# Government Gazette

## REPUBLIC OF SOUTH AFRICA

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### THE PRESIDENCY

No. 24 20 January 2021

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:—

**Act No. 22 of 2020: Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2020**

### DIE PRESIDENSIE

No. 24 20 Januarie 2021

Hierby word bekend gemaak dat die President sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

**Wet No. 22 van 2020: Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2020**

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**AIDS HELPLINE: 0800-0123-22 Prevention is the cure**

**GENERAL EXPLANATORY NOTE:**

| | |
|---|---|
| **[ ]** | Words in bold type in square brackets indicate omissions from existing enactments. |
| ________ | Words underlined with a solid line indicate insertions in existing enactments. |

*(English text signed by the President)*
*(Assented to 15 January 2021)*

# ACT

**To fix the rates of normal tax; to amend the Transfer Duty Act, 1949, so as to amend transfer duty monetary thresholds; to amend the Income Tax Act, 1962, so as to amend rates of tax and monetary amounts; to amend the Customs and Excise Act, 1964, so as to amend rates of duty in Schedule 1 to that Act; to insert new tariff items; to delete tariff items; to delete rebate items; to insert rebate items; to amend the Carbon Tax Act, 2019, so as to amend the rate of tax; and to provide for matters connected therewith.**

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

**Amendment of section 2 of Act 40 of 1949, as amended by section 1 of Act 59 of 1951, section 1 of Act 31 of 1953, section 1 of Act 32 of 1954, section 2 of Act 77 of 1964, section 1 of Act 56 of 1966, section 2 of Act 66 of 1973, section 3 of Act 88 of 1974, section 5 of Act 106 of 1980, section 3 of Act 87 of 1988, section 2 of Act 136 of 1992, section 3 of Act 97 of 1993, section 1 of Act 37 of 1995, section 9 of Act 37 of 1996, section 2 of Act 32 of 1999, section 2 of Act 30 of 2002, section 31 of Act 12 of 2003, section 1 of Act 16 of 2004, section 1 of Act 9 of 2005, section 1 of Act 31 of 2005, section 14 of Act 9 of 2006, section 2 of Act 18 of 2009, section 2 of Act 24 of 2011, section 2 of Act 13 of 2015, section 2 of Act 13 of 2016 and section 2 of Act 14 of 2017**

**1.** (1) Section 2 of the Transfer Duty Act, 1949, is hereby amended by the substitution in subsection (1)*(b)* for subparagraphs (i) to (vi) of the following subparagraphs:

"(i) 0 per cent of so much of the said value or the said amount, as the case may be, as does not exceed **[R900 000]** R1 million;

(ii) 3 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R900 000]** R1 million but does not exceed **[R1,25 million]** R1,375 million;

(iii) 6 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R1,25 million]** R1,375 million but does not exceed **[R1, 75 million]** R1,925 million;

(iv) 8 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R1,75 million]** R1,925 million but does not exceed **[R2,25 million]** R2,475 million;

(v) 11 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R2,25 million]** R2,475 million but does not exceed **[R10 million]** R11 million; and

**ALGEMENE VERDUIDELIKENDE NOTA:**

| | |
|---|---|
| **[ ]** | Woorde in vet druk in vierkantige hakies dui op weglatings uit bestaande verordeninge. |
| ______ | Woorde met 'n volstreep daaronder dui op invoegings in bestaande verordeninge |

*(Engelse teks deur die President geteken)*
*(Goedgekeur op 15 Januarie 2021)*

# WET

**Tot vasstelling van die skale van normale belasting; tot wysiging van die Wet op Hereregte, 1949, ten einde monetêre drempels vir hereregte te wysig; tot wysiging van die Inkomstebelastingwet, 1962, om skale en monetêre bedrae te wysig; tot wysiging van die Doeane- en Aksynswet, 1964, om skale van reg in Bylae 1 by daardie Wet te wysig; nuwe tariefitems in te voeg; tariefitems te skrap; kortingsitems te skrap; kortingsitems in te voeg; tot wysiging van die Koolstofbelastingwet, 2019, om skale van belasting te wysig en om voorsiening te maak vir aangeleenthede wat daarmee verband in verband staan.**

DAAR WORD BEPAAL deur die Parlement van die Republiek van Suid-Afrika, soos volg:—

**Wysiging van artikel 2 van Wet 40 van 1949, soos gewysig deur artikel 1 van Wet 59 van 1951, artikel 1 van Wet 31 van 1953, artikel 1 van Wet 32 van 1954, artikel 2 van Wet 77 van 1964, artikel 1 van Wet 56 van 1966, artikel 2 van Wet 66 van 1973, artikel 3 van Wet 88 van 1974, artikel 5 van Wet 106 van 1980, artikel 3 van Wet 87 van 1988, artikel 2 van Wet 136 van 1992, artikel 3 van Wet 97 van 1993, artikel 1 van Wet 37 van 1995, artikel 9 van Wet 37 van 1996, artikel 2 van Wet 32 van 1999, artikel 2 van Wet 30 van 2002, artikel 31 van Wet 12 van 2003, artikel 1 van Wet 16 van 2004, artikel 1 van Wet 9 van 2005, artikel 1 van Wet 31 van 2005, artikel 14 van Wet 9 van 2006, artikel 2 van Wet 18 van 2009, artikel 2 van Wet 24 van 2011, artikel 2 van Wet 13 van 2015, artikel 2 van Wet 13 van 2016 en artikel 2 van Wet 14 van 2017**

**1.** (1) Artikel 2 van die Wet op Hereregte, 1949, word hierby gewysig deur in subartikel (1)*(b)* subparagrawe (i) tot (vi) deur die volgende subparagrawe te vervang:

“(i) 0 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat nie **[R900 000]** R1 miljoen te bowe gaan nie;

(ii) 3 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat **[R900 000]** R1 miljoen te bowe gaan maar nie **[R1,25 miljoen]** R1,375 miljoen te bowe gaan nie;

(iii) 6 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat **[R1,25 miljoen]** R1,375 miljoen te bowe gaan maar nie **[R1,75 miljoen]** R1,925 miljoen te bowe gaan nie;

(iv) 8 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat **[R1,75 miljoen]** R1,925 miljoen te bowe gaan maar nie **[R2,25 miljoen]** R2,475 miljoen te bowe gaan nie;

(v) 11 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat **[R2,25 miljoen]** R2,475 miljoen te bowe gaan maar nie **[R10 miljoen]** R11 miljoen te bowe gaan nie; en

(vi) 13 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R10 million]** R11 million.''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2020 and applies in respect of property acquired or interest or restriction in any property renounced on or after that date.

**Fixing of rates of normal tax**

**2.** (1) The rates of tax fixed by Parliament in terms of section 5(2) of the Income Tax Act, 1962, are set out in paragraphs 1 to 8 of Schedule I.

(2) Subject to subsection (4), the rates of tax referred to in subsection (1) apply in respect of—

*(a)* any person (other than a company or a trust other than a special trust) for any year of assessment commencing on or after 1 March 2020;

*(b)* any company for any year of assessment ending on or after 1 April 2020; and

*(c)* any trust (other than a special trust) for any year of assessment commencing on or after 1 March 2020.

**Amendment of section 6 of Act 58 of 1962, as amended by section 4 of Act 90 of 1962, section 3 of Act 6 of 1963, section 5 of Act 72 of 1963, section 8 of Act 55 of 1966, section 7 of Act 95 of 1967, section 7 of Act 76 of 1968, section 8 of Act 89 of 1969, section 7 of Act 88 of 1971, section 5 of Act 104 of 1980, section 5 of Act 96 of 1981, section 5 of Act 91 of 1982, section 4 of Act 94 of 1983, section 4 of Act 121 of 1984, section 3 of Act 96 of 1985, section 4 of Act 85 of 1987, section 4 of Act 90 of 1988, section 4 of Act 70 of 1989, section 3 of Act 101 of 1990, section 4 of Act 129 of 1991, section 4 of Act 141 of 1992, section 5 of Act 21 of 1995, section 4 of Act 36 of 1996, section 3 of Act 28 of 1997, section 22 of Act 30 of 1998, section 5 of Act 32 of 1999, section 15 of Act 30 of 2000, section 6 of Act 19 of 2001, section 11 of Act 30 of 2002, section 35 of Act 12 of 2003, section 6 of Act 16 of 2004, section 3 of Act 9 of 2005, section 7 of Act 31 of 2005, section 20 of Act 9 of 2006, section 5 of Act 8 of 2007, section 1 of Act 3 of 2008, section 7 of Act 60 of 2008, section 6 of Act 17 of 2009, section 8 of Act 7 of 2010, sections 6 and 9 of Act 24 of 2011, section 2 of Act 13 of 2012, section 4 of Act 23 of 2013, section 3 of Act 42 of 2014, section 4 of Act 13 of 2015, section 4 of Act 25 of 2015, section 5 of Act 13 of 2016, section 4 of Act 14 of 2017, section 3 of Act 21 of 2018 and section 2 of Act 32 of 2019**

**3.** (1) Section 6 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (2) for paragraphs *(a)*, *(b)* and *(c)* of the following paragraphs, respectively:

''*(a)* a primary rebate, an amount of **[R14 220]** R14 958;

*(b)* a secondary rebate, if the taxpayer was or, had he or she lived, would have been 65 years of age or older on the last day of the year of assessment, an amount of **[R7 794]** R8 199; and

*(c)* a tertiary rebate if the taxpayer was or, had he or she lived, would have been 75 years of age or older on the last day of the year of assessment, an amount of **[R2 601]** R2 736.''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2020 and applies in respect of years of assessment commencing on or after that date.

**Amendment of section 6A of Act 58 of 1962, as inserted by section 10 of Act 24 of 2011 and amended by section 3 of Act 13 of 2012, section 6 of Act 22 of 2012, section 5 of Act 23 of 2013, sections 6 and 7 of Act 31 of 2013, section 4 of Act 42 of 2014, section 5 of Act 13 of 2015, section 6 of Act 13 of 2016, section 5 of Act 14 of 2017 and section 4 of Act 21 of 2018**

**4.** (1) Section 6A of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (2)*(b)* for subparagraphs (i) and (ii) of the following subparagraphs, respectively:

(vi) 13 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat **[R10 miljoen]** R11 miljoen te bowe gaan.”.

(2) Subartikel (1) word geag op 1 Maart 2020 in werking te getree het en is van toepassing ten opsigte van eiendom op of na daardie datum verkry of belang of beperking in enige eiendom waarvan op of na daardie datum afstand gedoen word.

**Vasstelling van skale van normale belasting**

**2.** (1) Die skale van belasting deur die Parlement vasgestel ingevolge artikel 5(2) van die Inkomstebelastingwet, 1962, word in paragrawe 1 tot 8 van Bylae I uiteengesit.

(2) Behoudens subartikel (4), is die skale van belasting bedoel in subartikel (1) van toepassing ten opsigte van—

*(a)* enige persoon (behalwe ’n maatskappy of ’n trust buiten ’n spesiale trust) vir enige jaar van aanslag wat op of na 1 Maart 2020 begin;

*(b)* enige maatskappy vir enige jaar van aanslag wat op of na 1 April 2020 eindig; en

*(c)* enige trust (buiten ’n spesiale trust) vir enige jaar van aanslag wat op of na 1 Maart 2020 begin.

**Wysiging van artikel 6 van Wet 58 van 1962, soos gewysig deur artikel 4 van Wet 90 van 1962, artikel 3 van Wet 6 van 1963, artikel 5 van Wet 72 van 1963, artikel 8 van Wet 55 van 1966, artikel 7 van Wet 95 van 1967, artikel 7 van Wet 76 van 1968, artikel 8 van Wet 89 van 1969, artikel 7 van Wet 88 van 1971, artikel 5 van Wet 104 van 1980, artikel 5 van Wet 96 van 1981, artikel 5 van Wet 91 van 1982, artikel 4 van Wet 94 van 1983, artikel 4 van Wet 121 van 1984, artikel 3 van Wet 96 van 1985, artikel 4 van Wet 85 van 1987, artikel 4 van Wet 90 van 1988, artikel 4 van Wet 70 van 1989, artikel 3 van Wet 101 van 1990, artikel 4 van Wet 129 van 1991, artikel 4 van Wet 141 van 1992, artikel 5 van Wet 21 van 1995, artikel 4 van Wet 36 van 1996, artikel 3 van Wet 28 van 1997, artikel 22 van Wet 30 van 1998, artikel 5 van Wet 32 van 1999, artikel 15 van Wet 30 van 2000, artikel 6 van Wet 19 van 2001, artikel 11 van Wet 30 van 2002, artikel 35 van Wet 12 van 2003, artikel 6 van Wet 16 van 2004, artikel 3 van Wet 9 van 2005, artikel 7 van Wet 31 van 2005, artikel 20 van Wet 9 van 2006, artikel 5 van Wet 8 van 2007, artikel 1 van Wet 3 van 2008, artikel 7 van Wet 60 van 2008, artikel 6 van Wet 17 van 2009, artikel 8 van Wet 7 van 2010, artikels 6 en 9 van Wet 24 van 2011, artikel 2 van Wet 13 van 2012, artikel 4 van Wet 23 van 2013, artikel 3 van Wet 42 van 2014, artikel 4 van Wet 13 van 2015, artikel 4 van Wet 25 van 2015, artikel 5 van Wet 13 van 2016, artikel 4 van Wet 14 van 2017, artikel 3 van Wet 21 van 2018 en artikel 2 van Wet 32 van 2019**

**3.** (1) Artikel 6 van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (2) paragrawe *(a)*, *(b)* en *(c)* onderskeidelik deur die volgende paragrawe te vervang:

“*(a)* ’n primêre korting toegelaat, ’n bedrag van **[R14 220]** R14 958;

*(b)* ’n sekondêre korting toegelaat, indien die belastingpligtige op die laaste dag van die jaar van aanslag 65 jaar of ouer was of sou gewees het indien hy of sy die lewe behou het, ’n bedrag van **[R7 794]** R8 199; en

*(c)* ’n tersiêre korting toegelaat, indien die belastingpligtige op die laaste dag van die jaar van aanslag 75 jaar of ouer was of sou gewees het indien hy of sy die lewe behou het, ’n bedrag van **[R2 601]** R2 736.”.

(2) Subartikel (1) word geag op 1 Maart 2020 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

**Wysiging van artikel 6A van Wet 58 van 1962, soos ingevoeg deur artikel 10 van Wet 24 van 2011 en gewysig deur artikel 3 van Wet 13 van 2012, artikel 6 van Wet 22 van 2012, artikel 5 van Wet 23 van 2013, artikels 6 en 7 van Wet 31 van 2013, artikel 4 van Wet 42 van 2014, artikel 5 van Wet 13 van 2015, artikel 6 van Wet 13 van 2016, artikel 5 van Wet 14 van 2017 en artikel 4 van Wet 21 van 2018**

**4.** (1) Artikel 6A van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (2)*(b)* subparagrawe (i) en (ii) onderskeidelik deur die volgende subparagrawe te vervang:

"(i) *(aa)* **[R310]** R319, in respect of benefits to the person, or if the person is not a member of a medical scheme or fund in respect of benefits to a dependant who is a member of a medical scheme or fund or a dependant of a member of a medical scheme or fund;
*(bb)* **[R620]** R638, in respect of benefits to the person, and one dependant; or
*(cc)* **[R620]** R638, in respect of benefits to two dependants; and
(ii) **[R209]** R215, in respect of benefits to each additional dependant,".

(2) Subsection (1) is deemed to have come into operation on 1 March 2020 and applies in respect of years of assessment commencing on or after that date.

**Amendment of section 8 of Act 58 of 1962, as amended by section 6 of Act 90 of 1962, section 6 of Act 90 of 1964, section 9 of Act 88 of 1965, section 10 of Act 55 of 1966, section 10 of Act 89 of 1969, section 6 of Act 90 of 1972, section 8 of Act 85 of 1974, section 7 of Act 69 of 1975, section 7 of Act 113 of 1977, section 8 of Act 94 of 1983, section 5 of Act 121 of 1984, section 4 of Act 96 of 1985, section 5 of Act 65 of 1986, section 6 of Act 85 of 1987, section 6 of Act 90 of 1988, section 5 of Act 101 of 1990, section 9 of Act 129 of 1991, section 6 of Act 141 of 1992, section 4 of Act 113 of 1993, section 6 of Act 21 of 1994, section 8 of Act 21 of 1995, section 6 of Act 36 of 1996, section 6 of Act 28 of 1997, section 24 of Act 30 of 1998, section 14 of Act 53 of 1999, section 17 of Act 30 of 2000, section 6 of Act 59 of 2000, section 7 of Act 19 of 2001, section 21 of Act 60 of 2001, section 12 of Act 30 of 2002, section 11 of Act 74 of 2002, section 18 of Act 45 of 2003, section 6 of Act 32 of 2004, section 4 of Act 9 of 2005, section 21 of Act 9 of 2006, section 5 of Act 20 of 2006, section 6 of Act 8 of 2007, section 9 of Act 35 of 2007, sections 1 and 5 of Act 3 of 2008, section 9 of Act 60 of 2008, section 11 of Act 17 of 2009, section 10 of Act 7 of 2010, section 16 of Act 24 of 2011, section 271 of Act 28 of 2011, read with item 30 of Schedule 1 to that Act, section 9 of Act 22 of 2012, section 9 of Act 31 of 2013, section 5 of Act 42 of 2014, section 5 of Act 43 of 2014, section 8 of Act 25 of 2015 and section 6 of Act 14 of 2017**

**5.** (1) Section 8 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (1)*(b)*(iiiA)*(bb)* for subitems (A) and (B) of the following subitems respectively:

"(A) the wear and tear of that vehicle must be determined over a period of seven years from the date of original acquisition by that recipient and the cost of the vehicle must for this purpose be limited to **[R595 000]** R665 000, or such other amount determined by the Minister by notice in the *Gazette*; and
(B) the finance charges in respect of any debt incurred in respect of the purchase of that vehicle must be limited to an amount which would have been incurred had the original debt been **[R595 000]** R665 000, or such other amount determined by the Minister in terms of subitem (A);".

(2) Subsection (1) is deemed to have come into operation on 1 March 2020 and applies in respect of years of assessment commencing on or after that date.

**Amendment of section 10 of Act 58 of 1962, as amended by section 8 of Act 90 of 1962, section 7 of Act 72 of 1963, section 8 of Act 90 of 1964, section 10 of Act 88 of 1965, section 11 of Act 55 of 1966, section 10 of Act 95 of 1967, section 8 of Act 76 of 1968, section 13 of Act 89 of 1969, section 9 of Act 52 of 1970, section 9 of Act 88 of 1971, section 7 of Act 90 of 1972, section 7 of Act 65 of 1973, section 10 of Act 85 of 1974, section 8 of Act 69 of 1975, section 9 of Act 103 of 1976, section 8 of Act 113 of 1977, section 4 of Act 101 of 1978, section 7 of Act 104 of 1979, section 7 of Act 104 of 1980, section 8 of Act 96 of 1981, section 6 of Act 91 of 1982, section 9 of Act 94 of 1983, section 10 of Act 121 of 1984, section 6 of Act 96 of 1985, section 7 of Act 65 of 1986, section 3 of Act 108 of 1986, section 9 of Act 85 of 1987, section 7 of Act 90 of 1988, section 36 of Act 9 of 1989, section 7 of Act 70 of 1989, section 10 of Act 101 of 1990, section 12 of Act 129 of 1991, section 10 of Act 141 of 1992, section 7 of**

"(i) *(aa)* **[R310]** R319, ten opsigte van voordele aan die persoon of indien die persoon nie 'n lid van 'n mediese skema is nie ten opsigte van die voordele aan 'n afhanklike wat 'n lid is van 'n mediese skema of fonds of 'n afhanklike van 'n lid van 'n **[ander]** mediese skema of fonds;

*(bb)* **[R620]** R638, ten opsigte van voordele aan die persoon en een afhanklike; of

*(cc)* **[R620]** R638, ten opsigte van voordele aan twee afhanklikes; en

(ii) **[R209]** R215, ten opsigte van voordele aan elke bykomende afhanklike,".

(2) Subartikel (1) word geag op 1 Maart 2020 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

**Wysiging van artikel 8 van Wet 58 van 1962, soos gewysig deur artikel 6 van Wet 90 van 1962, artikel 6 van Wet 90 van 1964, artikel 9 van Wet 88 van 1965, artikel 10 van Wet 55 van 1966, artikel 10 van Wet 89 van 1969, artikel 6 van Wet 90 van 1972, artikel 8 van Wet 85 van 1974, artikel 7 van Wet 69 van 1975, artikel 7 van Wet 113 van 1977, artikel 8 van Wet 94 van 1983, artikel 5 van Wet 121 van 1984, artikel 4 van Wet 96 van 1985, artikel 5 van Wet 65 van 1986, artikel 6 van Wet 85 van 1987, artikel 6 van Wet 90 van 1988, artikel 5 van Wet 101 van 1990, artikel 9 van Wet 129 van 1991, artikel 6 van Wet 141 van 1992, artikel 4 van Wet 113 van 1993, artikel 6 van Wet 21 van 1994, artikel 8 van Wet 21 van 1995, artikel 6 van Wet 36 van 1996, artikel 6 van Wet 28 van 1997, artikel 24 van Wet 30 van 1998, artikel 14 van Wet 53 van 1999, artikel 17 van Wet 30 van 2000, artikel 6 van Wet 59 van 2000, artikel 7 van Wet 19 van 2001, artikel 21 van Wet 60 van 2001, artikel 12 van Wet 30 van 2002, artikel 11 van Wet 74 van 2002, artikel 18 van Wet 45 van 2003,**
**artikel 6 van Wet 32 van 2004, artikel 4 van Wet 9 van 2005, artikel 21 van Wet 9 van 2006, artikel 5 van Wet 20 van 2006, artikel 6 van Wet 8 van 2007, artikel 9 van Wet 35 van 2007, artikels 1 en 5 van Wet 3 van 2008, artikel 9 van Wet 60 van 2008, artikel 11 van Wet 17 van 2009, artikel 10 van Wet 7 van 2010, artikel 16 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, saamgelees met item 30 van Bylae 1 by daardie Wet, artikel 9 van Wet 22 van 2012, artikel 9 van Wet 31 van 2013, artikel 5 van Wet 42 van 2014, artikel 5 van Wet 43 van 2014, artikel 8 van Wet 25 van 2015 en artikel 6 van Wet 14 van 2017**

**5.** (1) Artikel 8 van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (1)*(b)*(iiiA)*(bb)* subitems (A) en (B) onderskeidelik deur die volgende subitems te vervang:

"(A) moet die slytasie van daardie voertuig bereken word oor 'n tydperk van sewe jaar vanaf die datum van oorspronklike verkryging deur daardie ontvanger en die koste van die voertuig moet vir die doel beperk word tot **[R595 000]** R665 000, of daardie ander bedrag deur die Minister by kennisgewing in die *Staatskoerant* bepaal; en

(B) moet die finansieringskoste ten opsigte van enige skuld aangegaan ten opsigte van die koop van daardie voertuig beperk word tot 'n bedrag wat aangegaan sou gewees het indien die oorspronklike skuld **[R595 000]** R665 000, of daardie ander bedrag deur die Minister ingevolge subitem (A) bepaal, was;".

(2) Subartikel (1) word geag op 1 Maart 2020 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

**Wysiging van artikel 10 van Wet 58 van 1962, soos gewysig deur artikel 8 van Wet 90 van 1962, artikel 7 van Wet 72 van 1963, artikel 8 van Wet 90 van 1964, artikel 10 van Wet 88 van 1965, artikel 11 van Wet 55 van 1966, artikel 10 van Wet 95 van 1967, artikel 8 van Wet 76 van 1968, artikel 13 van Wet 89 van 1969, artikel 9 van Wet 52 van 1970, artikel 9 van Wet 88 van 1971, artikel 7 van Wet 90 van 1972, artikel 7 van Wet 65 van 1973, artikel 10 van Wet 85 van 1974, artikel 8 van Wet 69 van 1975, artikel 9 van Wet 103 van 1976, artikel 8 van Wet 113 van 1977, artikel 4 van Wet 101 van 1978, artikel 7 van Wet 104 van 1979, artikel 7 van Wet 104 van 1980, artikel 8 van Wet 96 van 1981, artikel 6 van Wet 91 van 1982, artikel 9 van Wet 94 van 1983, artikel 10 van Wet 121 van 1984, artikel 6 van Wet 96 van 1985, artikel 7 van Wet 65 van 1986, artikel 3 van Wet 108 van 1986, artikel 9 van Wet 85 van 1987, artikel 7 van Wet 90 van 1988, artikel 36 van Wet 9 van 1989, artikel 7 van Wet 70 van 1989, artikel 10 van Wet 101 van 1990, artikel 12 van Wet 129 van**

**Act 113 of 1993, section 4 of Act 140 of 1993, section 9 of Act 21 of 1994, section 10 of Act 21 of 1995, section 8 of Act 36 of 1996, section 9 of Act 46 of 1996, section 1 of Act 49 of 1996, section 10 of Act 28 of 1997, section 29 of Act 30 of 1998, section 18 of Act 53 of 1999, section 21 of Act 30 of 2000, section 13 of Act 59 of 2000, sections 9 and 78 of Act 19 of 2001, section 26 of Act 60 of 2001, section 13 of Act 30 of 2002, section 18 of Act 74 of 2002, section 36 of Act 12 of 2003, section 26 of Act 45 of 2003, sections 8 and 62 of Act 16 of 2004, section 14 of Act 32 of 2004, section 5 of Act 9 of 2005, section 16 of Act 31 of 2005, section 23 of Act 9 of 2006, sections 10 and 101 of Act 20 of 2006, sections 2, 10, 88 and 97 of Act 8 of 2007, section 2 of Act 9 of 2007, section 16 of Act 35 of 2007, sections 1 and 9 of Act 3 of 2008, section 2 of Act 4 of 2008, section 16 of Act 60 of 2008, sections 13 and 95 of Act 17 of 2009, section 18 of Act 7 of 2010, sections 28 and 160 of Act 24 of 2011, section 271 of Act 28 of 2011, read with item 31 of Schedule 1 to that Act, sections 19, 144, 157 and 166 of Act 22 of 2012, section 23 of Act 31 of 2013, section 14 of Act 43 of 2014, section 16 of Act 25 of 2015, section 23 of Act 15 of 2016, section 16 of Act 17 of 2017, section 22 of Act 23 of 2018 and section 13 of Act 34 of 2019**

**6.** (1) Section 10 of the Income Tax Act, 1962, is hereby amended by the substitution in paragraph *(o)*(i) for the words preceding item *(aa)* of the following words:

> ''to the extent to which that remuneration does not exceed **[one million Rand]** R1,25 million in respect of a year of assessment and is received by or accrues to any employee during any year of assessment by way of any salary, leave pay, wage, overtime pay, bonus, gratuity, commission, fee, emolument or allowance, including any amount referred to in paragraph (i) of the definition of gross income in section 1 or an amount referred to in section 8, 8B or 8C, in respect of services rendered outside the Republic by that employee for or on behalf of any employer, if that employee was outside the Republic—''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2020 and applies in respect of years of assessment commencing on or after that date.

**Amendment of section 12T of Act 58 of 1962, as amended by section 29 of Act 25 of 2015**

**7.** (1) Section 12T of the Income Tax Act, 1962, is hereby amended—

*(a)* by the substitution in subsection (4) for paragraph *(a)* of the following paragraph:

> ''*(a)* limited to an amount of **[R33 000]** R36 000 in aggregate during any year of assessment;''; and

*(b)* by the substitution in subsection (7), for paragraph *(a)* of the following paragraph:

> ''*(a)* If during any year of assessment any person contributes in excess of the amount of **[R33 000]** R36 000 in respect of tax free investments, an amount equal to 40 per cent of that excess is deemed to be an amount of normal tax payable by the person contemplated in subsection (1)*(b)* in respect of that year of assessment.''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2020 and applies in respect of years of assessment commencing on or after that date.

**Amendment of paragraph 9 of Seventh Schedule to Act 58 of 1962, as amended by section 31 of Act 96 of 1985, section 34 of Act 65 of 1986, section 29 of Act 85 of 1987, section 59 of Act 101 of 1990, section 53 of Act 113 of 1993, section 33 of Act 21 of 1994, section 51 of Act 28 of 1997, section 55 of Act 30 of 1998, section 55 of Act 30 of 2000, section 57 of Act 31 of 2005, section 29 of Act 9 of 2006, section 2 of Act 8 of 2007, section 68 of Act 35 of 2007, sections 1 and 48 of Act 3 of 2008, section 65 of Act 17 of 2009, section 104 of Act 24 of 2011, section 7 of Act 13 of 2012, section 8 of Act 23 of 2013, section 6 of Act 42 of 2014, section 76 of Act 43 of 2014,**

**1991, artikel 10 van Wet 141 van 1992, artikel 7 van Wet 113 van 1993, artikel 4 van Wet 140 van 1993, artikel 9 van Wet 21 van 1994, artikel 10 van Wet 21 van 1995, artikel 8 van Wet 36 van 1996, artikel 9 van Wet 46 van 1996, artikel 1 van Wet 49 van 1996, artikel 10 van Wet 28 van 1997, artikel 29 van Wet 30 van 1998, artikel 18 van Wet 53 van 1999, artikel 21 van Wet 30 van 2000, artikel 13 van Wet 59 van 2000, artikels 9 en 78 van Wet 19 van 2001, artikel 26 van Wet 60 van 2001, artikel 13 van Wet 30 van 2002, artikel 18 van Wet 74 van 2002, artikel 36 van Wet 12 van 2003, artikel 26 van Wet 45 van 2003, artikels 8 en 62 van Wet 16 van 2004, artikel 14 van Wet 32 van 2004, artikel 5 van Wet 9 van 2005, artikel 16 van Wet 31 van 2005, artikel 23 van Wet 9 van 2006, artikels 10 en 101 van Wet 20 van 2006, artikels 2, 10, 88 en 97 van Wet 8 van 2007, artikel 2 van Wet 9 van 2007, artikel 16 van Wet 35 van 2007, artikels 1 en 9 van Wet 3 van 2008, artikel 2 van Wet 4 van 2008, artikel 16 van Wet 60 van 2008, artikels 13 en 95 van Wet 17 van 2009, artikel 18 van Wet 7 van 2010, artikels 28 en 160 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, saamgelees met item 31 van Bylae 1 by daardie Wet, artikels 19, 144, 157 en 166 van Wet 22 van 2012, artikel 23 van Wet 31 van 2013, artikel 14 van Wet 43 van 2014, artikel 16 van Wet 25 van 2015, artikel 23 van Wet 15 van 2016, artikel 16 van Wet 17 van 2017, artikel 22 van Wet 23 van 2018 en artikel 13 van Wet 34 van 2019**

**6.** (1) Artikel 10 van die Inkomstebelastingwet, 1962, word hierby gewysig deur in paragraaf *(o)*(i) die woorde wat item *(aa)* voorafgaan deur die volgende woorde te vervang:

''tot die mate wat daardie besoldiging nie **[een]** R1, 25 miljoen **[Rand]** oorskry nie ten opsigte van 'n jaar van aanslag ontvang deur of toegeval aan 'n werknemer gedurende enige jaar van aanslag by wyse van enige salaris, verlofgratifikasie, loon, besoldiging vir oortydwerk, bonus, gratifikasie, kommissie, fooi, vergoeding of toelaag, waarby ingesluit enige bedrag in paragraaf (i) van die omskrywing van bruto inkomste in artikel 1 bedoel of 'n bedrag in artikel 8, 8B of 8C bedoel, ten opsigte van dienste buite die Republiek deur daardie werknemer gelewer vir of namens enige werkgewer, indien daardie werknemer buite die Republiek was—''.

(2) Subartikel (1) word geag op 1 Maart 2020 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

**Wysiging van artikel 12T van Wet 58 van 1962, soos gewysig deur artikel 29 van Wet 25 van 2015**

**7.** (1) Artikel 12T van die Inkomstebelastingwet, 1962, word hierby gewysig—

*(a)* deur in subartikel (4) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* beperk tot 'n bedrag van **[R33 000]** R36 000 in totaal gedurende enige jaar van aanslag;''; en

*(b)* deur in subartikel (7) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* Indien gedurende enige jaar van aanslag enige persoon meer bydra as die bedrag van **[R33 000]** R36 000 ten opsigte van belastingvrye beleggings, moet 'n bedrag gelykstaande aan 40 persent van daardie bedrag meer bygedra geag word om 'n bedrag van normale belasting betaalbaar te wees deur die persoon beoog in subartikel (1)*(b)* ten opsigte van daardie jaar van aanslag.''.

(2) Subartikel (1) word geag op 1 Maart 2020 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

**Wysiging van paragraaf 9 van die Sewende Bylae van Wet 58 van 1962, soos gewysig deur artikel 31 van Wet 96 van 1985, artikel 34 van Wet 65 van 1986, artikel 29 van Wet 85 van 1987, artikel 59 van Wet 101 van 1990, artikel 53 van Wet 113 van 1993, artikel 33 van Wet 21 van 1994, artikel 51 van Wet 28 van 1997, artikel 55 van Wet 30 van 1998, artikel 55 van Wet 30 van 2000, artikel 57 van Wet 31 van 2005, artikel 29 van Wet 9 van 2006, artikel 2 van Wet 8 van 2007, artikel 68 van Wet 35 van 2007, artikels 1 en 48 van Wet 3 van 2008, artikel 65 van Wet 17 van 2009, artikel 104 van Wet 24 van 2011, artikel 7 van Wet 13 van 2012, artikel 8 van Wet 23 van 2013, artikel 6 van Wet 42 van 2014, artikel 76 van Wet 43 van 2014,**

**section 7 of Act 13 of 2015, section 10 of Act 13 of 2016, section 13 of Act 14 of 2017 and section 6 of Act 21 of 2018**

**8.** (1) Paragraph 9 of the Seventh Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in subparagraph (3)(ii) for the words preceding the proviso of the following words:

" 'B' represents an abatement equal to an amount of **[R79 000]** R83 100".

(2) Subsection (1) is deemed to have come into operation on 1 March 2020 and applies in respect of years of assessment commencing on or after that date.

**Amendment of Schedules 1 and 6 to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971, section 12 of Act 103 of 1972, section 6 of Act 68 of 1973, section 3 of Act 64 of 1974, section 13 of Act 71 of 1975, section 13 of Act 105 of 1976, section 38 of Act 112 of 1977, section 3 of Act 114 of 1981, section 27 of Act 86 of 1982, section 10 of Act 89 of 1984, section 14 of Act 101 of 1985, section 11 of Act 69 of 1988, section 19 of Act 68 of 1989, section 40 of Act 59 of 1990, section 3 of Act 111 of 1991, section 15 of Act 105 of 1992, section 13 of Act 98 of 1993, section 12 of Act 19 of 1994, section 74 of Act 45 of 1995, section 8 of Act 44 of 1996, section 15 of Act 27 of 1997, section 75 of Act 30 of 1998, section 7 of Act 32 of 1999, section 64 of Act 30 of 2000, section 52 of Act 19 of 2001, section 53 of Act 30 of 2002, section 41 of Act 12 of 2003, section 155 of Act 45 of 2003, section 36 of Act 16 of 2004, section 14 of Act 9 of 2005, section 36 of Act 9 of 2006, section 76 of Act 8 of 2007, section 66 of Act 3 of 2008, section 88 of Act 17 of 2009, section 117 of Act 7 of 2010, section 127 of Act 24 of 2011, section 14 of Act 13 of 2012, section 9 of Act 23 of 2013, section 7 of Act 42 of 2014, section 8 of Act 13 of 2015, section 13 of Act 13 of 2016, section 18 of Act 14 of 2017, section 7 of Act 21 of 2018 and section 4 of Act 32 of 2019**

**9.** (1) Schedule No. 1 to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended as set out in Parts I, II and III of Schedule II to this Act.

(2) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Parts I and II of Schedule II to this Act are deemed to have come into operation on 26 February 2020.

(3) Schedule No. 6 to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended as set out in Part III of Schedule II to this Act.

(4) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Part III of Schedule II to this Act are deemed to have come into operation on 26 February 2020.

**Amendment of section 5 of Act 15 of 2019**

**10.** (1) Section 5 of the Carbon Tax Act, 2019 (Act No. 15 of 2019), is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) The rate of the carbon tax on greenhouse gas emissions must, subject to subsections (2) and (3), be imposed at an amount of **[R120]** R127 per ton carbon dioxide equivalent of the greenhouse gas emissions of a taxpayer.".

(2) Subsection (1) is deemed to have come into operation 1 January 2020.

**Short title**

**11.** This Act is called the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2020.

**artikel 7 van Wet 13 van 2015, artikel 10 van Wet 13 van 2016, artikel 13 van Wet 14 van 2017 en artikel 6 van Wet 21 van 2018**

**8.** (1) Paragraaf 9 van die Sewende Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur in subparagraaf (3)(ii) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

"'B' 'n korting gelyk aan 'n bedrag van **[R79 000]** R83 100 voorstel''.

(2) Subartikel (1) word geag op 1 Maart 2020 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

**Wysiging van Bylaes 1 en 6 by Wet 91 van 1964, soos gewysig deur artikel 19 van Wet 95 van 1965, artikel 15 van Wet 57 van 1966, artikel 2 van Wet 96 van 1967, artikel 22 van Wet 85 van 1968, artikel 37 van Wet 105 van 1969, artikel 9 van Wet 98 van 1970, artikel 2 van Wet 89 van 1971, artikel 12 van Wet 103 van 1972, artikel 6 van Wet 68 van 1973, artikel 3 van Wet 64 van 1974, artikel 13 van Wet 71 van 1975, artikel 13 van Wet 105 van 1976, artikel 38 van Wet 112 van 1977, artikel 3 van Wet 114 van 1981, artikel 27 van Wet 86 van 1982, artikel 10 van Wet 89 van 1984, artikel 14 van Wet 101 van 1985, artikel 11 van Wet 69 van 1988, artikel 19 van Wet 68 van 1989, artikel 40 van Wet 59 van 1990, artikel 3 van Wet 111 van 1991, artikel 15 van Wet 105 van 1992, artikel 13 van Wet 98 van 1993, artikel 12 van Wet 19 van 1994, artikel 74 van Wet 45 van 1995, artikel 8 van Wet 44 van 1996, artikel 15 van Wet 27 van 1997, artikel 75 van Wet 30 van 1998, artikel 7 van Wet 32 van 1999, artikel 64 van Wet 30 van 2000, artikel 52 van Wet 19 van 2001, artikel 53 van Wet 30 van 2002, artikel 41 van Wet 12 van 2003, artikel 155 van Wet 45 van 2003, artikel 36 van Wet 16 van 2004, artikel 14 van Wet 9 van 2005, artikel 36 van Wet 9 van 2006, artikel 76 van Wet 8 van 2007, artikel 66 van Wet 3 van 2008, artikel 88 van Wet 17 van 2009, artikel 117 van Wet 7 van 2010, artikel 127 van Wet 24 van 2011, artikel 14 van Wet 13 van 2012, artikel 9 van Wet 23 van 2013, artikel 7 van Wet 42 van 2014, artikel 8 van Wet 13 van 2015, artikel 13 van Wet 13 van 2016, artikel 18 van Wet 14 van 2017, artikel 7 van Wet 21 van 2018 en artikel 4 van Wet 32 van 2019**

**9.** (1) Bylae No. 1 by die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), word hierby gewysig soos in Dele I, II en III van Bylae II by hierdie Wet uiteengesit.

(2) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings uiteengesit in Dele I en II van Bylae II tot hierdie Wet geag op 26 Februarie 2020 in werking te getree het.

(3) Bylae No. 6 by die Doeane- en Aksynswet, 1964, word hierby gewysig soos in Deel III van Bylae II by hierdie Wet uiteengesit.

(4) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings uiteengesit in Deel III van Bylae II tot hierdie Wet geag op 26 Februarie 2020 in werking te getree het.

**Wysiging van artikel 5 van Wet 15 van 2019**

**10.** (1) Artikel 5 van die Wet op Koolstofbelasting, 2019 (Wet No. 15 van 2019), word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang

"(1) Die koers van die koolstofbelasting op kweekhuisgasvrystellings word, behoudens subartikels (2) en (3), gehef teen 'n bedrag van **[R120]** R127 per ton koolstofdioksied-ekwivalent van kweekhuisgasvrystellings van 'n belastingpligtige.''.

(2) Subartikel (1) word geag op 1 Januarie 2020 in werking te getree het.

**Kort titel**

**11.** Hierdie Wet heet die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2020

# SCHEDULE I

*(Section 2)*

## RATES OF NORMAL TAX

**1.** The rate of tax referred to in section 2(1) to be levied in respect of the taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit) of any natural person, deceased estate, insolvent estate or special trust in respect of any year of assessment commencing on or after 1 March 2020 is set out in the table below:

| Taxable income | Rate of tax |
|---|---|
| Not exceeding R205 900 | 18 per cent of taxable income |
| Exceeding R205 900 but not exceeding R321 600 | R37 062 plus 26 per cent of amount by which taxable income exceeds R205 900 |
| Exceeding R321 600 but not exceeding R445 100 | R67 144 plus 31 per cent of amount by which taxable income exceeds R321 600 |
| Exceeding R445 100 but not exceeding R584 200 | R105 429 plus 36 per cent of amount by which taxable income exceeds R445 100 |
| Exceeding R584 200 but not exceeding R744 800 | R155 505 plus 39 per cent of amount by which taxable income exceeds R584 200 |
| Exceeding R744 800 but not exceeding R1 577 300 | R218 139 plus 41 per cent of amount by which taxable income exceeds R744 800 |
| Exceeding R1 577 300 | R559 464 plus 45 per cent of amount by which taxable income exceeds R1 577 300 |

**2.** The rate of tax referred to in section 2(1) of this Act to be levied in respect of the taxable income of a trust (other than a special trust or a public benefit organisation, recreational club or small business funding entity referred to in paragraph 4 in respect of any year of assessment commencing on or after 1 March 2020 is 45 per cent.

**3.** The rate of tax referred to in section 2(1) of this Act to be levied in respect of the taxable income of a company (other than a public benefit organisation, recreational club or small business funding entity referred to in paragraph 4 or a small business corporation referred to in paragraph 5 in respect of any year of assessment ending on or after 1 April 2020 is, subject to the provisions of paragraph 10, as follows:

*(a)* 28 per cent of the taxable income of any company (excluding taxable income referred to in subparagraphs *(b)*, *(c)* and *(d)*);

*(b)* in respect of the taxable income derived by any company from mining for gold on any gold mine with the exclusion of so much of the taxable income as the Commissioner determines to be attributable to the inclusion in the gross income of any amount referred to in paragraph *(j)* of the definition of ''gross income'' in section 1 of the Income Tax Act, 1962, but after the set-off of any assessed loss in terms of section 20(1) of that Act, a percentage determined in accordance with the formula:

$$y = 34 - \frac{170}{x}$$

in which formula $y$ represents such percentage and $x$ the ratio expressed as a percentage which the taxable income so derived (with the said exclusion, but before the set-off of any assessed loss or deduction which is not attributable to the mining for gold from the said mine) bears to the income so derived (with the said exclusion);

*(c)* in respect of the taxable income of any company, the sole or principal business of which in the Republic is, or has been, mining for gold and the determination of the taxable income of which for the period assessed does not result in an assessed loss, which the Commissioner determines to be attributable to the

# BYLAE I

*(Artikel 2)*

## SKALE VAN NORMALE BELASTING

**1.** Die skaal van belasting bedoel in artikel 2(1) van hierdie Wet wat gehef word ten opsigte van die belasbare inkomste (met uitsondering van enige uittreefonds enkelbedragvoordeel, uittreefonds enkelbedragonttrekkingsvoordeel of skeidingsvoordeel) van enige natuurlike persoon, gestorwe boedel, insolvente boedel of spesiale trust ten opsigte van enige jaar van aanslag wat begin op of na 1 Maart 2020, word in die tabel hieronder uiteengesit:

| Belasbare inkomste | Skaal van belasting |
|---|---|
| Nie R205 900 te bowe gaan nie | 18 persent van belasbare inkomste |
| R205 900 te bowe gaan maar nie R321 600 nie | R37 062 plus 26 persent van bedrag waarmee belasbare inkomste R205 900 te bowe gaan |
| R321 600 te bowe gaan maar nie R445 100 nie | R67 144 plus 31 persent van bedrag waarmee belasbare inkomste R321 600 te bowe gaan |
| R445 100 te bowe gaan maar nie R584 200 nie | R105 429 plus 36 persent van bedrag waarmee belasbare inkomste R445 100 te bowe gaan |
| R584 200 te bowe gaan maar nie R744 800 nie | R155 505 plus 39 persent van bedrag waarmee belasbare inkomste R584 200 te bowe gaan |
| R744 800 te bowe gaan maar nie R1 577 300 nie | R218 139 plus 41 persent van bedrag waarmee belasbare inkomste R744 800 te bowe gaan |
| R1 577 300 te bowe gaan | R559 464 plus 45 persent van bedrag waarmee belasbare inkomste R1 577 300 te bowe gaan |

**2.** Die skaal van belasting bedoel in artikel 2(1) van hierdie Wet wat gehef staan te word ten opsigte van die belasbare inkomste van ’n trust (behalwe ’n spesiale trust of ’n openbare weldaadsorganisasie, ontspanningsklub of kleinsakebefondsingsentiteit bedoel in paragraaf 4 ten opsigte van enige jaar van aanslag wat begin op of na 1 Maart 2020, is 45 persent.

**3.** Die skaal van belasting bedoel in artikel 2(1) van hierdie Wet wat gehef staan te word ten opsigte van die belasbare inkomste van ’n maatskappy (behalwe ’n openbare weldaadsorganisasie, ontspanningsklub of kleinsakebefondsingsentiteit bedoel in paragraaf 4 of ’n kleinsakekorporasie bedoel in paragraaf 5 ten opsigte van enige jaar van aanslag wat op of na 1 April 2020 eindig, is, behoudens die bepalings van paragraaf 10, soos volg:

*(a)* 28 persent van die belasbare inkomste van enige maatskappy (behalwe belasbare inkomste bedoel in subparagrawe *(b)*, *(c)* en *(d)*);

*(b)* ten opsigte van die belasbare inkomste deur enige maatskappy uit die myn van goud op enige goudmyn verkry met uitsluiting van soveel van die belasbare inkomste as wat volgens die vasstelling van die Kommissaris toe te skryf is aan die insluiting by die bruto inkomste van enige bedrag bedoel in paragraaf *(j)* van die omskrywing van “bruto inkomste” in artikel 1 van die Inkomstebelastingwet, 1962, maar na die verrekening van enige vasgestelde verlies ingevolge artikel 20(1) van daardie Wet, ’n persentasie vasgestel ooreenkomstig die formule:

$$y = 34 - \frac{170}{x}$$

in welke formule $y$ bedoelde persentasie voorstel en $x$ die verhouding is, as ’n persentasie uitgedruk, waarin die aldus verkreë belasbare inkomste (met genoemde uitsluiting, maar voor die verrekening van enige vasgestelde verlies of aftrekking wat nie aan die myn van goud uit bedoelde myn toeskryfbaar is nie) staan tot die aldus verkreë inkomste (met genoemde uitsluiting);

*(c)* ten opsigte van die belasbare inkomste van enige maatskappy waarvan die enigste of vernaamste besigheid in die Republiek die myn van goud is of was en waarvan die vasstelling van die belasbare inkomste vir die tydperk van aanslag nie op ’n vasgestelde verlies uitloop nie, wat volgens die vasstelling

inclusion in its gross income of any amount referred to in paragraph *(j)* of the definition of ''gross income'' in section 1 of the Income Tax Act, 1962, a rate equal to the average rate of normal tax or 28 per cent, whichever is higher: Provided that for the purposes of this subparagraph, the average rate of normal tax shall be determined by dividing the total normal tax (excluding the tax determined in accordance with this subparagraph for the period assessed) paid by the company in respect of its aggregate taxable income from mining for gold on any gold mine for the period from which that company commenced its gold mining operations on that gold mine to the end of the period assessed, by the number of rands contained in the said aggregate taxable income; and

*(d)* in respect of the taxable income derived by any company from carrying on long-term insurance business in respect of its—
(i) individual policyholder fund, 30 per cent; and
(ii) company policyholder fund, risk policy fund and corporate fund, 28 per cent.

**4.** The rate of tax referred to in section 2(1) to be levied in respect of the taxable income of any public benefit organisation that has been approved by the Commissioner in terms of section 30(3) of the Income Tax Act, 1962, or any recreational club that has been approved by the Commissioner in terms of section 30A(2) of that Act or any small business funding entity that has been approved by the Commissioner in terms of section 30C(1) is 28 per cent—

*(a)* in the case of an organisation, club or small business funding entity that is a company, in respect of any year of assessment ending on or after 1 April 2020; or

*(b)* in the case of an organisation or small business funding entity that is a trust, in respect of any year of assessment commencing on or after 1 March 2020.

**5.** The rate of tax referred to in section 2(1) to be levied in respect of the taxable income of any company which qualifies as a small business corporation as defined in section 12E of the Income Tax Act, 1962, in respect of any year of assessment ending on or after 1 April 2020, subject to paragraph 7, is set out in the table below:

| Taxable income | Rate of tax |
|---|---|
| Not exceeding R83 100 | 0 per cent of taxable income |
| Exceeding R83 100 but not exceeding R365 000 | 7 per cent of amount by which taxable income exceeds R83 100 |
| Exceeding R365 000 but not exceeding R550 000 | R19 733 plus 21 per cent of amount by which taxable income exceeds R365 000 |
| Exceeding R550 000 | R58 583 plus 28 per cent of amount by which taxable income exceeds R550 000 |

**6.** The rate of tax referred to in section 2(1) of this Act to be levied on taxable income attributable to income derived by a qualifying company within a special economic zone as contemplated in section 12R of the Income Tax Act, 1962, subject to paragraph 7, is 15 cents on each Rand of taxable income in respect of any year of assessment ending on or after 1 April 2020.

**7.** If a company is subject to both paragraphs 5 and 6 in respect of determining the rate of tax to be levied on an amount of taxable income of a company, the tax payable in respect of that amount of taxable income is the lesser of the tax determined under paragraph 5 and paragraph 6 in respect of that amount of taxable income.

**8.** *(a)* (i) If a retirement fund lump sum withdrawal benefit accrues to a person in any year of assessment commencing on or after 1 March 2020, the rate of tax referred to in section 2(1) of this Act to be levied on that person in respect of taxable income comprising the aggregate of—

*(aa)* that retirement fund lump sum withdrawal benefit;

*(bb)* retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in subitem *(aa)*;

van die Kommissaris toe te skryf is aan die insluiting by sy bruto inkomste van enige bedrag bedoel in paragraaf *(j)* van die omskrywing van ''bruto inkomste'' in artikel 1 van die Inkomstebelastingwet, 1962, 'n skaal gelykstaande aan die gemiddelde skaal van normale belasting of 28 persent, welke ook al die hoogste is: Met dien verstande dat by die toepassing van hierdie subparagraaf die gemiddelde skaal van normale belasting vasgestel word deur die totale normale belasting (met uitsondering van die belasting wat vir die tydperk van aanslag ooreenkomstig hierdie subparagraaf vasgestel is) wat deur die maatskappy betaal is ten opsigte van sy totale belasbare inkomste uit die myn van goud op enige goudmyn vir die tydperk vanaf die begin van daardie maatskappy se goudmynbedrywighede op daardie goudmyn tot die einde van die tydperk van aanslag deur die getal rande vervat in genoemde totale belasbare inkomste te deel; en

*(d)* ten opsigte van die belasbare inkomste deur 'n maatskappy verkry uit die bedryf van langtermynversekeringsbesigheid ten opsigte van sy—

(i) individuele polishouerfonds, 30 persent; en

(ii) maatskappypolishouerfonds, risikopolisfonds en korporatiewe fonds, 28 persent.

**4.** Die skaal van belasting bedoel in artikel 2(1) van hierdie Wet wat gehef word ten opsigte van die belasbare inkomste van enige openbare weldaadsorganisasie wat ingevolge artikel 30(3) van die Inkomstebelastingwet, 1962, deur die Kommissaris goedgedeur is, of enige ontspanningsklub wat ingevolge artikel 30A(2) van daardie Wet deur die Kommissaris goedgekeur is, of enige kleinsakebefondsingsentiteit ingevolge artikel 30C(1) van daardie Wet wat deur die Kommissaris goedgekeur is, is 28 persent—

*(a)* in die geval van 'n organisasie, klub of kleinsakebefondsingsentiteit wat 'n maatskappy is, ten opsigte van enige jaar van aanslag wat op of na 1 April 2020 eindig; of

*(b)* in die geval van 'n organisasie of kleinsakebefondsingsentiteit wat 'n trust is, ten opsigte van 'n jaar van aanslag wat op of na 1 Maart 2020 begin.

**5.** Die skaal van belasting bedoel in artikel 2(1) van hierdie Wet wat gehef word ten opsigte van die belasbare inkomste van enige maatskappy wat kwalifiseer as 'n kleinsakekorporasie soos omskryf in artikel 12E van die Inkomstebelastingwet, 1962, ten opsigte van enige jaar van aanslag wat op of na 1 April 2020 eindig, behoudens paragraaf 7, word in die tabel hieronder uiteengesit:

| **Belasbare inkomste** | **Skaal van belasting** |
|---|---|
| Nie R83 100 te bowe gaan nie | 0 persent van belasbare inkomste |
| R83 100 te bowe gaan maar nie R365 000 nie | 7 persent van bedrag waarmee belasbare inkomste R83 100 te bowe gaan |
| R365 000 te bowe gaan maar nie R550 000 nie | R19 733 plus 21 persent van bedrag waarmee belasbare inkomste R365 000 te bowe gaan |
| R550 000 te bowe gaan | R58 583 plus 28 persent van bedrag waarmee belasbare inkomste R550 000 te bowe gaan |

**6.** Die skaal van belasting bedoel in artikel 2(1) van hierdie Wet wat gehef staan te word op die belasbare inkomste toeskryfbaar aan inkomste verkry deur 'n kwalifiserende maatskappy binne 'n spesiale ekonomiese sone soos beoog in artikel 12R van die Inkomstebelastingwet, 1962, behoudens paragraaf 7, is 15 sent op elke rand van belasbare inkomste ten opsigte van enige jaar van aanslag wat eindig op of na 1 April 2020.

**7.** Indien 'n maatskappy onderworpe is aan beide paragrawe 5 en 6 ten opsigte van die bepaling van die skaal van belasting wat gehef moet word op 'n bedrag van belasbare inkomste van 'n maatskappy, is die belasting betaalbaar ten opsigte van daardie bedrag van belasbare inkomste die mindere van die belasting bepaal kragtens paragraaf 5 en paragraaf 6 ten opsigte van daardie bedrag van belasbare inkomste.

**8.** *(a)* (i) Indien 'n uittreefonds enkelbedragonttrekkingsvoordeel toeval aan 'n persoon in enige jaar van aanslag wat op of na 1 Maart 2020 begin, word die skaal van belasting bedoel in artikel 2(1) van hierdie Wet wat gehef word op daardie persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

*(aa)* daardie uittreefonds enkelbedragonttrekkingsvoordeel;

*(bb)* uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die uittreefonds enkelbedragonttrekkingsvoordeel beoog in subitem *(aa)*;

*(cc)* retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in subitem *(aa)*; and

*(dd)* severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in subitem *(aa)*,

is set out in the table below:

| Taxable income from lump sum benefits | Rate of tax |
|---|---|
| Not exceeding R25 000 | 0 per cent of taxable income |
| Exceeding R25 000 but not exceeding R660 000 | 18 per cent of amount by which taxable income exceeds R25 000 |
| Exceeding R660 000 but not exceeding R990 000 | R114 300 plus 27 per cent of amount by which taxable income exceeds R660 000 |
| Exceeding R990 000 | R203 400 plus 36 per cent of amount by which taxable income exceeds R990 000 |

(ii) The amount of tax levied in terms of item (i) must be reduced by an amount equal to the tax that would be leviable on the person in terms of that item in respect of taxable income comprising the aggregate of—

*(aa)* retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in item (i)*(aa)*;

*(bb)* retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in item (i)*(aa)*; and

*(cc)* severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the retirement fund lump sum withdrawal benefit contemplated in item (i)*(aa)*.

*(b)* (i) If a retirement fund lump sum benefit accrues to a person in any year of assessment commencing on or after 1 March 2020, the rate of tax referred to in section 2(1) of this Act to be levied on that person in respect of taxable income comprising the aggregate of—

*(aa)* that retirement fund lump sum benefit;

*(bb)* retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum benefit contemplated in subitem *(aa)*;

*(cc)* retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum benefit contemplated in subitem *(aa)*; and

*(dd)* severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the retirement fund lump sum benefit contemplated in subitem *(aa)*,

is set out in the table below:

| Taxable income from lump sum benefits | Rate of tax |
|---|---|
| Not exceeding R500 000 | 0 per cent of taxable income |
| Exceeding R500 000 but not exceeding R700 000 | 18 per cent of amount by which taxable income exceeds R500 000 |
| Exceeding R700 000 but not exceeding R1 050 000 | R36 000 plus 27 per cent of amount by which taxable income exceeds R700 000 |
| Exceeding R1 050 000 | R130 500 plus 36 per cent of amount by which taxable income exceeds R1 050 000 |

*(cc)* uittreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Oktober 2007 en voor die toevalling van die uittreefonds enkelbedragonttrekkingsvoordeel beoog in subitem *(aa)*; en

*(dd)* skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2011 en voor die toevalling van die uittreefonds enkelbedragonttrekkingsvoordeel beoog in subitem *(aa)*,

in die tabel hieronder uiteengesit:

| **Belasbare inkomste uit enkelbedragvoordele** | **Skaal van belasting** |
|---|---|
| Nie R25 000 te bowe gaan nie | 0 persent van belasbare inkomste |
| R25 000 te bowe gaan maar nie R660 000 nie | 18 persent van bedrag waarmee belasbare inkomste R25 000 te bowe gaan |
| R660 000 te bowe gaan maar nie R990 000 nie | R114 300 plus 27 persent van bedrag waarmee belasbare inkomste R660 000 te bowe gaan |
| R990 000 te bowe gaan | R203 400 plus 36 persent van bedrag waarmee belasbare inkomste R990 000 te bowe gaan |

(ii) Die bedrag van belasting ingevolge item (i) gehef, moet verminder word deur ’n bedrag gelykstaande aan die belasting wat op die persoon ingevolge daardie item hefbaar sou wees ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

*(aa)* uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die uittreefonds enkelbedragonttrekkingsvoordeel beoog in item (i)*(aa)*;

*(bb)* uittreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Oktober 2007 en voor die toevalling van die uittreefonds enkelbedragonttrekkingsvoordeel beoog in item (i)*(aa)*; en

*(cc)* skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2011 en voor die toevalling van die uittreefonds enkelbedragonttrekkingsvoordeel beoog in item (i)*(aa)*.

*(b)* (i) Indien ’n uittreefonds enkelbedragvoordeel toeval aan ’n persoon in enige jaar van aanslag wat op of na 1 Maart 2020 begin, word die skaal van belasting bedoel in artikel 2(1) van hierdie Wet wat gehef staan te word op daardie persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

*(aa)* daardie uittreefonds enkelbedragvoordeel;

*(bb)* uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in subitem *(aa)*;

*(cc)* uittreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Oktober 2007 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in subitem *(aa)*; en

*(dd)* skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2011 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in subitem *(aa)*,

in die tabel hieronder uiteengesit:

| **Belasbare inkomste uit enkelbedragvoordele** | **Skaal van belasting** |
|---|---|
| Nie R500 000 te bowe gaan nie | 0 persent van belasbare inkomste |
| R500 000 te bowe gaan maar nie R700 000 nie | 18 persent van bedrag waarmee belasbare inkomste R500 000 te bowe gaan |
| R700 000 te bowe gaan maar nie R1 050 000 nie | R36 000 plus 27 persent van bedrag waarmee belasbare inkomste R700 000 te bowe gaan |
| R1 050 000 te bowe gaan | R130 500 plus 36 persent van bedrag waarmee belasbare inkomste R1 050 000 te bowe gaan |

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(ii) The amount of tax levied in terms of item (i) must be reduced by an amount equal to the tax that would be leviable on the person in terms of that item in respect of taxable income comprising the aggregate of—

*(aa)* retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the retirement fund lump sum benefit contemplated in item (i)*(aa)*;

*(bb)* retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the retirement fund lump sum benefit contemplated in item (i)*(aa)*; and

*(cc)* severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the retirement fund lump sum benefit contemplated in item (i)*(aa)*.

*(c)* (i) If a severance benefit accrues to a person in any year of assessment commencing on or after 1 March 2020, the rate of tax referred to in section 2(1) of this Act to be levied on that person in respect of taxable income comprising the aggregate of—

*(aa)* that severance benefit;

*(bb)* severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the severance benefit contemplated in subitem *(aa)*;

*(cc)* retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the severance benefit contemplated in subitem *(aa)*; and

*(dd)* retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the severance benefit contemplated in subitem *(aa)*,

is set out in the table below:

| **Taxable income from lump sum benefits** | **Rate of tax** |
|---|---|
| Not exceeding R500 000 | 0 per cent of taxable income |
| Exceeding R500 000 but not exceeding R700 000 | 18 per cent of amount by which taxable income exceeds R500 000 |
| Exceeding R700 000 but not exceeding R1 050 000 | R36 000 plus 27 per cent of amount by which taxable income exceeds R700 000 |
| Exceeding R1 050 000 | R130 500 plus 36 per cent of amount by which taxable income exceeds R1 050 000 |

(ii) The amount of tax levied in terms of item (i) must be reduced by an amount equal to the tax that would be leviable on the person in terms of that item in respect of taxable income comprising the aggregate of—

*(aa)* severance benefits received by or accrued to that person on or after 1 March 2011 and prior to the accrual of the severance benefit contemplated in item (i)*(aa)*;

*(bb)* retirement fund lump sum withdrawal benefits received by or accrued to that person on or after 1 March 2009 and prior to the accrual of the severance benefit contemplated in item (i)*(aa)*; and

*(cc)* retirement fund lump sum benefits received by or accrued to that person on or after 1 October 2007 and prior to the accrual of the severance benefit contemplated in item (i)*(aa)*.

**9.** The rates of tax set out in paragraphs 1 to 8 are the rates required to be fixed by Parliament in accordance with the provisions of section 5(2) of the Income Tax Act, 1962.

**10.** For the purposes of this Schedule, income derived from mining for gold includes any income derived from silver, osmiridium, uranium, pyrites or other minerals which may be won in the course of mining for gold and any other income which results directly from mining for gold.

(ii) Die bedrag van belasting ingevolge item (i) gehef, moet verminder word deur 'n bedrag gelykstaande aan die belasting wat op die persoon ingevolge daardie item hefbaar sou wees ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

*(aa)* uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in item (i)*(aa)*;

*(bb)* uittreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Oktober 2007 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in item (i)*(aa)*; en

*(cc)* skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2011 en voor die toevalling van die uittreefonds enkelbedragvoordeel beoog in item (i)*(aa)*.

*(c)* (i) Indien 'n skeidingsvoordeel toeval aan 'n persoon in enige jaar van aanslag wat op of na 1 Maart 2020 begin, word die skaal van belasting bedoel in artikel 2(1) van hierdie Wet wat gehef word op daardie persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

*(aa)* daardie skeidingsvoordeel;

*(bb)* skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2011 en voor die toevalling van die skeidingsvoordeel beoog in subitem *(aa)*;

*(cc)* uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die skeidingsvoordeel beoog in subitem *(aa)*; en

*(dd)* uittreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Oktober 2007 en voor die toevalling van die skeidingsvoordeel beoog in subitem *(aa)*,

in die tabel hieronder uiteengesit:

| **Belasbare inkomste uit skeidingsvoordeel** | **Skaal van belasting** |
|---|---|
| Nie R500 000 te bowe gaan nie | 0 persent van belasbare inkomste |
| R500 000 te bowe gaan maar nie R700 000 nie | 18 persent van bedrag waarmee belasbare inkomste R500 000 te bowe gaan |
| R700 000 te bowe gaan maar nie R1 050 000 nie | R36 000 plus 27 persent van bedrag waarmee belasbare inkomste R700 000 te bowe gaan |
| R1 050 000 te bowe gaan | R130 500 plus 36 persent van bedrag waarmee belasbare inkomste R1 050 000 te bowe gaan |

(ii) Die bedrag van belasting ingevolge item (i) gehef, moet verminder word deur 'n bedrag gelykstaande aan die belasting wat op die persoon ingevolge daardie item hefbaar sou wees ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

*(aa)* skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2011 en voor die toevalling van die skeidingsvoordeel beoog in item (i)*(aa)*;

*(bb)* uittreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Maart 2009 en voor die toevalling van die skeidingsvoordeel beoog in item (i)*(aa)*; en

*(cc)* uittreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of na 1 Oktober 2007 en voor die toevalling van die skeidingsvoordeel beoog in item (i)*(aa)*.

**9.** Die skale van belasting uiteengesit in paragrawe 1 tot 8 is die skale wat ooreenkomstig die bepalings van artikel 5(2) van die Inkomstebelastingwet, 1962, deur die Parlement vasgestel moet word.

**10.** Vir die doeleindes van hierdie Bylae sluit inkomste verkry uit die myn van goud in enige inkomste verkry uit silwer, osmiridium, uraan, piriet of ander minerale wat in die loop van die myn van goud gewin word en enige ander inkomste wat regstreeks uit die myn van goud voortvloei.

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## Schedule II

***(Part I)***

*(Section 7)*

**AMENDMENT OF PART 2A OF SCHEDULE NO. 1 TO CUSTOMS AND EXCISE ACT, 1964**

| Tariff Item | Tariff subheading | Article Description | 2020/21 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 | R106.56/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 | R14.36/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 4.5 per cent by volume but not exceeding 16.5 per cent by vol. | R4.39/li |
| 104.15.04 | 2204.21.42 | Other | R213.13/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. | R7.34/li |
| 104.15.06 | 2204.21.52 | Other | R213.13/li aa |
| **104.15** | **2204.22** | **In containers holding more than 2 li but not more than 10 li:** | |
| **104.15** | **2204.22.4** | **Unfortified wine:** | |
| 104.15.13 | 2204.22.41 | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. | R4.39/li |
| 104.15.15 | 2204.22.42 | Other | R213.13/li aa |
| **104.15** | **2204.22.5** | **Fortified wine:** | |
| 104.15.17 | 2204.22.51 | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. | R7.34/li |
| 104.15.19 | 2204.22.52 | Other | R213.13/li aa |
| **104.15** | **2204.29** | **Other:** | |
| **104.15** | **2204.29.4** | **Unfortified wine:** | |
| 104.15.21 | 2204.29.41 | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. | R4.39/li |
| 104.15.23 | 2204.29.42 | Other | R213.13/li aa |
| **104.15** | **2204.29.5** | **Fortified wine:** | |
| 104.15.25 | 2204.29.51 | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. | R7.34/li |
| 104.15.27 | 2204.29.52 | Other | R213.13/li aa |

# Bylae II

***(Deel I)***

*(Artikel 7)*

**WYSIGING VAN DEEL 2A VAN BYLAE NO. 1 BY DIE DOEANE- EN AKSYNSWET, 1964**

| Tariefitem | Tariefsubpos | Artikelbeskrywing | 2020/2021 Skaal van aksynsreg |
|---|---|---|---|
| **104.00** | **BEREIDE VOEDSELS; DRANKE, SPIRITUS EN ASYN; TABAK** | | |
| **104.01** | **19.01** | **Mout ekstrak; voedselbereidinge van meelblom, gort, meel, stysel of moutekstrak, wat nie kakao bevat nie of wat minder as 40 persent volgens massa van kakao bevat, bereken op 'n totale ontvette basis, nie elders vermeld of ingesluit nie; voedselbereidinge van goedere van poste 04.01 tot 04.04, wat nie kakao bevat nie of wat minder as 5 persent kakao volgens massa bereken op 'n totale ontvette basis bevat, nie elders vermeld of ingesluit nie:** | |
| 104.01.10 | 1901.90.20 | Tradisionele Afrikaanbierpoeier, soos omskryf in Addisionele Opmerking 1 by Hoofstuk 19 | 34,7c/kg |
| **104.10** | **22.03** | **Bier van mout gemaak:** | |
| 104.10.10 | 2203.00.05 | Tradisionele Afrikaan bier, soos omskryf in Addisionele Opmerking 1 by Hoofstuk 22 | 7,82c/li |
| 104.10.20 | 2203.00.90 | Ander | R106.56/li aa |
| **104.15** | **22.04** | **Wyn van vars druiwe, met inbegrip van gefortifiseerde wyne; druiwemos (uitgesonderd dié van pos 20.09):** | |
| 104.15.01 | 2204.10 | Vonkelwyn | R14.36/li |
| **104.15** | **2204.21** | **In houers wat hoogstens 2 li bevat:** | |
| **104.15** | **2204.21.4** | **Ongefortifiseerde wyn:** | |
| 104.15.03 | 2204.21.41 | Met 'n alkoholsterkte van minstens 4.5 persent volgens volume maar hoogstens 16.5 persent volgens vol. | R4.39/li |
| 104.15.04 | 2204.21.42 | Ander | R213.13/li aa |
| **104.15** | **2204.21.5** | **Gefortifiseerde wyn:** | |
| 104.15.05 | 2204.21.51 | Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol. | R7.34/li |
| 104.15.06 | 2204.21.52 | Ander | R213.13/li aa |
| **104.15** | **2204.22** | **In houers wat minstens 2 li, maar hoogstens 10 li hou:** | |
| **104.15** | **2204.22.4** | **Ongefortifiseerde wyn:** | |
| 104.15.13 | 2204.22.41 | Met 'n alkoholsterkte van minstens 4.5 persent volgens volume maar hoogstens 16.5 persent volgens vol. | R4.39/li |
| 104.15.15 | 2204.22.42 | Ander | R213.13/li aa |
| **104.15** | **2204.22.5** | **Gefortifiseerde wyn::** | |
| 104.15.17 | 2204.22.51 | Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol. | R7.34/li |
| 104.15.19 | 2204.22.52 | Ander | R213.13/li aa |
| **104.15** | **2204.29** | **Ander:** | |
| **104.15** | **2204.29.4** | **Ongefortifiseerde wyn:** | |
| 104.15.21 | 2204.29.41 | Met 'n alkoholsterkte van minstens 4.5 persent volgens volume maar hoogstens 16.5 persent volgens vol. | R4.39/li |
| 104.15.23 | 2204.29.42 | Ander | R213.13/li aa |
| **104.15** | **2204.29.5** | **Gefortifiseerde wyn:** | |
| 104.15.25 | 2204.29.51 | Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol. | R7.34/li |
| 104.15.27 | 2204.29.52 | Ander | R213.13/li aa |

| Tariff Item | Tariff subheading | Article Description | 2020/21 Rate of Excise Duty |
|---|---|---|---|
| **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 | R14.36/li |
| **104.16** | **2205.10.2** | **Unfortified:** | |
| 104.16.03 | 2205.10.21 | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. | R4.39/li |
| 104.16.04 | 2205.10.22 | Other | R213.13/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. | R7.34/li |
| 104.16.06 | 2205.10.32 | Other | R213.13/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 4.5 per cent by volume but not exceeding 15 per cent by vol. | R4.39/li |
| 104.16.10 | 2205.90.22 | Other | R213.13/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. | R7.34/li |
| 104.16.12 | 2205.90.32 | Other | R213.13/li aa |
| **104.17** | **22.06** | **Other fermented beverages (for example, cider, perry, mead, saké); 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 fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages | R14.36/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 | R106.56/li aa |
| 104.17.09 | 2206.00.19 | Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. | R106.56/li aa |
| 104.17.11 | 2206.00.21 | Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. | R106.56/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. | R106.56/li aa |
| 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. | R106.56/li aa |
| 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. | R85.25/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. | R85.25/li aa |

| Tariefitem | Tariefsubpos | Artikelbeskrywing | 2020/2021 Skaal van aksynsreg |
|---|---|---|---|
| **104.16** | **22.05** | **Vermoet en ander wyn van vars druiwe met plante of aromatiese stowwe gegeur:** | |
| **104.16** | **2205.10** | **In houers wat hoogstens 2 li bevat:** | |
| 104.16.01 | 2205.10.10 | Vonkelend | R14.36/li |
| **104.16** | **2205.10.2** | **Ongefortifiseerd:** | |
| 104.16.03 | 2205.10.21 | Met ’n alkoholsterkte van minstens 4.5 persent volgens volume maar hoogstens 15 persent volgens vol. | R4.39/li |
| 104.16.04 | 2205.10.22 | Ander | R213.13/li aa |
| **104.16** | **2205.10.3** | **Gefortifiseerd:** | |
| 104.16.05 | 2205.10.31 | Met ’n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol. | R7.34/li |
| 104.16.06 | 2205.10.32 | Ander | R213.13/li aa |
| **104.16** | **2205.90** | **Ander:** | |
| **104.16** | **2205.90.2** | **Ongefortifiseerd:** | |
| 104.16.09 | 2205.90.21 | Met ’n alkoholsterkte van minstens 4.5 persent volgens volume maar hoogstens 15 persent volgens vol. | R4.39/li |
| 104.16.10 | 2205.90.22 | Ander | R213.13/li aa |
| **104.16** | **2205.90.3** | **Gefortifiseerd:** | |
| 104.16.11 | 2205.90.31 | Met ’n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol. | R7.34/li |
| 104.16.12 | 2205.90.32 | Ander | R213.13/li aa |
| **104.17** | **22.06** | **Ander gegiste dranke (byvoorbeeld, appelsider, peersider, mee, saké); mengsels van gegiste dranke en mengsels van gegiste dranke en nie-alkoholiese dranke, nie elders vermeld of ingesluit nie:** | |
| 104.17.03 | 2206.00.05 | Vonkel gegiste vrugte of mee dranke; mengsels van vonkel gegiste dranke verkry van die fermentasie van vrugte of heuning; mengsels van vonkel gegiste vrugte of mee dranke en nie-alkoholiese dranke | R14.36/li |
| 104.17.05 | 2206.00.15 | Tradisionele Afrikaanbier soos omskryf in Addisionele Opmerking 1 by Hoofstuk 22 | 7,82c/li |
| 104.17.07 | 2206.00.17 | Ander gegiste dranke, ongefortifiseerd, met ’n alkoholsterkte van minder as 2.5 persent volgens volume | R106.56/li aa |
| 104.17.09 | 2206.00.19 | Ander gegiste dranke van nie-gemoute graankorrels, ongefortifiseerd, met ’n alkoholsterkte volgens volume van minstens 2.5 persent volgens vol. maar hoogstens 9 persent volgens vol. | R106.56/li aa |
| 104.17.11 | 2206.00.21 | Ander mengsels van gegiste dranke van nie-gemoute graankorrels en nie-alkoholiese dranke, ongefortifiseerd, met ’n alkoholsterkte van minstens 2.5 persent volgens vol. maar hoogstens 9 persent volgens vol. | R106.56/li aa |
| 104.17.15 | 2206.00.81 | Ander gegiste appel- of peerdranke ongefortifiseerd, met ’n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol. | R106.56/li aa |
| 104.17.16 | 2206.00.82 | Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste dranke afkomstig van die gisting van vrugte of heuning, ongefortifiseerd, met ’n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol. | R106.56/li aa |
| 104.17.17 | 2206.00.83 | Ander gegiste appel- of peerdranke gefortifiseerd, met ’n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol. | R85.25/li aa |
| 104.17.21 | 2206.00.84 | Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste dranke afkomstig van die gisting van vrugte of heuning, gefortifiseerd, met ’n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol. | R85.25/li aa |

| Tariff Item | Tariff subheading | Article Description | 2020/21 Rate of Excise Duty |
|---|---|---|---|
| 104.17.22 | 2206.00.85 | Other mixtures of fermented fruit 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. | R106.56/li aa |
| 104.17.25 | 2206.00.87 | Other mixtures of fermented fruit 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. | R85.25/li aa |
| 104.17.90 | 2206.00.90 | Other | R213.13/li aa |
| **104.21** | **22.07** | **Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent by 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 by vol. or higher | R213.13/li aa |
| 104.21.03 | 2207.20 | Ethyl alcohol and other spirits, denatured, of any strength | R213.13/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:** | |
| **104.23** | **2208.20** | **Spirits obtained by distilling grape wine or grape marc:** | |
| **104.23** | **2208.20.1** | **In containers holding 2 li or less:** | |
| 104.23.01 | 2208.20.11 | Brandy as defined in Additional Note 7 to Chapter 22 | R191.82/li aa |
| 104.23.02 | 2208.20.19 | Other | R213.13/li aa |
| **104.23** | **2208.20.9** | **Other:** | |
| 104.23.03 | 2208.20.91 | Brandy as defined in Additional Note 7 to Chapter 22 | R191.82/li aa |
| 104.23.04 | 2208.20.99 | Other | R213.13/li aa |
| **104.23** | **2208.30** | **Whiskies:** | |
| 104.23.05 | 2208.30.10 | In containers holding 2 li or less | R213.13/li aa |
| 104.23.07 | 2208.30.90 | Other | R213.13/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 | R213.13/li aa |
| 104.23.11 | 2208.40.90 | Other | R213.13/li aa |
| **104.23** | **2208.50** | **Gin and Geneva:** | |
| 104.23.13 | 2208.50.10 | In containers holding 2 li or less | R213.13/li aa |
| 104.23.15 | 2208.50.90 | Other | R213.13/li aa |
| **104.23** | **2208.60** | **Vodka:** | |
| 104.23.17 | 2208.60.10 | In containers holding 2 li or less | R213.13/li aa |
| 104.23.19 | 2208.60.90 | Other | R213.13/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 by vol. but not exceeding 23 per cent by vol. | R85.25/li aa |
| 104.23.22 | 2208.70.22 | Other | R213.13/li aa |
| **104.23** | **2208.70.9** | **Other:** | |
| 104.23.23 | 2208.70.91 | With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. | R85.25/li aa |
| 104.23.24 | 2208.70.92 | Other | R213.13/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 by vol. but not exceeding 23 per cent by vol. | R85.25/li aa |
| 104.23.26 | 2208.90.22 | Other | R213.13/li aa |

| Tariefitem | Tariefsubpos | Artikelbeskrywing | 2020/2021 Skaal van aksynsreg |
|---|---|---|---|
| 104.17.22 | 2206.00.85 | Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese dranke, ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol. | R106.56/li aa |
| 104.17.25 | 2206.00.87 | Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese dranke, gefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol. | R85.25/li aa |
| 104.17.90 | 2206.00.90 | Ander | R213.13/li aa |
| **104.21** | **22.07** | **Ongedenatureerde etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol. of hoër; etielalkohol en ander spiritus, gedenatureer, van enige sterkte:** | |
| 104.21.01 | 2207.10 | Ongedenatureerde etielalkohol met 'n alkoholsterkte volgens volume van minstens 80 persent volgens vol. of hoër | R213.13/li aa |
| 104.21.03 | 2207.20 | Etielalkohol en ander spiritus, gedenatureer, van enige sterkte | R213.13/li aa |
| **104.23** | **22.08** | **Ongedenatureerde etielalkohol met 'n alkoholsterkte volgens volume van minder as 80 persent volgens vol.; spiritus, likeure en ander spiritusdranke:** | |
| **104.23** | **2208.20** | **Spiritus verkry deur die distillering van druiwewyn of druiwemoer:** | |
| **104.23** | **2208.20.1** | **In houers wat hoogstens 2 li bevat:** | |
| 104.23.01 | 2208.20.11 | Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22 | R191.82/li aa |
| 104.23.02 | 2208.20.19 | Ander | R213.13/li aa |
| **104.23** | **2208.20.9** | **Ander:** | |
| 104.23.03 | 2208.20.91 | Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22 | R191.82/li aa |
| 104.23.04 | 2208.20.99 | Ander | R213.13/li aa |
| **104.23** | **2208.30** | **Whisky:** | |
| 104.23.05 | 2208.30.10 | In houers wat hoogstens 2 li bevat | R213.13/li aa |
| 104.23.07 | 2208.30.90 | Ander | R213.13/li aa |
| **104.23** | **2208.40** | **Rum en ander spiritus deur die distillering van gegiste suikerrietprodukte verkry:** | |
| 104.23.09 | 2208.40.10 | In houers wat hoogstens 2 li bevat | R213.13/li aa |
| 104.23.11 | 2208.40.90 | Ander | R213.13/li aa |
| **104.23** | **2208.50** | **Jenewer en Geneva:** | |
| 104.23.13 | 2208.50.10 | In houers wat hoogstens 2 li bevat | R213.13/li aa |
| 104.23.15 | 2208.50.90 | Ander | R213.13/li aa |
| **104.23** | **2208.60** | **Vodka:** | |
| 104.23.17 | 2208.60.10 | In houers wat hoogstens 2 li bevat | R213.13/li aa |
| 104.23.19 | 2208.60.90 | Ander | R213.13/li aa |
| **104.23** | **2208.70** | **Likeure en soetdranke:** | |
| **104.23** | **2208.70.2** | **In houers wat hoogstens 2 li bevat:** | |
| 104.23.21 | 2208.70.21 | Met 'n alkoholsterkte van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol. | R85.25/li aa |
| 104.23.22 | 2208.70.22 | Ander | R213.13/li aa |
| **104.23** | **2208.70.9** | **Ander:** | |
| 104.23.23 | 2208.70.91 | Met 'n alkoholsterkte volgens volume van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol. | R85.25/li aa |
| 104.23.24 | 2208.70.92 | Ander | R213.13/li aa |
| **104.23** | **2208.90** | **Ander:** | |
| **104.23** | **2208.90.2** | **In houers wat hoogstens 2 li bevat:** | |
| 104.23.25 | 2208.90.21 | Met 'n alkoholsterkte van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol. | R85.25/li aa |
| 104.23.26 | 2208.90.22 | Ander | R213.13/li aa |

| Tariff Item | Tariff subheading | Article Description | 2020/21 Rate of Excise Duty |
|---|---|---|---|
| **104.23** | **2208.90.9** | **Other:** | |
| 104.23.27 | 2208.90.91 | With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. | R85.25/li aa |
| 104.23.28 | 2208.90.92 | Other | R213.13/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 | R4 193.62/kg net |
| 104.30.03 | 2402.10.90 | Other | R4 193.62/kg net |
| **104.30** | **2402.20** | **Cigarettes containing tobacco:** | |
| 104.30.05 | 2402.20.10 | Imported from Switzerland | R8.70/10 cigarettes |
| 104.30.07 | 2402.20.90 | Other | R8.70/10 cigarettes |
| **104.30** | **2402.90.1** | **Cigars, cheroots and cigarillos of tobacco substitutes:** | |
| 104.30.09 | 2402.90.12 | Imported from Switzerland | R4 193.62/kg net |
| 104.30.11 | 2402.90.14 | Other | R4 193.62/kg net |
| **104.30** | **2402.90.2** | **Cigarettes of tobacco substitutes:** | |
| 104.30.13 | 2402.90.22 | Imported from Switzerland | R8.70/10 cigarettes |
| 104.30.15 | 2402.90.24 | Other | R8.70/10 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 | R231.69/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 | R231.69/kg net |
| 104.35.03 | 2403.19.20 | Other pipe tobacco | R231.69/kg net |
| 104.35.05 | 2403.19.30 | Cigarette tobacco | R391.06/kg |
| **104.35** | **2403.91** | **“Homogenised or “reconstituted” tobacco:** | |
| | | | |
| 104.35.11 | 2403.91.10 | Imported from Switzerland | R815.63/kg |
| 104.35.13 | 2403.91.90 | Other | R815.63/kg |
| **104.35** | **2403.99** | **Other:** | |
| 104.35.15 | 2403.99.30 | Other cigarette tobacco substitutes | R391.06/kg |
| 104.35.17 | 2403.99.40 | Other pipe tobacco substitutes | R231.69/kg net |
| 104.35.19 | 2403.99.90 | Other | R815.63/kg |

| Tariefitem | Tariefsubpos | Artikelbeskrywing | 2020/2021 Skaal van aksynsreg |
|---|---|---|---|
| **104.23** | **2208.90.9** | **Ander:** | |
| 104.23.27 | 2208.90.91 | Met 'n alkoholsterkte volgens volume van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol. | R85.25/li aa |
| 104.23.28 | 2208.90.92 | Ander | R213.13/li aa |
| **104.30** | **24.02** | **Sigare, seroete, sigaartjies en sigarette, van tabak of van tabaksurrogate:** | |
| **104.30** | **2402.10** | **Sigare, seroete en sigaartjies, wat tabak bevat:** | |
| 104.30.01 | 2402.10.10 | Vanaf Switserland ingevoer | R4 193.62/kg net |
| 104.30.03 | 2402.10.90 | Ander | R4 193.62/kg net |
| **104.30** | **2402.20** | **Sigarette wat tabak bevat:** | |
| 104.30.05 | 2402.20.10 | Vanaf Switserland ingevoer | R8.70/10 sigarette |
| 104.30.07 | 2402.20.90 | Ander | R8.70/10 sigarette |
| **104.30** | **2402.90.1** | **Sigare, seroete en sigaartjies van tabaksurrogate:** | |
| 104.30.09 | 2402.90.12 | Vanaf Switserland ingevoer | R4 193.62/kg net |
| 104.30.11 | 2402.90.14 | Ander | R4 193.62/kg net |
| **104.30** | **2402.90.2** | **Sigarette van tabaksurrogate:** | |
| 104.30.13 | 2402.90.22 | Vanaf Switserland ingevoer | R8.70/10 sigarette |
| 104.30.15 | 2402.90.24 | Ander | R8.70/10 sigarette |
| **104.35** | **24.03** | **Ander bewerkte tabak en bewerkte tabaksurrogate; "gehomogeniseerde" of "hersaamgestelde" tabak; tabakekstrakte en essense:** | |
| **104.35** | **2403.1** | **Rooktabak, hetsy dit tabaksurrogate in enige verhouding bevat al dan nie:** | |
| 104.35.01 | 2403.11 | Waterpyptabak, soos omskryf in Subpos Opmerking 1 by Hoofstuk 24 | R231.69/kg net |
| **104.35** | **2403.19** | **Ander:** | |
| 104.35.02 | 2403.19.10 | Pyptabak in onmiddellike verpakkings met 'n inhoud van minder as 5 kg | R231.69/kg net |
| 104.35.03 | 2403.19.20 | Ander pyptabak | R231.69/kg net |
| 104.35.05 | 2403.19.30 | Sigarettabak | R391.06/kg |
| **104.35** | **2403.91** | **"Gehomogeniseerde" of "hersaamgestelde" tabak:** | |
| | | | |
| 104.35.11 | 2403.91.10 | Vanaf Switserland ingevoer | R815.63/kg |
| 104.35.13 | 2403.91.90 | Ander | R815.63/kg |
| **104.35** | **2403.99** | **Ander:** | |
| 104.35.15 | 2403.99.30 | Ander sigarettabaksurrogate | R391.06/kg |
| 104.35.17 | 2403.99.40 | Ander pyptabaksurrogate | R231.69/kg net |
| 104.35.19 | 2403.99.90 | Ander | R815.63/kg |

## SCHEDULE II

***(Part II)***

*(Section 7)*

**1.** By the deletion in Part 2A of Schedule No. 1 of the following tariff subheadings:

| Tariff Item | Tariff Subheading | Article Description | Rate of Excise Duty |
|---|---|---|---|
| 104.35.07 | 2403.99.30 | Other cigarette tobacco substitutes | R374.58/kg |
| 104.35.09 | 2403.99.40 | Other pipe tobacco substitutes | R215.52/kg net |

**2.** By the insertion in Part 2A of Schedule No. 1 of the following tariff subheadings:

| Tariff Item | Tariff Subheading | Article Description | Rate of Excise Duty |
|---|---|---|---|
| **104.35** | **2403.91** | **"Homogenised" or "reconstituted" tobacco:** | |
| 104.35.11 | 2403.91.10 | Imported from Switzerland | R815.63/kg |
| 104.35.13 | 2403.91.90 | Other | R815.63/kg |
| 104.35.15 | 2403.99.30 | Other cigarette tobacco substitutes | R391.06/kg |
| 104.35.17 | 2403.99.40 | Other pipe tobacco substitutes | R231.69/kg net |
| 104.35.19 | 2403.99.90 | Other | R815.63/kg |

## BYLAE II

***(Deel II)***

*(Artikel 7)*

**1.** Deur in deel 2A van Bylae No. 1 die volgende tariefsubposte te skrap:

| Tariefitem | Tariefsubpos | Artikel beskrywing | Skaal van Aksynsreg |
|---|---|---|---|
| 104.35.07 | 2403.99.30 | Ander sigarettabaksurrogate | R374.58/kg |
| 104.35.09 | 2403.99.40 | Ander pyptabaksurrogate | R215.52/kg net |

**2.** Deur in Deel 2A van Bylae No. 1 die volgende tariefsubposte in te voeg:

| Tariefitem | Tariefsubpos | Artikel beskrywing | Skaal van Aksynsreg |
|---|---|---|---|
| **104.35** | **2403.91** | **"Gehomogeniseerde" of "hersaamgestelde" tabak:** | |
| 104.35.11 | 2403.91.10 | Vanaf Switserland ingevoer | R815.63/kg |
| 104.35.13 | 2403.91.90 | Ander | R815.63/kg |
| 104.35.15 | 2403.99.30 | Ander sigarettabaksurrogate | R391.06/kg |
| 104.35.17 | 2403.99.40 | Ander pyptabaksurrogate | R231.69/kg net |
| 104.35.19 | 2403.99.90 | Ander | R815.63/kg |

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## SCHEDULE II

***(Part III)***

*(Section 7)*

### AMENDMENT OF SCHEDULE 6 TO CUSTOMS AND EXCISE ACT, 1964

**1.** By the deletion in Schedule No. 6 of the following rebate items:

| Rebate Item | Tariff Item | Rebate Code | CD | Description | Extent of Rebate | Extent of Refund |
|---|---|---|---|---|---|---|
| 622.07 | 104.35.07 | 05.01 | 74 | Other cigarette tobacco substitutes | Full duty | |
| 622.07 | 104.35.09 | 06.01 | 72 | Other pipe tobacco substitutes | Full duty | |
| 622.12 | 104.35.07 | 05.01 | 73 | Other cigarette tobacco substitutes | Full duty | |
| 622.12 | 104.35.09 | 06.01 | 71 | Other pipe tobacco substitutes | Full duty | |
| 622.22 | 104.35.07 | 05.01 | 71 | Other cigarette tobacco substitutes | | As provided in Note 4 to this Section |
| 622.22 | 104.35.09 | 06.01 | 75 | Other pipe tobacco substitutes | | As provided in Note 4 to this Section |

**2.** By the insertion in Schedule No. 6 of the following rebate items:

| Rebate Item | Tariff Item | Rebate Code | CD | Description | Extent of Rebate | Extent of Refund |
|---|---|---|---|---|---|---|
| 622.07 | 104.35.11 | 05.01 | 71 | Imported from Switzerland | Full duty | |
| 622.07 | 104.35.13 | 06.01 | 76 | Other | Full duty | |
| 622.07 | 104.35.15 | 07.01 | 78 | Other cigarette tobacco substitutes | Full duty | |
| 622.07 | 104.35.17 | 08.01 | 76 | Other pipe tobacco substitutes | Full duty | |
| 622.07 | 104.35.19 | 09.01 | 74 | Other | Full duty | |
| 622.12 | 104.35.11 | 05.01 | 70 | Imported from Switzerland | Full duty | |
| 622.12 | 104.35.13 | 06.01 | 79 | Other | Full duty | |
| 622.12 | 104.35.15 | 07.01 | 77 | Other cigarette tobacco substitutes | Full duty | |
| 622.12 | 104.35.17 | 08.01 | 75 | Other pipe tobacco substitutes | Full duty | |
| 622.12 | 104.35.19 | 09.01 | 73 | Other | Full duty | |
| 622.22 | 104.35.11 | 05.01 | 79 | Imported from Switzerland | | As provided in Note 4 to this Section |
| 622.22 | 104.35.13 | 06.01 | 77 | Other | | As provided in Note 4 to this Section |
| 622.22 | 104.35.15 | 07.01 | 75 | Other cigarette tobacco substitutes | | As provided in Note 4 to this Section |
| 622.22 | 104.35.17 | 08.01 | 73 | Other pipe tobacco substitutes | | As provided in Note 4 to this Section |
| 622.22 | 104.35.19 | 09.01 | 89 | Other | | As provided in Note 4 to this Section |

## BYLAE II

***(Deel III)***

*(Artikel 7)*

### WYSIGING VAN BYLAE 6 BY DIE DOEANE- EN AKSYNSWET, 1964

**1.** Deur in Bylae No. 6 die volgende kortingsitems te skrap:

| Kortingsitem | Tariefitem | Kortingskode | TS | Beskrywing | Mate van korting | Mate van teruggawe |
|---|---|---|---|---|---|---|
| 622.07 | 104.35.07 | 05.01 | 74 | Ander sigarettabaksurrogate | Volle reg | |
| 622.07 | 104.35.09 | 06.01 | 72 | Ander pyptabaksurrogate | Volle reg | |
| 622.12 | 104.35.07 | 05.01 | 73 | Ander sigarettabaksurrogate | Volle reg | |
| 622.12 | 104.35.09 | 06.01 | 71 | Ander pyptabaksurrogate | Volle reg | |
| 622.22 | 104.35.07 | 05.01 | 71 | Ander sigarettabaksurrogate | | Soos omskryf in Opmerking 4 by hierdie Deel |
| 622.22 | 104.35.09 | 06.01 | 75 | Ander pyptabaksurrogate | | Soos omskryf in Opmerking 4 by hierdie Deel |

**2.** Deur in Bylae No. 6 die volgende kortingsitems in te voeg:

| Kortingsitem | Tariefitem | Kortingskode | TS | Beskrywing | Mate van korting | Mate van teruggawe |
|---|---|---|---|---|---|---|
| 622.07 | 104.35.11 | 05.01 | 71 | Vanaf Switserland ingevoer | Volle reg | |
| 622.07 | 104.35.13 | 06.01 | 76 | Ander | Volle reg | |
| 622.07 | 104.35.15 | 07.01 | 78 | Ander sigarettabaksurrogate | Volle reg | |
| 622.07 | 104.35.17 | 08.01 | 76 | Ander pyptabaksurrogate | Volle reg | |
| 622.07 | 104.35.19 | 09.01 | 74 | Ander | Volle reg | |
| 622.12 | 104.35.11 | 05.01 | 70 | Vanaf Switserland ingevoer | Volle reg | |
| 622.12 | 104.35.13 | 06.01 | 79 | Ander | Volle reg | |
| 622.12 | 104.35.15 | 07.01 | 77 | Ander sigarettabaksurrogate | Volle reg | |
| 622.12 | 104.35.17 | 08.01 | 75 | Ander pyptabaksurrogate | Volle reg | |
| 622.12 | 104.35.19 | 09.01 | 73 | Ander | Volle reg | |
| 622.22 | 104.35.11 | 05.01 | 79 | Vanaf Switserland ingevoer | | Soos omskryf in Opmerking 4 by hierdie Deel |
| 622.22 | 104.35.13 | 06.01 | 77 | Ander | | Soos omskryf in Opmerking 4 by hierdie Deel |
| 622.22 | 104.35.15 | 07.01 | 75 | Ander sigarettabaksurrogate | | Soos omskryf in Opmerking 4 by hierdie Deel |
| 622.22 | 104.35.17 | 08.01 | 73 | Ander pyptabaksurrogate | | Soos omskryf in Opmerking 4 by hierdie Deel |
| 622.22 | 104.35.19 | 09.01 | 89 | Ander | | Soos omskryf in Opmerking 4 by hierdie Deel |

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