

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 4725

19 April 2024

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1916)**

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 to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA
MINISTER OF FINANCE**

SCHEDULE

By the insertion of the following Additional Note 8 after Additional Note 7 in Chapter 22 of Section IV to Part 1 of Schedule No. 1:

8. Fermented fruit beverages and mead are limited to beverages that are the end product of fermentation of fruit and honey, whether or not flavoured during or after the fermentation, but not mixed with any other non-alcoholic beverages.

SUID-AFRIKAANSE INKOMSTEDIENS

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**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1916)**

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



ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Addisionale Opmerking 7 in Hoofstuk 22 van Afdeling IV tot Deel 1 van Bylae No. 1:

8. Gegiste vrugtedranke en mee word beperk tot dranke wat die eindproduk is van die gisting van vrugte en heuning, hetsy gegeur gedurende of na die gisting al dan nie, maar nie met enige ander nie-alkoholiese dranke vermeng nie.