

TAXATION PROPOSALS TABLED ON 2009-02-11 AT 15:07 WITH EFFECT FROM 15:07 ON 2009-02-11.

Item	Heading	Description	Rate of Duty	
			Excise	Customs
<b>104.00</b>		<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>		
<b>104.01</b>	19.01	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:</b>		
.10		Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34.7c/kg	34.7c/kg
<b>104.10</b>	22.03	<b>Beer made from malt</b>		
.10		Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li
.20		Other	R46.41/li absolute alcohol	R46.41/li absolute alcohol
<b>104.15</b>	22.04	<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):</b>		
	22.05	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>		
.02		Sparkling wine	R6.16/li	R6.16/li
.04		Unfortified wine	R1.98/li	R1.98/li
.06		Fortified wine	R3.72/li	R3.72/li
<b>104.17</b>	22.06	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:</b>		
.05		Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li
.15		Other fermented beverages, unfortified	R2.33/li	R2.33/li
.17		Other fermented beverages, fortified	R4.73/li	R4.73/li
.22		Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	R2.33/li	R2.33/li
.90		Other	R4.73/li	R4.73/li
<b>104.20</b>	22.07	<b>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:</b>		
	22.08	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:</b>		
.10		Wine spirits, manufactured by the distillation of wine	R77.67/li absolute alcohol	R77.67/li absolute alcohol
.15		Spirits, manufactured by the distillation of any sugar cane product	R77.67/li absolute alcohol	R77.67/li absolute alcohol
.25		Spirits, manufactured by the distillation of any grain product	R77.67/li absolute alcohol	R77.67/li absolute alcohol
.29		Other spirits	R77.67/li absolute alcohol	R77.67/li absolute alcohol
.40		Liqueurs and other spirituous beverages	R77.67/li absolute alcohol	R77.67/li absolute alcohol

Item	Heading	Description	Rate of Duty	
			Excise	Customs
<b>104.30</b>	24.02	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>		
.10		Cigars, cheroots and cigarillos, of tobacco or of tobacco substitutes	R1 951.43/kg net	R1 951.43/kg net
.20		Cigarettes, of tobacco or of tobacco substitutes	R3.85/10 cigarettes	R3.85/10 cigarettes
<b>104.35</b>	24.03	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:</b>		
.10		Cigarette tobacco and substitutes thereof	R183.04/kg	R183.04/kg
.20		Pipe tobacco and substitutes thereof	R100.10/kg net	R100.10/kg net