

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 563

05 APRIL 2019

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/7/3)**

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 to the extent set out in the Schedule hereto.

  
**M GUNGUBELE**  
**DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Note(s) 5 and 6 in Section A to Part 7 of Schedule No. 1 with the following:**

5. The sugar content of sugary beverages liable to the levy on sugary beverages must be calculated in grams per 100 millilitres based 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) in the absence of such a test report, the sugar content of the sugary beverage will be deemed to constitute 20 grams per 100 millilitres.
6. In the case of powder and liquid concentrates or other preparations for the making of beverages, the sugar content must be calculated in grams per 100 millilitres based on
- (a) the sugar content as certified on a test report as contemplated in paragraph 5(a) above of the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications; and
- (b) the average sugar content as certified on such test report of the sugar content for all the prepared beverage options when mixed or diluted according to the manufacturer's multiple product specifications; or
- (c) in the absence of such a test report, the sugar content of the prepared beverage will be deemed to constitute 20 grams per 100 millilitres should the concentrate or preparation be mixed or diluted at a ratio of one part to nine parts water.

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 563

05 APRIL 2019

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/7/3)

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

  
M GUNGJUBELE  
ADJUNKMINISTER VAN FINANSIES

## BYLAE

**Deur die Opmerkings 5 en 6 by Afdeling A van Deel 7 van Bylae No. 1 deur die volgende te vervang:**

5. Die suikerinhoud van suikeragtige drankke aanspreeklik aan die heffing op suikeragtige drankke moet bereken word in gramme per 100 milliliters gebaseer op
  - (a) die suikerinhoud soos gesertifiseer in toets verslag wat verkry en gehou word van toetslaboratorium wat geakkrediteer 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) in die afwesigheid van sodanige toets verslag, die suikerinhoud van die suikeragtige drank sal geag word om 20 gramme per 100 milliliters uit te maak.
6. In die geval van poeier en vloeistofkonsentrate of bereidings vir die maak van drankke, moet die suiker inhoud bereken word op die totale volume van die voorbereide drank wanneer gemeng of verdun is volgens die vervaardiger se produk spesifikasies.
  - (a) die suikerinhoud soos gesertifiseer in toets verslag soos beoog in paragraaf 5(a) bo, van die totale volume van die voorbereide drank wanneer gemeng of verdun volgens die vervaardiger se produk spesifikasies; en
  - (b) die gemiddelde suikerinhoud soos gesertifiseer op sodanige toets verslag van die suikerinhoud vir al die voorbereide drank keuses wanneer gemeng of verdun volgens die vervaardiger se veelvoudige produk spesifikasies; of
  - (c) in die afwesigheid van sodanige toets verslag, sal die suikerinhoud van die voorbereide drank geag word om 20 gramme per 100 milliliters uit te maak sou die konsentraat of bereiding gemeng of verdun wees teen verhouding van een deel by nege dele water.