

SOUTH AFRICAN REVENUE SERVICE

NO. R. 506

29 MARCH 2019

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 17A/2)

In terms of section 48 of the Customs and Excise Act, 1964, Part 7A of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2019, to the extent set out in the Schedule hereto.


M GUNG'UBELE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy
191.01.05	1806.10.05	Preparations for making beverages	2,21c/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)	2,21c/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)	2,21c/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)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.05.15	2106.90.69	Drinking straws, containing flavouring preparations	2,21c/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)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07.10	2202.10.90	Other	2,21c/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)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07.20	2202.91.90	Other	2,21c/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)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07.90	2202.99.90	Other	2,21c/gram of the sugar content that exceeds 4g/100ml

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29 MAART 2019

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 17A/2)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 7A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2019, in die mate in die Bylae hierby aangetoon.


M GUNGUBELE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Gesondheids- bevorderings- heffing	Tariefsubpos	Artikelbeskrywing	Skaal van gesondheids- bevorderings- heffing
191.01.05	1806.10.05	Bereidinge vir die vervaardiging van dranke	2,21c/gram van die suiker inhoud wat 4gr/100ml oorskry
191.02.05	1901.90.15	Bereidinge vir die vervaardiging van dranke (uitgesonderd dié van tariefpos 1901.90.20)	2,21c/gram van die suiker inhoud wat 4gr/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)	2,21c/gram van die suiker inhoud wat 4gr/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 daardie van tariefsubpos 2106.90.69)	2,21c/gram van die suiker inhoud wat 4gr/100ml oorskry
191.05.15	2106.90.69	Suigstrooitjies, wat geurseibereidinge bevat	2,21c/gram van die suiker inhoud wat 4gr/100ml oorskry
191.07.05	2202.10.10	In verseëide houers wat hoogstens 2,5 l bevat (uitgesonderd dié in opvoubare plastiekbuisies)	2,21c/gram van die suiker inhoud wat 4gr/100ml oorskry
191.07.10	2202.10.90	Ander:	2,21c/gram van die suiker inhoud wat 4gr/100ml oorskry
191.07.15	2202.91.20	In verseëide houers wat hoogstens 2,5 l bevat (uitgesonderd dié in opvoubare plastiekbuisies en dié met 'n basis van melk)	2,21c/gram van die suiker inhoud wat 4gr/100ml oorskry
191.07.20	2202.91.90	Ander	2,21c/gram van die suiker inhoud wat 4gr/100ml oorskry
191.07.25	2202.99.20	In verseëide houers wat hoogstens 2,5 l bevat (uitgesonderd dié in opvoubare plastiekbuisies en dié met 'n basis van melk)	2,21c/gram van die suiker inhoud wat 4gr/100ml oorskry
191.07.90	2202.99.90	Ander	2,21c/gram van die suiker inhoud wat 4gr/100ml oorskry