

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.

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 deemed sugar content of the sugary beverage that is assumed to constitute 20 grams per 100 millilitres.