

NATIONAL ASSEMBLY
CAPE TOWN
21 February 2001

NOTICE OF TAXATION PROPOSALS

THE MINISTER OF FINANCE:-

Madam Speaker, in terms of Section 58(1) of the Customs and Excise Act, 1964, I lay upon the Table for consideration by the House, the following taxation proposals in respect of customs and excise duties:-

“That, subject to the provisions of an Act to be passed during the present session of Parliament and subject to such rebates, refunds or remissions of duty as may be provided for therein -

- (1) the excise and customs duties in Section A of Part 2 of Schedule No. 1 to the Customs and Excise Act, 1964, on the goods described hereunder and classified under the tariff items or subitems set forth hereunder, be amended to the extent shown; and

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	CUSTOMS	EXCISE	CUSTOMS
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO				
104.01	19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion, by mass, of less than 50 per cent, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion, by mass, of less than 10 per cent, not elsewhere specified or included:				
.10		Preparations, based on sorghum flour, put up for making beverages	33c/kg	33c/kg	34,7c/kg	34,7c/kg
104.05	22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow				
	22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages (excluding fruit or vegetable juices of heading No. 20.09):				
.10		Mineral waters, including spa waters and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a	8c/li	8c/li	6c/li	6c/li

		frozen state)					
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TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	CUSTOMS	EXCISE	CUSTOMS
.20		Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	8c/li	8c/li	6c/li	6c/li
.30		Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	8c/li	8c/li	6c/li	6c/li
104.10	22.03	Beer made from malt	2 239c/li of absolute alcohol	2 239c/li of absolute	2 373c/li of absolute alcohol	2 373c/li of absolute alcohol
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must, other than that of heading No. 20.09				
	22.05	Vermouths and other wine of fresh grapes flavoured with plants or aromatic substances				
	22.06	Other fermented beverages (for example, cider, perry and mead):				
.05		Sorghum beer (excluding beer made from preparations based on sorghum flour)	745c/100 li	745c/100 li	7,82c/li	7,82c/li
.10		Unfortified still wine	6 790c/100 li	6 790c/100 li	74,7c/li	74,7c/li
.40		Fortified still wine	15 360c/100 li	15 360c/100 li	169c/li	169c/li

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	CUSTOMS	EXCISE	CUSTOMS
.50		Other still fermented beverages, unfortified	11 398c/ 100 li	11 398c/ 100 li	120,8c/li	120,8c/li
.60		Other still fermented beverages, fortified	20 213c/ 100 li	20 213c/ 100 li	214,3c/li	214,3c/li
.70		Sparkling wine	18 811c/ 100 li	18 811c/ 100 li	206,9c/li	206,9c/li
.80		Other fermented beverages (excluding sorghum beer)	24 041c/ 100 li	24 041c/ 100 li	254,8c/li	254,8c/li
104.20	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher; ethyl alcohol and other spirits, denatured, of any strength				
	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:				
.10		Wine spirits, manufactured in the Republic by the distillation of wine	303 365c/ 100 li of absolute alcohol	-	3 337c/li of absolute alcohol	-
.15		Spirits, manufactured in the Republic by the distillation of any sugar cane product	303 365c/ 100 li of absolute alcohol	-	3 337c/li of absolute alcohol	-
.25		Spirits, manufactured in the Republic by the distillation of any grain product	303 365c/ 100 li of absolute alcohol	-	3 337c/li of absolute alcohol	-
.29		Other spirits, manufactured in the Republic	303 365c/ 100 li of absolute alcohol	-	3 337c/li of absolute alcohol	-

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	CUSTOMS	EXCISE	CUSTOMS
.60		Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	-	293 752c/100 li of absolute alcohol or 126 313c/100 li	-	3 241c/li of absolute alcohol or 1 394c/li
.70		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances	-	293 752c/100 li of absolute alcohol	-	3 241c/li of absolute alcohol
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:				
.10		Cigars, cheroots and cigarillos, of tobacco or of tobacco substitutes	56 989c/kg net	56 989c/kg net	66 420c/kg net	66 420c/kg net
.20		Cigarettes, of tobacco or tobacco substitutes	141,5c/10 cigarettes	141,5c/10 cigarettes	158,4c/10 cigarettes	158,4c/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes, "homogenised" or "reconstituted" tobacco extracts and essences:				
.10		Cigarette tobacco and substitutes thereof	6 412c/kg	6 412c/kg	7 167c/kg	7 167c/kg
.20		Pipe tobacco and substitutes thereof	3 893c/kg net	3 893c/kg net	4 677c/kg net	4 677c/kg net

- (2) the proposed rates of duty be applicable only to the goods concerned which have not been entered for home consumption at the time these Taxation Proposals are tabled."