

SOUTH AFRICAN REVENUE SERVICE

NO. R. 2354

5 August 2022

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1688)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 October 2022, to the extent set out in the Schedule hereto.


ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By amending the title and the insertion of the following **Additional Note** after **Additional Note 1** in Chapter 19 of Section IV to Part 1 of Schedule No. 1:

ADDITIONAL NOTES:

2. For the purposes of tariff subheading 1901.90.13, "preparations for making alcoholic beverages" means preparations put up for retail sale as beer powder or ginger beer powder, which, when mixed with water and left to ferment will produce an alcoholic beverage with an alcoholic strength by volume exceeding 0,5 per cent vol.

By the insertion of the title **Additional Note** and new **Additional Note** in Chapter 21 of Section IV to Part 1 of Schedule No. 1 with the following:

ADDITIONAL NOTE:

1. For the purposes of tariff subheading 2106.90.13, "preparations for making alcoholic beverages" means preparations put up for retail sale as beer or ginger beer powder, which, when mixed with water and left to ferment will produce an alcoholic beverage with an alcoholic strength by volume exceeding 0,5 per cent vol.

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
1901.90.13	1	-- Preparations for making alcoholic beverages (excluding those of subheading 1901.90.20) as defined in Additional Note 2 to Chapter 19	kg	20%	20%	20%	free	20%	20%
2106.90.13	3	-- Preparations for making alcoholic beverages as defined in Additional Note 1 to Chapter 21	kg	20%	free	free	free	20%	16%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AICFTA
1901.90.15	8	-- Other, preparations for making beverages (excluding those of tariff subheading 1901.90.20)	kg	20%	20%	20%	free	20%	20%

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 2354

5 Augustus 2022

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1688)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Oktober 2022, in die mate in die Bylae hierby aangetoon.



**ENOCH GONDONGWANA
MINISTER VAN FINANSIES**

BYLAE

Deur die wysiging van die titel en die invoeging van die volgende Addisionele Opmerking 1 in Hoofstuk 19 van Afdeling IV by Deel 1 van Bylae No. 1:

ADDISIONELE OPMERKINGS:

- Vir die doeleindes van tariff subpos 1901.90.13, "voorbereidings vir die maak van alkoholiese drank" beteken voorbereidings vir kleinhandelverkoop as bierpoeler of gemmerbierpoeler, wat, wanneer dit met water gemeng word en gefermenteer word, 'n alkoholiese drank met 'n alkoholiese sterkte sal produseer met volume van meer as 0,5 persent vol.

Deur die invoeging van die titel Addisionele Opmerking en nuwe Addisionele Opmerking in Hoofstuk 21 van Afdeling IV by Deel 1 van Bylae No. 1 van die volgende:

ADDISIONELE OPMERKING:

- Vir die doeleindes van tarief subpos 2106.90.13, "voorbereidings vir die maak van alkoholiese drank" beteken voorbereidings vir kleinhandelverkoop as bier- of gemmerbierpoeler, wat, wanneer dit met water gemeng word en gefermenteer word, 'n alkoholiese drank met 'n alkoholiese sterkte sal produseer met volume van meer as 0,5 persent vol.

Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg					
				Algemeen	EU / VK	EFTA	SAOG	MERCOSUR	AKVHG
1901.90.13	1	-- Voorbereidings vir die maak van alkoholiese drank (uitgesonderd dié van subpos 1901.90.20) soos omskryf in Addisionele Opmerking 2 by Hoofstuk 19	kg	20%	20%	20%	vry	20%	20%
2106.90.13	3	-- Voorbereidings vir die maak van alkoholiese drank soos omskryf in Addisionele Opmerking 1 by Hoofstuk 21	kg	20%	vry	vry	vry	20%	16%

Deur die vervanging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg					
				Algemeen	EU / VK	EFTA	SAOG	MERCOSUR	ARKVHG
1901.90.15	8	-- Ander, bereidinge vir die vervaardiging van drankke (uitgesonderd dié van tariefsubpos 1901.90.20)	kg	20%	20%	20%	vry	20%	20%