

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 354

23 MARCH 2018

**CUSTOMS AND EXCISE ACT, 1964.**  
**AMENDMENT OF SCHEDULE NO. 1 (NO. 1/7A/1)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 7 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2018, to the extent set out in the Schedule hereto.

  
N NENE  
MINISTER OF FINANCE

**SCHEDULE**

**By the substitution of Note (s) 5 in Section A to Part 7 of Schedule No. 1:**

5. The sugar content of sugary beverages liable to the levy on sugary beverages must be calculated on -
- (a) the sugar content as certified on a test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC); or
  - (b) the sugar content of the sugary beverage will be deemed to constitute 20 grams per 100 millilitres.

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 354

23 MAART 2018

**DOEANE- EN AKSYNSWET, 1964.**  
**WYSIGING VAN BYLAE NO. 1 (NO. 1/7A/1)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 7 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangetoon.



N NENE  
 MINISTER VAN FINANSIES

BYLAE

**Deur die vervanging van Opmerking(s) 5 in Afdeling A van Deel 7 by Bylae No. 1:**

5. Die suiker inhoud van suikeragtige drankke aanspreeklik aan die heffing op suikeragtige drankke moet bereken word op –
- (a) die suiker inhoud soos geseertifiseer in 'n toets verslag wat verkry en gehou word van 'n toetslaboratorium wat geakkrediteer is met en die metodologie gebruik wat erken word deur die Suid Afrikaanse Nasionale Geakkrediteerde Stelsel (SANGS) of die Internasionale Laboratorium Geakkrediteerde Ko-operasie (ILGK); of
  - (b) die suikernhoud van die suikeragtige drank sal gereken word om 20 gram per 100 milliliters uit te maak.