

**TAXATION PROPOSALS TABLED ON 2011-02-23 AT 15:06 WITH EFFECT FROM 15:06 ON 2011-02-23**

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>		
<b>.10</b>		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>		
<b>.10</b>		Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li
<b>.20</b>		Other	R53.97/li aa	R53.97/li aa
<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>		
<b>.02</b>		Sparkling wine	R6.97/li	R6.97/li
<b>.03</b>		Unfortified wine of heading 22.04, with an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	R2.32/li	R2.32/li
<b>.04</b>		Unfortified wine of heading 22.05, with an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.	R2.32/li	R2.32/li
<b>.05</b>		Fortified wine of headings 22.04 and 22.05 with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.33/li	R4.33/li
<b>.06</b>		Other	R93.03/li aa	R93.03/li aa
<b>104.17</b>	22.06	<b>Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:</b>		
<b>.03</b>		Sparkling beverages	R6.97/li	R6.97/li
<b>.05</b>		Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li
<b>.15</b>		Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2.71/li	R2.71/li
<b>.16</b>		Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2.71/li	R2.71/li
<b>.17</b>		Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R38.00/li aa	R38.00/li aa
<b>.22</b>		Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2.71/li	R2.71/li

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			EXCISE	CUSTOMS
.25		Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2.71/li	R2.71/li
.90		Other	R93.03/li aa	R93.03/li aa
<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	R93.03/li aa	R93.03/li aa
.15		Spirits, manufactured by the distillation of any sugarcane product	R93.03/li aa	R93.03/li aa
.25		Spirits, manufactured by the distillation of any grain product	R93.03/li aa	R93.03/li aa
.29		Other spirits	R93.03/li aa	R93.03/li aa
		Liqueurs and other spirituous beverages:		
.41		With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R38.00/li aa	R38.00/li aa
.42		Other	R93.03/li aa	R93.03/li aa
<b>104.30</b>	24.02	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>		
	2402.10	Cigars, cheroots and cigarillos containing tobacco:		
.01	2402.10.10	Imported from Switzerland	N/A	R2 196.65/kg net
.03	2402.10.90	Other	R2 196.65/kg net	R2 196.65/kg net
	2402.20	Cigarettes containing tobacco:		
.05	2402.20.10	Imported from Switzerland	N/A	R4.87/10 cigarettes
.07	2402.20.90	Other	R4.87/10 cigarettes	R4.87/10 cigarettes
	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:		
.09	2402.90.12	Imported from Switzerland	N/A	R2 196.65/kg net
.11	2402.90.14	Other	R2 196.65/kg net	R2 196.65/kg net
	2402.90.2	Cigarettes of tobacco substitutes:		
.13	2402.90.22	Imported from Switzerland	N/A	R4.87/10 cigarettes
.15	2402.90.24	Other	R4.87/10 cigarettes	R4.87/10 cigarettes
<b>104.35</b>	24.03	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:</b>		
	2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
.01	2403.10.10	Pipe tobacco, in immediate packings of a content of less than 5 kg	R119.16/kg net	R119.16/kg net

ITEM	HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
.03	2403.10.20	Other pipe tobacco	R119.16/kg net	R119.16/kg net
.05	2403.10.30	Cigarette tobacco	R210.51/kg	R210.51/kg
	2403.99	Other:		
.07	2403.99.30	Other cigarette tobacco substitutes	R210.51/kg	R210.51/kg
.09	2403.99.40	Other pipe tobacco substitutes	R119.16/kg net	R119.16/kg net

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