

TAXATION PROPOSALS TABLED ON 2013-02-27 AT 14H58 WITH EFFECT FROM 14H58 ON 2013-02-27

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	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:	
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
104.10	22.03	Beer made from malt:	
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.10.20	2203.00.90	Other	R63.81/li aa
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):	
104.15.01	2204.10	Sparkling wine	R8.28/li
104.15	2204.21	In containers holding 2 li or less:	
104.15	2204.21.4	Unfortified wine:	
104.15.03	2204.21.41	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 16.5 per cent by vol.	R2.70/li
104.15.04	2204.21.42	Other	R122.80/li aa
104.15	2204.21.5	Fortified wine:	
104.15.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R4.85/li
104.15.06	2204.21.52	Other	R122.80/li aa
104.15	2204.29	Other:	
104.15	2204.29.4	Unfortified wine:	
104.15.07	2204.29.41	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 16.5 per cent by vol.	R2.70/li
104.15.08	2204.29.42	Other	R122.80/li aa
104.15	2204.29.5	Fortified wine:	
104.15.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R4.85/li
104.15.10	2204.29.52	Other	R122.80/li aa
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
104.16	2205.10	In containers holding 2 li or less:	
104.16.01	2205.10.10	Sparkling	R8.28/li
104.16	2205.10.2	Unfortified:	
104.16.03	2205.10.21	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 15 per cent by vol.	R2.70/li
104.16.04	2205.10.22	Other	R122.80/li aa
104.16	2205.10.3	Fortified:	
104.16.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R4.85/li

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.16.06	2205.10.32	Other	R122.80/li aa
104.16	2205.90	Other:	
104.16	2205.90.2	Unfortified:	
104.16.09	2205.90.21	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 15 per cent by vol.	R2.70/li
104.16.10	2205.90.22	Other	R122.80/li aa
104.16	2205.90.3	Fortified:	
104.16.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R4.85/li
104.16.12	2205.90.32	Other	R122.80/li aa
104.17	22.06	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:	
104.17.03	2206.00.05	Sparkling fruit beverages and sparkling mead	R8.28/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume	R63.81/li aa
104.17.15	2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	R3.19/li
104.17.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	R3.19/li
104.17.17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R50.16/li aa
104.17.21	2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R50.16/li aa
104.17.22	2206.00.85	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	R3.19/li
104.17.25	2206.00.87	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R50.16/li aa
104.17.90	2206.00.90	Other	R63.81/li aa
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	R122.80/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R122.80/li aa
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:	

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.23	2208.20	Spirits obtained by distilling grape wine or grape marc:	
104.23.01	2208.20.10	In containers holding 2 li or less	R122.80/li aa
104.23.03	2208.20.90	Other	R122.80/li aa
104.23	2208.30	Whiskies:	
104.23.05	2208.30.10	In containers holding 2 li or less	R122.80/li aa
104.23.07	2208.30.90	Other	R122.80/li aa
104.23	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:	
104.23.09	2208.40.10	In containers holding 2 li or less	R122.80/li aa
104.23.11	2208.40.90	Other	R122.80/li aa
104.23	2208.50	Gin and Geneva:	
104.23.13	2208.50.10	In containers holding 2 li or less	R122.80/li aa
104.23.15	2208.50.90	Other	R122.80/li aa
104.23	2208.60	Vodka:	
104.23.17	2208.60.10	In containers holding 2 li or less	R122.80/li aa
104.23.19	2208.60.90	Other	R122.80/li aa
104.23	2208.70	Liqueurs and cordials:	
104.23	2208.70.2	In containers holding 2 li or less:	
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R50.16/li aa
104.23.22	2208.70.22	Other	R122.80/li aa
104.23	2208.70.9	Other:	
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R50.16/li aa

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.23.24	2208.70.92	Other	R122.80/li aa
104.23	2208.90	Other:	
104.23	2208.90.2	In containers holding 2 li or less:	
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R50.16/li aa
104.23.26	2208.90.22	Other	R122.80/li aa
104.23	2208.90.9	Other:	
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R50.16/li aa
104.23.28	2208.90.92	Other	R122.80/li aa
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
104.30	2402.10	Cigars, cheroots and cigarillos containing tobacco:	
104.30.01	2402.10.10	Imported from Switzerland	R2 467.83/kg net
104.30.03	2402.10.90	Other	R2 467.83/kg net
104.30	2402.20	Cigarettes containing tobacco:	
104.30.05	2402.20.10	Imported from Switzerland	R5.46/10 cigarettes
104.30.07	2402.20.90	Other	R5.46/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:	
104.30.09	2402.90.12	Imported from Switzerland	R2 467.83/kg net
104.30.11	2402.90.14	Other	R2 467.83/kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:	
104.30.13	2402.90.22	Imported from Switzerland	R5.46/10 cigarettes
104.30.15	2402.90.24	Other	R5.46/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:	
104.35	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R141.60/kg net
104.35	2403.19	Other:	
104.35.02	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5 kg	R141.60/kg net

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.35.03	2403.19.20	Other pipe tobacco	R141.60/kg net
104.35.05	2403.19.30	Cigarette tobacco	R243.20/kg
104.35	2403.99	Other:	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	R243.20/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	R141.60/kg net

By the insertion of the following Additional Note(s) after Additional Note 4 in Chapter 22 of Section IV to Part 1 of Schedule No 1:

5.	For the purposes of heading 22.06 -
(a)	Not more than 20 per cent of the fermentable sugars used in any fermented fruit beverage, fortified or unfortified, may be of an origin other than fruit;
(b)	Subject to paragraph (c)(iii) and (c)(iv) below, fortified apple or fortified pear beverages shall be fortified by the addition of a rectified spirits derived from apples or pears respectively; and
(c)	Not more than 25 per cent of the final volume of -
(i)	fermented apple beverages shall consist of fruit juice derived from pears or added fermented pear beverages;
(ii)	fermented pear beverages shall consist of fruit juice derived from apples or added fermented apple beverages;
(iii)	fortified fermented apple beverages shall consist of fruit juice derived from pears, or added fermented pear beverages or fortified fermented pear beverages; and
(iv)	fortified fermented pear beverages shall consist of fruit juice derived from apples, or added fermented apple beverages, or fortified fermented apple beverages.

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2206.00.17	7	- Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent volume	li	25%	free	25%	free
2206.00.84	3	- Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	li	25%	free	25%	free

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2206.00.05	3	- Sparkling fruit beverages and sparkling mead	li	25%	free	25%	free
2206.00.81	9	- Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	li	25%	free	25%	free
2206.00.82	7	- Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	li	25%	free	25%	free

By the substitution of the following: (continued)

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2206.00.83	5	- Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	li	25%	free	25%	free
2206.00.85	1	- Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	li	25%	free	25%	free
2206.00.87	8	- Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	li	25%	free	25%	free