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THE PRESIDENCY

No. 4228 22 December 2023

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

Act No. 19 of 2023: Rates and Monetary Amounts and Amendment of Revenue Laws, Act 2023

DIE PRESIDENSIE

No. 4228 22 Desember 2023

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

Wet No. 19 van 2023: Wysigingswet op die Skale En Monetere Bedrae En Wysiging van Inkomstewette, 2023

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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 19 December 2023)

ACT

To fix the rates of normal tax; to amend the Transfer Duty Act, 1949, so as to amend transfer duty monetary amounts; to amend the Income Tax Act, 1962, so as to amend rates of tax and monetary amounts; to amend the Customs and Excise Act, 1964, so as to amend rates of duty in Schedule 1 to that Act; to insert new tariff items; to delete tariff items; to delete rebate items; to insert rebate items; to amend the Carbon Tax Act, 2019; and to provide for matters connected therewith.

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

Amendment of section 2 of Act 40 of 1949, as amended by section 1 of Act 59 of 1951, section 1 of Act 31 of 1953, section 1 of Act 32 of 1954, section 2 of Act 77 of 1964, section 1 of Act 56 of 1966, section 2 of Act 66 of 1973, section 3 of Act 88 of 1974, section 5 of Act 106 of 1980, section 3 of Act 87 of 1988, section 2 of Act 136 of 1992, section 3 of Act 97 of 1993, section 1 of Act 37 of 1995, section 9 of Act 37 of 1996, section 2 of Act 32 of 1999, section 2 of Act 30 of 2002, section 31 of Act 12 of 2003, section 1 of Act 16 of 2004, section 1 of Act 9 of 2005, section 1 of Act 31 of 2005, section 14 of Act 9 of 2006, section 2 of Act 18 of 2009, section 2 of Act 24 of 2011, section 2 of Act 13 of 2015, section 2 of Act 13 of 2016, section 2 of Act 14 of 2017 and section 1 of Act 22 of 2020

1. (1) Section 2 of the Transfer Duty Act, 1949, is hereby amended by the substitution in subsection (1)(*b*) for subparagraphs (i) to (vi) of the following subparagraphs:

“(i) 0 per cent of so much of the said value or the said amount, as the case may be, as does not exceed **[R1 million]** R1 100 000;

(ii) 3 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R1 million]** R1 100 000 but does not exceed **[R1,375 million]** R1 512 500;

(iii) 6 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R1,375 million]** R1 512 500 but does not exceed **[R1,925 million]** R2 117 500;

(iv) 8 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R1,925 million]** R2 117 500 but does not exceed **[R2,475 million]** R2 722 500;

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ALGEMENE VERDUIDELIKENDE NOTA:

[ ] Woorde in vetdruk in vierkantige hakies dui weglatings uit bestaande verordeninge aan.

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

(Engelse teks deur die President geteken)
(Goedgekeur op 19 Desember 2023)

WET

Tot vasstelling van die skale van normale belasting; tot wysiging van die Wet op Hereregte, 1949, om hereregte monetêre bedrae te wysig; tot wysiging van die Inkomstebelastingwet, 1962, om skale en monetêre bedrae te wysig; tot wysiging van die Doeane- en Aksynswet, 1964, om skale van reg in Bylae 1 tot daardie Wet te wysig; nuwe tariefitems in te voeg; tariefitems te skrap; kortingsitems te skrap; kortingsitems in te voeg; tot wysiging van die Koolstofbelastingwet, 2019; 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 artikel 2 van Wet 40 van 1949, soos gewysig deur artikel 1 van Wet 59 van 1951, artikel 1 van Wet 31 van 1953, artikel 1 van Wet 32 van 1954, artikel 2 van Wet 77 van 1964, artikel 1 van Wet 56 van 1966, artikel 2 van Wet 66 van 1973, artikel 3 van Wet 88 van 1974, artikel 5 van Wet 106 van 1980, artikel 3 van Wet 87 van 1988, artikel 2 van Wet 136 van 1992, artikel 3 van Wet 97 van 1993, artikel 1 van Wet 37 van 1995, artikel 9 van Wet 37 van 1996, artikel 2 van Wet 32 van 1999, artikel 2 van Wet 30 van 2002, artikel 31 van Wet 12 van 2003, artikel 1 van Wet 16 van 2004, artikel 1 van Wet 9 van 2005, artikel 1 van Wet 31 van 2005, artikel 14 van Wet 9 van 2006, artikel 2 van Wet 18 van 2009, artikel 2 van Wet 24 van 2011, artikel 2 van Wet 13 van 2015, artikel 2 van Wet 13 van 2016, artikel 2 van Wet 14 van 2017 en artikel 1 van Wet 22 van 2020

1. Artikel 2 van die Wet op Hereregte, 1949, word hierby gewysig deur in subartikel (1)*(b)* subparagrawe (i) tot (vi) deur die volgende subparagrawe te vervang:

"(i) 0 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat nie **[R1 miljoen]** R1 100 000 te bowe gaan nie;"

(ii) 3 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat **[R1 miljoen]** R1 100 000 te bowe gaan maar nie **[R1,375 miljoen]** R1 512 500 te bowe gaan nie;

(iii) 6 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat **[R1,375 miljoen]** R1 512 500 te bowe gaan maar nie **[R1,925 miljoen]** R2 117 500 te bowe gaan nie;

(iv) 8 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat **[R1,925 miljoen]** R2 117 500 te bowe gaan maar nie **[R2,475 miljoen]** R2 722 500 te bowe gaan nie;

(v) 11 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R2,475 million]** R2 722 500 but does not exceed **[R11 million]** R12 100 000; and

(vi) 13 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R11 million]** R12 100 000.''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2023 and applies in respect of property acquired or an interest or a restriction in any property renounced 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 to 7 and 9 of Schedule I.

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

(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 2023;

(b) any company for any year of assessment ending on or after 1 April 2023; and

(c) any trust (other than a special trust) for any year of assessment commencing on or after 1 March 2023.

(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 2023.

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 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, section 4 of Act 14 of 2017, section 3 of Act 21 of 2018, section 2 of Act 32 of 2019, section 3 of Act 22 of 2020, section 2 of Act 19 of 2021 and section 2 of Act 19 of 2022

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 **[R16 425]** R17 235;

(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 **[R9 000]** R9 444; 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 997]** R3 145.''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2023 and applies in respect of years of assessment commencing on or after that date.

(v) 11 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat **[R2,475 miljoen]** R2 722 500 te bowe gaan maar nie **[R11 miljoen]** R12 100 000 te bowe gaan nie; en

(vi) 13 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat **[R11 miljoen]** R12 100 000 te bowe gaan.''.

(2) Subartikel (1) word geag op 1 Maart 2023 in werking te getree het en is van toepassing ten opsigte van eiendom wat verkry is of 'n belang in of 'n beperking op enige eiendom waarvan op of na daardie datum afstand gedoen is.

Vasstelling van skale van normale belasting

2. (1) Die skale van belasting deur die Parlement vasgestel ingevolge artikel 5(2) van die Inkomstebelastingwet, 1962, word in paragrawe 1 tot 7 en 9 van Bylae I uiteengesit.

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

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

(a) enige persoon (behalwe 'n maatskappy of 'n trust buiten 'n spesiale trust) vir enige jaar van aanslag wat op of ná 1 Maart 2023 begin;

(b) enige maatskappy vir enige jaar van aanslag wat op of ná 1 April 2023 eindig; en

(c) enige trust (behalwe 'n spesiale trust) vir 'n jaar van aanslag wat op of ná 1 Maart 2023 begin.

(4) Die skaal van belasting in subartikel (2) bedoel, is van toepassing ten opsigte van die belasbare omset van 'n persoon wat 'n geregistreerde mikrobesigheid is soos in paragraaf 1 van die Sesde Bylae by die Inkomstebelastingwet, 1962, omskryf, ten opsigte van enige jaar van aanslag wat op of ná 1 Maart 2023 begin.

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 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, artikel 4 van Wet 14 van 2017, artikel 3 van Wet 21 van 2018, artikel 2 van Wet 32 van 2019, artikel 3 van Wet 22 van 2020, artikel 2 van Wet 19 van 2021 en artikel 2 van Wet 19 van 2022

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 **[R16 425]** R17 235;

(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 **[R9 000]** R9 444; 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 997]** R3 145.''.

(2) Subartikel (1) word geag op 1 Maart 2023 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of ná daardie datum begin.

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, section 5 of Act 14 of 2017, section 4 of Act 21 of 2018, section 4 of Act 22 of 2020, section 3 of Act 19 of 2021 and section 2 of Act 19 of 2022

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

''(i) *(aa)* **[R347]** R364, in respect of benefits to the person, or if the person is not a member of a medical scheme or fund in respect of benefits to a dependant who is a member of a medical scheme or fund or a dependant of a member of a medical scheme or fund;

(bb) **[R694]** R728, in respect of benefits to the person, and one dependant; or

(cc) **[R694]** R728, in respect of benefits to two dependants; and

(ii) **[R234]** R246, in respect of benefits to each additional dependant,''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2023 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 8 of Act 58 of 1962, as amended by section 6 of Act 90 of 1962, section 6 of Act 90 of 1964, section 9 of Act 88 of 1965, section 10 of Act 55 of 1966, section 10 of Act 89 of 1969, section 6 of Act 90 of 1972, section 8 of Act 85 of 1974, section 7 of Act 69 of 1975, section 7 of Act 113 of 1977, section 8 of Act 94 of 1983, section 5 of Act 121 of 1984, section 4 of Act 96 of 1985, section 5 of Act 65 of 1986, section 6 of Act 85 of 1987, section 6 of Act 90 of 1988, section 5 of Act 101 of 1990, section 9 of Act 129 of 1991, section 6 of Act 141 of 1992, section 4 of Act 113 of 1993, section 6 of Act 21 of 1994, section 8 of Act 21 of 1995, section 6 of Act 36 of 1996, section 6 of Act 28 of 1997, section 24 of Act 30 of 1998, section 14 of Act 53 of 1999, section 17 of Act 30 of 2000, section 6 of Act 59 of 2000, section 7 of Act 19 of 2001, section 21 of Act 60 of 2001, section 12 of Act 30 of 2002, section 11 of Act 74 of 2002, section 18 of Act 45 of 2003, section 6 of Act 32 of 2004, section 4 of Act 9 of 2005, section 21 of Act 9 of 2006, section 5 of Act 20 of 2006, section 6 of Act 8 of 2007, section 9 of Act 35 of 2007, sections 1 and 5 of Act 3 of 2008, section 9 of Act 60 of 2008, section 11 of Act 17 of 2009, section 10 of Act 7 of 2010, section 16 of Act 24 of 2011, section 271 of Act 28 of 2011, read with item 30 of Schedule 1 to that Act, section 9 of Act 22 of 2012, section 9 of Act 31 of 2013, section 5 of Act 42 of 2014, section 5 of Act 43 of 2014, section 8 of Act 25 of 2015, section 6 of Act 14 of 2017 and section 5 of Act 22 of 2020

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 **[R665 000]** R800 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 **[R665 000]** R800 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 2023 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

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, artikel 5 van Wet 14 van 2017, artikel 4 van Wet 21 van 2018, artikel 4 van Wet 22 van 2020, artikel 3 van Wet 19 van 2021 en artikel 2 van Wet 19 van 2022

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

“(i) *(aa)* **[R347]** R364, ten opsigte van voordele aan die persoon of indien die persoon nie ’n lid van ’n mediese skema of fonds is nie ten opsigte van die voordele aan ’n afhanklike wat ’n lid van ’n mediese skema of fonds of ’n afhanklike van ’n lid van ’n mediese skema of fonds is;

(bb) **[R694]** R728, ten opsigte van voordele aan die persoon en een afhanklike; of

(cc) **[R694]** R728, ten opsigte van voordele aan twee afhanklikes; en

(ii) **[R234]** R246, ten opsigte van voordele aan elke bykomende afhanklike,”.

(2) Subartikel (1) word geag op 1 Maart 2023 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of ná daardie datum begin.

Wysiging van artikel 8 van Wet 58 van 1962, soos gewysig deur artikel 6 van Wet 90 van 1962, artikel 6 van Wet 90 van 1964, artikel 9 van Wet 88 van 1965, artikel 10 van Wet 55 van 1966, artikel 10 van Wet 89 van 1969, artikel 6 van Wet 90 van 1972, artikel 8 van Wet 85 van 1974, artikel 7 van Wet 69 van 1975, artikel 7 van Wet 113 van 1977, artikel 8 van Wet 94 van 1983, artikel 5 van Wet 121 van 1984, artikel 4 van Wet 96 van 1985, artikel 5 van Wet 65 van 1986, artikel 6 van Wet 85 van 1987, artikel 6 van Wet 90 van 1988, artikel 5 van Wet 101 van 1990, artikel 9 van Wet 129 van 1991, artikel 6 van Wet 141 van 1992, artikel 4 van Wet 113 van 1993, artikel 6 van Wet 21 van 1994, artikel 8 van Wet 21 van 1995, artikel 6 van Wet 36 van 1996, artikel 6 van Wet 28 van 1997, artikel 24 van Wet 30 van 1998, artikel 14 van Wet 53 van 1999, artikel 17 van Wet 30 van 2000, artikel 6 van Wet 59 van 2000, artikel 7 van Wet 19 van 2001, artikel 21 van Wet 60 van 2001, artikel 12 van Wet 30 van 2002, artikel 11 van Wet 74 van 2002, artikel 18 van Wet 45 van 2003, artikel 6 van Wet 32 van 2004, artikel 4 van Wet 9 van 2005, artikel 21 van Wet 9 van 2006, artikel 5 van Wet 20 van 2006, artikel 6 van Wet 8 van 2007, artikel 9 van Wet 35 van 2007, artikels 1 en 5 van Wet 3 van 2008, artikel 9 van Wet 60 van 2008, artikel 11 van Wet 17 van 2009, artikel 10 van Wet 7 van 2010, artikel 16 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, gelees met item 30 van Bylae 1 by daardie Wet, artikel 9 van Wet 22 van 2012, artikel 9 van Wet 31 van 2013, artikel 5 van Wet 42 van 2014, artikel 5 van Wet 43 van 2014, artikel 8 van Wet 25 van 2015, artikel 6 van Wet 14 van 2017 en artikel 5 van Wet 22 van 2020

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

“(A) moet die slytasie van daardie voertuig bereken word oor ’n tydperk van sewe jaar vanaf die datum van oorspronklike verkryging deur daardie ontvanger en die koste van die voertuig moet vir die doel beperk word tot **[R665 000]** R800 000 , of daardie ander bedrag deur die Minister by kennisgewing in die *Staatskoerant* bepaal; en

(B) moet die finansieringskoste ten opsigte van enige skuld aangegaan ten opsigte van die koop van daardie voertuig beperk word tot ’n bedrag wat aangegaan sou gewees het indien die oorspronklike skuld **[R665 000]** R800 000, of daardie ander bedrag deur die Minister ingevolge subitem (A) bepaal, was;”.

(2) Subartikel (1) word geag op 1 Maart 2023 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of ná daardie datum begin.

Wysiging van paragraaf 9 van 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

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, section 13 of Act 14 of 2017, section 6 of Act 21 of 2018, section 3 of Act 32 of 2019, section 8 of Act 22 of 2020, section 4 of Act 19 of 2021 and section 4 of Act 19 of 2022

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 **[R91 250]** R95 750:".

(2) Subsection (1) is deemed to have come into operation on 1 March 2023 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, section 18 of Act 14 of 2017, section 7 of Act 21 of 2018, section 4 of Act 32 of 2019, section 9 of Act 22 of 2020, section 5 of Act 19 of 2021 and section 5 of Act 19 of 2022

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

(2) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Part I of Schedule II to this Act are deemed to have come into operation on 22 February 2023.

(3) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Part II of Schedule II to the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2022 (Act No. 19 of 2022), are hereby withdrawn.

(4) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Part II of Schedule II to this Act are deemed to have come into operation on 1 January 2023.

(5) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Part III of Schedule II to this Act are deemed to have come into operation on 5 April 2023.

(6) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Part IV of Schedule II to this Act will come into operation on 1 April 2025.

(7) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendment of Part 5A of Schedule No. 1 to the Customs and Excise Act, 1964, set out in Part IV(a) of Schedule II to the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2022 (Act No. 19 of 2022), is hereby withdrawn.

(8) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendment of Part 5A of Schedule No. 1 to the Customs and Excise Act, 1964, set out in Part IV(b) of Schedule II to the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2022 (Act No. 19 of 2022), is hereby withdrawn.

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, artikel 13 van Wet 14 van 2017, artikel 6 van Wet 21 van 2018, artikel 3 van Wet 32 van 2019, artikel 8 van Wet 22 van 2020, artikel 4 van Wet 19 van 2021 en artikel 4 van Wet 19 van 2022

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 **[R91 250]** R95 750 voorstel:”.

(2) Subartikel (1) word geag op 1 Maart 2023 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of ná 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, artikel 18 van Wet 14 van 2017, artikel 7 van Wet 21 van 2018, artikel 4 van Wet 32 van 2019, artikel 9 van Wet 22 van 2020, artikel 5 van Wet 19 van 2021 en artikel 5 van Wet 19 van 2022

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

(2) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings in Deel I van Bylae II by hierdie Wet uiteengesit, geag op 22 Februarie 2023 in werking te getree het.

(3) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings in Deel II van Bylae II by die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2022 (Wet No. 19 van 2022), uiteengesit, hierby teruggetrek.

(4) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings in Deel II van Bylae II by hierdie Wet uiteengesit, geag op 1 Januarie 2023 in werking te getree het.

(5) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings in Deel III van Bylae II by hierdie Wet uiteengesit, geag op 5 April 2023 in werking te getree het.

(6) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, sal die wysigings in Deel IV van Bylae II by hierdie Wet uiteengesit op 1 April 2025 in werking tree.

(7) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysiging van Deel 5A van Bylae No. 1 by die Doeane- en Aksynswet, 1964, in Deel IV(a) van Bylae II by die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2022 (Wet No. 19 van 2022), hierby teruggetrek.

(8) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysiging van Deel 5A van Bylae No. 1 by die Doeane- en Aksynswet, 1964, uiteengesit in Deel IV(b) van Bylae II by die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2022 (Wet No. 19 van 2022), hierby teruggetrek.

(9) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendment of Part 5A of Schedule No. 1 to the Customs and Excise Act, 1964, set out in Part V(a) of Schedule II to the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2022 (Act No. 19 of 2022), is hereby withdrawn.

(10) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendment of Part 5A of Schedule No. 1 to the Customs and Excise Act, 1964, set out in Part V(b) of Schedule II to the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2022 (Act No. 19 of 2022), is hereby withdrawn.

(11) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendment of Part 5A of Schedule No. 1 to the Customs and Excise Act, 1964, set out in Part V(c) of Schedule II to the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2022 (Act No. 19 of 2022), is hereby withdrawn.

Amendment of section 5 of Act 15 of 2019, as amended by section 10 of Act 22 of 2020, section 6 of Act 19 of 2021 and section 7 of Act 19 of 2022

8. (1) Section 5 of the Carbon Tax Act, 2019, is hereby amended by the substitution for subsection (1) of the following subsection:

> ''(1) The rate of the carbon tax on greenhouse gas emissions must, subject to subsections (2) and (3), be imposed at an amount of [**R144]** <u>R159</u> per ton carbon dioxide equivalent of the greenhouse gas emissions of a taxpayer.''.

(2) Subsection (1) is deemed to have come into operation 1 January 2023.

Amendment of section 6 of Act 15 of 2019, as amended by section 93 of Act 34 of 2019, section 77 of Act 23 of 2020, section 76 of Act 20 of 2021 and section 8 of Act 19 of 2022

9. (1) Section 6 of the Carbon Tax Act, 2019, is hereby amended by the substitution in subsection (3)*(c)* of the following words:

> '' 'B' represents an amount of **[0.63 cents]** <u>0.66 cents</u> per litre:''.

(2) Subsection (1) is deemed to have come into operation on 1 January 2023.

Short title

10. This Act is called the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2023.

(9) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysiging van Deel 5A van Bylae No. 1 by die Doeane- en Aksynswet, 1964, uiteengesit in Deel V(a) van Bylae II by die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2022 (Wet No. 19 van 2022), hierby teruggetrek

(10) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysiging van Deel 5A van Bylae No. 1 by die Doeane- en Aksynswet, 1964, uiteengesit in Deel V(b) van Bylae II by die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2022 (Wet No. 19 van 2022), hierby teruggetrek.

(11) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysiging van Deel 5A van Bylae No. 1 by die Doeane- en Aksynswet, 1964, uiteengesit in Deel V(c) van Bylae II by die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2022 (Wet No. 19 van 2022), hierby teruggetrek

Wysiging van artikel 5 van Wet 15 van 2019, soos gewysig deur artikel 10 van Wet 22 van 2020, artikel 6 van Wet 19 van 2021 en artikel 7 van Wet 19 van 2022

8. (1) Artikel 5 van die Wet op Koolstofbelasting, 2019, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

> ‘‘(1) Die skaal van die koolstofbelasting op kweekhuisgasvrystellings moet, behoudens subartikels (2) en (3), gehef word teen ’n bedrag van **[R144]** R159 per ton koolstofdioksied-ekwivalent van kweekhuisgasvrystellings van ’n belastingpligtige.’’.

(2) Subartikel (1) word geag op 1 Januarie 2023 in werking te getree het.

Wysiging van artikel 6 van Wet 15 van 2019, soos gewysig deur artikel 93 van Wet 34 van 2019, artikel 77 van Wet 23 van 2020, artikel 76 van Wet 20 van 2021 en artikel 8 van Wet 19 van 2022

9. (1) Artikel 6 van die Wet op Koolstofbelasting, 2019, word hierby gewysig deur in subartikel (3)*(c)* die volgende woorde te vervang:

> ‘‘ ‘B’ verteenwoordig ’n bedrag van **[0.63 sent]** 0.66 sent per liter:’’.

(2) Subartikel (1) word geag op 1 Januarie 2023 in werking te getree het.

Kort titel

10. Hierdie Wet heet die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2023.

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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 2023 is set out in the table below:

Taxable income	**Rate of tax**
Not exceeding R237 100	18 per cent of taxable income
Exceeding R237 100 but not exceeding R370 500	R42 678 plus 26 per cent of amount by which taxable income exceeds R237 100
Exceeding R370 500 but not exceeding R512 800	R77 362 plus 31 per cent of amount by which taxable income exceeds R370 500
Exceeding R512 800 but not exceeding R673 000	R121 475 plus 36 per cent of amount by which taxable income exceeds R512 800
Exceeding R673 000 but not exceeding R857 900	R179 147 plus 39 per cent of amount by which taxable income exceeds R673 000
Exceeding R857 900 but not exceeding R1 817 000	R251 258 plus 41 per cent of amount by which taxable income exceeds R857 900
Exceeding R1 817 000	R644 489 plus 45 per cent of amount by which taxable income exceeds R1 817 000

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 2023 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 2023 is, subject to the provisions of paragraph 12, as follows:

(a) 27 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:

$$y = 33 - \frac{165}{x}$$

Bylae I

(Artikel 2)

SKALE VAN NORMALE BELASTING

1. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan te word ten opsigte van die belasbare inkomste (met uitsondering van enige uittreefonds enkelbedrag-voordeel, uittreefonds enkelbedragonttrekkingsvoordeel of skeidingsvoordeel) van enige natuurlike persoon, gestorwe boedel, insolvente boedel of spesiale trust ten opsigte van enige jaar van aanslag wat begin op of ná 1 Maart 2023, word in die tabel hieronder uiteengesit:

Belasbare inkomste	Skaal van belasting
Nie R237 100 te bowe gaan nie	18 persent van belasbare inkomste
R237 100 te bowe gaan, maar nie R370 500 nie	R42 678 plus 26 persent van bedrag waarmee belasbare inkomste R237 100 te bowe gaan
R370 500 te bowe gaan, maar nie R512 800 nie	R77 362 plus 31 persent van bedrag waarmee belasbare inkomste R370 500 te bowe gaan
R512 800 te bowe gaan, maar nie R673 000 nie	R121 475 plus 36 persent van bedrag waarmee belasbare inkomste R512 800 te bowe gaan
R673 000 te bowe gaan, maar nie R857 900 nie	R179 147 plus 39 persent van bedrag waarmee belasbare inkomste R673 000 te bowe gaan
R857 900 te bowe gaan, maar nie R1 817 000 nie	R251 258 plus 41 persent van bedrag waarmee belasbare inkomste R857 900 te bowe gaan
R1 817 000 te bowe gaan	R644 489 plus 45 persent van bedrag waarmee belasbare inkomste R1 817 000 te bowe gaan

2. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan te word ten opsigte van die belasbare inkomste van 'n trust (behalwe 'n spesiale trust of 'n openbare weldaadsorganisasie, ontspanningsklub of kleinsakebefondsingsentiteit in paragraaf 4 bedoel) ten opsigte van enige jaar van aanslag wat begin op of ná 1 Maart 2023, is 45 persent.

3. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan te word ten opsigte van die belasbare inkomste van 'n maatskappy (behalwe 'n openbare weldaadsorganisasie, ontspanningsklub of kleinsakebefondsingsentiteit in paragraaf 4 bedoel of 'n kleinsakekorporasie in paragraaf 5 bedoel) ten opsigte van enige jaar van aanslag wat op of ná 1 April 2023 eindig, is, behoudens die bepalings van paragraaf 12, soos volg:

(a) 27 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 ná die verrekening van enige vasgestelde verlies ingevolge artikel 20(1) van daardie Wet, 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 33 - \frac{165}{x}$$

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 27 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, 27 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 27 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 2023; 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 2023.

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 2023, subject to paragraph 7, is set out in the table below:

Taxable income	Rate of tax
Not exceeding R95 750	0 per cent of taxable income
Exceeding R95 750 but not exceeding R365 000	7 per cent of amount by which taxable income exceeds R95 750
Exceeding R365 000 but not exceeding R550 000	R18 848 plus 21 per cent of amount by which taxable income exceeds R365 000
Exceeding R550 000	R57 698 plus 27 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

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 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 27 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, 27 persent.

4. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan te word ten opsigte van die belasbare inkomste van enige openbare weldaadsorganisasie wat deur die Kommissaris goedgekeur is ingevolge artikel 30(3) van die Inkomstebelastingwet, 1962, of enige ontspanningsklub wat deur die Kommissaris goedgekeur is ingevolge artikel 30A(2) van daardie Wet of enige kleinsakebefondsingsentiteit wat deur die Kommissaris goedgekeur is ingevolge artikel 30C(1) van daardie Wet, is 27 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 ná 1 April 2023 eindig; of

(b) in die geval van ’n organisasie of kleinsakebefondsingsentiteit wat ’n trust is, ten opsigte van ’n jaar van aanslag wat op of ná 1 Maart 2023 begin.

5. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan 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 ná 1 April 2023 eindig, behoudens paragraaf 7, word in die tabel hieronder uiteengesit:

Belasbare inkomste	Skaal van belasting
Nie R95 750 te bowe gaan nie	0 persent van belasbare inkomste
R95 750 te bowe gaan, maar nie R365 000 nie	7 persent van bedrag waarmee belasbare inkomste R95 750 te bowe gaan
R365 000 te bowe gaan, maar nie R550 000 nie	R18 848 plus 21 persent van bedrag waarmee belasbare inkomste R365 000 te bowe gaan
R550 000 te bowe gaan	R57 698 plus 27 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

cents on each Rand of taxable income in respect of any year of assessment ending on or after 1 April 2023.

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 2023 is set out in the table below:

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

9. *(a)*(i) If a retirement fund lump sum withdrawal benefit accrues to a person in any year of assessment commencing on or after 1 March 2023, 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 R27 500	0 per cent of taxable income
Exceeding R27 500 but not exceeding R726 000	18 per cent of amount by which taxable income exceeds R27 500
Exceeding R726 000 but not exceeding R1 089 000	R125 730 plus 27 per cent of amount by which taxable income exceeds R726 000
Exceeding R1 089 000	R223 740 plus 36 per cent of amount by which taxable income exceeds R1 089 000

(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)*;

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 ná 1 April 2023.

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 staan te word ten opsigte van die belasbare omset van ’n persoon wat ’n geregistreerde mikrobesigheid is soos omskryf in paragraaf 1 van die Sesde Bylae by die Inkomstebelastingwet, 1962, ten opsigte van enige jaar van aanslag wat op of ná 1 Maart 2023 begin, word hieronder uiteengesit:

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

9. *(a)* (i) Indien ’n uittreefonds enkelbedragonttrekkingsvoordeel toeval aan ’n persoon in enige jaar van aanslag wat op of ná 1 Maart 2023 begin, word die skaal van belasting bedoel in artikel 2(1) 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 ná 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 ná 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 ná 1 Maart 2011 en voor die toevalling van die uittreefonds enkelbedrag-onttrekkingsvoordeel beoog in subitem *(aa)*,

in die tabel hieronder uiteengesit:

Belasbare inkomste uit enkelbedragvoordele	**Skaal van belasting**
Nie R27 500 te bowe gaan nie	0 persent van belasbare inkomste
R27 500 te bowe gaan, maar nie R726 000 nie	18 persent van bedrag waarmee belasbare inkomste R27 500 te bowe gaan
R726 000 te bowe gaan, maar nie R1 089 000 nie	R125 730 plus 27 persent van bedrag waarmee belasbare inkomste R726 000 te bowe gaan
R1 089 000 te bowe gaan	R223 740 plus 36 persent van bedrag waarmee belasbare inkomste R1 089 000 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 ná 1 Maart 2009 en voor die toevalling van die uittreefonds enkelbedragonttrekkingsvoordeel beoog 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 2023, 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

(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 R550 000	0 per cent of taxable income
Exceeding R550 000 but not exceeding R770 000	18 per cent of amount by which taxable income exceeds R550 000
Exceeding R770 000 but not exceeding R1 155 000	R39 600 plus 27 per cent of amount by which taxable income exceeds R770 000
Exceeding R1 155 000	R143 550 plus 36 per cent of amount by which taxable income exceeds R1 155 000

(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 2023, 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)*,

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(bb) uittreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of ná 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 ná 1 Maart 2011 en voor die toevalling van die uittreefonds enkelbedrag-onttrekkingsvoordeel beoog in item (i)*(aa)*.

(b) (i) Indien 'n uittreefonds enkelbedragvoordeel toeval aan 'n persoon in enige jaar van aanslag wat op of ná 1 Maart 2023 begin, word die skaal van belasting bedoel in artikel 2(1) wat gehef staan te 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 ná 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 ná 1 Oktober 2007 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in subitem *(aa)*; en

(dd) skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of ná 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 R550 000 te bowe gaan nie	0 persent van belasbare inkomste
R550 000 te bowe gaan, maar nie R770 000 nie	18 persent van bedrag waarmee belasbare inkomste R550 000 te bowe gaan
R770 000 te bowe gaan, maar nie R1 155 000 nie	R39 600 plus 27 persent van bedrag waarmee belasbare inkomste R770 000 te bowe gaan
R1 155 000 te bowe gaan	R143 550 plus 36 persent van bedrag waarmee belasbare inkomste R1 155 000 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 ná 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 ná 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 ná 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 ná 1 Maart 2023 begin, word die skaal van belasting bedoel in artikel 2(1) 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 ná 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 ná 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 ná 1 Oktober 2007 en voor die toevalling van die skeidings-voordeel beoog in subitem *(aa)*,

is set out in the table below:

Taxable income from lump sum benefits	Rate of tax
Not exceeding R550 000	0 per cent of taxable income
Exceeding R550 000 but not exceeding R770 000	18 per cent of amount by which taxable income exceeds R550 000
Exceeding R770 000 but not exceeding R1 155 000	R39 600 plus 27 per cent of amount by which taxable income exceeds R770 000
Exceeding R1 155 000	R143 550 plus 36 per cent of amount by which taxable income exceeds R1 155 000

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

(aa) severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the severance benefit contemplated in item (i)*(aa)*;

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

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

10. The rates of tax set out in paragraphs 1 to 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.

in die tabel hieronder uiteengesit:

Belasbare inkomste uit skeidingsvoordele	**Skaal van belasting**
Nie R550 000 te bowe gaan nie	0 persent van belasbare inkomste
R550 000 te bowe gaan maar nie R770 000 nie	18 persent van bedrag waarmee belasbare inkomste R500 000 te bowe gaan
R770 000 te bowe gaan, maar nie R1 155 000 nie	R39 600 plus 27 persent van bedrag waarmee belasbare inkomste R770 000 te bowe gaan
R1 155 000 te bowe gaan	R143 550 plus 36 persent van bedrag waarmee belasbare inkomste R1 155 000 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 ná 1 Maart 2011 en voor die toevalling van die skeidingsvoordeel beoog in item (i)*(aa)*;

(bb) uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of ná 1 Maart 2009 en voor die toevalling van die skeidings-
voordeel beoog in item (i)*(aa)*; en

(cc) uittreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of ná 1 Oktober 2007 en voor die toevalling van die skeidingsvoordeel beoog in item (i)*(aa)*.

10. Die skale van belasting uiteengesit in paragrawe 1 tot 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 in paragraaf 8 uiteengesit, is die skaal wat ingevolge 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

Part I

(Section 7)

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

Tariff item	Tariff subheading	Article description	2023/24 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:**	
104.01.05	1901.90.13	Preparations for making alcoholic beverages (excluding those of subheading 1901.90.20) as defined in Additional Note 2 to Chapter 19	34,7c/kg
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
104.05	**21.06**	**Food preparations not elsewhere specified or included:**	
104.05.10	2106.90.13	Preparations for making alcoholic beverages as defined in Additional Note 1 to Chapter 21	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	R127.40/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	R16.64/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.	R5.20/li
104.15.04	2204.21.42	Other	R257.23/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.	R8.77/li
104.15.06	2204.21.52	Other	R257.23/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.	R5.20/li
104.15.15	2204.22.42	Other	R257.23/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.	R8.77/li
104.15.19	2204.22.52	Other	R257.23/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.	R5.20/li
104.15.23	2204.29.42	Other	R257.23/li aa

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Bylae II

Deel I

(Artikel 7)

WYSIGING VAN DEEL 2A VAN BYLAE NO. 1 BY DOEANE- EN AKSYNSWET, 1964

Tariefitem	Tariefsubpos	Artikelbeskrywing	2023/2024 Skaal van aksyns-reg
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:**	
104.01.05	1901.90.13	Bereidinge vir die vervaardiging van alkoholiese dranke (uitgesonderd dié van tariefpos 1901.90.20), soos omskryf in Addisionele Opmerking 2 by Hoofstuk 19	34,7c/kg
104.01.10	1901.90.20	Tradisionele Afrikaan bierpoeier, soos omskryf in Addisionele Opmerking 1 by Hoofstuk 19	34,7c/kg
104.05	**21.06**	**Voedselbereidinge wat nie elders gespesifiseer of ingesluit is nie:**	
104.05.10	2106.90.13	Bereidinge vir die vervaardiging van alkoholiese dranke, soos omskryf in Bykomende Opmerking 1 by Hoofstuk 21	34,7c/kg
104.10	**22.03**	**Bier van mout gemaak:**	
104.10.10	2203.00.05	Tradisionele Afrikaanbier, soos omskryf in Addisionele Opmerking 1 by Hoofstuk 22	7,82c/li
104.10.20	2203.00.90	Ander	R127.40/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	R16.64/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.	R5.20/li
104.15.04	2204.21.42	Ander	R257.23/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.	R8.77/li
104.15.06	2204.21.52	Ander	R257.23/li aa
104.15	**2204.22**	**In houers wat minstens 2 li, maar hoogstens 10 li hou:**	
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.	R5.20/li
104.15.15	2204.22.42	Ander	R257.23/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.	R8.77/li
104.15.19	2204.22.52	Ander	R257.23/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.	R5.20/li
104.15.23	2204.29.42	Ander	R257.23/li aa

Tariff item	Tariff subheading	Article description	2023/24 Rate of excise duty
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.	R8.77/li
104.15.27	2204.29.52	Other	R257.23/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	R16.64/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.	R5.20/li
104.16.04	2205.10.22	Other	R257.23/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.	R8.77/li
104.16.06	2205.10.32	Other	R257.23/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.	R5.20/li
104.16.10	2205.90.22	Other	R257.23/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.	R8.77/li
104.16.12	2205.90.32	Other	R257.23/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	R16.64/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	R127.40/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.	R127.40/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.	R127.40/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.	R127.40/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.	R127.40/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.	R102.89/li aa

Tariefitem	Tariefsubpos	Artikelbeskrywing	2023/2024 Skaal van aksyns-reg
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.	R8.77/li
104.15.27	2204.29.52	Ander	R257.23/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	R16.64/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.	R5.20/li
104.16.04	2205.10.22	Ander	R257.23/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.	R8.77/li
104.16.06	2205.10.32	Ander	R257.23/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.	R5.20/li
104.16.10	2205.90.22	Ander	R257.23/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.	R8.77/li
104.16.12	2205.90.32	Ander	R257.23/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	R16.64/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	R127.40/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 volgens vol. maar hoogstens 9 persent volgens vol.	R127.40/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 volgens volume van minstens 2.5 persent volgens vol. maar hoogstens 9 persent volgens vol.	R127.40/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.	R127.40/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.	R127.40/li aa
104.17.17	2206.00.83	Ander gegiste appel- of peerdranke gefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R102.89/li aa

Tariff item	Tariff subheading	Article description	2023/24 Rate of excise duty
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.	R102.89/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.	R127.40/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.	R102.89/li aa
104.17.90	2206.00.90	Other	R257.23/li aa
104.21	**22.07**	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent 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 vol. or higher	R257.23/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R257.23/li aa
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	R231.51/li aa
104.23.02	2208.20.19	Other	R257.23/li aa
104.23	**2208.20.9**	**Other:**	
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	R231.51/li aa
104.23.04	2208.20.99	Other	R257.23/li aa
104.23	**2208.30**	**Whiskies:**	
104.23.05	2208.30.10	In containers holding 2 li or less	R257.23/li aa
104.23.07	2208.30.90	Other	R257.23/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	R257.23/li aa
104.23.11	2208.40.90	Other	R257.23/li aa
104.23	**2208.50**	**Gin and Geneva:**	
104.23.13	2208.50.10	In containers holding 2 li or less	R257.23/li aa
104.23.15	2208.50.90	Other	R257.23/li aa
104.23	**2208.60**	**Vodka:**	
104.23.17	2208.60.10	In containers holding 2 li or less	R257.23/li aa
104.23.19	2208.60.90	Other	R257.23/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.	R102.89/li aa
104.23.22	2208.70.22	Other	R257.23/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.	R102.89/li aa
104.23.24	2208.70.92	Other	R257.23/li aa

Tariefitem	Tariefsubpos	Artikelbeskrywing	2023/2024 Skaal van aksyns-reg
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.	R102.89/li aa
104.17.22	2206.00.85	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese dranke, ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	R127.40/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.	R102.89/li aa
104.17.90	2206.00.90	Ander	R257.23/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 of hoër.	R257.23/li aa
104.21.03	2207.20	Etielalkohol en ander spiritus, gedenatureer, van enige sterkte	R257.23/li aa
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	R231.51/li aa
104.23.02	2208.20.19	Ander	R257.23/li aa
104.23	**2208.20.9**	**Ander:**	
104.23.03	2208.20.91	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22	R231.51/li aa
104.23.04	2208.20.99	Ander	R257.23/li aa
104.23	**2208.30**	**Whisky:**	
104.23.05	2208.30.10	In houers wat hoogstens 2 li bevat	R257.23/li aa
104.23.07	2208.30.90	Ander	R257.23/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	R257.23/li aa
104.23.11	2208.40.90	Ander	R257.23/li aa
104.23	**2208.50**	**Jenewer en Geneva:**	
104.23.13	2208.50.10	In houers wat hoogstens 2 li bevat	R257.23/li aa
104.23.15	2208.50.90	Ander	R257.23/li aa
104.23	**2208.60**	**Vodka:**	
104.23.17	2208.60.10	In houers wat hoogstens 2 li bevat	R257.23/li aa
104.23.19	2208.60.90	Ander	R257.23/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.	R102.89/li aa
104.23.22	2208.70.22	Ander	R257.23/li aa
104.23	**2208.70.9**	**Ander:**	
104.23.23	2208.70.91	Met 'n alkoholsterkte van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol.	R102.89/li aa
104.23.24	2208.70.92	Ander	R257.23/li aa

Tariff item	Tariff subheading	Article description	2023/24 Rate of excise duty
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.	R102.89/li aa
104.23.26	2208.90.22	Other	R257.23/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.	R102.89/li aa
104.23.28	2208.90.92	Other	R257.23/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	R5 061.01/kg net
104.30.03	2402.10.90	Other	R5 061.01/kg net
104.30	**2402.20**	**Cigarettes containing tobacco:**	
104.30.05	2402.20.10	Imported from Switzerland	R10.40 /10 cigarettes
104.30.07	2402.20.90	Other	R10.40 /10 cigarettes
104.30	**2402.90.1**	**Cigars, cheroots and cigarillos of tobacco substitutes:**	
104.30.09	2402.90.12	Imported from Switzerland	R5 061.01/kg net
104.30.11	2402.90.14	Other	R5 061.01/kg net
104.30	**2402.90.2**	**Cigarettes of tobacco substitutes:**	
104.30.13	2402.90.22	Imported from Switzerland	R10.40 /10 cigarettes
104.30.15	2402.90.24	Other	R10.40 /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	R278.31/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	R278.31/kg net
104.35.03	2403.19.20	Other pipe tobacco	R278.31/kg net
104.35.05	2403.19.30	Cigarette tobacco	R467.54/kg
104.35	**2403.91**	**"Homogenised" or "reconstituted" tobacco:**	
104.35.07	2403.91.20	Imported from Switzerland	R975.15/kg
104.35.09	2403.91.80	Other	R975.15/kg
104.35	**2403.99**	**Other:**	
104.35.15	2403.99.30	Other cigarette tobacco substitutes	R467.54/kg
104.35.17	2403.99.40	Other pipe tobacco substitutes	R278.31/kg net
104.35.19	2403.99.90	Other	R975.15/kg
104.37	**24.04**	**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:**	
104.37	**2404.1**	**Products intended for inhalation without combustion:**	
104.37	**2404.11**	**Containing tobacco or reconstituted tobacco:**	
104.37	**2404.11.1**	**Containing reconstituted tobacco:**	
104.37.01	2404.11.11	Imported from Switzerland, put up for retail sale in the form of sticks	R7.80 /10 sticks

Tariefitem	Tariefsubpos	Artikelbeskrywing	2023/2024 Skaal van aksyns-reg
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.	R102.89/li aa
104.23.26	2208.90.22	Ander	R257.23/li aa
104.23	**2208.90.9**	**Ander:**	
104.23.27	2208.90.91	Met 'n alkoholsterkte van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol.	R102.89/li aa
104.23.28	2208.90.92	Ander	R257.23/li aa
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	R5 061.01/kg net
104.30.03	2402.10.90	Ander	R5 061.01/kg net
104.30	**2402.20**	**Sigarette wat tabak bevat:**	
104.30.05	2402.20.10	Vanaf Switserland ingevoer	R10.40/10 sigarette
104.30.07	2402.20.90	Ander	R10.40/10 sigarette
104.30	**2402.90.1**	**Sigare, seroete en sigaartjies van tabaksurrogate:**	
104.30.09	2402.90.12	Vanaf Switserland ingevoer	R5 061.01/kg net
104.30.11	2402.90.14	Ander	R5 061.01/kg net
104.30	**2402.90.2**	**Sigarette van tabaksurrogate:**	
104.30.13	2402.90.22	Vanaf Switserland ingevoer	R10.40/10 sigarette
104.30.15	2402.90.24	Ander	R10.40/10 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	R278.31/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	R278.31/kg net
104.35.03	2403.19.20	Ander pyptabak	R278.31/kg net
104.35.05	2403.19.30	Sigarettabak	R467.54/kg
104.35	**2403.91**	**"Gehomogeniseerde" of "hersaamgestelde" tabak:**	
104.35.07	2403.91.20	Vanaf Switserland ingevoer	R975.15/kg
104.35.09	2403.91.80	Ander	R975.15/kg
104.35	**2403.99**	**Ander:**	
104.35.15	2403.99.30	Ander sigarettabaksurrogate	R467.54/kg
104.35.17	2403.99.40	Ander pyptabaksurrogate	R278.31/kg net
104.35.19	2403.99.90	Ander	R975.15/kg
104.37	**24.04**	**Produkte wat tabak, hersaamgestelde tabak, nikotien of tabak- of nikotienplaasvervangers bevat, bedoel vir inaseming sonder verbranding, ander nikotien wat produkte bevat wat bedoel is vir die inname van nikotien in die menseliggaam:**	
104.37	**2404.1**	**Produkte bedoel vir inaseming sonder verbranding:**	
104.37	**2404.11**	**Wat tabak of hersaamgestelde tabak bevat:**	
104.37	**2404.11.1**	**Wat hersaamgestelde tabak bevat:**	
104.37.01	2404.11.11	Van Switserland ingevoer, vir kleinhandel verkoop bemark in die vorm van stokkies	R7.80/10 stokkies

Tariff item	Tariff subheading	Article description	2023/24 Rate of excise duty
104.37.03	2404.11.13	Imported from Switzerland, other	R975.15/kg
104.37.05	2404.11.15	Other, put up for retail sale in the form of sticks	R7.80 /10 sticks
104.37.07	2404.11.19	Other	R975.15/kg
104.37	**2404.11.9**	**Other:**	
104.37.11	2404.11.91	Put up for retail sale in the form of sticks	R7.80 /10 sticks
104.37.13	2404.11.99	Other	R975.15/kg
104.37	**2404.19**	**Other:**	
104.37.15	2404.19.20	Other, put up for retail sale in the form of sticks	R7.80 /10 sticks
104.37.17	2404.19.90	Other	R975.15/kg

Part II

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

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
157.01	9903.00.10	Fuel combustion	R159.00 /t CO_2e emissions
157.03	9903.00.30	Fugitive	R159.00 /t CO_2e emissions
157.05	9903.00.50	Industrial processes	R159.00 /t CO_2e emissions

Part III

AMENDMENT OF PART 5A OF SCHEDULE NO. 1 TO CUSTOMS AND EXCISE ACT, 1964

By the substitution of Note 8 with the following:

8. *(a)* For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the—
(i) general fuel levy at a rate of 385 cents per litre; and
(ii) carbon fuel levy at a rate of 10 cents per litre.

(b) For the purposes of items 195.10.15; 195.10.17; 195.10.21 and 195.20.03 the rate of fuel levy shall be the sum of the —
(i) general fuel levy at a rate of 370 cents per litre; and
(ii) carbon fuel levy at a rate of 11 cents per litre.

(c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the—
(i) general fuel levy at a rate of 185 cents per litre; and
(ii) carbon fuel levy at a rate of nil cents per litre.

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1*(b)* to Chapter 27	395c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1*(f)* to Chapter 27, unmarked	381c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1*(g)* to Chapter 27	381c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1*(ij)* to Chapter 27, unmarked	381c/li

Tariefitem	Tariefsubpos	Artikelbeskrywing	2023/2024 Skaal van aksyns-reg
104.37.03	2404.11.13	Van Switserland ingevoer, ander	R975.15/kg
104.37.05	2404.11.15	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies	R7.80/10 stokkies
104.37.07	2404.11.19	Ander	R975.15/kg
104.37	**2404.11.9**	**Ander:**	
104.37.11	2404.11.91	Vir kleinhandel verkoop bemark in die vorm van stokkies	R7.80/10 stokkies
104.37.13	2404.19.99	Ander	R975.15/kg
104.37	**2404.19**	**Ander:**	
104.37.15	2404.19.20	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies	R7.80/10 stokkies
104.37.17	2404.19.90	Ander	R975.15/kg

Deel II

WYSIGING VAN DEEL 3F VAN BYLAE NO. 1 BY DOEANE- EN AKSYNSWET, 1964

Omgewings-heffingitem	Tariefsubpos	Artikelbeskrywing	Skaal van Omgewings-heffing
157.01	9903.00.10	Brandstofverbranding	R159.00 /t CO_2e uitlatings
157.03	9903.00.30	Vlugtige	R159.00 /t CO_2e uitlatings
157.05	9903.00.50	Nywerheidsprosesse	R159.00 /t CO_2e uitlatings

Deel III

WYSIGING VAN DEEL 5A VAN BYLAE NO. 1 BY DOEANE- EN AKSYNSWET, 1964

Deur Opmerking 8 deur die volgende te vervang:

8. *(a)* Vir die doeleindes van item 195.10.03 sal die skaal van brandstofheffing die som wees van die—
(i) algemene brandstofheffing teen ’n skaal van 385 sent per liter; en
(ii) koolstofbrandstofheffing teen ’n skaal van 10 sent per liter.
(b) Vir die doeleindes van items 195.10.15; 195.10.17; 195.10.21 en 195.20.03 sal die skaal van brandstofheffing die som wees van die—
(i) algemene brandstofheffing teen ’n skaal van 370 sent per liter; en
(ii) koolstofbrandstofheffing teen ’n skaal van 11 sent per liter.
(c) Vir die doeleindes van item 195.20.01 sal die skaal van brandstofheffing die som wees van die—
(i) algemene brandstofheffing teen ’n skaal van 185 sent per liter; en
(ii) koolstofbrandstofheffing teen ’n skaal van nul sent per liter.

Deur die tabel deur die volgende tabel te vervang:

Brandstof-heffingitem	Tariefpos	Artikelbeskrywing	Skaal van brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1*(b)* by Hoofstuk 27	395c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1*(f)* by Hoofstuk 27, ongemerk	381c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1*(g)* by Hoofstuk 27	381c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1*(ij)* by Hoofstuk 27, ongemerk	381c/li

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.20.01	3286.00.10	Biodiesel as specified in Additional Note 1*(a)* to Chapter 38	185c/li
195.20.03	3826.00.90	Other biodiesel	381c/li

Part IV

AMENDMENT OF PART 7A OF SCHEDULE NO. 1 TO CUSTOMS AND EXCISE ACT, 1964

Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy
191.01.05	1806.10.05	Preparations for making beverages	2,31c/gram of the sugar content that exceeds 4g/100ml
191.02.05	1901.90.15	Preparations for making beverages (excluding those of tariff subheading 1901.90.20)	2,31c/gram of the sugar content that exceeds 4g/100ml
191.05.05	2106.90.20	Syrups and other concentrates or preparations for making beverages, not having a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	2,31c/gram of the sugar content that exceeds 4g/100ml
191.05.10	2106.90.22	Syrups and other concentrates or preparations for making beverages, with a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	2,31c/gram of the sugar content that exceeds 4g/100ml
191.05.15	2106.90.69	Drinking straws, containing flavouring preparations	2,31c/gram of the sugar content that exceeds 4g/100ml
191.07.05	2202.10.10	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	2,31c/gram of the sugar content that exceeds 4g/100ml
191.07.10	2202.10.90	Other	2,31c/gram of the sugar content that exceeds 4g/100ml
191.07.15	2202.91.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	2,31c/gram of the sugar content that exceeds 4g/100ml
191.07.20	2202.91.90	Other	2,31c/gram of the sugar content that exceeds 4g/100ml
191.07.25	2202.99.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	2,31c/gram of the sugar content that exceeds 4g/100ml
191.07.90	2202.99.90	Other	2,31c/gram of the sugar content that exceeds 4g/100ml

Brandstof-heffingitem	**Tariefpos**	**Artikelbeskrywing**	**Skaal van brandstofheffing**
195.20.01	3286.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1*(a)* by Hoofstuk 38	185c/li
195.20.03	3826.00.90	Ander biodiesel	381c/li

Deel IV

WYSIGING VAN DEEL 7A VAN BYLAE NO. 1 BY DOEANE- EN AKSYNSWET, 1964

Gesondheids-bevordering-sheffing	**Tariefsubpos**	**Artikelbeskrywing**	**Skaal van gesondheids-bevorderings-heffing**
191.01.05	1806.10.05	Bereidinge vir die vervaardiging van dranke	2,31c/gram van die suikerinhoud wat 4g/100ml oorskry
191.02.05	1901.90.15	Bereidinge vir die vervaardiging van dranke (uitgesonderd dié van tariefpos 1901.90.20)	2,31c/gram van die suikerinhoud wat 4g/100ml oorskry
191.05.05	2106.90.20	Strope en ander konsentrate of bereidinge vir die vervaardiging van dranke, wat nie 'n basis van vrugtesap het nie (uitgesonderd dié van tariefsubpos 2106.90.69))	2,31c/gram van die suikerinhoud wat 4g/100ml oorskry
191.05.10	2106.90.22	Strope en ander konsentrate of bereidinge vir die vervaardiging van dranke, met 'n basis van vrugtesap (uitgesonderd dié van tariefsubpos 2106.90.69)	2,31c/gram van die suikerinhoud wat 4g/100ml oorskry
191.05.15	2106.90.69	Suigstrooitjies, wat geurselbereidinge bevat	2,31c/gram van die suikerinhoud wat 4g/100ml oorskry
191.07.05	2202.10.10	In verseëlde houers wat hoogstens 2,5 li bevat (uitgesonderd dié in opvoubare plastiekbuisies en dié met basis van melk)	2,31c/gram van die suikerinhoud wat 4g/100ml oorskry
191.07.10	2202.10.90	Ander	2,31c/gram van die suikerinhoud wat 4g/100ml oorskry
191.07.15	2202.91.20	In verseëlde houers wat hoogstens 2,5 li bevat (uitgesonderd dié in opvoubare plastiekbuisies en dié met basis van melk)	2,31c/gram van die suikerinhoud wat 4g/100ml oorskry
191.07.20	2202.91.90	Ander	2,31c/gram van die suikerinhoud wat 4g/100ml oorskry
191.07.25	2202.99.20	In verseëlde houers wat hoogstens 2,5 li bevat (uitgesonderd dié in opvoubare plastiekbuisies en dié met basis van melk)	2,31c/gram van die suikerinhoud wat 4g/100ml oorskry
191.07.90	2202.99.90	Ander	2,31c/gram van die suikerinhoud wat 4g/100ml oorskry

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