,043 **[af te rond]**; en

(b) breukdele van—

(i) minder as ’n halwe sent, tot die laaste sent na onder af te rond; of

(ii) ’n halwe sent of meer, tot die volgende sent na bo af te rond.".

(2) Subartikel (1) word geag in werking te getree het op 1 April 2018.

Wysiging van Bylae 2 tot Wet 89 van 1991, soos gewysig deur artikel 49 van Wet 136 van 1991, paragraaf 25 van Goewermentskennisgewing 2695 van 8 November 1991, artikel 44 van Wet 136 van 1992, artikel 45 van Wet 97 van 1993, artikel 33 van Wet 20 van 1994, artikel 104 van Wet 30 van 1998, artikel 73 van Wet 19 van 2001, artikel 56 van Wet 16 van 2004 en artikel 108 van Wet 43 van 2014 en artikel 87 van Wet 17 van 2017

14. (1) Bylae 2 by die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur in Deel B Item 1 deur die volgende Item te vervang:

"Item 1 Bruinbrood en ‘whole wheat brown bread’ soos onderskeidelik omskryf in Regulasie 1 van die Regulasies ingevolge Goewermentskennisgewing No. R.405 gepubliseer in *Staatskoerant* No. 40828 van 5 Mei 2017**[;]**."; en

(b) deur in Deel B na item 19 die volgende items by te voeg:

"Item 20 ‘Cake wheat flour’ soos omskryf in Regulasie 1 van die Regulasies ingevolge Goewermentskennisgewing No. R.405 gepubliseer in *Staatskoerant* No. 40828 van 5 Mei 2017;

Item 21 ‘White bread wheat flour’ soos omskryf in Regulasie 1 van die Regulasies ingevolge Goewermentskennisgewing No. R.405 gepubliseer in *Staatskoerant* No. 40828 van 5 Mei 2017;

Item 22 Sanitêre doekies.".

(2) Paragraaf *(a)* van subartikel (1) word geag in werking te getree het op 1 April 2018.

(3) Paragraaf *(b)* van subartikel (1) tree in werking op 1 April 2019.

Kort titel

15. Hierdie Wet heet die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2018.

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Schedule I

(Section 2)

RATES OF NORMAL TAX

1. The rate of tax referred to in section 2(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 commencing on or after 1 March 2018 is set out in the table below:

Taxable income	Rate of tax
Not exceeding R195 850	18 per cent of taxable income
Exceeding R195 850 but not exceeding R305 850	R35 253 plus 26 per cent of amount by which taxable income exceeds R195 850
Exceeding R305 850 but not exceeding R423 300	R63 853 plus 31 per cent of amount by which taxable income exceeds R305 850
Exceeding R423 300 but not exceeding R555 600	R100 263 plus 36 per cent of amount by which taxable income exceeds R423 300
Exceeding R555 600 but not exceeding R708 310	R147 891 plus 39 per cent of amount by which taxable income exceeds R555 600
Exceeding R708 310 but not exceeding R1500 000	R207 448 plus 41 per cent of amount by which taxable income exceeds R708 310
Exceeding R1500 000	R532 041 plus 45 per cent of amount by which taxable income exceeds R1 500 000

2. The rate of tax referred to in section 2(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 on or after 1 March 2018 is 45 per cent.

3. The rate of tax referred to in section 2(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 on or after 1 April 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);

(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

Bylae 1

(Artikel 2)

SKALE VAN NORMALE BELASTING

1. Die skaal van belasting bedoel in artikel 2(1) van hierdie Wet wat gehef word ten opsigte van die belasbare inkomste (met uitsondering van enige uittreefonds enkelbedragvoordeel, uittreefonds enkelbedragonttrekkingsvoordeel of skeidings-voordeel) van enige natuurlike persoon, gestorwe boedel, insolvente boedel of spesiale trust ten opsigte van enige jaar van aanslag vir die jaar van aanslag wat begin op of na 1 Maart 2018, word in die tabel hieronder uiteengesit:

Belasbare inkomste	Skaal van belasting
Nie R195 850 te bowe gaan nie	18 persent van belasbare inkomste
R195 850 te bowe gaan maar nie R305 850 nie	R35 253 plus 26 persent van bedrag waarmee belasbare inkomste R195 850 te bowe gaan
R305 850 te bowe gaan maar nie R423 300 nie	R63 853 plus 31 persent van bedrag waarmee belasbare inkomste R305 850 te bowe gaan
R423 300 te bowe gaan maar nie R555 600 nie	R100 263 plus 36 persent van bedrag waarmee belasbare inkomste R423 300 te bowe gaan
R555 600 te bowe gaan maar nie R708 310 nie	R147 891 plus 39 persent van bedrag waarmee belasbare inkomste R555 600 te bowe gaan
R708 310 te bowe gaan maar nie R1500 000 nie	R207 448 plus 41 persent van bedrag waarmee belasbare inkomste R708 310 te bowe gaan
R1500 000 te bowe gaan	R532 041 plus 45 persent van bedrag waarmee belasbare inkomste R1 500 000 te bowe gaan

2. Die skaal van belasting bedoel in artikel 2(1) van hierdie Wet 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 begin op of na 1 Maart 2018, is 45 persent.

3. Die skaal van belasting bedoel in artikel 2(1) van hierdie Wet 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 kleinsakekorporasie bedoel in paragraaf 5) ten opsigte van enige jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op of na 1 April 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 subparagrawe *(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 verkreë 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 verkreë inkomste (met genoemde uitsluiting);

(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

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 2(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 on or after 1 April 2018; or

(b) in the case of an organisation or small business funding entity that is a trust, in respect of any year of assessment commencing on or after 1 March 2018.

5. The rate of tax referred to in section 2(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 on or after 1 April 2018, subject to paragraph 7, is set out in the table below:

Taxable income	Rate of tax
Not exceeding R78 150	0 per cent of taxable income
Exceeding R78 150 but not exceeding R365 000	7 per cent of amount by which taxable income exceeds R78 150
Exceeding R365 000 but not exceeding R550 000	R20 080 plus 21 per cent of amount by which taxable income exceeds R365 000
Exceeding R550 000	R58 930 plus 28 per cent of amount by which taxable income exceeds R550 000

6. The rate of tax referred to in section 2(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 in respect of any year of assessment ending on or after 1 April 2018.

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.

8. The rate of tax referred to in section 2(2) to be levied in respect of the taxable turnover of a person that is a registered micro business as defined in paragraph 1 of the Sixth Schedule to the Income Tax Act, 1962, in respect of any year of assessment commencing on or after 1 March 2018 is set out in the table below:

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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—
 (i) individuele polishouerfonds, 30 persent; en
 (ii) maatskappypolishouerfonds, risikopolisfonds en korporatiewe fonds, 28 persent.

4. Die skaal van belasting bedoel in artikel 2(1) 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 of enige kleinsakebefondsingentiteit deur die Kommissaris goedgekeur is ingevolge artikel 30C(1), is 28 persent—

(a) in die geval van 'n organisasie, klub of kleinsakebefondsingsentiteit wat 'n maatskappy is, ten opsigte van enige jaar van aanslag wat op of na 1 April 2018 eindig; of

(b) in die geval van 'n organisasie of kleinsakebefondsingentiteit wat 'n trust is, ten opsigte van 'n jaar van aanslag wat op of na 1 Maart 2018 begin.

5. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan te 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 op of na 1 April 2018 eindig, behoudens paragraaf 7, word in die tabel hieronder uiteengesit:

Belasbare inkomste	Skaal van belasting
Nie R78 150 te bowe gaan nie	0 persent van belasbare inkomste
R78 150 te bowe gaan maar nie R365 000 nie	7 persent van bedrag waarmee belasbare inkomste R78 150 te bowe gaan
R365 000 te bowe gaan maar nie R550 000 nie	R20 080 plus 21 persent van bedrag waarmee belasbare inkomste R365 000 te bowe gaan
R550 000 te bowe gaan	R58 930 plus 28 persent van bedrag waarmee belasbare inkomste R550 000 te bowe gaan

6. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan te 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 ten opsigte van enige jaar van aanslag wat eindig op of na 1 April 2018.

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

8. Die skaal van belasting bedoel in artikel 2(2) wat gehef word 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, is ten opsigte van enige jaar van aanslag wat begin op of na 1 Maart 2018, word in die tabel hieronder uiteengesit:

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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 2018, the rate of tax referred to in section 2(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 2018, the rate of tax referred to in section 2(1) to be levied on that person in respect of taxable income comprising the aggregate of—

(aa) that retirement fund lump sum benefit;

(bb) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum benefit contemplated in subitem *(aa)*;

(cc) retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum benefit contemplated in subitem *(aa)*; and

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 R335 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 uittreefonds enkelbedragonttrekkingsvoordeel toeval aan 'n persoon in enige jaar van aanslag wat op of na 1 Maart 2018 begin, word die skaal van belasting bedoel in artikel 2(1) van hierdie Wet wat gehef word op daardie persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

(aa) daardie uittreefonds enkelbedragonttrekkingsvoordeel;

(bb) uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die uittreefonds enkelbedragonttrekkingsvoordeel 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 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 uittreefonds 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) uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die uittreefonds enkelbedragonttrekkingsvoordeel 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 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 uittreefonds enkelbedragonttrekkingsvoordeel beoog in item (i)*(aa)*.

(b) (i) Indien 'n uittreefonds enkelbedragvoordeel toeval aan 'n persoon in enige jaar van aanslag wat op of na 1 Maart 2018 begin, word die skaal van belasting bedoel in artikel 2(1) van hierdie Wet wat gehef word op daardie persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

(aa) daardie uittreefonds enkelbedragvoordeel;

(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) 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 2018, the rate of tax referred to in section 2(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

(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)*;

(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 op die persoon ingevolge daardie item 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 2018 begin, word die skaal van belasting bedoel in artikel 2(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 skeidingsvoordeel	**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 op die persoon ingevolge daardie item 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)*;

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(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.

(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 bepalings 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 bepalings 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.

Schedule II

(Section 7)

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

Tariff Item	Tariff subheading	Article Description	2018/19 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	R95.03/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	R12.43/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.	R3.91/li
104.15.04	2204.21.42	Other	R190.08/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.	R6.54/li
104.15.06	2204.21.52	Other	R190.08/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.	R3.91/li
104.15.15	2204.22.42	Other	R190.08/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.	R6.54/li
104.15.19	2204.22.52	Other	R190.08/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.	R3.91/li
104.15.23	2204.29. 42	Other	R190.08/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.	R6.54/li
104.15.27	2204.29.52	Other	R190.08/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	R12.43/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.	R3.91/li

DEEL II

(Artikel 7)

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

Tariefitem	Tariefsubpos	Artikelbeskrywing	2018/19 Skaal van aksynsreg
104.00	**BEREIDE VOEDSELS; DRANKE, SPIRITUS EN ASYN: TABAK**		
104.01	**19.01**	**Moutekstrak; voedselbereidinge 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 ontvette basis, nie elders vermeld of ingesluit nie; voedselbereidinge 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 ontvette basis bevat, nie elders vermeld of ingesluit nie:**	
104.01.10	1901.90.20	Tradisionele Afrikaan 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 Afrikaan bier, soos omskryf in Addisionele Opmerking 1 by Hoofstuk 22	7,82c/li
104.10.20	2203.00.90	Ander	R95.03/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	R12.43/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.	R3.91/li
104.15.04	2204.21.42	Ander	R190.08/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.	R6.54/li
104.15.06	2204.21.52	Ander	R190.08/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.	R3.91/li
104.15.15	2204.22.42	Ander	R190.08/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.	R6.54/li
104.15.19	2204.22.52	Ander	R190.08/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.	R3.91/li
104.15.23	2204.29.42	Ander	R190.08/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.	R6.54/li
104.15.27	2204.29.52	Ander	R190.08/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	R12.43/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

Tariff Item	Tariff subheading	Article Description	2018/19 Rate of Excise Duty
104.16.04	2205.10.22	Other	R190.08/li aa
104.16	**2205.10.3**	**Fortified:**	
104.16.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R6.54/li
104.16.06	2205.10.32	Other	R190.08/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.	R3.91/li
104.16.10	2205.90.22	Other	R190.08/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.	R6.54/li
104.16.12	2205.90.32	Other	R190.08/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	R12.43/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	R7,82c/li
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	R95.03/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.	R95.03/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.	R95.03/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.	R95.03/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.	R95.03/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.	R76.08/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.	R76.08/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.	R95.03/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.	R76.08/li aa
104.17.90	2206.00.90	Other	R190. 08/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	R190.08/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R190.08/li aa

Tariefitem	Tariefsubpos	Artikelbeskrywing	2018/19 Skaal van aksynsreg
104.16.04	2205.10.22	Ander	R190.08/li aa
104.16	**2205.10.3**	**Gefortifiseerd:**	
104.16.05	2205.10.31	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R6.54/li
104.16.06	2205.10.32	Ander	R190.08/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.	R3.91/li
104.16.10	2205.90.22	Ander	R190.08/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.	R6.54/li
104.16.12	2205.90.32	Ander	R190.08/li aa
104.17	**22.06**	**Ander gegiste dranke (byvoorbeeld, appelsider, peersider, mee, saké); mengsels van gegiste dranke en mengsels van gegiste dranke en nie-alkoholiese dranke, nie elders vermeld of ingesluit nie:**	
104.17.03	2206.00.05	Vonkel gegiste vrugte of mee dranke; mengsels van vonkel gegiste dranke verkry van die fermentasie van vrugte of heuning; mengsels van vonkel gegiste vrugte of mee dranke en nie-alkoholiese dranke	R12.43/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 dranke, ongefortifiseerd, met 'n alkoholsterkte van minder as 2.5 persent volgens volume	R95.03/li aa
104.17.09	2206.00.19	Ander gegiste dranke van nie-gemoute graankorrels, ongefortifiseerd, met 'n alkoholsterkte volgens volume van minstens 2.5 persent by vol. maar hoogstens 9 persent by vol.	R95.03/li aa
104.17.11	2206.00.21	Ander mengsels van gegiste dranke van nie-gemoute graankorrels en nie-alkoholiese dranke, ongefortifiseerd, met 'n alkoholsterkte minstens 2.5 persent by volume maar hoogstens 9 persent by vol.	R95.03/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..	R95.03/li aa
104.17.16	2206.00.82	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste dranke 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.	R95.03/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.	R76.08/li aa
104.17.21	2206.00.84	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste dranke afkomstig van die gisting van vrugte of heuning, gefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R76.08/li aa
104.17.22	2206.00.85	Ander mengsels van gegiste vrugtedranke of meedrank en nie-alkoholiese dranke, ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	R95.03/li aa
104.17.25	2206.00.87	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese dranke, gefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R76.08/li aa
104.17.90	2206.00.90	Ander	R190.08/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.	R190.08/li aa
104.21.03	2207.20	Etielalkohol en ander spiritus, gedenatureer, van enige sterkte	R190.08/li aa

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Tariff Item	Tariff subheading	Article Description	2018/19 Rate of Excise Duty
104.23	**22.08**	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:**	
104.23	**2208.20**	**Spirits obtained by distilling grape wine or grape marc:**	
104.23	**2208.20.1**	**In containers holding 2 li or less:**	
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	R171.07/li aa
104.23.02	2208.20.19	Other	R190.08/li aa
104.23	**2208.20.9**	**Other:**	
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	R171.07/li aa
104.23.04	2208.20.99	Other	R190.08/li aa
104.23	**2208.30**	**Whiskies:**	
104.23.05	2208.30.10	In containers holding 2 li or less	R190.08/li aa
104.23.07	2208.30.90	Other	R190.08/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	R190.08/li aa
104.23.11	2208.40.90	Other	R190.08/li aa
104.23	**2208.50**	**Gin and Geneva:**	
104.23.13	2208.50.10	In containers holding 2 li or less	R190.08/li aa
104.23.15	2208.50.90	Other	R190.08/li aa
104.23	**2208.60**	**Vodka:**	
104.23.17	2208.60.10	In containers holding 2 li or less	R190.08/li aa
104.23.19	2208.60.90	Other	R190.08/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.	R76.08/li aa
104.23.22	2208.70.22	Other	R190.08/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.	R76.08/li aa
104.23.24	2208.70.92	Other	R190.08/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.	R76.08/li aa
104.23.26	2208.90.22	Other	R190.08/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.	R76.08/li aa
104.23.28	2208.90.92	Other	R190.08/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 578.94/kg net
104.30.03	2402.10.90	Other	R3 578.94/kg net
104.30	**2402.20**	**Cigarettes containing tobacco:**	
104.30.05	2402.20.10	Imported from Switzerland	R7.76/10 cigarettes
104.30.07	2402.20.90	Other	R7.76/10 cigarettes

Tariefitem	Tariefsubpos	Artikelbeskrywing	2018/19 Skaal van aksynsreg
104.23	**22.08**	**Ongedenatureerde etielalkohol met 'n alkoholsterkte van minder as 80 persent volgens vol.; spiritus, likeure en ander spiritusdranke:**	
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	R171.07/li aa
104.23.02	2208.20.19	Ander	R190.08/li aa
104.23	**2208.20.9**	**Ander:**	
104.23.03	2208.20.91	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22	R171.07/li aa
104.23.04	2208.20.99	Ander	R190.08/li aa
104.23	**2208.30**	**Whisky:**	
104.23.05	2208.30.10	In houers wat hoogstens 2 li bevat	R190.08/li aa
104.23.07	2208.30.90	Ander	R190.08/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	R190.08/li aa
104.23.11	2208.40.90	Ander	R190.08/li aa
104.23	**2208.50**	**Jenewer en Geneva:**	
104.23.13	2208.50.10	In houers wat hoogstens 2 li bevat	R190.08/li aa
104.23.15	2208.50.90	Ander	R190.08/li aa
104.23	**2208.60**	**Vodka:**	
104.23.17	2208.60.10	In houers wat hoogstens 2 li bevat	R190.08/li aa
104.23.19	2208.60.90	Ander	R190.08/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.	R76.08/li aa
104.23.22	2208.70.22	Ander	R190.08/li a
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.	R 76.08/li aa
104.23.24	2208.70.92	Ander	R190.08/li a
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.	R76.08/li aa
104.23.26	2208.90.22	Ander	R190.08/li a
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.	R76.08/li aa
104.23.28	2208.90.92	Ander	R190.08/li a
104.30	**24.02**	**Sigare, seroete, sigaartjies en sigarette, van tabak of van tabaksurrogate:**	
104.30	**2402.10**	**Sigare, seroete en sigaartjies, wat tabak bevat:**	
104.30.01	2402.10.10	Vanaf Switserland ingevoer	R3 578.94/kg net
104.30.03	2402.10.90	Ander	R3 578.94/kg net
104.30	**2402.20**	**Sigarette wat tabak bevat:**	
104.30.05	2402.20.10	Vanaf Switserland ingevoer	R 7.76/10 sigarette
104.30.07	2402.20.90	Ander	R7.76/10 sigarette

Tariff Item	Tariff subheading	Article Description	2018/19 Rate of Excise Duty
104.30	**2402.90.1**	**Cigars, cheroots and cigarillos of tobacco substitutes:**	
104.30.09	2402.90.12	Imported from Switzerland	R3 578.94/kg net
104.30.11	2402.90.14	Other	R3 578.94/kg net
104.30	**2402.90.2**	**Cigarettes of tobacco substitutes:**	
104.30.13	2402. 90.22	Imported from Switzerland	R7.76/10 cigarettes
104.30.15	2402.90.24	Other	R7.76/10 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	R197.73/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	R197.73/kg net
104.35.03	2403.19.20	Other pipe tobacco	R197.73/kg net
104.35.05	2403.19.30	Cigarette tobacco	R348.77/kg
104.35	**2403.99**	**Other:**	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	R348.77/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	R197.73/kg net

Tariefitem	Tariefsubpos	Artikelbeskrywing	2018/19 Skaal van aksynsreg
104.30	**2402.90.1**	**Sigare, seroete en sigaartjies van tabaksurrogate:**	
104.30.09	2402.90.12	Vanaf Switserland ingevoer	R3 578.94/kg net
104.30.11	2402.90.14	Ander	R3 578.94/kg net
104.30	**2402.90.2**	**Sigarette van tabaksurrogate:**	
104.30.13	2402.90.22	Vanaf Switserland ingevoer	R7.76/10 sigarette
104.30.15	2402.90.24	Ander	R7.76/10 sigarette
104.35	**24.03**	**Ander bewerkte tabak en bewerkte tabaksurrogate; “gehomogeniseerde” of “hersaamgestelde” tabak; tabakekstrakte en essense:**	
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	R197.73/kg net
104.35	**2403.19**	**Ander:**	
104.35.02	2403.19.10	Pyptabak in onmiddellike verpakkings met ’n inhoud van minder as 5 kg	R197.73/kg net
104.35.03	2403.19.20	Ander pyptabak	R197.73/kg net
104.35.05	240 3.19.30	Sigarettabak	R348.77/kg
104.35	**2403.99**	**Ander:**	
104.35.07	2403.99.30	Ander sigarettabaksurrogate	R348.77/kg
104.35.09	2403.99.40	Ander pyptabaksurrogate	R197.73/kg net

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