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THE PRESIDENCY

No. 20

20 January 2015

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

Act No. 42 of 2014: Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2014



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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 and section 4 of Act 23 of 2013

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 [R12 080] R12 726;
- (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 [R6 750] R7 110; 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 250] R2 367.”

(2) Subsection (1) is deemed to have come into operation on 1 March 2014 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 6A of Act 58 of 1962, as substituted by section 7 of Act 31 of 2013

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) [R242] R257, in respect of benefits to the taxpayer;
- (ii) [R484] R514, in respect of benefits to the taxpayer and one dependant; or
- (iii) [R484] R514, in respect of benefits to the taxpayer and one dependant, plus [R162] R172, in respect of benefits to each additional dependant.”

(2) Subsection (1) is deemed to have come into operation on 1 March 2014 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 8 of Act 58 of 1962, as amended by section 6 of Act 90 of 1962, section 6 of Act 90 of 1964, section 9 of Act 88 of 1965, section 10 of Act 55 of 1966, section 10 of Act 89 of 1969, section 6 of Act 90 of 1972, section 8 of Act 85 of 1974, section 7 of Act 69 of 1975, section 7 of Act 113 of 1977, section 8 of Act 94 of 1983, section 5 of Act 121 of 1984, section 4 of Act 96 of 1985, section 5 of Act 65 of 1986, section 6 of Act 85 of 1987, section 6 of Act 90 of 1988, section 5 of Act 101 of 1990, section 9 of Act 129 of 1991, section 6 of Act 141 of 1992, section 4 of Act 113 of 1993, section 6 of Act 21 of 1994, section 8 of Act 21 of 1995, section 6 of Act 36 of 1996, section 6 of Act 28 of 1997, section 24 of Act 30 of 1998, section 14 of Act 53 of 1999, section 17 of Act 30 of 2000, section 6 of Act 59 of 2000, section 7 of Act 19 of 2001, section 21 of Act 60 of 2001, section 12 of Act 30 of 2002, section 11 of Act 74 of 2002, section 18 of Act 45 of 2003, section 6 of Act 32 of 2004, section 4 of Act 9 of 2005, section 21 of Act 9 of 2006, section 5 of Act 20 of 2006, section 6 of Act 8 of 2007, section 9 of Act 35 of 2007, section 5 of Act 3 of 2008, section 9 of Act 60 of

2008, section 11 of Act 17 of 2009, section 10 of Act 7 of 2010 and section 16 of Act 24 of 2011

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

- “(A) the wear and tear of that vehicle must be determined over a period of seven years from the date of original acquisition by that recipient and the cost of the vehicle must for this purpose be limited to [R480 000] R560 000, or such other amount determined by the Minister by notice in the *Gazette*; and
 (B) the finance charges in respect of any debt incurred in respect of the purchase of that vehicle must be limited to an amount which would have been incurred had the original debt been [R480 000] R560 000, or such other amount determined by the Minister in terms of subitem (A);”

(2) Subsection (1) is deemed to have come into operation on 1 March 2014 and applies in respect of years of assessment commencing on or after that date.

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

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

“ ‘B’ represents an abatement equal to an amount of [R67 111] R70 700”.

(2) Subsection (1) is deemed to have come into operation on 1 March 2014 and applies in respect of years of assessment commencing on or after that date.

Amendment of Schedule No. 1 to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971, section 12 of Act 103 of 1972, section 6 of Act 68 of 1973, section 3 of Act 64 of 1974, section 13 of Act 71 of 1975, section 13 of Act 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 and section 9 of Act 23 of 2013

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

(2) For the purposes of Appendix II to this Act any word or expression to which a meaning has been assigned in the Customs and Excise Act, 1964, bears the meaning so assigned unless the context otherwise indicates.

(3) Subject to section 58(1) of the Customs and Excise Act, 1964, subsection (1) is deemed to have come into operation on 26 February 2014.

Short title

8. This Act is called the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2014.

Appendix I*(Sections 1 and 2)***RATES OF NORMAL TAX**

1. The rate of tax referred to in section 2(1) of this Act 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 (other than a public benefit organisation or recreational club referred to in paragraph 4) in respect of any year of assessment commencing on 1 March 2014 or ending on 28 February 2015 is set out in the table below:

| Taxable income | Rate of tax |
|---|--|
| Not exceeding R174 550 | 18 per cent of taxable income |
| Exceeding R174 550 but not exceeding R272 700 | R31 419 plus 25 per cent of amount by which taxable income exceeds R174 550 |
| Exceeding R272 700 but not exceeding R377 450 | R55 957 plus 30 per cent of amount by which taxable income exceeds R272 700 |
| Exceeding R377 450 but not exceeding R528 000 | R87 382 plus 35 per cent of amount by which taxable income exceeds R377 450 |
| Exceeding R528 000 but not exceeding R673 100 | R140 074 plus 38 per cent of amount by which taxable income exceeds R528 000 |
| Exceeds R673 100 | R195 212 plus 40 per cent of amount by which taxable income exceeds R673 100 |

2. The rate of tax referred to in section 2(1) of this Act to be levied in respect of the taxable income of a trust (other than a special trust or a public benefit organisation referred to in paragraph 4) in respect of any year of assessment commencing on 1 March 2014 or ending on 28 February 2015 is 40 per cent.

3. The rate of tax referred to in section 2(1) of this Act to be levied in respect of the taxable income of a company (other than a public benefit organisation or recreational club referred to in paragraph 4 or a small business corporation referred to in paragraph 5) in respect of any year of assessment ending during the period of 12 months ending on 31 March 2015 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 paragraphs (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 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 and corporate fund, 28 per cent.

4. The rate of tax referred to in section 2(1) of this Act 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 is 28 per cent—

- (a) in the case of an organisation or club that is a company, in respect of any year of assessment ending during the period of 12 months ending on 31 March 2015; or
- (b) in the case of an organisation that is a trust, in respect of any year of assessment commencing on 1 March 2014 or ending on 28 February 2015.

5. The rate of tax referred to in section 2(1) of this Act to be levied in respect of the taxable income of any company which qualifies as a small business corporation as defined in section 12E of the Income Tax Act, 1962, in respect of any year of assessment ending during the period of 12 months ending on 31 March 2015 is set out in the table below:

| Taxable income | Rate of tax |
|---|---|
| Not exceeding R70 700 | 0 per cent of taxable income |
| Exceeding R70 700 but not exceeding R365 000 | 7 per cent of amount by which taxable income exceeds R70 700 |
| Exceeding R365 000 but not exceeding R550 000 | R20 601 plus 21 per cent of amount by which taxable income exceeds R365 000 |
| Exceeding R550 000 | R59 451 plus 28 per cent of amount by which taxable income exceeds R550 000 |

6. The rate of tax referred to in section 2(2) of this Act to be levied in respect of the taxable turnover of a person that is a registered micro business as defined in paragraph 1 of the Sixth Schedule to the Income Tax Act, 1962, in respect of any year of assessment ending during the period of 12 months ending on 28 February 2015 is set out in the table below:

| Taxable income | Rate of tax |
|---|--|
| Not exceeding R150 000 | 0 per cent of taxable turnover |
| Exceeding R150 000 but not exceeding R300 000 | 1 per cent of amount by which taxable turnover exceeds R150 000 |
| Exceeding R300 000 but not exceeding R500 000 | R1 500 plus 2 per cent of amount by which taxable turnover exceeds R300 000 |
| Exceeding R500 000 but not exceeding R750 000 | R5 500 plus 4 per cent of amount by which taxable turnover exceeds R500 000 |
| Exceeding R750 000 | R15 500 plus 6 per cent of amount by which taxable turnover exceeds R750 000 |

7. (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 2014, the rate of tax referred to in section 2(1) of this Act 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 2014, the rate of tax referred to in section 2(1) of this Act 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
- (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 2014, the rate of tax referred to in section 2(1) of this Act to be levied on that person in respect of taxable income comprising the aggregate of—
- (aa) that severance benefit;
- (bb) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the severance benefit contemplated in subitem (aa);
- (cc) retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the severance benefit contemplated in subitem (aa); and
- (dd) retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the severance benefit contemplated in subitem (aa),

is set out in the table below:

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

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

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

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

9. The rate of tax set out in paragraph 6 is the rate required to be fixed by Parliament in accordance with the provisions of section 48B(1) of the Income Tax Act, 1962.

10. For the purposes of this Appendix, 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.

Appendix II*(Section 7)***AMENDMENT OF PART 2A OF SCHEDULE NO. 1 TO CUSTOMS AND EXCISE ACT, 1964**

| Tariff Item | Tariff subheading | Article Description | Rate of Excise Duty |
|---------------|---|---|---------------------|
| 104.00 | PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO | | |
| 104.01 | 19.01 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included: | |
| 104.01.10 | 1901.90.20 | Traditional African beer powder as defined in Additional Note 1 to Chapter 19 | 34.7c/kg |
| 104.10 | 22.03 | Beer made from malt: | |
| 104.10.10 | 2203.00.05 | Traditional African beer as defined in Additional Note 1 to Chapter 22 | 7.82c/li |
| 104.10.20 | 2203.00.90 | Other | R68.92/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 | R9.11/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 6.5 per cent by volume but not exceeding 16.5 per cent by vol. | R2.87/li |
| 104.15.04 | 2204.21.42 | Other | R137.54/li aa |
| 104.15 | 2204.21.5 | Fortified wine: | |
| 104.15.05 | 2204.21.51 | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. | R5.21/li |
| 104.15.06 | 2204.21.52 | Other | R137.54/li aa |
| 104.15 | 2204.29 | Other: | |
| 104.15 | 2204.29.4 | Unfortified wine: | |
| 104.15.07 | 2204.29.41 | With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 16.5 per cent by vol. | R2.87/li |
| 104.15.08 | 2204.29.42 | Other | R137.54/li aa |
| 104.15 | 2204.29.5 | Fortified wine: | |
| 104.15.09 | 2204.29.51 | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. | R5.21/li |
| 104.15.10 | 2204.29.52 | Other | R137.54/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 | R9.11/li |
| 104.16 | 2205.10.2 | Unfortified: | |
| 104.16.03 | 2205.10.21 | With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 15 per cent by vol. | R2.87/li |
| 104.16.04 | 2205.10.22 | Other | R137.54/li aa |
| 104.16 | 2205.10.3 | Fortified: | |
| 104.16.05 | 2205.10.31 | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. | R5.21/li |
| 104.16.06 | 2205.10.32 | Other | R137.54/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 6.5 per cent by volume but not exceeding 15 per cent by vol. | R2.87/li |
| 104.16.10 | 2205.90.22 | Other | R137.54/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. | R5.21/li |
| 104.16.12 | 2205.90.32 | Other | R137.54/li aa |
| 104.17 | 22.06 | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included: | |
| 104.17.03 | 2206.00.05 | Sparkling fruit beverages and sparkling mead | R9.11/li |
| 104.17.05 | 2206.00.15 | Traditional African beer as defined in Additional Note 1 to Chapter 22 | 7.82c/li |
| 104.17.07 | 2206.00.17 | Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by vol. | R68.92/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. | R3.45/li |
| 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. | R3.45/li |

| Tariff Item | Tariff subheading | Article Description | Rate of Excise Duty |
|---------------|-------------------|---|---------------------|
| 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. | R56.19/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. | R56.19/li aa |
| 104.17.22 | 2206.00.85 | Other mixtures of fermented fruit beverages 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. | R3.45/li |
| 104.17.25 | 2206.00.87 | Other mixtures of fermented fruit beverages 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. | R56.19/li aa |
| 104.17.90 | 2206.00.90 | Other | R68.92/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 | R137.54/li aa |
| 104.21.03 | 2207.20 | Ethyl alcohol and other spirits, denatured, of any strength | R137.54/li aa |
| 104.23 | 22.08 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent by vol.; spirits, liqueurs and other spirituous beverages: | |
| 104.23 | 2208.20 | Spirits obtained by distilling grape wine or grape marc: | |
| 104.23.01 | 2208.20.10 | In containers holding 2 li or less | R137.54/li aa |
| 104.23.03 | 2208.20.90 | Other | R137.54/li aa |
| 104.23 | 2208.30 | Whiskies: | |
| 104.23.05 | 2208.30.10 | In containers holding 2 li or less | R137.54/li aa |
| 104.23.07 | 2208.30.90 | Other | R137.54/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 | R137.54/li aa |
| 104.23.11 | 2208.40.90 | Other | R137.54/li aa |
| 104.23 | 2208.50 | Gin and Geneva: | |
| 104.23.13 | 2208.50.10 | In containers holding 2 li or less | R137.54/li aa |
| 104.23.15 | 2208.50.90 | Other | R137.54/li aa |
| 104.23 | 2208.60 | Vodka: | |
| 104.23.17 | 2208.60.10 | In containers holding 2 li or less | R137.54/li aa |
| 104.23.19 | 2208.60.90 | Other | R137.54/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. | R56.19/li aa |
| 104.23.22 | 2208.70.22 | Other | R137.54/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. | R56.19/li aa |
| 104.23.24 | 2208.70.92 | Other | R137.54/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. | R56.19/li aa |
| 104.23.26 | 2208.90.22 | Other | R137.54/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. | R56.19/li aa |
| 104.23.28 | 2208.90.92 | Other | R137.54/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 | R2 690.00/kg net |
| 104.30.03 | 2402.10.90 | Other | R2 690.00/kg net |
| 104.30 | 2402.20 | Cigarettes containing tobacco: | |
| 104.30.05 | 2402.20.10 | Imported from Switzerland | R5.80/10 cigarettes |
| 104.30.07 | 2402.20.90 | Other | R5.80/10 cigarettes |
| 104.30 | 2402.90.1 | Cigars, cheroots and cigarillos of tobacco substitutes: | |
| 104.30.09 | 2402.90.12 | Imported from Switzerland | R2 690.00/kg net |
| 104.30.11 | 2402.90.14 | Other | R2 690.00/kg net |
| 104.30 | 2402.90.2 | Cigarettes of tobacco substitutes: | |
| 104.30.13 | 2402.90.22 | Imported from Switzerland | R5.80/10 cigarettes |
| 104.30.15 | 2402.90.24 | Other | R5.80/10 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 | R145.20/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 | R145.20/kg net |

| Tariff Item | Tariff subheading | Article Description | Rate of Excise Duty |
|---------------|-------------------|-------------------------------------|---------------------|
| 104.35.03 | 2403.19.20 | Other pipe tobacco | R145.20/kg net |
| 104.35.05 | 2403.19.30 | Cigarette tobacco | R260.60/kg |
| 104.35 | 2403.99 | Other: | |
| 104.35.07 | 2403.99.30 | Other cigarette tobacco substitutes | R260.60/kg |
| 104.35.09 | 2403.99.40 | Other pipe tobacco substitutes | R145.20/kg net |

