

Jacobsens: Customs Watch



Tariff Amendments: 5 April 2019

Please note that *Government Gazette* and *Government Notice* numbers were not available at the time of publication.

Correction Notice

By the substitution of the article description where it appears in Notice No. R. 500 of *Government Gazette* No. 42338 on 29 March 2019 for tariff subheading 8471.49.90, **with retrospective effect from 1 April 2019**, with the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8471.49.90	7	- - - Other	u	free	free	free	free	free

Tariff Amendment

Customs and Excise Act, 1964, Part 7 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto. In terms of section 48 of the

By the substitution of Note(s) 5 and 6 in Section A to Part 7 of Schedule No. 1 with the following:

5. The sugar content of sugary beverages liable to the levy on sugary beverages must be calculated in grams per 100 millilitres based on -
- the sugar content as certified on a test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC); or
 - in the absence of such a test report, the sugar content of the sugary beverage will be deemed to constitute 20 grams per 100 millilitres.
6. In the case of powder and liquid concentrates or other preparations for the making of beverages, the sugar content must be calculated in grams per 100 millilitres based on -
- the sugar content as certified on a test report as contemplated in paragraph 5(a) above of the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications; and
 - the average sugar content as certified on such test report of the sugar content for all the prepared beverage options when mixed or diluted according to the manufacturer's multiple product specifications; or
 - in the absence of such a test report, the sugar content of the prepared beverage will be deemed to constitute 20 grams per 100 millilitres should the concentrate or preparation be mixed or diluted at a ratio of one part to nine parts water.