

# Jacobsens

## Harmonized Customs Tariff

---

Supplement 1067

2 March 2016

---

Dear Subscriber

We have pleasure in forwarding to you Supplement 1067.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising as a result of the **taxation proposals on excise products as tabled by the South African Minister of Finance in his Budget Review that was presented to the Parliament on 24 February 2016 at 14:47.**

See below for more information:

1. Additional Note 3 in Chapter 22 in relation to the scope of beverages of subheading 2206.00.05 is amended;
2. Additional Note 6 in Chapter 22 in relation to the scope of tariff subheadings 2206.00.19 and 2206.00.21 is amended; and
3. A new additional note (Additional Note 7) has been inserted in Chapter 22. Additional Note 7 to Chapter 22 defines the term “brandy” for the purposes of tariff subheadings 2208.20.11 and 2208.20.91.
4. Tariff subheadings 2208.20.10 and 2208.20.90 are deleted and new tariff subheadings 2208.20.11 and 2208.20.91 are created to provide for “brandy” as defined in Additional Note 7 in Chapter 22.
5. Tariff Items 104.00 to 104.35.09 are substituted.

### IMPORTANT NOTE:

The Government Printing Works have implemented a new system and for the time being the *Government Gazette* and Government Notice (R.) numbers will now only be available on Friday mornings. As soon as the numbers are released, the loose-leaf amendments will be sent to print and published on the Jacobsens website ([www.jacobsens.co.za](http://www.jacobsens.co.za)).

Please note that we offer the following free e-mail services to our subscribers:

- Jacobsens Customs Watch: This includes the latest amendments to the Jacobsens Harmonized Customs Tariff as well as the Customs and Excise Act and Rules.
- Jacobsens Customs News Bulletin: This is a weekly update on the latest breaking Customs News.
- Jacobsens Daily Rates of Exchange.

To subscribe simply send a blank e-mail to [jacobsen@lexisnexis.co.za](mailto:jacobsen@lexisnexis.co.za) with your e-mailer of choice in the subject line.

Should you have any questions or concerns please do not hesitate to contact us. All editorial queries can be e-mailed to [jacobsen@lexisnexis.co.za](mailto:jacobsen@lexisnexis.co.za), while all subscription queries can be directed to our customer service department on (031) 268 3007.

Havandren Nadasan  
Major Works Editor: Jacobsens  
031 268 3510



---

INSTRUCTION SHEET

**Jacobsens**  
**Harmonized Customs Tariff**

---

Supplement 1067

2 March 2016

---

This instruction sheet should be retained in the front of the binder until the next service issue is published.

The following new **(N)** or replacement **(R)** pages are forwarded herewith.

**BINDER 1**

**Subscriber's Note**

**Instruction Sheet**

**Prelims**

<i>Page</i>	<i>Check-up</i>	
(xxiii)A/(xxiii)B .....	(15955)	<b>R</b>
(xxiii)C/(xxiii)F.....	falls away	
(xxiii)G/blank .....	falls away	

**Schedule 1: Part 1**

<i>Page</i>	<i>Check-up</i>	
75/76 .....	(15956)	<b>R</b>
77/78 .....	(15957)	<b>R</b>
79/80 .....	(15958)	<b>R</b>

**Schedule 1: Part 2**

<i>Page</i>	<i>Check-up</i>	
673/674 .....	(15959)	<b>R</b>
675/676 .....	(15960)	<b>R</b>
677/678 .....	(15961)	<b>R</b>

---



## RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2016.02.17	2016.02.18	2016.02.19	2016.02.20	2016.02.21	2016.02.22	2016.02.23	2016.02.24
AUSTRALIA	DOLLAR	0000.087650	0000.088600	0000.089750	0000.089750	0000.089750	0000.089050	0000.089300	0000.089750
BOTSWANA	PULA	0000.673250	0000.689750	0000.694300	0000.694300	0000.694300	0000.691350	0000.698350	0000.687050
BRAZIL	REAL	0000.255313	0000.254974	0000.259346	0000.259346	0000.259346	0000.259222	0000.257187	0000.257356
CANADA	DOLLAR	0000.086700	0000.087050	0000.088250	0000.088250	0000.088250	0000.088200	0000.089000	0000.089400
CHINA	YUAN	0000.409758	0000.417348	0000.419871	0000.419871	0000.419871	0000.420209	0000.425479	0000.424932
DENMARK	KRONER	0000.417600	0000.426800	0000.429850	0000.429850	0000.429850	0000.430600	0000.438250	0000.438400
EUROPEAN COMMUNITY	EURO	0000.056130	0000.057360	0000.057772	0000.057772	0000.057772	0000.057879	0000.058919	0000.058920
HONG KONG	DOLLAR	0000.486000	0000.495450	0000.497700	0000.497700	0000.497700	0000.497750	0000.503200	0000.502250
INDIA	RUPEE	0004.307347	0004.387578	0004.418213	0004.418213	0004.418213	0004.418992	0004.474709	0004.457749
JAPAN	YEN	0007.101900	0007.249700	0007.229050	0007.229050	0007.229050	0007.224900	0007.272250	0007.222800
MALAWI	KWACHA	0046.482900	0047.400300	0047.757250	0047.757250	0047.757250	0047.781450	0048.516100	0048.483750
NEW ZEALAND	DOLLAR	0000.094250	0000.094950	0000.095950	0000.095950	0000.095950	0000.095550	0000.096050	0000.096900
NORWAY	KRONE	0000.536900	0000.542350	0000.548550	0000.548550	0000.548550	0000.547450	0000.556350	0000.555850
RUSSIAN	ROUBLE	0004.901495	0004.801519	0004.927868	0004.927868	0004.927868	0004.920612	0004.916020	0004.958331
SWEDEN	KRONA	0000.530400	0000.541400	0000.541000	0000.541000	0000.541000	0000.542300	0000.550600	0000.549300
SWITZERLAND	FRANC	0000.061500	0000.063000	0000.063350	0000.063350	0000.063350	0000.063400	0000.064450	0000.064100
UNITED KINGDOM	POUND ST.	0000.043873	0000.044713	0000.044887	0000.044887	0000.044887	0000.045108	0000.046102	0000.046479
U.S.A.	DOLLAR	0000.062802	0000.064040	0000.064401	0000.064401	0000.064401	0000.064457	0000.065180	0000.065051
ZIMBABWE	DOLLAR	0023.927958	0024.400339	0024.537647	0024.537647	0024.537647	0024.558908	0024.834145	0024.785148

Disclaimer: Information supplied by SARS. No liability accepted for incorrect information.

## RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2016.02.25	2016.02.26	2016.02.27	2016.02.28	2016.02.29	2016.03.01	2016.03.02
AUSTRALIA	DOLLAR	0000.087750	0000.087400	0000.087400	0000.087400	0000.085150	0000.086750	0000.087150
BOTSWANA	PULA	0000.685750	0000.687100	0000.687100	0000.687100	0000.665700	0000.680300	0000.686750
BRAZIL	REAL	0000.251486	0000.252165	0000.252165	0000.252165	0000.245208	0000.251217	0000.249539
CANADA	DOLLAR	0000.086850	0000.085900	0000.085900	0000.085900	0000.082650	0000.084250	0000.085000
CHINA	YUAN	0000.415374	0000.416829	0000.416829	0000.416829	0000.401977	0000.409244	0000.416994
DENMARK	KRONER	0000.427850	0000.427900	0000.427900	0000.427900	0000.416600	0000.426700	0000.434900
EUROPEAN COMMUNITY	EURO	0000.057505	0000.057531	0000.057531	0000.057531	0000.056005	0000.057369	0000.058480
HONG KONG	DOLLAR	0000.490700	0000.492200	0000.492200	0000.492200	0000.474350	0000.483250	0000.491750
INDIA	RUPEE	0004.362769	0004.385702	0004.385702	0004.385702	0004.207329	0004.265905	0004.307173
JAPAN	YEN	0007.099300	0007.144700	0007.144700	0007.144700	0006.892300	0007.006350	0007.205150
MALAWI	KWACHA	0046.981700	0047.035900	0047.035900	0047.035900	0045.274350	0045.884900	0046.671150
NEW ZEALAND	DOLLAR	0000.094250	0000.093100	0000.093100	0000.093100	0000.091950	0000.093400	0000.094750
NORWAY	KRONE	0000.546150	0000.544100	0000.544100	0000.544100	0000.528650	0000.539400	0000.545850
RUSSIAN	ROUBLE	0004.842658	0004.808315	0004.808315	0004.808315	0004.656088	0004.674504	0004.655177
SWEDEN	KRONA	0000.536050	0000.537200	0000.537200	0000.537200	0000.522700	0000.533000	0000.545600
SWITZERLAND	FRANC	0000.062400	0000.063765	0000.063765	0000.063765	0000.060700	0000.062000	0000.063100
UNITED KINGDOM	POUND ST.	0000.045563	0000.045518	0000.045518	0000.045518	0000.044178	0000.044831	0000.045512
U.S.A.	DOLLAR	0000.063572	0000.063765	0000.063765	0000.063765	0000.061391	0000.062576	0000.063647
ZIMBABWE	DOLLAR	0024.221713	0024.295046	0024.295046	0024.295046	0023.391104	0023.842008	0024.250523

Disclaimer: Information supplied by SARS. No liability accepted for incorrect information.

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
2106.90		<b>- Other:</b>						
2106.90.17	6	-- Disaccharide free infants' food, in powder form .....	kg	free	free	free	free	A1/1/1352
2106.90.25	7	-- Syrups (excluding syrups with a basis of fruit juice) .....	kg	free	free	free	free	A1/1/1352
2106.90.35	4	-- Sweetening substances (excluding sweetening substances with a basis of saccharine .....	kg	5%	free	free	free	A1/1/1352
2106.90.50	8	-- Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs .....	kg	10%	free	free	free	A1/1/1352
2106.90.67	2	-- Compound alcoholic preparations of a kind used for the manufacture of beverages (excluding those based on odoriferous substances) .....	kg	154c/li	free	free	free	A1/1/1505
2106.90.69	9	-- Drinking straws, containing flavouring preparations .....	kg	free	free	free	free	A1/1/1352
2106.90.90	7	-- Other .....	kg	20%	free	free	free	A1/1/1505

	Reference
<p><b>CHAPTER 22</b></p> <p><b>BEVERAGES, SPIRITS AND VINEGAR</b></p> <p><b>Chapter Notes:</b></p> <p>1. This Chapter does not cover the following:</p> <p>(a) Products of this Chapter (excluding those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);</p> <p>(b) sea water (heading 25.01);</p> <p>(c) distilled or conductivity water or water of similar purity (heading 28.53);</p> <p>(d) acetic acid of a concentration exceeding 10 per cent by mass of acetic acid (heading 29.15);</p> <p>(e) medicaments of heading 30.03 or 30.04; or</p> <p>(f) perfumery or toilet preparations (Chapter 33).</p> <p>2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.</p> <p>3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0,5 per cent vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.</p> <p><b>Sub Heading Notes:</b></p> <p>1. For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 300 kPa.</p> <p><b>Additional Notes:</b></p> <p>1. Traditional African Beer For the purposes of this Chapter "traditional African beer" means beer made by the fermentation of malt or unmalted grain or meal of sorghum, maize, finger millet or pearl millet of which the fermentation has not been arrested provided that—</p> <p>(a) the alcohol content does not exceed 3,5 per cent by volume;</p> <p>(b) no ethyl alcohol has been added;</p> <p>(c) it does not contain and has not been flavoured with hops or products derived from hops; and</p> <p>(d) any sugar which may have been added does not exceed 5 per cent mass by mass of such malt or unmalted grain or meal of sorghum, maize, finger millet or pearl millet.</p> <p>2. "Fortified wine" means wine which is the final product of the alcoholic fermentation of the must of fresh grapes, to which a spirit obtained by distilling grape wine or grape marc has been added to such an extent that the alcohol strength by volume thereof is at least 15 per cent vol. but not exceeding 22 per cent vol.</p> <p>3. The beverages of subheading 2206.00.05, are beverages which, when kept at a temperature of 20°C in closed containers, have an excess pressure of not less than 300 kPa.</p> <p>4. Tariff subheadings 2208.70.21, 2208.70.91, 2208.90.21 and 2208.90.91, shall only apply to liqueurs, cordials and other spirituous beverages containing the following:</p> <p>(a) (i) distilled spirits;</p> <p>(ii) the final product of fermentation of fruit stripped of its character to the extent that it is not classifiable within tariff headings 22.04, 22.05 or 22.06 and of which the volume exceeds the volume of the distilled spirits; and</p> <p>(iii) other non-alcoholic ingredients; or</p> <p>(b) wine spirits to which other non-alcoholic ingredients have been added.</p> <p>5. For the purposes of heading 22.06 -</p> <p>(a) Not more than 20 per cent of the fermentable sugars used in any fermented fruit beverage, fortified or unfortified, may be of an origin other than fruit;</p> <p>(b) Subject to paragraph (c)(iii) and (c)(iv) below, fortified apple or fortified pear beverages shall be fortified by the addition of a rectified spirits derived from apples or pears respectively; and</p> <p>(c) Not more than 25 per cent of the final volume of -</p> <p>(i) fermented apple beverages shall consist of fruit juice derived from pears or added fermented pear beverages;</p> <p>(ii) fermented pear beverages shall consist of fruit juice derived from apples or added fermented apple beverages;</p> <p>(iii) fortified fermented apple beverages shall consist of fruit juice derived from pears, or added fermented pear beverages or fortified fermented pear beverages; and</p> <p>(iv) fortified fermented pear beverages shall consist of fruit juice derived from apples, or added fermented apple beverages, or fortified fermented apple beverages.</p> <p>6. (a) Subheading 2206.00.19 is limited to beverages that are the end product of fermentation of a liquor (wort) of non-malted milled cereals listed in the table in Chapter Note 2 to Chapter 11, whether or not flavoured but not mixed with any other beverages, provided the fermentable sugars are derived solely from the liquor (wort) without the addition of any other sugars during or prior to fermentation.</p> <p>(b) Subheading 2206.00.21 is limited to beverages obtained by mixing the products specified in (a) with any non-alcoholic beverage.</p> <p>7. For the purposes of tariff subheadings 2208.20.11 and 2208.20.91, "brandy" means pot stillled brandy and vintage brandy as defined in the Liquor Products Act, Act 60 of 1989.</p>	<p>A1/1/1338</p> <p>A1/1/1420</p> <p>Tax Prop 2016</p> <p>A1/1/1470</p> <p>Tax Prop 2013</p> <p>Tax Prop 2016</p> <p>Tax Prop 2016</p>



Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
<b>22.01</b>		<b>WATERS, INCLUDING NATURAL OR ARTIFICIAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW</b> • Refer to Import certificate issued by Directorate: Plant Health						
2201.10	9	- Mineral water and aerated waters .....	li	free	free	free	free	A1/1/1352
2201.90	5	- Other .....	li	free	free	free	free	A1/1/1352
<b>22.02</b>		<b>WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09)</b> • Refer to Import certificate issued by Directorate: Plant Health						A1/1/1208
2202.10		- <b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:</b>						AA1/1/1208
2202.10.10	5	-- In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes) ...	li	4,36c/li	free	free	free	A1/1/1505
2202.10.90	8	-- Other .....	li	3,3c/li	free	free	free	A1/1/1505
2202.90		- <b>Other</b>						A1/1/1208
2202.90.20	3	-- In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk) .....	li	21%	free	free	free	A1/1/1505
2202.90.90	4	-- Other .....	li	21%	free	free	free	A1/1/1505
		• Refer to Import certificate issued by Directorate: Plant Health						
<b>2203.00</b>		<b>BEER MADE FROM MALT</b> • Refer to Item 104.10						A1/1/1208
2203.00.05	2	- Traditional African Beer as defined in Additional Note 1 to Chapter 22.....	li	5%	free	free	free	A1/1/1352
2203.00.90	7	- Other .....	li	5%	free	free	free	A1/1/1352
<b>22.04</b>		<b>WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST (EXCLUDING THAT OF HEADING 20.09):</b> • Refer to Item 104.15 • Refer to Import certificate issued by Directorate: Plant Health						
2204.10	4	- <b>Sparkling wine</b> .....	li	25%	free	25%	free	A1/1/1432
2204.2		- <b>Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:</b>						A1/1/1141
2204.21		-- In containers holding 2li or less:						A1/1/1141
2204.21.30	2	--- Grape must with fermentation prevented or arrested by the addition of alcohol.....	li	25%	free	25%	free	A1/1/1432
2204.21.4		--- Unfortified wine .....						A1/1/1420
2204.21.41	8	---- With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.....	li	25%	free	25%	free	A1/1/1446
2204.21.42	6	---- Other .....	li	25%	free	25%	free	A1/1/1432
2204.21.5		--- Fortified wine.....						A1/1/1420
2204.21.51	5	--- With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	li	25%	free	25%	free	A1/1/1446
2204.21.52	3	--- Other .....	li	25%	free	25%	free	A1/1/1432

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
<b>22.04 (Cont.)</b>								
2204.29		-- Other:						A1/1/1141
2204.29.30	3	--- Grape must with fermentation prevented or arrested by the addition of alcohol.....	li	25%	free	25%	free	A1/1/1432
2204.29.4		--- Unfortified wine:						A1/1/1420
2204.29.41	9	--- With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent vol. ....	li	25%	free	25%	free	A1/1/1446
2204.29.42	7	--- Other .....	li	25%	free	25%	free	A1/1/1432
2204.29.5		--- Fortified wine:						A1/1/1420
2204.29.51	6	--- With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent vol. ....	li	25%	free	25%	free	A1/1/1446
2204.29.52	4	--- Other .....	li	25%	free	25%	free	A1/1/1432
2204.30	9	- Other grape must.....	li	25%	free	25%	free	A1/1/1432
<b>22.05</b>		<b>VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:</b>						
		• Refer to Item 104.16						
		• Refer to Import certificate issued by Directorate: Plant Health						
		• Refer to Prohibited Goods Index						
2205.10		- In containers holding 2 li or less:						
2205.10.10	0	-- Sparkling .....	li	25%	free	free	free	A1/1/1505
2205.10.2		-- Unfortified:						A1/1/1420
2205.10.21	6	--- With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. ....	li	25%	free	free	free	A1/1/1505
2205.10.22	4	--- Other .....	li	25%	free	free	free	A1/1/1505
2205.10.3		--- Fortified:						A1/1/1420
2205.10.31	3	--- With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	li	25%	free	free	free	A1/1/1505
2205.10.32	1	--- Other .....	li	25%	free	free	free	A1/1/1505
2205.90		- Other:						
2205.90.2		--- Unfortified:						A1/1/1420
2205.90.21	2	--- With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. ....	li	25%	free	free	free	A1/1/1505
2205.90.22	0	--- Other .....	li	25%	free	free	free	A1/1/1505
2205.90.3		--- Fortified:						A1/1/1420
2205.90.31	8	--- With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	li	25%	free	free	free	A1/1/1505
2205.90.32	8	--- Other .....	li	25%	free	free	free	A1/1/1505
<b>2206.00</b>		<b>OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED:</b>						
		• Refer to Item 104.17						
2206.00.05	3	-- 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.....	li	25%	free	25%	free	Tax Prop 2016
2206.00.15	0	-- Traditional African Beer as defined in Additional Note 1 to Chapter 22.....	li	25%	free	25%	free	A1/1/1432

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
22.06								
2206.00.17	7	-- Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent volume .....	li	25%	free	25%	free	Tax Prop 2013
2206.00.19	3	-- 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.....	li	25%	free	25%	free	Part of Taxation Proposal 2016
2206.00.21	5	-- 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.....	li	25%	free	25%	free	Part of Taxation Proposal 2016
2206.00.81	9	-- Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.....	li	25%	free	25%	free	Tax Prop 2013
2206.00.82	7	-- Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.....	li	25%	free	25%	free	Tax Prop 2013
2206.00.83	5	-- Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. ....	li	25%	free	25%	free	Tax Prop 2013
2206.00.84	3	-- Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23per cent by vol.....	li	25%	free	25%	free	Tax Prop 2013
2206.00.85	1	-- Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.....	li	25%	free	25%	free	Tax Prop 2013
2206.00.87	8	-- Other mixtures of fermented fruit beverages or mead beverages and nonalcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	li	25%	free	25%	free	Tax Prop 2013
2206.00.90	8	-- Other.....	li	25%	free	25%	free	Tax Prop 2013
<b>22.07</b>		<b>UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OR ANY STRENGTH</b> <ul style="list-style-type: none"> <li>• Refer to Import certificate issued by Directorate: Plant Health</li> <li>• Item 104.21</li> </ul>						A1/1/1432 A1/1/1208 w.e.f. 1/1/03
2207.10	0	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher .....	li	317c/laa	free	317c/laa	free	A1/1/1432
2207.20	5	- Ethyl alcohol and other spirits, denatured, of any strength.....	li	317c/laa	free	317c/laa	free	A1/1/1432
<b>22.08</b>		<b>UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES</b> <ul style="list-style-type: none"> <li>• Refer to 104.23</li> <li>• Refer to Import certificate issued by Directorate: Plant Health</li> </ul>						A1/1/1208 w.e.f. 1/1/03
2208.20		- Spirits obtained by distilling grape wine or grape marc:						A1/1/1208 w.e.f. 1/1/03
2208.20.1		-- In containers holding 2 li or less:						
2208.20.11	4	--- Brandy as defined in Additional Note 7 to Chapter 22 .....	li	154c/li	free	free	free	Tax Prop 2016
2208.20.19	9	--- Other .....	li	154c/li	free	free	free	Tax Prop 2016

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
<b>22.08 (Cont.)</b>								
2208.20.9		<b>-- Other:</b>						
2208.20.91	2	--- Brandy as defined in Additional Note 7 to Chapter 22.....	li	136c/li	free	free	free	Tax Prop 2016
2208.20.99	8	--- Other.....	li	136c/li	free	free	free	Tax Prop 2016
2208.30		<b>- Whiskies:</b>						A1/1/1208 w.e.f. 1/1/03
2208.30.10	0	-- In containers holding 2 li or less.....	li	154c/li	free	free	free	A1/1/1505
2208.30.90	9	-- Other.....	li	136c/li	free	free	free	A1/1/1505
2208.40		<b>- Rum and other spirits obtained by distilling fermented sugarcane products:</b>						A1/1/1327
2208.40.10	5	-- In containers holding 2 li or less.....	li	154c/li	free	free	free	A1/1/1505
2208.40.90	3	-- Other.....	li	136c/li	free	free	free	A1/1/1505
2208.50		<b>- Gin and geneva:</b>						A1/1/1208 w.e.f. 1/1/03
2208.50.10	9	-- In containers holding 2 li or less.....	li	154c/li	free	free	free	A1/1/1505
2208.50.90	8	-- Other.....	li	136c/li	free	free	free	A1/1/1505
2208.60		<b>- Vodka:</b>						A1/1/1208 w.e.f. 1/1/03
2208.60.10	4	-- In containers holding 2 li or less.....	li	154c/li	free	free	free	A1/1/1505
2208.60.90	2	-- Other.....	li	136c/li	free	free	free	A1/1/1505
2208.70		<b>- Liqueurs and cordials:</b>						A1/1/1208 w.e.f. 1/1/03
2208.70.2		-- In containers holding 2 li or less:						A1/1/1420
2208.70.21	4	-- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	li	154c/li	free	free	free	A1/1/1505
2208.70.22	2	-- Other.....	li	154c/li	free	free	free	A1/1/1505
2208.70.9		-- Other:						
2208.70.91	5	-- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	li	136c/li	free	free	free	A1/1/1505
2208.70.92	3	-- Other.....	li	136c/li	free	free	free	A1/1/1505
2208.90		<b>- Other:</b>						A1/1/1208 w.e.f. 1/1/03
2208.90.2		-- In containers holding 2 li or less:						A1/1/1420
2208.90.21	3	-- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	li	154c/li	free	free	free	A1/1/1505
2208.90.22	1	-- Other.....	li	154c/li	free	free	free	A1/1/1505
2208.90.9		-- Other:						A1/1/1420
2208.90.91	4	-- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	li	136c/li	free	136c/li	free	A1/1/1456
2208.90.92	2	-- Other.....	li	136c/li	free	136c/li	free	A1/1/1432
<b>2209.00</b>		<b>VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID.....</b> • Refer to Prohibited Goods Index	li	5c/li	free	free	free	A1/1/1505

PART 2				Reference
SECTION A				
SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND				
<b>Section Notes:</b>				
1. Any rate of specific excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.				A1/2A/154
2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.				A1/2A/154
3. If duty should become payable on any beer which is in a process of manufacture, such duty shall be calculated according to the registered strength and quantity of the final product.				A1/2A/154
4. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific excise duty on imported goods of the same class or kind.				A1/12A/154
Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	
<b>104.00</b>		<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>		Tax Prop 2016
<b>104.01</b>	19.01	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:</b>		Tax Prop 2016
	.10 1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19.....	34,7c/kg	Tax Prop 2016
<b>104.10</b>	22.03	<b>Beer made from malt:</b>		Tax Prop 2016
	.10 2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	Tax Prop 2016
	.20 2203.00.90	Other.....	R79.26/li aa	Tax Prop 2016
<b>104.15</b>	22.04	<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):</b>		Tax Prop 2016
	.01 2204.10	Sparkling wine .....	R10.53/li	Tax Prop 2016
		<b>In containers holding 2 li or less:</b>		Tax Prop 2016
		<b>Unfortified wine:</b>		Tax Prop 2016
	.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.....	R3.31/li	Tax Prop 2016
	.04 2204.21.42	Other.....	R161.47/li aa	Tax Prop 2016

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
<b>104.15</b> (Cont.)	2204.21.5	<b>Fortified wine:</b>		Tax Prop 2016
.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R5.82/li	Tax Prop 2016
.06	2204.21.52	Other .....	R161.47/li aa	Tax Prop 2016
	2204.29	<b>Other:</b>		Tax Prop 2016
	2204.29.4	<b>Unfortified wine:</b>		Tax Prop 2016
.07	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.....	R3.31/li	Tax Prop 2016
.08	2204.29.42	Other .....	R161.47/li aa	Tax Prop 2016
	2204.29.5	<b>Fortified wine:</b>		Tax Prop 2016
.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R5.82/li	Tax Prop 2016
.10	2204.29.52	Other .....	R161.47/li aa	Tax Prop 2016
<b>104.16</b>	22.05	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>		Tax Prop 2016
	2205.10	<b>In containers holding 2 li or less:</b>		Tax Prop 2016
.01	2205.10.10	Sparkling .....	R10.53/li	Tax Prop 2016
	2205.10.2	<b>Unfortified:</b>		Tax Prop 2016
.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.....	R3.31/li	Tax Prop 2016
.04	2205.10.22	Other .....	R161.47/li aa	Tax Prop 2016
	2205.10.3	<b>Fortified:</b>		Tax Prop 2016
.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	R5.82/li	Tax Prop 2016
.06	2205.10.32	Other .....	R161.47/li aa	Tax Prop 2016
	2205.90	<b>Other:</b>		Tax Prop 2016
	2205.90.2	<b>Unfortified:</b>		Tax Prop 2016
.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.....	R3.31/li	Tax Prop 2016
.10	2205.90.22	Other .....	R161.47/li aa	Tax Prop 2016

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
<b>104.16</b> (Cont.)	2205.90.3	<b>Fortified:</b>		Tax Prop 2016
.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	R5.82/li	Tax Prop 2016
.12	2205.90.32	Other .....	R161.47/li aa	Tax Prop 2016
<b>104.17</b>	22.06	<b>Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:</b>		Tax Prop 2016
.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 .....	R10.53/li	Tax Prop 2016
.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22 .....	7,82c/li	Tax Prop 2016
.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume .....	R79.26/li aa	Tax Prop 2016
.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. ....	R79.26/li aa	Tax Prop 2016
.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. ....	79.26/li aa	Tax Prop 2016
.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. ....	R79.26/li aa	Tax Prop 2016
.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. ....	R79.26/li aa	Tax Prop 2016
.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. ....	R65.97/li aa	Tax Prop 2016
.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. ....	R65.97/li aa	Tax Prop 2016
.22	2206.00.85	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. ....	R79.26/li aa	Tax Prop 2016
.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. ....	R65.97/li aa	Tax Prop 2016
.90	2206.00.90	Other .....	R161.47/li aa	Tax Prop 2016
<b>104.21</b>	22.07	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>		Tax Prop 2016
.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher.....	R161.47/li aa	Tax Prop 2016
.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength.....	R161.47/li aa	Tax Prop 2016

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
104.23	22.08	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:</b>		Tax Prop 2016
	2208.20	<b>Spirits obtained by distilling grape wine or grape marc:</b>		Tax Prop 2016
	2208.20.1	<b>In containers holding 2 li or less:</b>		Tax Prop 2016
.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22.....	R149.23/li aa	Tax Prop 2016
.02	2208.20.19	Other .....	R161.47/li aa	Tax Prop 2016
	2208.20.9	<b>Other:</b>		Tax Prop 2016
.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22.....	R149.23/li aa	Tax Prop 2016
.04	2208.20.99	Other .....	R161.47/li aa	Tax Prop 2016
	2208.30	<b>Whiskies:</b>		Tax Prop 2016
.05	2208.30.10	In containers holding 2 li or less .....	R161.47/li aa	Tax Prop 2016
.07	2208.30.90	Other .....	R161.47/li aa	Tax Prop 2016
	2208.40	<b>Rum and other spirits obtained by distilling fermented sugarcane products:</b>		Tax Prop 2016
.09	2208.40.10	In containers holding 2 li or less .....	R161.47/li aa	Tax Prop 2016
.11	2208.40.90	Other .....	R161.47/li aa	Tax Prop 2016
	2208.50	<b>Gin and Geneva:</b>		Tax Prop 2016
.13	2208.50.10	In containers holding 2 li or less .....	R161.47/li aa	Tax prop 2016
.15	2208.50.90	Other .....	R161.47/li aa	Tax Prop 2016
	2208.60	<b>Vodka:</b>		Tax Prop 2016
.17	2208.60.10	In containers holding 2 li or less .....	R161.47/li aa	Tax Prop 2016
.19	2208.60.90	Other .....	R161.47/li aa	Tax Prop 2016
	2208.70	<b>Liqueurs and cordials:</b>		Tax Prop 2016
	2208.70.2	<b>In containers holding 2 li or less:</b>		Tax Prop 2016
.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. ....	R65.97/li aa	Tax Prop 2016
.22	2208.70.22	Other .....	R161.47/li aa	Tax Prop 2016
	2208.70.9	<b>Other:</b>		Tax Prop 2016
.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. ....	R65.97/li aa	Tax Prop 2016
.24	2208.70.92	Other .....	R161.47/li aa	Tax Prop 2016
	2208.90	<b>Other:</b>		Tax Prop 2016
	2208.90.2	<b>In containers holding 2 li or less:</b>		Tax Prop 2016
.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. ....	R65.97/li aa	Tax Prop 2016
.26	2208.90.22	Other .....	R161.47/li aa	Tax Prop 2016



Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
	2208.90.9	<b>Other:</b>		Tax Prop 2016
.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. ....	R65.97/li aa	Tax Prop 2016
.28	2208.90.92	Other .....	R161.47/li aa	Tax Prop 2016
<b>104.30</b>	24.02	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>		Tax Prop 2016
	2402.10	<b>Cigars, cheroots and cigarillos containing tobacco:</b>		Tax Prop 2016
.01	2402.10.10	Imported from Switzerland .....	R3 012.17/kg net	Tax Prop 2016
.03	2402.10.90	Other .....	R3 012.17/kg net	Tax Prop 2016
	2402.20	<b>Cigarettes containing tobacco:</b>		Tax Prop 2016
.05	2402.20.10	Imported from Switzerland .....	R6.62/10 cigarettes	Tax Prop 2016
.07	2402.20.90	Other .....	R6.62/10 cigarettes	Tax Prop 2016
	2402.90.1	<b>Cigars, cheroots and cigarillos of tobacco substitutes:</b>		Tax Prop 2016
.09	2402.90.12	Imported from Switzerland .....	R3 012.17/kg net	Tax Prop 2016
.11	2402.90.14	Other .....	R3 012.17/kg net	Tax Prop 2016
	2402.90.2	<b>Cigarettes of tobacco substitutes:</b>		Tax Prop 2016
.13	2402.90.22	Imported from Switzerland .....	R6.62/10 cigarettes	Tax Prop 2016
.15	2402.90.24	Other .....	R6.62/10 cigarettes	Tax Prop 2016
<b>104.35</b>	24.03	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:</b>		Tax Prop 2016
	2403.1	<b>Smoking tobacco, whether or not containing tobacco substitutes in any proportions:</b>		Tax Prop 2016
.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24 .....	R166.40/kg net	Tax Prop 2016
	2403.19	<b>Other:</b>		Tax Prop 2016
.02	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5 kg .....	R166.40/kg net	Tax Prop 2016
.03	2403.19.20	Other pipe tobacco .....	R166.40/kg net	Tax Prop 2016
.05	2403.19.30	Cigarette tobacco .....	R297.60/kg	Tax Prop 2016
	2403.99	<b>Other:</b>		Tax Prop 2016

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
<b>104.35 (Cont.)</b>				
.07	2403.99.30	Other cigarette tobacco substitutes .....	R297.60/kg	Tax Prop 2016
.09	2403.99.40	Other pipe tobacco substitutes .....	R166.40/kg net	Tax Prop 2016
<b>105.00</b>		<b>MINERAL PRODUCTS</b>		A1/2A/154
<b>105.10</b>	27.10	<b>PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY MASS 70 PER CENT OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS:</b>		A1/2A/154
	2710.12	<b>Light oils and preparations:</b>		A1/2B/154
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27 .....	3,909c/li	A1/2A/154
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 .....	free	A1/2A/154
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked ....	free	A1/2A/154
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	3,817c/li	A1/2A/154
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 .....	3,817c/li	A1/2A/154
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked .....	free	A1/2A/154
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked .....	3,817c/li	A1/2A/154