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THE PRESIDENCY

No. 38 19 January 2017

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

Act No. 13 of 2016: Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2016

DIE PRESIDENSIE

No. 38 19 Januarie 2017

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

Wet No 13 van 2016: Wet op Skale en Monetére Bedrae en Wysiging van Inkomstewette, 2016

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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 18 January 2017)

ACT

To fix the rates of normal tax; to amend the Transfer Duty Act, 1949, so as to amend the rates of transfer duty and 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; so as to substitute certain notes; to insert a new note; to insert a new section; to provide for additional relief under the voluntary disclosure programme; and to provide for matters connected therewith.

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

ARRANGEMENT OF SECTIONS

Sections

1. Interpretation

Part I

Fixing of rates and monetary amounts and amendment of revenue laws

2. Amendment of section 2 of Act 40 of 1949
3. Fixing of rates of normal tax
4 Amendment of section 5 of Act 58 of 1962
5. Amendment of section 6 of Act 58 of 1962
6. Amendment of section 6A of Act 58 of 1962
7. Amendment of section 9D of Act 58 of 1962
8. Amendment of section 29A of Act 58 of 1962
9. Amendment of section 29B of Act 58 of 1962
10. Amendment of paragraph 9 of Seventh Schedule to Act 58 of 1962
11. Amendment of paragraph 5 of Eighth Schedule to Act 58 of 1962
12. Amendment of paragraph 10 of Eighth Schedule to Act 58 of 1962
13. Amendment of Schedule 1 to Act 91 of 1964

ALGEMENE VERDUIDELIKENDE NOTA:

[ ] Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande verordenings aan.

Woorde met 'n volstreep daaronder dui invoegings in bestaande verordenings aan.

(Engelse teks deur die President geteken)
(Goedgekeur op 18 Januarie 2017)

WET

Tot vasstelling van die skale van normale belasting; wysiging van die Wet op Hereregte, 1949, ten einde skale vir hereregte en monetêre bedrae te wysig; wysiging van die Inkomstebelastingwet, 1962, ten einde skale van belasting en monetêre bedrae te wysig; wysiging van die Doeane- en Aksynswet, 1964, ten einde skale van aksynsreg in Bylae 1 by daardie Wet te wysig; sekere notas te wysig; 'n nuwe nota in te voeg; 'n nuwe artikel in te voeg; om voorsiening te maak vir addisionele verligting kragtens die vrywillige blootleggingsprogram; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

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

INDELING VAN ARTIKELS

Artikels

1. Uitleg

Deel I

Vasstelling van skale en monetêre bedrae en wysiging van inkomstewette

2. Wysiging van artikel 2 van Wet 40 van 1949
3. Vasstelling van skale van normale belasting
4 Wysiging van artikel 5 van Wet 58 van 1962
5. Wysiging van artikel 6 van Wet 58 van 1962
6. Wysiging van artikel 6A van Wet 58 van 1962
7. Wysiging van artikel 9D van Wet 58 van 1962
8. Wysiging van artikel 29A van Wet 58 van 1962
9. Wysiging van artikel 29B van Wet 58 van 1962
10. Wysiging van paragraaf 9 van Sewende Bylae by Wet 58 van 1962
11. Wysiging van paragraaf 5 van Agtste Bylae by Wet 58 van 1962
12. Wysiging van paragraaf 10 van Agtste Bylae by Wet 58 van 1962
13. Wysiging van Bylae 1 by Wet 91 van 1964

Part II

Additional voluntary disclosure relief

14. Interpretation
15. Additional relief under voluntary disclosure programme
16. Certain amounts to be included in taxable income of person qualifying for additional relief under voluntary disclosure programme
17. Rebasing of value of asset and loss limitation for capital gains tax purposes
18. Election in respect of trusts

Part III

Miscellaneous

19. Short title

SCHEDULE I

SCHEDULE II

Interpretation

1. (1) For the purposes of sections 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, Part II and Schedule I, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962 (Act No. 58 of 1962), bears the meaning so assigned unless the context otherwise indicates.

(2) For the purposes of Schedule II, any word or expression to which a meaning has been assigned in the Customs and Excise Act, 1964 (Act No. 91 of 1964), bears the meaning so assigned unless the context otherwise indicates.

Part I

Fixing of rates and monetary amounts and amendment of revenue laws

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 and section 2 of Act 13 of 2015

2. (1) Section 2 of the Transfer Duty Act, 1949, is hereby amended—

(a) by the deletion in paragraph *(b)* of subsection (1) of the word ''and'' at the end of subparagraph (iv);

(b) by the substitution in paragraph *(b)* of subsection (1) for subparagraph (v) of the following subparagraph:

''(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 <u>but does not exceed R10 million; and</u>''; and

(c) by the addition in paragraph *(b)* of subsection (1) of the following subparagraph:

''<u>(vi) 13 per cent of so much of the said value or the said amount, as the case may be, as exceeds R10 million.</u>''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of property acquired or interest or restriction in any property renounced on or after that date.

Deel II

Addisionele vrywillige blootleggingsverligting

14. Uitleg
15. Addisionele verligting kragtens vrywillige blootleggingsprogram
16. Sekere bedrae wat ingesluit moet word in belasbare inkomste van persoon wat kwalifiseer vir addisionele verligting kragtens vrywillige blootleggingsprogram
17. Herbasering van waarde van bate en verliesbeperking vir kapitaalwinsbelastingdoeleindes
18. Keuse met betrekking tot trusts

Deel III

Diverse

19. Kort titel

BYLAE I

BYLAE II

Uitleg

1. (1) By die toepassing van artikels 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, Deel II en Bylae I, dra enige woord of uitdrukking waaraan 'n betekenis in die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), geheg is die betekenis aldus daaraan geheg, tensy uit die samehang anders blyk.

(2) By die toepassing van Bylae II dra enige woord of uitdrukking waaraan 'n betekenis in die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), geheg is die betekenis aldus daaraan geheg, tensy uit die samehang anders blyk.

Deel I

Vasstelling van skale en monetêre bedrae en wysiging van inkomstewette

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 en artikel 2 van Wet 13 van 2015

2. (1) Artikel 2 van die Wet op Hereregte, 1949, word hierby gewysig—

(a) deur in paragraaf *(b)* van subartikel (1) die woord ''en'' aan die einde van subparagraaf (iv) te skrap;

(b) deur in paragraaf *(b)* van subartikel (1) subparagraaf (v) deur die volgende subparagraaf te vervang:

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

(c) deur in paragraaf *(b)* van subartikel (1) die volgende subparagraaf by te voeg:

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

(2) Subartikel (1) word geag op 1 Maart 2016 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.

6

Fixing of rates of normal tax

3. (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, 2, 3, 4, 5, 6, 7 and 9 of Schedule I.

(2) The rate of tax fixed by Parliament in terms of section 48B(1) of the Income Tax Act, 1962, is set out in paragraph 8 of Schedule I.

(3) 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 the year of assessment ending during the period of 12 months ending on 28 February 2017;

(b) any company for any year of assessment ending during the period of 12 months ending on 31 March 2017; and

(c) any trust (other than a special trust) for any year of assessment commencing and ending during the period commencing on 1 March 2016 and ending on 28 February 2017.

(4) The rate of tax referred to in subsection (2) applies in respect of the taxable turnover of a person that is a registered micro business as defined in paragraph 1 of the Sixth Schedule to the Income Tax Act, 1962, in respect of any year of assessment ending during the period of 12 months ending on 28 February 2017.

Amendment of section 5 of Act 58 of 1962, as substituted by section 2 of Act 6 of 1963 and amended by section 5 of Act 90 of 1964, section 6 of Act 88 of 1965, section 7 of Act 55 of 1966, section 6 of Act 95 of 1967, section 6 of Act 76 of 1968, section 7 of Act 89 of 1969, section 5 of Act 88 of 1971, section 5 of Act 90 of 1972, section 5 of Act 65 of 1973, section 5 of Act 103 of 1976, section 5 of Act 113 of 1977, section 3 of Act 104 of 1980, section 4 of Act 96 of 1981, section 4 of Act 91 of 1982, section 3 of Act 94 of 1983, section 3 of Act 121 of 1984, section 3 of Act 65 of 1986, section 3 of Act 90 of 1988, section 3 of Act 129 of 1991, section 5 of Act 21 of 1994, section 4 of Act 21 of 1995, section 7 of Act 5 of 2001, section 5 of Act 19 of 2001, section 10 of Act 30 of 2002, section 15 of Act 45 of 2003, section 4 of Act 20 of 2006, section 4 of Act 8 of 2007, section 3 of Act 3 of 2008, section 6 of Act 60 of 2008, section 8 of Act 17 of 2009, section 7 of Act 7 of 2010, section 8 of Act 24 of 2011, section 271 of Act 28 of 2011 and section 5 of Act 31 of 2013

4. (1) Section 5 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (1) for paragraph *(c)* of the following paragraph:

"*(c)* any person (other than a company) during the year of assessment **[ended]** <u>ending during the period of 12 months ending</u> the last day of February each year; and".

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date.

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, section 6 of Act 24 of 2011, section 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 and section 4 of Act 25 of 2015

Vasstelling van skale van normale belasting

3. (1) Die skale van belasting deur die Parlement vasgestel ingevolge artikel 5(2) van die Inkomstebelastingwet, 1962, word in paragrawe 1, 2, 3, 4, 5, 6, 7 en 9 van Bylae I uiteengesit.

(2) Die skaal van belasting deur die Parlement vasgestel ingevolge artikel 48B(1) van die Inkomstebelastingwet, 1962, word in paragraaf 8 van Bylae I uiteengesit.

(3) 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 die jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat eindig op 28 Februarie 2017;

(b) enige maatskappy vir enige jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat eindig op 31 Maart 2017; en

(c) enige trust (behalwe 'n spesiale trust) vir enige jaar van aanslag wat begin en eindig gedurende die tydperk wat begin op 1 Maart 2016 en eindig op 28 Februarie 2017.

(4) Die skaal van belasting bedoel in subartikel (2) is van toepassing ten opsigte van die belasbare omset van 'n persoon wat 'n geregistreerde mikrobesigheid soos omskryf in paragraaf 1 van die Sesde Bylae by die Inkomstebelastingwet, 1962, was ten opsigte van enige jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op 28 Februarie 2017 eindig.

Wysiging van artikel 5 van Wet 58 van 1962, soos vervang deur artikel 2 van Wet 6 van 1963 en gewysig deur artikel 5 van Wet 90 van 1964, artikel 6 van Wet 88 van 1965, artikel 7 van Wet 55 van 1966, artikel 6 van Wet 95 van 1967, artikel 6 van Wet 76 van 1968, artikel 7 van Wet 89 van 1969, artikel 5 van Wet 88 van 1971, artikel 5 van Wet 90 van 1972, artikel 5 van Wet 65 van 1973, artikel 5 van Wet 103 van 1976, artikel 5 van Wet 113 van 1977, artikel 3 van Wet 104 van 1980, artikel 4 van Wet 96 van 1981, artikel 4 van Wet 91 van 1982, artikel 3 van Wet 94 van 1983, artikel 3 van Wet 121 van 1984, artikel 3 van Wet 65 van 1986, artikel 3 van Wet 90 van 1988, artikel 3 van Wet 129 van 1991, artikel 5 van Wet 21 van 1994, artikel 4 van Wet 21 van 1995, artikel 7 van Wet 5 van 2001, artikel 10 van Wet 30 van 2002, artikel 15 van Wet 45 van 2003, artikel 4 van Wet 20 van 2006, artikel 4 van Wet 8 van 2007, artikel 3 van Wet 3 van 2008, artikel 6 van Wet 60 van 2008, artikel 8 van Wet 17 van 2009, artikel 7 van Wet 7 van 2010, artikel 8 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011 en artikel 5 van Wet 31 van 2013

4. (1) Artikel 5 van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (1) paragraaf *(c)* deur die volgende paragraaf te vervang:

"*(c)* enige persoon (behalwe 'n maatskappy) gedurende die jaar van aanslag eindigende gedurende die tydperk van 12 maande eindigende op die laaste dag van Februarie elke jaar; en".

(2) Subartikel (1) word geag in werking te getree het op 1 Maart 2016 en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum 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, artikel 6 van Wet 24 van 2011, artikel 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 en artikel 4 van Wet 25 van 2015

5. (1) Section 6 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (2) for paragraph *(a)* of the following paragraph:

''*(a)* a primary rebate, an amount of **[R13 257]** R13 500;''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 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, section 6 of Act 31 of 2013, section 7 of Act 31 of 2013, section 4 of Act 42 of 2014 and section 5 of Act 13 of 2015

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

''(i) **[R270]** R 286, in respect of benefits to the person;

(ii) **[R540]** R 572, in respect of benefits to the person and one dependant; or

(iii) **[R540]** R 572, in respect of benefits to the person and one dependant, plus **[R181]** R192, in respect of benefits to each additional dependant,''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 9D of Act 58 of 1962, as inserted by section 9 of Act 28 of 1997 and amended by section 28 of Act 30 of 1998, section 17 of Act 53 of 1999, section 19 of Act 30 of 2000, section 10 of Act 59 of 2000, section 9 of Act 5 of 2001, section 22 of Act 60 of 2001, section 14 of Act 74 of 2002, section 22 of Act 45 of 2003, section 13 of Act 32 of 2004, section 14 of Act 31 of 2005, section 9 of Act 20 of 2006, section 9 of Act 8 of 2007, section 96 of Act 8 of 2007, section 15 of Act 35 of 2007, section 8 of Act 3 of 2008, section 13 of Act 60 of 2008, section 12 of Act 17 of 2009, section 16 of Act 7 of 2010, section 146 of Act 7 of 2010, section 25 of Act 24 of 2011, section 14 of Act 22 of 2012, section 156 of Act 22 of 2012, section 19 of Act 31 of 2013, section 12 of Act 43 of 2014 and section 13 of Act 25 of 2015

7. (1) Section 9D of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (2A) in the proviso for paragraph *(f)* of the following paragraph:

''*(f)* where the resident contemplated in subsection (2) is a natural person, special trust or an insurer in respect of its individual policyholder fund, the taxable capital gain of the controlled foreign company shall, for the purposes of paragraph 10 of the Eighth Schedule, be **[33,3]** 40 per cent of that company's net capital gain for the relevant foreign tax year;''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 29A of Act 58 of 1962, as inserted by section 30 of Act 53 of 1999 and amended by section 36 of Act 59 of 2000, section 15 of Act 5 of 2001, section 15 of Act 19 of 2001, section 39 of Act 60 of 2001, section 30 of Act 74 of 2002, section 16 of Act 16 of 2004, section 23 of Act 20 of 2006, section 21 of Act 3 of 2008, section 52 of Act 7 of 2010, section 62 of Act 22 of 2012, section 77 of Act 31 of 2013, section 47 of Act 43 of 2014 and section 53 of Act 25 of 2015

8. (1) Section 29A of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (11)*(a)*(ii) for subitem (C) of the following subitem:

''(C) 'U' represents the amount determined under subitem (DD) of item (D) multiplied by **[0,333]** 0.4 in the case of the individual policyholder fund and **[0,666]** 0.8 in the case of the company policyholder fund; and''.

5. (1) Artikel 6 van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (2) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* 'n primêre korting toegelaat, 'n bedrag van **[R13 275]** R13 500;".

(2) Subartikel (1) word geag op 1 Maart 2016 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, artikel 6 van Wet 31 van 2013, artikel 7 van Wet 31 van 2013, artikel 4 van Wet 42 van 2014 en artikel 5 van Wet 13 van 2015

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

"(i) **[R270]** R286, ten opsigte van voordele aan die persoon;

(ii) **[R540]** R572, ten opsigte van voordele aan die persoon en een afhanklike; of

(iii) **[R540]** R572, ten opsigte van voordele aan die persoon en een afhanklike, plus **[R181]** R192, ten opsigte van voordele aan elke bykomende afhanklike,".

(2) Subartikel (1) word geag op 1 Maart 2016 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 9D van Wet 58 van 1962, soos ingevoeg deur artikel 9 van Wet 28 van 1997 en gewysig deur artikel 28 van Wet 30 van 1998, artikel 17 van Wet 53 van 1999, artikel 19 van Wet 30 van 2000, artikel 10 van Wet 59 van 2000, artikel 9 van Wet 5 van 2001, artikel 22 van Wet 60 van 2001, artikel 14 van Wet 74 van 2002, artikel 22 van Wet 45 van 2003, artikel 13 van Wet 32 van 2004, artikel 14 van Wet 31 van 2005, artikel 9 van Wet 20 van 2006, artikel 9 van Wet 8 van 2007, artikel 96 van Wet 8 van 2007, artikel 15 van Wet 35 van 2007, artikel 8 van Wet 3 van 2008, artikel 13 van Wet 60 van 2008, artikel 12 van Wet 17 van 2009, artikel 16 van Wet 7 van 2010, artikel 146 van Wet 7 van 2010, artikel 25 van Wet 24 van 2011, artikel 14 van Wet 22 van 2012, artikel 156 van Wet 22 van 2012, artikel 19 van Wet 31 van 2013, artikel 12 van Wet 43 van 2014 en artikel 13 van Wet 25 van 2015

7. (1) Artikel 9D van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (2A) in die voorbehoudsbepaling paragraaf *(f)* deur die volgende paragraaf te vervang:

"*(f)* waar die inwoner in subartikel (2) bedoel 'n natuurlike persoon, 'n spesiale trust of 'n versekeraar met betrekking tot sy individuele polishouerfonds is, is die belasbare kapitaalwins van die beheerde buitelandse maatskappy, by die toepassing van paragraaf 10 van die Agtste Bylae, **[33,3]** 40 persent van daardie maatskappy se netto kapitaalwins vir die betrokke buitelandse belastingjaar;".

(2) Subartikel (1) word geag op 1 Maart 2016 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 29A van Wet 58 van 1962, soos ingevoeg deur artikel 30 van Wet 53 van 1999 en gewysig deur artikel 36 van Wet 59 van 2000, artikel 15 van Wet 5 van 2001, artikel 15 van Wet 19 van 2001, artikel 39 van Wet 60 van 2001, artikel 30 van Wet 74 van 2002, artikel 16 van Wet 16 van 2004, artikel 23 van Wet 20 van 2006, artikel 21 van Wet 3 van 2008, artikel 52 van Wet 7 van 2010, artikel 62 van Wet 22 van 2012, artikel 77 van Wet 31 van 2013, artikel 47 van Wet 43 van 2014 en artikel 53 van Wet 25 van 2015

8. (1) Artikel 29A van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (11)*(a)*(ii) subitem (C) deur die volgende subitem te vervang:

"(C) 'U' die bedrag bepaal kragtens subsubitem (DD) van item (D) vermenigvuldig met **[0,333]** 0.4 in die geval van die individuele polishouerfonds en **[0,666]** 0.8 in die geval van die maatskappypolishouerfonds; en".

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment ending on or after that date.

Amendment of section 29B of Act 58 of 1962, as inserted by section 63 of Act 22 of 2012 and amended by section 78 of Act 31 of 2013

9. (1) Section 29B of the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in subsection (1) for the definition of ''realisation year'' of the following definition:

'' **'realisation year'**, in relation to an insurer, means the first year of assessment of that insurer that ends on or after 29 February **[2012]** 2016.'';

(b) by the substitution in subsection (2) for the words preceding paragraph *(a)* of the following words:

''An insurer must be deemed to have disposed of each asset held by that insurer on 29 February **[2012]** 2016, at the close of the day, in respect of all its policyholder funds, other than an asset that constitutes—'';

(c) by the substitution in subsection (5) for paragraph *(a)* of the following paragraph:

''*(a)* In addition to any inclusion in any aggregate capital gain or aggregate capital loss of the policyholder funds of an insurer, that insurer must, in respect of each of those policyholder funds, include in the aggregate capital gain or aggregate capital loss of each of those funds for the realisation year and each of the **[three]** two years of assessment following that realisation year an amount equal to **[18,75]** 27.75 per cent of an amount determined in terms of paragraph *(b)*.''; and

(d) by the substitution in subsection (5) for paragraph *(c)* of the following paragraph:

''*(c)* Where a person ceases to conduct the business of an insurer prior to the expiration of the **[three]** two years of assessment contemplated in paragraph *(a)*, any amount determined in terms of paragraph *(b)* must, to the extent that the amount has not been included as contemplated in paragraph *(a)*, be so included in the year of assessment during which the person ceases to conduct the business of an insurer.''.

(2) Subsection (1) is deemed to have come into operation on 29 February 2016.

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 and section 8 of Act 23 of 2013, section 6 of Act 42 of 2014 and section 76 of Act 43 of 2014

10. (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 **[R73 650]** R75 000:''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date.

Amendment of paragraph 5 of Eighth Schedule to Act 58 of 1962, as amended by section 32 of Act 9 of 2006, section 2 of Act 8 of 2007, section 1 of Act 3 of 2008, section 67 of Act 17 of 2009, section 107 of Act 24 of 2011 and section 8 of Act 13 of 2012

11. (1) Paragraph 5 of the Eighth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (1) of the following subparagraph:

''(1) Subject to subparagraph (2), the annual exclusion of a natural person and a special trust in respect of a year of assessment is **[R30 000]** R40 000.''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date.

(2) Subartikel (1) word geag op 1 Maart 2016 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum eindig.

Wysiging van artikel 29B van Wet 58 van 1962, soos ingevoeg deur artikel 63 van Wet 22 van 2012 en gewysig deur artikel 78 van Wet 31 van 2013

9. (1) Artikel 29B van die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in subartikel (1) die omskrywing van ''realisasiejaar'' deur die volgende omskrywing te vervang:

'' **'realisasiejaar'**, met betrekking tot 'n versekeraar, die eerste jaar van aanslag van daardie versekeraar wat op of na 29 Februarie **[2012]** 2016 eindig.'';

(b) deur in subartikel (2) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

'' 'n Versekeraar word geag te beskik het oor elke bate gehou deur daardie versekeraar op 29 Februarie **[2012]** 2016, aan die einde van die dag, ten opsigte van al sy polishouerfondse, buiten 'n bate wat—'';

(c) deur in subartikel (5) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* Bykomend tot enige insluiting by enige totale kapitaalwins of totale kapitaalverlies van die polishouerfondse van 'n versekeraar moet daardie versekeraar, ten opsigte van elk van daardie polishouerfondse, by die totale kapitaalwins of totale kapitaalverlies van elk van daardie fondse vir die realisasiejaar en elk van die **[drie]** twee jare van aanslag wat volg op daardie realisasiejaar 'n bedrag gelyk aan **[18,75]** 27.75 persent van 'n bedrag ingevolge paragraaf *(b)* bepaal, insluit.''; en

(d) deur in subartikel (5) paragraaf *(c)* deur die volgende paragraaf te vervang:

''*(c)* Waar 'n persoon ophou om die besigheid van 'n versekeraar te bedryf voor die verstryking van die **[drie]** twee jaar van aanslag beoog in paragraaf *(a)* word enige bedrag bepaal ingevolge paragraaf *(b)*, namate die bedrag nie ingesluit is nie soos beoog in paragraaf *(a)*, aldus ingesluit in die jaar van aanslag waartydens die persoon ophou om die besigheid van 'n versekeraar te bedryf.''.

(2) Subartikel (1) word geag op 29 Februarie 2016 in werking te getree het.

Wysiging van paragraaf 9 van 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 en artikel 76 van Wet 43 van 2014

10. (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 **[R73 650]** R75 000 voorstel:''.

(2) Subartikel (1) word geag op 1 Maart 2016 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 5 van Agtste Bylae by Wet 58 van 1962, soos gewysig deur artikel 32 van Wet 9 van 2006, artikel 2 van Wet 8 van 2007, artikel 1 van Wet 3 van 2008, artikel 67 van Wet 17 van 2009, artikel 107 van Wet 24 van 2011 en artikel 8 van Wet 13 van 2012

11. (1) Paragraaf 5 van die Agtste Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (1) deur die volgende subparagraaf te vervang:

''(1) Behoudens subparagraaf (2) is 'n natuurlike persoon en 'n spesiale trust se jaarlikse uitsluiting ten opsigte van 'n jaar van aanslag **[R30 000]** R40 000.''.

(2) Subartikel (1) word geag in werking te getree het op 1 Maart 2016 en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Amendment of paragraph 10 of Eight Schedule to Act 58 of 1962, as amended by section 66 of Act 74 of 2002, section 9 of Act 13 of 2012, section 105 of Act 22 of 2012 and section 79 of Act 43 of 2012

12. (1) Paragraph 10 of the Eighth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution for subparagraph *(a)* of the following subparagraph:

"*(a)* in the case of a natural person or a special trust as defined in section 1 of the Act, **[33,3]** 40 per cent;";

(b) by the substitution in subparagraph *(b)* for item (i) of the following item:

"(i) individual policyholder fund, **[33,3]** 40 per cent;";

(c) by the substitution in subparagraph *(b)* for items (iii) and (iv) of the following items, respectively:

"(iii) company policyholder fund, **[66,6]** 80 per cent; and

(iv) risk policy fund, **[66,6]** 80 per cent; or"; and

(d) by the substitution for subparagraph *(c)* of the following subparagraph:

"*(c)* in any other case, **[66,6]** 80 per cent,".

(2) Paragraphs *(a)* and *(d)* of subsection (1) are deemed to have come into operation on 1 March 2016 and apply in respect of years of assessment commencing on or after that date.

(3) Paragraphs *(b)* and *(c)* of subsection (1) are—

(a) in respect of deemed disposals made by virtue of section 29B of the Income Tax Act, 1962, deemed to have come into operation on 29 February 2016 and apply in respect of those disposals; and

(b) in respect of any disposals other than deemed disposals contemplated in paragraph *(a)*, deemed to have come into operation on 1 March 2016 and apply in respect of those disposals that are made on or after that date.

Amendment of Schedule 1 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 and section 8 of Act 13 of 2015

13. (1) Schedule No. 1 to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended as set out in Schedule II.

(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 are deemed to have come into operation on 24 February 2016.

(3) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Part III of Schedule II are deemed to have come into operation on 1 February 2017.

Wysiging van paragraaf 10 van Agtste Bylae by Wet 58 van 1962, soos gewysig deur artikel 66 van Wet 74 van 2002, artikel 9 van Wet 13 van 2012, artikel 105 van Wet 22 van 2012 en artikel 79 van Wet 43 van 2012

12. (1) Paragraaf 10 van die Agtste Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur subparagraaf *(a)* deur die volgende subparagraaf te vervang:

"*(a)* in die geval van 'n natuurlike persoon of 'n spesiale trust soos in artikel 1 van die Wet omskryf, **[33,3]** 40 persent;";

(b) deur in subparagraaf *(b)* item (i) deur die volgende item te vervang:

"(i) sy individuele polishouerfonds, **[33,3]** 40 persent;";

(c) deur in subparagraaf *(b)* items (iii) en (iv) onderskeidelik deur die volgende items te vervang:

"(iii) sy maatskappypolishouerfonds, **[66,6]** 80 persent; en

(iv) risikopolis, **[66,6]** 80 persent; of"; en

(d) deur subparagraaf *(c)* deur die volgende subparagraaf te vervang:

"*(c)* in enige ander geval, **[66,6]** 80 persent,".

(2) Paragrawe *(a)* en *(d)* van subartikel (1) word geag in werking te getree het op 1 Maart 2016 en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

(3) Paragrawe *(b)* en *(c)* van subartikel (1) word—

(a) geag op 29 Februarie 2016 in werking te getree het ten opsigte van geagte beskikkings gemaak uit hoofde van artikel 29B van die Inkomstebelastingwet, 1962, en is van toepassing ten opsigte van daardie beskikkings; en

(b) ten opsigte van enige ander beskikkings as geagte beskikkings beoog in paragraaf *(a)*, geag op 1 Maart 2016 in werking te getree het en is van toepassing ten opsigte van daardie beskikkings wat op of na daardie datum gemaak is.

Wysiging van Bylae 1 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 en artikel 8 van Wet 13 van 2015

13. (1) Bylae No. 1 by die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), word hierby gewysig soos in Bylae II uiteengesit.

(2) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings uiteengesit in Dele I en II van Bylae II geag op 24 Februarie 2016 in werking te getree het.

(3) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings uiteengesit in Deel III van Bylae II geag op 1 Februarie 2017 in werking te getree het.

14

Part II

Additional voluntary disclosure relief

Interpretation

14. For the purposes of this Part—

"Income Tax Act" means the Income Tax Act, 1962 (Act No. 58 of 1962);

"tax Act" means a tax Act as defined in section 1 of the Tax Administration Act; and

"trust" means a trust as defined in section 1(1) of the Income Tax Act and includes any similar arrangement formed or established under the laws of any country other than the Republic.

Additional relief under voluntary disclosure programme

15. (1) For the purposes of providing additional relief under the voluntary disclosure programme contemplated in Part B of Chapter 16 of the Tax Administration Act, there must, in the hands of a person and in respect of any year of assessment ending on or before 28 February 2015, be exempt from any tax imposed under the Estate Duty Act and any tax imposed under the Income Tax Act, other than employees' tax, as defined in paragraph 1 of the Fourth Schedule to the Income Tax Act, an amount determined in accordance with subsection (2) in respect of which—

(a) that person has made an application under section 2 of the Rates and Monetary Amounts and Amendment of Revenue Laws (Administration) Act, 2016; and

(b) a voluntary disclosure agreement has been concluded under section 230 of the Tax Administration Act in respect of that application.

(2) The amount contemplated in subsection (1) is equal to the amount of the receipts and accruals not declared to the Commissioner as required by the Estate Duty Act or the Income Tax Act, from which an asset, situated outside the Republic and held by the person during the period 1 March 2010 to 28 February 2015, was wholly or partly derived.

(3) A person who held an asset wholly or partly derived from receipts and accruals not declared to the Commissioner as required by the Estate Duty Act or the Income Tax Act, which was disposed of before 1 March 2010, other than by way of a donation or disposal on loan account to a trust, may elect that the asset be deemed to have been held during the period 1 March 2010 to 28 February 2015 for the purposes of this section and section 16 and that its value for that period be equal to its highest value, as determined under section 16(2), while actually held and not disposed of.

(4) For the purposes of subsection (3), where the value as contemplated in that subsection cannot be determined, the Commissioner may agree to accept a reasonable estimate of that value.

(5) If a receipt or accrual exempt from tax in the hands of a person under subsection (1) was received or accrued by way of inheritance or donation, that inheritance or donation must be exempt from estate duty under the Estate Duty Act or donations tax under the Income Tax Act in the hands of the estate or the donor.

(6) For the purposes of subsection (2), a share or similar interest in a controlled foreign company, as defined in section 9D(1) of the Income Tax Act, is deemed to have been partly derived from amounts that must be included in the income of a holder of that share or interest under section 9D(2) of that Act.

Certain amounts to be included in taxable income of person qualifying for additional relief under voluntary disclosure programme

16. (1) There must be included in the taxable income of a person who qualifies for additional relief under section 15(1), in the first year of assessment ending on or after 1 March 2014, an amount equal to 40 per cent of the highest amount determined under subsection (2) in respect of the aggregate value of all assets referred to in section 15 as at the end of each year of assessment ending on or after 1 March 2010 but not ending on or after 1 March 2015.

Deel II

Addisionele vrywillige blootleggingsverligting

Uitleg

14. By die toepassing van hierdie Deel beteken—

"Belastingwet" 'n Belastingwet soos omskryf in artikel 1 van die Wet op Belastingadministrasie;

"Inkomstebelastingwet" die Inkomstebelastingwet, 1962 (Wet No.58 van 1962); en

"trust" 'n trust soos omskryf in artikel 1(1) van die Inkomstebelastingwet, en sluit in enige soortgelyke reëling gestig of opgerig kragtens die wette van enige ander land as die Republiek.

Addisionele verligting kragtens vrywillige blootleggingsprogram

15. (1) Ten einde addisionele verligting kragtens the vrywillige blootleggingsprogram beoog in Deel B van Hoofstuk 16 van die Wet op Belastingadministrasie te voorsien, word daar, in die hande van 'n persoon en ten opsigte van enige jaar van aanslag wat eindig op of voor 28 Februarie 2015, vrygestel van enige belasting opgelê kragtens die Boedelbelastingwet en enige belasting opgelê kragtens die Inkomstebelastingwet, buiten werknemersbelasting, soos omskryf in paragraaf 1 van die Vierde Bylae by die Inkomstebelastingwet, 'n bedrag bepaal ingevolge subartikel (2) ten opsigte waarvan—

(a) daardie persoon 'n aansoek gebring het kragtens artikel 2 van die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2016; en

(b) 'n vrywillige blootleggingsooreenkoms ten opsigte van daardie aansoek kragtens artikel 230 van die Wet op Belastingadministrasie gesluit is.

(2) Die bedrag beoog in subartikel (1) is gelykstaande aan die bedrag van die ontvangste en toevallings nie aan die Kommissaris verklaar nie soos vereis deur die Boedelbelastingwet of die Inkomstebelastingwet, waaruit 'n bate, wat buite die Republiek geleë is en gehou was deur die persoon gedurende die tydperk 1 Maart 2010 tot 28 Februarie 2015, in die geheel of gedeeltelik verkry was.

(3) 'n Persoon wat 'n bate gehou het in die geheel of gedeeltelik verkry vanuit ontvangste en toevallings nie aan die Kommissaris verklaar nie soos vereis deur die Boedelbelastingwet of Inkomstebelastingwet, waaroor beskik is op of voor 1 Maart 2010, buiten by wyse van 'n skenking of beskikking op leningsrekening aan 'n trust, mag 'n keuse uitoefen dat die bate geag word gehou te wees gedurende die tydperk 1 Maart 2010 tot 28 Februarie 2015 by die toepassing van hierdie artikel en artikel 16 en dat sy waarde vir daardie tydperk gelyk is aan sy hoogste waarde, soos bepaal kragtens artikel 16(2), terwyl dit werklik gehou is en nie daaroor beskik is nie.

(4) By die toepassing van subartikel (3), waar die waarde soos beoog in daardie subartikel nie bepaal kan word nie, kan die Kommissaris ooreenkom om 'n redelike skatting van daardie waarde te aanvaar.

(5) Indien 'n ontvangs of toevalling wat kragtens subartikel (1) vrygestel is in die hande van 'n persoon ontvang of toegeval was by wyse van erflating of skenking, word daardie erflating of skenking vrygestel van boedelbelasting kragtens die Boedelbelastingwet of belasting op geskenke kragtens die Inkomstebelastingwet in die hande van die boedel of die skenker.

(6) By die toepassing van subartikel (2), word 'n aandeel of soortgelyke belang in 'n beheerde buitelandse maatskappy, soos omskryf in artikel 9D(1) van die Inkomstebelastingwet, geag gedeeltelik verkry te wees van bedrae wat ingesluit word in die inkomste van 'n houer van daardie aandeel of belang kragtens artikel 9D(2) van daardie Wet.

Sekere bedrae wat ingesluit moet word in belasbare inkomste van persoon wat kwalifiseer vir addisionele verligting kragtens vrywillige blootleggingsprogram

16. (1) Daar word ingesluit in die belasbare inkomste van 'n persoon wat kwalifiseer vir addisionele verligting kragtens artikel 15(1), in die eerste jaar van aanslag wat eindig op of na 1 Maart 2014, 'n bedrag gelyk aan 40 persent van die hoogste bedrag bepaal kragtens subartikel (2) ten opsigte van die totale waarde van alle bates beoog in artikel 15 soos aan die einde van elke jaar van aanslag wat eindig op of na 1 Maart 2010 maar wat nie op of na 1 Maart 2015 eindig nie.

(2) The value referred to in subsection (1) is the market value determined in the relevant foreign currency and translated to the currency of the Republic at the spot rate on the last business day in the Republic on or before the end of each year of assessment.

Rebasing of value of asset and loss limitation for capital gains tax purposes

17. An asset referred to in section 15 that was held and not disposed of on the last day of the year of assessment ending on or before 28 February 2015 must be deemed to have been acquired on that day at a cost equal to the value of that asset under section 16, in the relevant foreign currency, for the purposes of determining a capital gain or capital loss under the Eighth Schedule to the Income Tax Act on the disposal of that asset: Provided that such cost must be limited to the proceeds on the disposal of that asset less the expenditure allowable under paragraph 20 of that Schedule incurred on or after that day in respect of that asset.

Election in respect of trusts

18. (1) For the purposes of sections 15, 16 and 17, a person who is a donor (or the deceased estate of a donor) or a beneficiary in relation to a discretionary trust which is not a resident may elect that any asset situated outside the Republic contemplated in subsection (2), which was held by the discretionary trust during the period 1 March 2010 to 28 February 2015, be deemed to have been held by that person for the purposes of all tax Acts.

(2) Subsection (1) applies in respect of an asset situated outside the Republic held by a discretionary trust, if that asset—

(a) had been acquired by the trust by way of a donation or is derived from such a donation;

(b) has been wholly or partly derived from any amount not declared to the Commissioner as required by the Estate Duty Act or the Income Tax Act; and

(c) has not vested in any beneficiary of that trust at the time that election is made.

(3) *(a)* Subject to paragraph *(b)*, where a person makes an election as contemplated in subsection (1), that person must be deemed to have—

(i) held the asset contemplated in that subsection from the date on which the discretionary trust acquired the asset;

(ii) received or accrued the same income and incurred the same expenditure in respect of that asset as the trust received, accrued or incurred; and

(iii) dealt with the asset in the same manner as the trust dealt with that asset.

(b) Paragraph *(a)* must apply until—

(i) the asset is disposed of by the trust;

(ii) the person would be treated as having disposed of the asset in terms of the Income Tax Act; or

(iii) in the case of a deceased estate, company or other juristic person, the day before that person ceases to exist by operation of law.

(c) When paragraph *(b)* applies, the person must be treated as having disposed of that asset for consideration equal to the market value of that asset on the date of disposal.

(4) Sections 7(5), 7(8) and 25B of the Income Tax Act and paragraphs 70, 72 and 80 of the Eighth Schedule to that Act, must not apply in respect of any income, expenditure or capital gain relating to that asset, during the time an asset is deemed to be held by the person as contemplated in subsection (1).

(2) Die waarde beoog in subartikel (1) is die markwaarde bepaal in die toepaslike buitelandse geldeenheid en omgereken na die geldeenheid van die Republiek teen die kontantkoers op die laaste besigheidsdag in die Republiek op of voor die einde van elke jaar van aanslag.

Herbasering van waarde van bate en verliesbeperking vir kapitaalwinsbelasting-doeleindes

17. 'n Bate beoog in artikel 15 wat gehou was en nie oor beskik was op die laaste dag van die jaar van aanslag wat eindig op of voor 28 Februarie 2015, word geag verkry te gewees het op daardie dag teen 'n koste gelyk aan die waarde van daardie bate kragtens artikel 16, in die toepaslike buitelandse geldeenheid, ten einde 'n kapitaalwins of kapitaalverlies by die beskikking oor daardie bate te bepaal kragtens die Agtste Bylae by die Inkomstebelastingwet: Met dien verstande dat bedoelde koste beperk word tot die opbrengs by die beskikking oor daardie bate minus die uitgawes toelaatbaar kragtens paragraaf 20 van daardie Bylae aangegaan op of na daardie dag ten opsigte van daardie bate.

Keuse met betrekking tot trusts

18. (1) By die toepassing van artikel 15, 16 en 17, mag 'n persoon wat 'n skenker (of die bestorwe boedel van 'n skenker) is, of 'n begunstigde is met betrekking tot 'n diskresionêre trust wat nie 'n inwoner is nie, 'n keuse uitoefen dat enige bate beoog in subartikel (2) wat buite die Republiek geleë is, wat deur die diskresionêre trust gehou is gedurende die tydperk 1 Maart 2010 tot 28 Februarie 2015, geag word by die toepassing van alle Belastingwette deur daardie persoon gehou te gewees het.

(2) Subartikel (1) is van toepassing ten opsigte van 'n bate geleë buite die Republiek gehou deur 'n diskresionêre trust, indien daardie bate—

(a) verkry was deur die trust by wyse van 'n skenking of van so 'n skenking afkomstig was;

(b) in die geheel of gedeeltelik verkry is van 'n bedrag nie aan die Kommissaris verklaar soos deur die Boedelbelastingwet of Inkomstebelastingwet vereis nie; en

(c) nie gevestig het in enige begunstigde van daardie trust nie op die tydstip waarop daardie keuse uitgeoefen word.

(3) *(a)* Behoudens paragraaf *(b)*, waar 'n persoon 'n keuse uitoefen soos beoog in subartikel (1), word geag dat—

(i) daardie persoon die bate beoog in daardie subartikel gehou het vanaf die datum waarop die diskresionêre trust daardie bate verkry het;

(ii) ten opsigte van daardie bate dieselfde inkomste deur of aan daardie persoon ontvang is of toegeval het en dieselfde uitgawes deur daardie persoon aangegaan is as wat deur of aan die trust ontvang is, toegeval het of aangegaan is; en

(iii) daardie persoon met die bate gehandel het op dieselfde wyse as waarop die trust met daardie bate gehandel het.

(b) Paragraaf *(a)* word toegepas—

(i) totdat daardie trust oor die bate beskik het;

(ii) totdat die persoon ingevolge die Inkomstebelastingwet behandel word asof daardie persoon oor die bate beskik het; of

(iii) in die geval van 'n bestorwe boedel, maatskappy of ander regspersoon, tot die dag voor daardie persoon deur regswerking ophou om te bestaan.

(c) Wanneer paragraaf *(b)* van toepassing is, moet die persoon behandel word asof die persoon oor die bate beskik het vir vergoeding gelyk aan die markwaarde van daardie bate op die datum van beskikking.

(4) Artikels 7(5), 7(8) en 25B van die Inkomstebelastingwet en paragrawe 70, 72 en 80 van die Agtste Bylae by daardie Wet, word nie toegepas ten opsigte van enige inkomste, uitgawes of kapitaalwins wat betrekking het op daardie bate nie, in die tydperk wat 'n bate geag word deur die persoon gehou te wees soos beoog in subartikel (1).

Part III

Miscellaneous

Short title

19. This Act is called the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2016.

Deel III

Diverse

Kort titel

19. Hierdie Wet heet die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2016.

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Schedule I

(Sections 1 and 3)

RATES OF NORMAL TAX

1. The rate of tax referred to in section 3(1) that is 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 for the year of assessment ending during the period of 12 months ending on 28 February 2017 is set out in the table below:

Taxable income	**Rate of Tax**
Not exceeding R188 000	18 per cent of taxable income
Exceeding R188 000 but not exceeding R293 600	R33 840 plus 26 per cent of amount by which taxable income exceeds R188 000
Exceeding R293 600 but not exceeding R406 400	R61 269 plus 31 per cent of amount by which taxable income exceeds R293 600
Exceeding R406 400 but not exceeding R550 100	R96 264 plus 36 per cent of amount by which taxable income exceeds R406 400
Exceeding R550 100 but not exceeding R701 300	R147 996 plus 39 per cent of amount by which taxable income exceeds R550 100
Exceeds R701 300	R206 964 plus 41 per cent of amount by which taxable income exceeds R701 300

2. The rate of tax referred to in section 3(1) that must 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 and ending during the period commencing on 1 March 2016 and ending on 28 February 2017 is 41 per cent.

3. The rate of tax referred to in section 3(1) that must 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 during the period of 12 months ending on 31 March 2017 is, subject to the provisions of paragraph 12, 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, 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 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, a rate equal

Bylae I

(Artikels 1 en 3)

SKALE VAN NORMALE BELASTING

1. Die skaal van belasting bedoel in artikel 3(1) 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 vir die jaar van aanslag wat eindig in die tydperk van 12 maande wat eindig op 28 Februarie 2017, word in die tabel hieronder uiteengesit:

Belasbare inkomste	**Skaal van belasting**
Nie R188 000 te bowe gaan nie	18 persent van belasbare inkomste
R188 00 te bowe gaan maar nie R293 600 nie	R33 840 plus 26 persent van bedrag waarmee belasbare inkomste R188 000 te bowe gaan
R293 600 te bowe gaan maar nie R406 400 nie	R61 269 plus 31 persent van bedrag waarmee belasbare inkomste R293 600 te bowe gaan
R406 400 te bowe gaan maar nie R550 100 nie	R96 264 plus 36 persent van bedrag waarmee belasbare inkomste R406 400 te bowe gaan
R550 100 te bowe gaan maar nie R701 300 nie	R149 996 plus 39 persent van bedrag waarmee belasbare inkomste R550 100 te bowe gaan
R701 300 te bowe gaan	R206 964 plus 41 persent van bedrag waarmee belasbare inkomste R701 300 te bowe gaan

2. Die skaal van belasting bedoel in artikel 3(1) wat gehef word ten opsigte van die belasbare inkomste van ’n trust (behalwe ’n spesiale trust of ’n openbare weldaadsorganisasie bedoel in paragraaf 4) ten opsigte van enige jaar van aanslag wat eindig gedurende die tydperk wat begin op 1 Maart 2016 en eindig op 28 Februarie 2017, is 41 persent.

3. Die skaal van belasting bedoel in artikel 3(1) wat gehef 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 eindig gedurende die tydperk van 12 maande wat op 31 Maart 2017 eindig, is, behoudens die bepalings van paragraaf 12, 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 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

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 3(1) that must 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, 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 during the period of 12 months ending on 31 March 2017; or

(b) in the case of an organisation or small business funding entity that is a trust, in respect for any year of assessment commencing and ending during the 12 month period commencing on 1 March 2016 and ending on 28 February 2017.

5. The rate of tax referred to in section 3(1) that must 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, in respect of any year of assessment ending during the period of 12 months ending on 31 March 2017, subject to paragraph 7, is set out in the table below:

Taxable income	**Rate of tax**
Not exceeding R75 000	0 per cent of taxable income
Exceeding R75 000 but not exceeding R365 000	7 per cent of amount by which taxable income exceeds R75 000
Exceeding R365 000 but not exceeding R550 000	R20 300 plus 21 per cent of amount by which taxable income exceeds R365 000
Exceeding R550 000	R59 150 plus 28 per cent of amount by which taxable income exceeds R550 000

6. The rate of tax referred to in section 3(1) that is 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, subject to paragraph 7, is 15 cents on each rand of taxable income.

7. If a company is subject to both paragraphs 5 and 6 in respect of determining the rate of tax that must 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. The rate of tax referred to in section 3(2) to be levied in respect of the taxable turnover of a person that is a registered micro business as defined in paragraph 1 of the Sixth Schedule to the Income Tax Act, in respect of any year of assessment ending during the period of 12 months ending on 28 February 2017 is set out in the table below:

inkomste'' in artikel 1 van die Inkomstebelastingwet, 'n skaal gelykstaande aan die gemiddelde skaal van normale belasting of 28 persent, na gelang van wat 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 3(1) 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 goedgekeur is of enige ontspanningsklub wat ingevolge artikel 30A(2) en enige kleinsakebefondsingsentiteit wat ingevolge artikel 30C(1) van daardie Wet 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 eindig gedurende die tydperk van 12 maande wat op 31 Maart 2017 eindig; of

(b) in die geval van 'n organisasie wat 'n trust is, ten opsigte van 'n jaar van aanslag wat op 1 Maart 2016 begin en op 28 Februarie 2017 eindig.

5. Die skaal van belasting bedoel in artikel 3(1) 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, ten opsigte van enige jaar van aanslag wat begin en eindig gedurende die tydperk van 12 maande wat op 31 Maart 2017 eindig, word in die tabel hieronder uiteengesit:

Belasbare inkomste	**Skaal van belasting**
Nie R75 000 te bowe gaan nie	0 persent van belasbare inkomste
R75 000 te bowe gaan maar nie R365 000 nie	7 persent van bedrag waarmee belasbare inkomste R75 000 te bowe gaan
R365 000 te bowe gaan maar nie R550 000 nie	R20 300 plus 21 persent van bedrag waarmee belasbare inkomste R365 000 te bowe gaan
R550 000 te bowe gaan	R59 150 plus 28 persent van bedrag waarmee belasbare inkomste R550 000 te bowe gaan

6. Die skaal van belasting bedoel in artikel 3(1) wat gehef 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, behoudens paragraaf 7, is 15 sent op elke rand van belasbare inkomste.

7. Indien 'n maatskappy onderworpe is aan beide paragrawe 5 en 6 ten opsigte van die bepaling van die belastingkoers wat gehef moet word op 'n bedrag van belasbare inkomste, 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. Die skaal van belasting bedoel in artikel 3(2) wat gehef word ten opsigte van die belasbare omset van 'n persoon wat 'n geregistreerde mikrobesigheid soos omskryf in paragraaf 1 van die Sesde Bylae by die Inkomstebelastingwet, 1962, is ten opsigte van enige jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op 28 Februarie 2017 eindig, word in die tabel hieronder uiteengesit:

Taxable turnover	**Rate of tax**
Not exceeding R335 000	0 per cent of taxable turnover
Exceeding R335 000 but not exceeding R500 000	1 per cent of amount by which taxable turnover exceeds R335 000
Exceeding R500 000 but not exceeding R750 000	R1 650 plus 2 per cent of amount by which taxable turnover exceeds R500 000
Exceeding R750 000	R6 650 plus 3 per cent of amount by which taxable turnover exceeds R750 000

9. *(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 2017, the rate of tax referred to in section 3(1) that must 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)*;

(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 2017, the rate of tax referred to in section 3(1) that must 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

Belasbare omset	**Skaal van belasting**
Nie R335 000 te bowe gaan nie	0 persent van belasbare omset
R335 000 te bowe gaan maar nie R500 000 nie	1 persent van bedrag waarmee belasbare omset R335 000 te bowe gaan
R500 000 te bowe gaan maar nie R750 000 nie	R1 650 plus 2 persent van bedrag waarmee belasbare omset R500 000 te bowe gaan
R750 000 te bowe gaan	R6 650 plus 3 persent van bedrag waarmee belasbare omset R750 000 te bowe gaan

9. *(a)* (i) Indien 'n uittreefonds enkelbedragonttrekkingsvoordeel toeval aan 'n persoon in enige jaar van aanslag wat op of na 1 Maart 2017 begin, word die skaal van belasting bedoel in artikel 3(1) 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) 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 2017 begin, word die skaal van belasting bedoel in artikel 3(1) wat gehef 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) 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

(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 2017, the rate of tax referred to in section 3(1) that is 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)*;

(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

(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 2017 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) 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)*.

10. The rates of tax set out in paragraphs 1, 2, 3, 4, 5, 6, 7 and 9 are the rates required to be fixed by Parliament in accordance with the provisions of section 5(2) of the Income Tax Act, 1962.

11. The rate of tax set out in paragraph 8 is the rate required to be fixed by Parliament in accordance with the provisions of section 48B(1) of the Income Tax Act, 1962.

12. 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.

(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)*.

10. Die skale van belasting uiteengesit in paragrawe 1, 2, 3, 4, 5, 6, 7 en 9 is die skale wat ooreenkomstig die bepalings van artikel 5(2) van die Inkomstebelastingwet, 1962, deur die Parlement vasgestel moet word.

11. Die skaal van belasting uiteengesit in paragraaf 8 is die skaal wat ooreenkomstig die bepalings van artikel 48B(1) van die Inkomstebelastingwet, 1962, deur die Parlement vasgestel moet word.

12. Vir die doeleindes van hierdie Aanhangsel 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.

Schedule II

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

(Sections 1 and 13)

PART I

1. By the substitution in Chapter 22 for additional note 3 of the following additional note:

"**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 *k*Pa.".

2. By the substitution in Chapter 22 for additional note 6 of the following additional note:

"**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.

(b) Subheading 2206.00.21 is limited to beverages obtained by mixing the products specified in *(a)* with any non-alcoholic beverage.".

3. By the addition in Chapter 22 after Additional Note 6 of the following additional note:

"**7.** For the purposes of tariff subheadings 2208.20.11 and 2208.20.91, "brandy" means pot stilled brandy and vintage brandy as defined in the Liquor Products Act, 1989 (Act No. 60 of 1989).".

4. By the substitution in Chapter 22 for tariff subheadings 2208.20.10 and 2208.20.90 of the following subheadings:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2208.20.10	6	-- In containers holding 2 li or less	li	154c/li	free	free	free
2208.20.90	4	-- Other	li	136c/li	free	free	free

5. By the substitution in Chapter 22 for tariff subheadings 2206.00.05 and 2206.00.19 of the following subheadings:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
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
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

Bylae II

WYSIGING VAN DEEL 1 VAN BYLAE NO. 1 BY DOEANE EN AKSYNSWET, 1964

(Artikels 1 en 13)

DEEL I

1. Deur in Hoofstuk 22 addisionele opmerking 3 deur die volgende addisionele opmerking te vervang:

"**3.** Die dranke van subpos 2206.00.05 is dranke wat, wanneer gehou word teen 'n temperatuur van 20°C in geseëlde houers, 'n oortollige druk het van nie minder as 300 *kPa* nie.".

2. Deur in hoofstuk 22 addisionele opmerking 6 deur die volgende addisionele opmerking te vervang:

"**6.** *(a)* 6. Subpos 2206.00.19 is beperk tot dranke wat die eindprodukte is van gisting van 'n drank *(worts)* van ongemoute gemaalde grane gelys in die tabel in Hoofstukopmerking 2 tot Hoofstuk 11, gegeur al dan nie, maar nie gemeng met enige ander dranke nie, met die voorbehoud dat die gegiste suikers alleenlik van die drank *(worts)* verkry word sonder die byvoeging van enige ander suikers gedurende of voor gisting.

(b) Subpos 2206.00.21 is beperk tot dranke verkry deur vermenging van die produkte gespesifiseer in *(a)* met enige niealkoholiese drank.".

3. Deur in Hoofstuk 22 na addisionele opmerking 7 die volgende addisionele opmerking by te voeg:

"**7.** By die toepassing van tarief subposte 2208.20.11 en 2208.20.91, beteken "brandewyn" pot ketel brandewyn en spitsbrandewyn soos omskryf in die Wet op Drankprodukte, 1989 (Wet No. 60 van 1989).".

4. Deur in Hoofstuk 22 tarief subposte 2208.20.10 en 2208.20.90 deur die volgende subposte te vervang:

Pos/subpos	TS	Artikel beskrywing	Statistiese eenheid	Skaal van Aksynsreg			
				Algemeen	EU	EFTA	SAOG
2208.20.10	6	-- In houers wat hoogstens 2 li bevat	li	154c/li	vry	vry	vry
2208.20.90	4	-- Ander	li	136c/li	vry	vry	vry

5. Deur in Hoofstuk 22 tarief subposte 2206.00.05 en 2206.00.19 deur die volgende subposte te vervang:

Pos/subpos	TS	Artikel beskrywing	Statistiese eenheid	Skaal van Aksynsreg			
				Algemeen	EU	EFTA	SAOG
2206.00.05	3	- Vonkelende gegiste vrugtedranke en mee-dranke; mengsels van vonkelende gegiste dranke verkry van die gisting van vrugte of heuning; mengsels van vonkelende gegiste vrugtedranke en meedranke en nie-alkoholiese dranke	li	25%	vry	25%	vry
2206.00.19	3	- Ander gegiste dranke van ongemoute graan-korrels, ongefortifiseer, met 'n alkoholsterkte volgens volume van meer as 2.5 persent vol. maar hoogstens 9 persent vol.l	li	25%	vry	25%	vry

6. By the insertion in Chapter 22 of the following tariff subheadings:

Heading / Subheading	**CD**	**Article Description**	**Statistical Unit**	**Rate of Duty**			
				General	**EU**	**EFTA**	**SADC**
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
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
2208.20.19	9	--- Other	li	154c/li	free	free	free
2208.20.9		-- **Other:**					
2208.20.91	2	--- Brandy as defined in Additional Note 7 to Chapter 22	li	136c/li	free	free	free
2208.20.99	8	--- Other	li	136c/li	free	free	free

6. Deur in Hoofstuk 22 die volgende tarief subposte in te voeg:

Pos/subpos	**TS**	**Artikel beskrywing**	**Statistiese eenheid**	**Skaal van Aksynsreg**			
				Algemeen	**EU**	**EFTA**	**SAOG**
2206.00.21	5	- Ander mengsels van gegiste dranke van ongemoute graankorrels en nielkoholiese dranke, ongefortifiseer, met ’n alkoholsterkte volgens volume van minstens 2.5 persent vol. maar hoogstens 9 persent vol.	li	25%	vry	25%	vry
2208.20.1		**-- In houers wat hoogstens 2 li bevat:**					
2208.20.11	4	--- Brandewyn soos omskryf in Addisionele Nota 7 by Hoofstuk 22	li	154c/li	vry	vry	vry
2208.20.19	9	--- Ander	li	154c/li	vry	vry	vry
2208.20.9		**-- Ander:**					
2208.20.91	2	--- Brandewyn soos omskryf in Addisionele Nota 7 by Hoofstuk 22	li	136c/li	vry	vry	vry
2208.20.99	8	--- Ander	li	136c/li	vry	vry	vry

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PART II

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

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.00	**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO**		
104.01	**19.01**	**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:**	
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
104.10	**22.03**	**Beer made from malt:**	
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.10.20	2203.00.90	Other	R79.26/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	R10.53/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.	R3.31/li
104.15.04	2204.21.42	Other	R161.47/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.	R5.82/li
104.15.06	2204.21.52	Other	R161.47/li aa
104.15	**2204.29**	**Other:**	
104.15	**2204.29.4**	**Unfortified wine:**	
104.15.07	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R3.31/li
104.15.08	2204.29.42	Other	R161.47/li aa
104.15	**2204.29.5**	**Fortified wine:**	
104.15.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R5.82/li
104.15.10	2204.29.52	Other	R161.47/li aa
104.16	**22.05**	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:**	
104.16	**2205.10**	**In containers holding 2 li or less:**	
104.16.01	2205.10.10	Sparkling	R10.53/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.	R3.31/li
104.16.04	2205.10.22	Other	R161.47/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.	R5.82/li
104.16.06	2205.10.32	Other	R161.47/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.	R3.31/li
104.16.10	2205.90.22	Other	R161.47/li aa

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DEEL II

VERVANGING VAN DEEL 2A VAN BYLAE NO. 1 BY DOEANE- EN AKSYNSWET, 1964

Tariefitem	Tarief-subopskrif	Artikelbeskrywing	Skaal van Aksynsreg
104.00	**BEREIDE VOEDSELS; DRANKE, SPIRITUS EN ASYN; TABAK**		
104.01	**19.01**	**Moutekstrak; 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 totaal ontvette basis, nie elders vermeld of ingesluit nie; voedselbereidinge van goedere van poste 04.01 tot 04.04, wat nie kakao bevat nie of minder as 5 persent volgens massa van kakao bevat, bereken op 'n totaal ontvette basis, nie elders vermeld of ingesluit nie:**	
104.01.10	1901.90.20	Tradisionele Afrikaan bierpoeier 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	R79.26/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	R10.53/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 volgens volume van minstens 6.5 persent vol. maar hoogstens 16.5 persent vol.	R3.31/li
104.15.04	2204.21.42	Ander	R161.47/li aa
104.15	**2204.21.5**	**Gefortifiseerde wyn:**	
104.15.05	2204.21.51	Met 'n alkoholsterkte volgens volume van minstens 15 persent vol. maar hoogstens 22 persent vol.	R5.82/li
104.15.06	2204.21.52	Ander	R161.47/li aa
104.15	**2204.29**	**Ander:**	
104.15	**2204.29.4**	**Ongefortifiseerde wyn:**	
104.15.07	2204.29.41	Met 'n alkoholsterkte volgens volume van minstens 6.5 persent vol. maar hoogstens 16.5 persent vol.	R3.31/li
104.15.08	2204.29.42	Ander	R161.47/li aa
104.15	**2204.29.5**	**Gefortifiseerde wyn:**	
104.15.09	2204.29.51	Met 'n alkoholsterkte volgens volume van minstens 15 persent vol. maar hoogstens 22 persent vol.	R5.82/li
104.15.10	2204.29.52	Ander	R161.47/li aa
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	R10.53/li
10 4.16	**2205.10.2**	**Ongefortifiseer:**	
104.16.03	2205.10.21	Met 'n alkoholsterkte volgens volume van minstens 6.5 persent vol. maar hoogstens 15 persent vol.	R3.31/li
104.16.04	2205.10.22	Ander	R161.47/li aa
104.16	**2205.10.3**	**Gefortifiseer:**	
104.16.05	2205.10.31	Met 'n alkoholsterkte volgens volume van minstens 15 persent vol. maar hoogstens 22 persent vol.	R5.82/li
104.16.06	2205.10.32	Ander	R161.47/li aa
104.16	**2205.90**	**Ander:**	
104.16	**2205.90.2**	**Ongefortifiseer:**	
104.16.09	2205.90.21	Met 'n alkoholsterkte volgens volume van minstens 4.5 persent vol. maar hoogstens 15 persent vol.	R3.31/li
104.16.10	2205.90.22	Ander	R161.47/li aa

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
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.	R5.82/li
104.16.12	2205.90.32	Other	R161.47/li aa
104.17	**22.06**	**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:**	
104.17.03	2206.00.05	Sparkling 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
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 vol.	R79.26/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.	R79.26/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.	R79.26/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.	R79.26/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.	R79.26/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.	R65.97/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.	R65.97/li aa
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.	R79.26/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.	R65.97/li aa
104.17.90	2206.00.90	Other	R161.47/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	R161.47/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R161.47/li aa
104.23	**22.08**	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent by 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	R149.23 /li aa
104.23.02	2208.20.19	Other	R161.47/li aa
104.23	**2208.20.9**	**Other:**	
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	R149.23/li aa
104.23.04	2208.20.99	Other	R161.47/li aa

Tariefitem	Tarief-subopskrif	Artikelbeskrywing	Skaal van Aksynsreg
104.16	**2205.90.3**	**Gefortifiseer:**	
104.16.11	2205.90.31	Met ’n alkoholsterkte volgens volume van minstens 15 persent vol. maar hoogstens 22 persent vol.	R5.82/li
104.16.12	2205.90.32	Ander	R161.47/li aa
104.17	**22.06**	**Ander gegiste dranke (byvoorbeeld appelsider, peersider, mee); mengsels van gegiste dranke en mengsels van gegiste dranke en niealkoholiese dranke, nie elders vermeld of ingesluit nie:**	
104.17.03	2206.00.05	Vonkelvrugtedranke of vonkelmeedranke; mengsels van vonkelende gegiste dranke verkry van die gisting van vrugte of heuning, mengsels van vonkelende gegiste vrugte- of meedranke en niealkoholiese dranke	R10.53/li
104.17.05	2206.00.15	Tradisionele Afrikaan bier soos omskryf in Addisionele Opmerking 1 by Hoofstuk 22	7,82c/li
104.17.07	2206.00.17	Ander gegiste dranke, ongefortifiseer, met ’n alkohol-sterkte van hoogstens 2.5 persent vol.	R79.26/li aa
104.17.09	2206.00.19	Ander gegiste dranke van ongemoute graankorrels, ongefortifiseer met ’n alkoholsterkte volgens volume van minstens 2.5 persent vol. maar hoogstens 9 persent vol.	R79.26
104.17.11	2206.00.21	Ander mengsels van gegiste dranke of ongemoute graankorrels, ongefortifiseer, met ’n alkoholsterkte van ten minste 2.5 persent volume maar hoogstens 9 persent volume	R79.26/li aa
104.17.15	2206.00.81	Ander gegiste appel- of peerdranke, ongefortifiseer, met ’n alkoholsterkte van minstens 2.5 persent vol. maar hoogstens 15 persent vol.	R79.26/li
104.17.16	2206.00.82	Ander gegiste vrugtedranke en meedranke, ingeslote mengsels van gegiste dranke verkry van die gisting van vrugte of heuning, ongefortifiseer, met ’n alkoholsterkte volgens volume van minstens 2.5 persent vol. maar hoogstens 15 persent vol.	R79.26/li
104.17.17	2206.00. 83	Ander gegiste appel- of peerdranke, gefortifiseer, met ’n alkoholsterkte volgens volume van minstens 15 persent vol. maar hoogstens 23 persent vol.	R65.97/li aa
104.17.21	2206.00.84	Ander gegiste vrugtedranke en meedranke, ingeslote mengsels van gegiste dranke verkry van die gisting van vrugte of heuning, gefortifiseer, met ’n alkoholsterkte volgens volume van minstens 15 persent vol. maar hoogstens 23 persent vol.	R65.97/li aa
104.17.22	2206.00.85	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese dranke, ongefortifiseer, met ’n alkoholsterkte volgens volume van minstens 2.5 persent vol. maar hoogstens 15 persent vol.	R79.26/li
104.17.25	2206.00.87	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese dranke, gefortifiseer, met ’n alkohol-sterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	R65.97/li aa
104.17.90	2206.00.90	Ander	R161.47/li aa
104.21	**22.07**	**Ongedenatureerde etielalkohol met ’n alkoholsterkte volgens volume van minstens 80 persent vol.; etielalkohol en ander spiritus, gedenatureer, van enige sterkte:**	
104.21.01	2207.10	Ongedenatureerde etielalkohol met ’n alkoholsterkte volgens volume van minstens 80 persent vol.	R161.47/li aa
104.21.03	2207.20	Etielalkohol en ander spiritus, gedenatureer, van enige sterkte	R161.47/li aa
10 4.23	**22.08**	**Ongedenatureerde etielalkohol met ’n alkoholsterkte volgens volume van minder as 80 persent vol.; spiritus, likeure en ander spiritusdranke:**	
104.23	**2208.20**	**Spiritus verkry deur die distillering van druiwewyn of druiwemoer:**	
104.23.01	**2208.20.1**	**In houers wat hoogstens 2 li bevat**	
104.23.01	2208.20.11	Brandewyn soos omskryf in Addisionele Nota 7 by Hoofstuk 22	R149.23 /li aa
104.23.02	2208.20.19	Ander	R161.47/li aa
104.23	**2208.20.9**	**Ander:**	
104.23.03	2208.20.91	Brandewyn soos omskryf in Addisionele Nota 7 by Hoofstuk 22	R149.23/li aa
104.23.04	2208.20.99	Ander	R161.47/li aa

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.23	**2208.30**	**Whiskies:**	
104.23.05	2208.30.10	In containers holding 2 li or less	R161.47/li aa
104.23.07	2208.30.90	Other	R161.47/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	R161.47/li aa
104.23.11	2208.40.90	Other	R161.47/li aa
104.23	**2208.50**	**Gin and Geneva:**	
104.23.13	2208.50.10	In containers holding 2 li or less	R161.47/li aa
104.23.15	2208.50.90	Other	R161.47/li aa
104.23	**2208.60**	**Vodka:**	
104.23.17	2208.60.10	In containers holding 2 li or less	R161.47/li aa
104.23.19	2208.60.90	Other	R161.47/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.	R65.97/li aa
104.23.22	2208.70.22	Other	R161.47/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.	R65.97/li aa
104.23.24	2208.70.92	Other	R161.47/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.	R65.97/li aa
104.23.26	2208.90.22	Other	R161.47/li aa
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.	R65.97/li aa
104.23.28	2208.90.92	Other	R161.47/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	R3 012.17/kg net
104.30.03	2402.10.90	Other	R3 012.17/kg net
104.30	**2402.20**	**Cigarettes containing tobacco:**	
104.30.05	2402.20.10	Imported from Switzerland	R6.62/10 cigarettes
104.30.07	2402.20.90	Other	R6.62/10 cigarettes
104.30	**2402.90.1**	**Cigars, cheroots and cigarillos of tobacco substitutes:**	
104.30.09	2402.90.12	Imported from Switzerland	R3 012.17/kg net
104.30.11	2402.90.14	Other	R3 012.17/kg net
104.30	**2402.90.2**	**Cigarettes of tobacco substitutes:**	
104.30.13	2402.90.22	Imported from Switzerland	R6.62/10 cigarettes
104.30.15	2402.90.24	Other	R6.62/10 cigarettes
104.35	**24.03**	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:**	

Tariefitem	Tarief-subopskrif	Artikelbeskrywing	Skaal van Aksynsreg
104.23	**2208.30**	**Whiskies:**	
104.23.05	2208.30.10	In houers wat hoogstens 2 li bevat	R161.47/li aa
104.23.07	2208.30.90	Ander	R161.47/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	R161.47/li aa
104.23.11	2208.40.90	Ander	R161.47/li aa
104.23	**2208.5 0**	**Jenewer en Geneva:**	
104.23.13	2208.50.10	In houers wat hoogstens 2 li bevat	R161.47/li aa
104.23.15	2208.50.90	Ander	R161.47/li aa
104.23	**2208.60**	**Vodka:**	
104.23.17	2208.60.10	In houers wat hoogstens 2 li bevat	R161.47/li aa
104.23.19	2208.60.90	Ander	R161.47/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 volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	R65.97/li aa
104.23.22	2208.70.22	Ander	R161.47/li aa
104.23	**2208.70.9**	**Ander:**	
104.23.23	2208.70.91	Met ’n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	R65.97/li aa
104.23.24	2208.70.92	Ander	R161.47/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 volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	R65.97/li aa
104.23.26	2208.90.22	Ander	R161.47/li aa
104.23	**2208.90.9**	**Ander:**	
104.23.27	2208.90.91	Met ’n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	R65.97/li aa
104.23.28	2208.90.92	Ander	R161.47/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	R3 012.17/kg net
104.30.03	2402.10.90	Ander	R3 012.17/kg net
104.30	**2402.20**	**Sigarette wat tabak bevat:**	
104.30.05	2402.20.10	Vanaf Switserland ingevoer	R6.62/10 sigarette
104.30.07	2402.20.90	Ander	R6.62/10 sigarette
104.30	**2402.90.1**	**Sigare, seroete en sigaartjies van tabaksurrogate:**	
104.30.09	2402.90.12	Vanaf Switserland ingevoer	R3 012.17/kg net
104.30.11	2402.90.14	Ander	R3 012.17/kg net
104.30	**2402.90.2**	**Sigarette van tabaksurrogate:**	
104.30.13	2402.90.22	Vanaf Switserland ingevoer	R6.62/10 sigarette
104.30.15	2402.90.24	Ander	R6.62/10 sigarette
104.35	**24.03**	**Ander verwerkte tabak en verwerkte tabaksurrogate; “gehomogeniseerde” of “hersaamgestelde” tabak; tabakekstrakte en -essense:**	

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
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	R166.40/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	R166.40/kg net
104.35.03	2403.19.20	Other pipe tobacco	R166.40/kg net
104.35.05	2403.19.30	Cigarette tobacco	R297.60/kg
104.35	**2403.99**	**Other:**	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	R297.60/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	R166.40/kg net

Tariefitem	**Tarief-subopskrif**	**Artikelbeskrywing**	**Skaal van Aksynsreg**
104.35	**2403.1**	**Rooktabak, hetsy dit tabaksurrogate in enige verhouding bevat al dan nie:**	
104.35.01	2403.11	Waterpyptabak omskryf in Subhofie Nota 1 tot Hoofstuk 24	R166.40/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	R166.40/kg net
104.35.03	2403.19.20	Ander pyptabak	R166.40/kg net
104.35.05	2403.19.30	Sigarettabak	R297.60/kg
104.35	**2403.99**	**Ander:**	
104.35.07	2403.99.30	Ander sigarettabaksurrogate	R297.60/kg
104.35.09	2403.99.40	Ander pyptabaksurrogate	R166.40/kg net

PART III

AMENDMENT OF PART 3 OF SCHEDULE NO. 1 TO CUSTOMS AND EXCISE ACT, 1964

1. Part 3 of Schedule No. 1 to the Customs and Excise Act, is hereby amended by the addition of the following section:

"SCHEDULE NO. 1/ PART 3/ SECTION E

ENVIRONMENTAL LEVY ON TYRES:

NOTES:

1. Any rate of environmental levy on tyres specified in this section shall apply to—

(a) new, used or retreaded tyres, that are imported into the Republic;
(b) tyres fitted to, or presented with, imported vehicles or chassis specified in Chapter 87;
(c) tyres fitted to or presented with imported road wheels fitted with tyres, the wheel rims fitted with tyres specified in headings 87.08 and 87.16;
(d) tyres imported in terms of Chapter 98; and
(e) new or retreaded tyres manufactured in the Republic.

2. Any environmental levy payable in terms of this Section in respect of tyres specified therein shall be additional to any customs and excise duty payable in terms of Part 1 or 2 of Schedule No.1 or any section in this Part.

3. The rate of environmental levy specified in the "rate of environmental levy" column in this Section shall be calculated on the mass of the tyre/s only, whether or not imported with vehicles, chassis, or components (including road wheels fitted with tyres, wheel rims fitted with tyres or other goods).

4. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this schedule.

2. By the insertion in Section E of the following tariff items:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
152.00	**40.11**	**New pneumatic tyres, of rubber:**	
152.01	**4011.10**	**Of a kind used on motor cars (including station wagons and racing cars):**	
152.01.01	4011.10.01	Having a rim size not exceeding 33 cm (13 inches)	R2.30/kg net
152.01.03	4011.10.03	Having a rim size of 35 cm (14 inches)	R2.30/kg net
152.01.05	4011.10.05	Having a rim size of 38 cm (15 inches)	R2.30/kg net
152.01.07	4011.10.07	Having a rim size of 41 cm (16 inches)	R2.30/kg net
152.01.09	4011.10.09	Having a rim size of 43 cm (17 inches) or more	R2.30/kg net
152.02	**4011.20**	**Of a kind used on buses or lorries:**	
152.02	**4011.20.1**	**Having a load index not exceeding 121:**	
152.02.03	4011.20.16	Having a rim size not exceeding 35 cm (14 inches)	R2.30/kg net
152.02.05	4011.20.18	Having a rim size of 38 cm (15 inches) or more	R2.30/kg net
152.02	**4011.20.2**	**With a load index exceeding 121:**	
152.02.07	4011.20.22	Having a rim size not exceeding 44 cm (17.5 inches)	R2.30/kg net
152.02.09	4011.20.24	Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches)	R2.30/kg net
152.02.11	4011.20.26	Having a rim size exceeding 51 cm (20 inches)	R2.30/kg net
152.02.15	4011.30	Of a kind used on aircraft	R2.30/kg net
152.02.17	4011.40	Of a kind used on motorcycles	R2.30/kg net
152.02.19	4011.50	Of a kind used on bicycles	R2.30/kg net
152.02	**4011.6**	**Other, having a "herring-bone" or similar tread:**	

DEEL III

WYSIGING VAN DEEL 3 VAN BYLAE NO. 1 BY DIE DOEANE- EN AKSYNSWET, 1964

1. Deel 3 van Bylae No. 1 by die Doeane- en Aksynswet word hierby gewysig deur die volgende afdeling by te voeg

"BYLAE NO. 1/ DEEL 3/ AFDELING E

OMGEWINGSHEFFING OP BANDE:

OPMERKINGS:

1. Enige skaal van omgewingsheffing op bande in hierdie Afdeling gespesifiseer sal van toepassing wees op—

(a) nuwe, gebruikte of versoolde bande, in die Republiek ingevoer;
(b) bande wat aan ingevoerde voertuie of onderstelle in Hoofstuk 87 vermeld gemonteer is of daarmee saam ingevoer word;
(c) bande wat aan ingevoerde padwiele of wielvellings in poste 87.08 en 87.16 vermeld gemonteer is of daarmee saam ingevoer word;
(d) bande ingevolge Hoofstuk 98 ingevoer; en
(e) nuwe of versoolde bande in die Republiek vervaardig.

2. Enige omgewingsheffing ingevolge hierdie Afdeling betaalbaar op bande daarin vermeld sal bykomend wees tot enige doeane en aksynsreg betaalbaar ingevolge Deel 1 of 2 van Bylae No. 1 of enige Afdeling in hierdie Deel

3. Die skaal van omgewingsheffing gespesifiseer in die omgewingsheffingkolom in hierdie Afdeling sal slegs bereken word op die massa van die band/e, hetsy ingevoer al dan nie met voertuie, onderstelle of komponente (met inbegrip van padwiele met bande gemonteer; wielvellings met bande gemonteer of ander goedere).

4. Ingevoerde goedere word nie op aparte klaringsbriewe geklaar by die toepassing van Dele 1, 2 en 3 van hierdie Bylae nie.

2. Deur in Afdeling E die volgende tariefposte in te voeg:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsreg
152.00	**40.11**	**Nuwe lugbande, van rubber:**	
152.01	**4011.10**	**Van 'n soort op motorkarre (met inbegrip van stasiewaens en renmotors) gebruik:**	
152.01.01	4011.10.01	Met 'n vellinggrootte van hoogstens 33 cm (13 duim)	R2.30/kg net
152.01.03	4011.10.03	Met 'n vellinggrootte van 35 cm (14 duim)	R2.30/kg net
152.01.05	4011.10.05	Met 'n vellinggrootte van 38 cm (15 duim)	R2.30/kg net
152.01.07	4011.10.07	Met 'n vellinggrootte van 41 cm (16 duim)	R2.30/kg net
152.01.09	4011.10.09	Met 'n vellinggrootte van 43 cm (17 duim) of meer	R2.30/kg net
152.02	**4011.20**	**Van 'n soort op busse of lorries gebruik:**	
152.02	**4011.20.1**	**Met 'n ladingsindeks van hoogstens 121:**	
152.02.03	4011.20.16	Met 'n vellinggrootte van hoogstens 35 cm (14 duim)	R2.30/kg net
152.02.05	4011.20.18	Met 'n vellinggrootte van 38 cm (15 duim) of meer	R2.30/kg net
152.02	**4011.20.2**	**Met 'n ladingsindeks van meer as 121:**	
152.02.07	4011.20.22	Met 'n vellinggrootte van hoogstens 44 cm (17.5 duim)	R2.30/kg net
152.02.09	4011.20.24	Met 'n vellinggrootte van meer as 44 cm (17.5 duim) maar hoogstens 51 cm (20 duim)	R2.30/kg net
152.02.11	4011.20.26	Met 'n vellinggrootte van meer as 51 cm (20 duim)	R2.30/kg net
152.02.15	4011.30	Van 'n soort op vliegtuie gebruik	R2.3 0/kg net
152.02.17	4011.40	Van 'n soort op motorfietse gebruik	R2.30/kg net
152.02.19	4011.50	Van 'n soort op fietse gebruik	R2.30/kg net
152.02	**4011.6**	**Ander, met 'n "visgraat-" of dergelike loopvlak:**	

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
152.02	**4011.61**	**Of a kind used on agricultural or forestry vehicles and machines:**	
152.02.25	4011.61.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.27	4011.61.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02.29	4011.62	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	R2.30/kg net
152.02	**4011.63**	**Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:**	
152.02.31	4011.63.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.33	4011.63.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02	**4011.69**	**Other:**	
152.02.37	4011.69.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.39	4011.69.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02	**4011.9**	**Other:**	
152.02	**4011.92**	**Of a kind used on agricultural or forestry vehicles and machines:**	
152.02.43	4011.92.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.45	4011.92.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02.47	4011.93	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	R2.30/kg net
152.02	**4011.94**	**Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:**	
152.02.49	4011.94.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.51	4011.94.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02	**4011.99**	**Other:**	
152.02.53	4011.99.10	Having a rim size of less than 91 cm (excluding those for use on wheelchairs)	R2.30/kg net
152.02.55	4011.99.90	Other	R2.30/kg net
152.03	**4012.1**	**Retreaded tyres:**	
152.03.11	4012.11	Of a kind used on motor cars (including station wagons and racing cars)	R0.00/kg net
152.03.12	4012.12	Of a kind used on buses or lorries	R0.00/kg net
152.03.13	4012.13	Of a kind used on aircraft	R2.30/kg net
152.03.19	4012.19	Other	R2.30/kg net
152.04	**4012.20**	**Used pneumatic tyres:**	
152.04.11	4012.20.10	Of a kind used on motor cars (including station wagons and racing cars)	R2.30/kg net
152.04.13	4012.20.20	Of a kind used on busses or lorries	R2.30/kg net
152.04.15	4012.20.90	Other	R2.30/kg net
153.00	**87.01**	**Tractors (excluding tractors of heading 87.09):**	
153.00.01	8701.10	Pedestrian controlled tractors	R2.30/kg net
153.01	**8701.20**	**Road tractors for semi-trailers:**	
153.01.05	8701.20.10	Of a vehicle mass not exceeding 1 600 kg	R2.30/kg net
153.01.07	8701.20.20	Of a vehicle mass exceeding 1 600 kg	R2.30/kg net
153.01.09	8701.30	Track-laying tractors	R2.30/kg net
153.01	**8701.90**	**Other:**	
153.01.17	8701.90.10	Two-wheeled tractors, of a cylinder capacity exceeding 2 000 cm^3	R2.30/kg net
153.01.19	8701.90.90	Other	R2.30/kg net
153.02	**87.02**	**Motor vehicles for the transport of ten or more persons, including the driver:**	

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsreg
152.02	**4011.61**	**Van 'n soort op landbou- of bosbouvoertuie en masjinerie gebruik:**	
152.02.25	4011.61.10	Met 'n vellinggrootte van minder as 91 cm	R2.30/kg net
152.02.27	4011.61.20	Met 'n vellinggrootte van minstens 91 cm	R2.30/kg net
152.02.29	4011.62	Van 'n soort op konstruksie- of industriële hanteervoertuie en masjiene gebruik en met 'n vellinggrootte van hoogstens 61 cm	R2.30/kg net
152.02	**4011.63**	**Van 'n soort op konstruksie- of industriële hanteervoertuie en masjiene gebruik en met 'n vellinggrootte van minstens 61cm:**	
152.02.31	4011.63.10	Met 'n vellinggrootte van minder as 91 cm	R2.30/kg net
152.02.33	4011.63.20	Met 'n vellinggrootte van minstens 91 cm	R2.30/kg net
152.02	**4011.69**	**Ander:**	
152.02.37	4011.69.10	Met 'n vellinggrootte van minder as 91 cm	R2.30/kg net
152.02.39	4011.69.20	Met 'n vellinggrootte van minstens 91 cm	R2.30/kg net
152.02	**4011.9**	**Ander:**	
152.02	**4011.92**	**Van 'n soort op landbou- of bosbouvoertuie en masjiene gebruik:**	
152.02.43	4011.92.10	Met 'n vellinggrootte van minder as 91 cm	R2.30/kg net
152.02.45	4011.92.20	Met 'n vellinggrootte van minstens 91 cm	R2.30/kg net
152.02.47	4011.93	Van 'n soort op konstruksie- of industriële hanteervoertuie en masjiene gebruik en met 'n vellinggrootte van hoogstens 61 cm	R2.30/kg net
152.02	**4011.94**	**Van 'n soort op konstruksie- of industriële hanteervoertuie en masjiene gebruik en met 'n vellinggrootte van minstens 61 cm:**	
152.02.49	4011.94.10	Met 'n vellinggrootte van minder as 91 cm	R2.30/kg net
152.02.51	4011.94.20	Met 'n vellinggrootte van minstens 91 cm	R2.30/kg net
152.02	**4011.99**	**Ander:**	
152.02.53	4011.99.10	Met 'n vellinggrootte van minder as 91 cm (uitgesonderd dié vir gebruik op rolstoele)	R2.30/kg net
152.02.55	4011.99.90	Ander	R2.30/kg net
152.03	**4012.1**	**Versoolde bande:**	
152.03.11	4012.11	Van 'n soort op motorkarre (met inbegrip van stasiewaens en renmotors) gebruik	R0.00/kg net
152.03.12	4012.12	Van 'n soort op busse en lorries gebruik	R0.00/kg net
152.03.13	4012.13	Van 'n soort op vliegtuie gebruik	R2.30/kg net
152.03.19	4012.19	Ander	R2.30/kg net
152.04	**4012.20**	**Gebruikte lugbande:**	
152.04.11	4012.20.10	Van 'n soort op motorkarre (met inbegrip van stasiewaens en renmotors) gebruik	R2.30/kg net
152.04.13	4012.20.20	Van 'n soort op busse en lorries gebruik	R2.30/kg net
152.04.15	4012.20.90	Ander	R2.30/kg net
153.00	**87.01**	**Trekkers (uitgesonderd trekkers van pos 87.09):**	
153.00.01	8701.10	Saamlooptrekkers	R2.30/kg net
153.01	**8701.20**	**Padtrekkers vir leunsleepwaens:**	
153.01.05	8701.20.10	Met 'n voertuigmassa van hoogstens 1 600 kg	R2.30/kg net
153.01.07	8701.20.20	Met 'n voertuigmassa van meer as 1 600 kg	R2.30/kg net
153.01.09	8701.30	Kruiptrekkers	R2.30/kg net
153.01	**8701.90**	**Ander:**	
153.01.17	8701.90.10	Tweewieltrekkers, met 'n silinderkapasiteit van meer as 2 000 cm^3	R2.30/kg net
153.01.19	8701.90.90	Ander	R2.30/kg net
153.02	**87.02**	**Motorvoertuie vir die vervoer van tien (of meer) persone, met inbegrip van die bestuurder:**	

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.02	**8702.10**	**With compression-ignition internal combustion piston engines (diesel or semi-diesel):**	
153.02.10	8702.10.10	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	R2.30/kg net
153.02.15	8702.10.81	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.20	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.25	8702.10.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.30	8702.10.90	Other	R2.30/kg net
153.02	**8702.90**	**Other:**	
153.02.35	8702.90.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.40	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.45	8702.90.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.49	8702.90.90	Other	R2.30/kg net
153.03	**87.03**	**Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:**	
153.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	R2.30/kg net
153.03	**8703.2**	**Other vehicles, with spark-ignition internal combustion reciprocating piston engine:**	
153.03	**8703.21**	**Of a cylinder capacity not exceeding 1 000 cm^3:**	
153.03.11	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm^3 and a vehicle mass not exceeding 250 kg	R2.30/kg net
153.03.13	8703.21.25	Hearses	R2.30/kg net
153.03.15	8703.21.27	Ambulances	R2.30/kg net
153.03.17	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	R2.30/kg net
153.03.19	8703.21.70	Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit	R2.30/kg net
153.03.21	8703.21.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	R2.30/kg net
153.03.23	8703.21.90	Other	R2.30/kg net
153.03	**8703.22**	**Of a cylinder capacity exceeding 1 000 cm^3 but not exceeding 1 500 cm^3:**	
153.03.25	8703.22.25	Hearses	R2.30/kg net
153.03.27	8703.22.27	Ambulances	R2.30/kg net
153.03.29	8703.22.90	Other	R2.30/kg net

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsreg
153.02	**8702.10**	**Met kompressie-ontstekingsbinnebrandsuier-enjins (diesel of halfdiesel):**	
153.02.10	8702.10.10	Nuut, regterhandstuur, met binnebagasierakke, voetrusse, tydskrifnette, klerehake, leunsitplekke, armleunings, mikrofoon- en radio- of kasset-toerusting, lugreëling met individuele kontroles, lugdruk-propdeure, individuele leesligte, chemiese toilet, wasbak en koelkas toegerus	R2.30/kg net
153.02.15	8702.10.81	Ander, met 'n voertuigmassa van hoogstens 2000 kg met 'n waarde vir ad valorem doeanereg-doeleindes of ad valorem aksynsregdoeleindes van hoogstens R130 000; of voertuie vir die vervoer van 14 persone of meer, met inbegrip van die bestuurder	R2.30/kg net
153.02.20	8702.10.85	Ander, met 'n voertuigmassa van hoogstens 2 000 kg	R2.30/kg net
153.02.25	8702.10.87	Ander, met 'n voertuigmassa van meer as 2 000 kg: met 'n waarde vir ad valorem doeanereg-doeleindes of ad valorem aksynsregdoeleindes van minder as R130 000; of voertuie vir die vervoer van 14 persone of meer, met inbegrip van die bestuurder	R2.30/kg net
153.02.30	8702.10.90	Ander	R2.30/kg net
153 .02	**8702.90**	**Ander:**	
153.02.35	8702.90.81	Ander, met 'n voertuigmassa van hoogstens 2 000 kg: met 'n waarde vir ad valorem doeanereg-doeleindes of ad valorem aksynsregdoeleindes van hoogstens R130 000; of voertuie vir die vervoer van 14 persone of meer, met inbegrip van die bestuurder	R2.30/kg net
153.02.40	8702.90.85	Ander, met 'n voertuigmassa van hoogstens 2 000 kg	R2.30/kg net
153.02.45	8702.90.87	Ander, met 'n voertuigmassa van meer as 2 000 kg: met 'n waarde vir ad valorem doeanereg-doeleindes of ad valorem aksynsregdoeleindes van minder as R130 000; of voertuie vir die vervoer van 14 persone of meer, met inbegrip van die bestuurder	R2.30/kg net
153.02.49	8702.90.90	Ander	R2.30/kg net
153.03	**87.03**	**Motorkarre en ander motorvoertuie hoofsaaklik vir die vervoer van persone ontwerp (uitgesonderd dié van pos 87.02), met inbegrip van stasiewaens en renmotors:**	
153.03.01	8703.10	Voertuie wat spesiaal ontwerp is om op sneeu te beweeg; gholfkarre en dergelike voertuie	R2.30/kg net
153.03	**8703.2**	**Ander voertuie, met vonkontstekingbinnebrand-wederkerige suierenjins:**	
153.03	**8703 .21**	**Met 'n silinderkapasiteit van hoogstens 1 000 cm^3:**	
153.03.11	8703.21.23	Voertuie van die oopbakbuisraamtipe, met 'n enjin kapasiteit van hoogstens 250 cm^3 en 'n voertuig-massa van hoogstens 250 kg	R2.30/kg net
153.03.13	8703.21.25	Lykwaens	R2.30/kg net
153.03.15	8703.21.27	Ambulanse	R2.30/kg net
153.03.17	8703.21.60	Voertuie met motorfietstipe stuurmeganismes en handbeheer kontroles	R2.30/kg net
153.03.19	8703.21.70	Ses- of agtwielvoertuie, kettingaangedrewe en wat deur middel van 'n integrale ratkas-en-ewenaareenheid werk	R2.30/kg net
153.03.21	8703.21.75	Ander, met 'n voertuigmassa van meer as 250 kg maar hoogstens 800 kg	R2.30/kg net
153.03.23	8703.21.90	Ander	R2.30/kg net
153.03	**8703.22**	**Met 'n silinderkapasiteit van meer as 1 000 cm^3 maar hoogstens 1 500 cm:**	
153.03.25	8703.22.25	Lykwaens	R2.30/kg net
153.03.27	8703.22.27	Ambulanse	R2.30/kg net
153.03.29	8703.22.90	Ander	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.03	**8703.23**	**Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 3 000 cm^3:**	
153.03.31	8703.23.25	Hearses	R2.30/kg net
153.03.33	8703.23.27	Ambulances	R2.30/kg net
153.03.35	8703.23.90	Other	R2.30/kg net
153.03	**8703.24**	**Of a cylinder capacity exceeding 3 000 cm^3:**	
153.03.37	8703.24.25	Hearses	R2.30/kg net
153.03.39	8703.24.27	Ambulances	R2.30/kg net
153.03.41	8703.24.90	Other	R2.30/kg net
153.03	**8703.3**	**Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):**	
153.03	**8703.31**	**Of a cylinder capacity not exceeding 1 500 cm^3:**	
153.03.43	8703.31.25	Hearses	R2.30/kg net
153.03.45	8703.31.27	Ambulances	R2.30/kg net
153.03.47	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	R2.30/kg net
153.03.49	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1 000 cm^3	R2.30/kg net
153.03.51	8703.31.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.03.53	8703.31.90	Other	R2.30/kg net
153.03	**8703.32**	**Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 2 500 cm^3:**	
153.03.55	8703.32.25	Hearses	R2.30/kg net
153.03.57	8703.32.27	Ambulances	R2.30/kg net
153.03.59	8703.32.90	Other	R2.30/kg net
153.03	**8703.33**	**Of a cylinder capacity exceeding 2 500 cm^3:**	
153.03.61	8703.33.25	Hearses	R2.30/kg net
153.03.63	8703.33.27	Ambulances	R2.30/kg net
153.03.65	8703.33.90	Other	R2.30/kg net
153.03	**8703.90**	**Other:**	
153.03.67	8703.90.25	Hearses	R2.30/kg net
153.03.69	8703.90.27	Ambulances	R2.30/kg net
153.03.71	8703.90.31	Electric vehicles with a mass not exceeding 800 kg	R2.30/kg net
153.03.73	8703.90.33	Other electric vehicles	R2.30/kg net
153.03.75	8703.90.90	Other	R2.30/kg net
153.04	**87.04**	**Motor vehicles for the transport of goods:**	
153.04	**8704.10**	**Dumpers designed for off-highway use:**	
153.04.05	8704.10.25	G.V.M. not exceeding 50 t	R2.30/kg net
153.04.07	8704.10.90	Other	R2.30/kg net
153.04	**8704.2**	**Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):**	
153.04	**8704.21**	**G.V.M. not exceeding 5 t:**	
153.04.09	8704.21.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04 11	8704.21.40	Off-the-road logging trucks	R2.30/kg net
153.04.13	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	R2.30/kg net

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsreg
153.03	**8703.23**	**Met 'n silinderkapasiteit van meer as 1 500 cm^3 maar hoogstens 3 000 cm:**	
153.03.31	8 703.23.25	Lykwaens	R2.30/kg net
153.03.33	8703.23.27	Ambulanse	R2.30/kg net
153.03.35	8703.23.90	Ander	R2.30/kg net
153.03	**8703.24**	**Met 'n silinderkapasiteit van meer as 3 000 cm^3:**	
153.03.37	8703.24.25	Lykwaens	R2.30/kg net
153.03.39	8703.24.27	Ambulanse	R2.30/kg net
153.03.41	8703.24.90	Ander	R2.30/kg net
153.03	**8703.3**	**Ander voertuie met kompressie-ontstekings-binnebrandsuierenjins (diesel of halfdiesel):**	
153.03	**8703.31**	**Met 'n silinderkapasiteit van hoogstens 1 500 cm:**	
153.03.43	8703.31.25	Lykwaens	R2.30/kg net
153.03.45	8703.31.27	Ambulanse	R2.30/kg net
153.03.47	8703.31.70	Met 'n voertuigmassa van hoogstens 600 kg (uitgesonderd lykwaens)	R2.30/kg net
153.03.49	8703.31.80	Ses- of agtwielvoertuie, met glystuurstelsels, kettingaangedrewe en wat deur middel van 'n integrale ratkas-en-ewenaareenheid met 'n voertuigmassa van meer as 600 kg en 'n silinderkapasiteit van hoogstens 1 000 cm^3 werk	R2.30/kg net
153.03.51	8703.31.85	Ander, met 'n voertuigmassa van meer as 600 kg maar hoogstens 800 kg	R2.30/kg net
153.03.53	8703.31.90	Ander	R2.30/kg net
153.03	**8703.32**	**Met 'n silinderkapasiteit van meer as 1 500 cm^3 maar hoogstens 2 500 cm^3:**	
153.03.55	8703.32.25	Lykwaens	R2.30/kg net
153.03.57	8703.32.27	Ambulanse	R2.30/kg net
153.03.59	8703.32.90	Ander	R2.30/kg net
153.03	**8703.33**	**Met 'n silinderkapasiteit van meer as 2 500 cm^3:**	
153.03.61	8703.33.25	Lykwaens	R2.30/kg net
153.03.63	8703.33.27	Ambulanse	R2.30/kg net
153.03.65	8703.33.90	Ander	R2.30/kg net
153.03	**8703.90**	**Ander:**	
153.03.67	8703.90.25	Lykwaens	R2.30/kg net
153.03.69	8703.90.27	Ambulanse	R2.30/kg net
153.03.71	8703.90.31	Elektriese voertuie met 'n massa van hoogstens 800 kg	R2.30/kg net
153.03.73	8703.90.33	Ander elektriese voertuie	R2.30/kg net
153.03.75	8703.90.90	Ander	R2.30/kg net
153.04	**87.04**	**Motorvoertuie vir die vervoer van goedere:**	
153.04	**8704.10**	**Storters ontwerp vir gebruik op rowwe terrein:**	
153.04.05	8704.10.25	B.V.M. van hoogstens 50 t	R2.30/kg net
153.04.07	8704.10.90	Ander	R2.30/kg net
153.04	**8704.2**	**Ander, met kompressie-ontstekingsbinnebrandsuierenjin (diesel of halfdiesel):**	
153.04	**8704.21**	**B.V.M. van hoogstens 5 t:**	
153.04.09	8704.21.10	Rolbodemwaens vir gebruik in ondergrondse myne; laekonstruksie vlamvaste voertuie, toegerus met beheermeganismes beide voor en agter, vir gebruik in ondergrondse myne	R2.30/kg net
153.04.11	8704.21.40	Veldbosblokvragmotors	R2.30/kg net
153.04.13	8704.21.70	Ander, met 'n voertuigmassa van hoogstens 600 kg	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.04.15	8704.21.75	Other, with an engine capacity exceeding 1 000 m^3 (excluding the vehicle of subheading 8704.21.77)	R2.30/kg net
53.04.17	8704.21.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	R2.30/kg net
153.04.19	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net
153.04.21	8704.21.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net
153.04.23	8704.21.90	Other	R2.30/kg net
153.04	**8704.22**	**G.V.M. exceeding 5 t but not exceeding 20 t:**	
153.04.25	8704.22.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.27	8704.22.20	Off-the-road logging trucks	R2.30/kg net
153.04.29	8704.22.90	Other	R2.30/kg net
153.04	**8704.23**	**G.V.M. exceeding 20 t:**	
153.04.31	8704.23.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.33	8704.23.20	Off-the-road logging trucks	R2.30/kg net
153.04.35	8704.23.90	Other	R2.30/kg net
153.04	**8704.3**	**Other, with spark-ignition internal combustion piston engine:**	
153.04	**8704.31**	**G.V.M. not exceeding 5 t:**	
153.04.37	8704.31.30	Off-the-road logging trucks	R2.30/kg net
153.04.39	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm^3 , and equipped with motor vehicle type differentials and reverse gears	R2.30/kg net
153.04.41	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	R2.30/kg net
153.04.43	8704.31.75	Other, with an engine capacity exceeding 1 000 cm^3 (excluding the vehicle of subheading 8704.21.77)	R2.30/kg net
153.04.45	8704.31.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.04.47	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net
153.04.49	8704.31.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net
153.04.51	8704.31.90	Other	R2.30/kg net
153.04	**8704.32**	**G.V.M. exceeding 5 t:**	
153.04.53	8704.32.10	Off-the-road logging trucks	R2.30/kg net
153.04.55	8704.32.90	Other	R2.30/kg net
153.04	**8704.90**	**Other:**	
153.04.59	8704.90.05	Golf carts, pedestrian type	R2.30/kg net
153.04.61	8704.90.30	Off-the-road logging trucks	R2.30/kg net

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsreg
153.04.15	8704.21.75	Ander, met ’n enjinkapasiteit van meer as 1 000 cm^3 (uitgesonderd dié voertuie van subpos 8704.21.77)	R2.30/kg net
153.04.17	8704.21.77	Ander, met ’n voertuigmassa van meer as 600 kg maar hoogstens 1 100 kg	R2.30/kg net
153.04.19	8704.21.81	Ander, met ’n dubbelkajuit, met ’n voertuigmassa van hoogstens 2000 kg of ’n B.V.M. van hoogstens 3 500 kg, of met ’n massa van hoogstens 1 600 kg of ’n B.V.M van hoogstens 3 500 kg per onderstel toegerus met ’n kajuit	R2.30/kg net
153.04.21	8704.21.83	Ander (uitgesonderd dubbelkajuit), met ’n voertuigmassa van hoogstens 2 000 kg of ’n B.V.M. van hoogstens 3 500 kg, of met ’n massa van hoogstens 1 600 kg of ’n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met ’n kajuit	R2.30/kg net
153.04.23	8704.21.90	Ander	R2.30/kg net
153.04	**8704.22**	**B.V.M. van meer as 5 t maar hoogstens 20 t:**	
153.04.25	8704.22.10	Rolbodemwaens vir gebruik in ondergrondse myne; laekonstruksie vlamvaste voertuie, toegerus met beheermeganismes beide voor en agter, vir gebruik in ondergrondse myne	R2.30/kg net
153.04.27	8704.22.20	Veldbosblokvragmotors	R2.30/kg net
153.04.29	8704.22.90	Ander	R2.30/kg net
153.04	**8704.23**	**B.V.M. van meer as 20 t:**	
153.04.31	8704.23.10	Rolbodemwaens vir gebruik in ondergrondse myne; laekonstruksie vlamvaste voertuie, toegerus met beheermeganismes beide voor en agter, vir gebruik in ondergrondse myne	R2.30/kg net
153.04.33	8704.23.20	Veldbosblokvragmotors	R2.30/kg net
153.04.35	8704.23.90	Ander	R2.30/kg net
153.04	**8704.3**	**Ander, met vonkontstekingsbinnebrandsuierenjin:**	
153 .04	**8704.31**	**B.V.M. van hoogstens 5 t:**	
153.04.37	8704.31.30	Veldbosblokvragmotors	R2.30/kg net
153.04.39	8704.31.50	Driewielvoertuie met motorfietstipe stuurstelsels en enjins met ’n silinderkapasiteit van hoogstens 550 cm^3, en met motorvoertuigtipe ewenaars en truratte toegerus	R2.30/kg net
153.04.41	8704.31.70	Ander (uitgesonderd veldbosblokvragmotors en driewielvoertuie) met ’n voertuigmassa van hoogstens 600 kg	R2.30/kg net
153.04.43	8704.31.75	Ander, met ’n enjinkapasiteit van hoogstens 1 000 cm^3 (uitgesonderd dié voertuie van subpos 8704.31.77)	R2.30/kg net
153.04.45	8704.31.77	Ander, met ’n voertuigmassa van meer as 600 kg maar hoogstens 800 kg	R2.30/kg net
153.04.47	8704.31.81	Ander, dubbelkajuit, met ’n voertuigmassa van hoogstens 2 000 kg of ’n B.V.M. van hoogstens 3 500 kg, of met ’n massa van hoogstens 1 600 kg of ’n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met ’n kajuit	R2.30/kg net
153.04.49	8704.31.83	Ander (uitgesonderd dubbelkajuit), met ’n voertuigmassa van hoogstens 2 000 kg of ’n B.V.M. van hoogstens 3 500 kg, of met ’n massa van hoogstens 1 600 kg of ’n B.V.M. van hoogstens 3500 kg per onderstel toegerus met ’n kajuit	R2.30/ kg net
153.04.51	8704.31.90	Ander	R2.30/kg net
153.04	**8704.32**	**B.V.M. van meer as 5 t:**	
153.04.53	8704.32.10	Veldbosblokvragmotors	R2.30/kg net
153.04.57	8704.32.90	Ander	R2.30/kg net
153.04	**8704.90**	**Ander:**	
153.04.59	8704.90.05	Gholfkarre, voetgangertipe	R2.30/kg net
153.04.61	8704.90.30	Veldbosblokvragmotors	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.04.63	8704.90.35	Electric vehicles with a vehicle mass not exceeding 800 kg	R2.30/kg net
153.04.65	8704.90.40	Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net
153.04.67	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net
153.04.69	8704. 90.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg net
153.04.71	8704.90.90	Other	R2.30/kg net
153.05	**87.05**	**Special purpose motor vehicles (excluding those principally designed for the transport of persons or goods) (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):**	
153.05.01	8705.10	Crane lorries	R2.30/kg net
153.05.03	8705.20	Mobile drilling derricks	R2.30/kg net
153.05.05	8705.30	Fire fighting vehicles	R2.30/kg net
153.05.07	8705.40	Concrete-mixer lorries	R2.30/kg net
153.05.09	8705.90	Other	R2.30/kg net
153.06	**8706.00**	**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:**	
153.06.05	8706.00.05	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10	R2.30/kg net
153.06.15	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	R2.30/kg net
153.06.20	8706.00.20	Other	R2.30/kg net
153.08	**8708.70**	**Road wheels and parts and accessories thereof:**	
153.08.21	8708.70.10	Identifiable for use solely or principally with tractors (excluding road tractors)	R2.30/kg net
153.08.23	8708.70.21	Of a kind used on motor cars	R2.30/kg net
153.08.25	8708.70.23	Of a kind used on busses or lorries	R2.30/kg net
153.08.27	8708.70.29	Other	R2.30/kg net
153.08.29	8708.70.90	Other	R2.30/kg net
153.09	**87.09**	**Works, trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors; or the type used on railway station platforms; parts of the aforegoing vehicles:**	
153.09	**8709.1**	**Vehicles:**	
153.09.11	8709.11	Electrical	R2.30/kg net
153.09.19	8709.19	Other	R2.30/kg net
153.09.29	8709.90	Parts	R2.30/kg net
153.10	**8710.00**	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles:**	**R2.30/kg net**
153.11	**87.11**	**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:**	
153.11.01	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm^3	R2.30/kg net

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsreg
153.04.63	8704.90.35	Elektriese voertuie met ’n voertuigmassa van hoogstens 800 kg	R2.30/kg net
153.04.65	8704.90.40	Ander elektriese voertuie, met ’n massa van hoogstens 2 000 kg of ’n B.V.M. van hoogstens 3 500 kg, of met ’n massa van hoogstens 1 600 kg of ’n B.V.M. van hoogstens 3 500 kg vir ’n onderstel toegerus met ’n kajuit	R2.30/kg net
153.04.67	8704.90.81	Ander, dubbelkajuit, met ’n voertuigmassa van hoogstens 2 000 kg of ’n B.V.M. van hoogstens 3 500 kg, of met ’n massa van hoogstens 1 600kg of ’n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met ’n kajuit	R2.30/kg net
153.04.69	8704.90.83	Ander (uitgesonderd dubbelkajuit), met ’n voertuigmassa van hoogstens 2 000 kg of ’n B.V.M van hoogstens 3 500 kg, of met ’n massa van hoogstens 1 600 kg of ’n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met ’n kajuit	R2.30/kg net
153.04.71	8704.90.90	Ander	R2.30/kg net
153.05	**87.05**	**Voertuie vir spesiale doeleindes (uitgesonderd dié ontwerp hoofsaaklik vir die vervoer van persone of goedere) (byvoorbeeld, takellorries, kraanlorries, brandbestrydingvoertuie, betonmenglorries, padveelorries, sproeilorries, mobiele werkwinkels, mobiele radiologiese eenhede):**	
153.05.01	8705.10	Kraanlorries	R2.30/kg net
153.05.03	8705.20	Mobiele boortorings	R2.30/kg net
153.05.05	8705.30	Brandbestrydingsvoertuie	R2.30/kg net
153.05.07	8705.40	Betonmenglorries	R2.30/kg net
153.05.09	8705.90	Ander	R2.30/kg net
153.06	**8706.00**	**Onderstelle met enjins toegerus, vir die motorvoertuie van poste 87.01 tot 87.05:**	
153.06.05	8706.00.05	Met ’n voertuigmassa van hoogstens 1 600 kg of met ’n B.V.M. van hoogstens 3 500 kg, vir die voertuie van pos 8704.10	R2.30/kg net
153.06.15	8706.00.15	Ander, met ’n voertuigmassa van hoogstens 1 600 kg of met ’n B.V.M. van hoogstens 3 500 kg	R2.30/kg net
153.06.20	8706.00.20	Ander	R2.30/kg net
153.08	**8708.70**	**Padwiele en onderdele en bybehoorsels daarvan:**	
153.08.21	8708.70.10	Uitkenbaar as vir gebruik slegs of hoofsaaklik met trekkers (uitgesonderd padtrekkers)	R2.30/kg net
153.08.23	8708.70.21	Van ’n soort gebruik op motorkarre	R2.30/kg net
153.08.25	8708.70.23	Van ’n soort gebruik op busse en lorries	R2.30/kg net
153.08.27	8708.70.29	Ander	R2.30/kg net
153.08.29	8708.70.90	Ander	R2.30/kg net
153.09	**87.09**	**Installasievoertuie, selfaangedrewe, nie met hys- of hanteringtoerusting toegerus nie, van die soort in fabrieke, pakhuise, hawegebiede of lughawens vir die vervoer van goedere oor kort afstande gebruik; trekkers of die tipe op spoorwegperronne gebruik; onderdele van die voorafgaande voertuie:**	
153.09	**8709.1**	**Voertuie:**	
153.09.11	8709.11	Elektries	R2.30/kg net
153.09.19	8709.19	Ander	R2.30/kg net
153.09.29	8709.90	Onderdele	R2.30/kg net
153.10	**8710.00**	**Tenks en ander gepantserde vegvoertuie, gemotoriseer, hetsy met wapens toegerus al dan nie, en onderdele van sodanige voertuie**	**R2.30/kg net**
153.11	87.11	Motorfietse (met inbegrip van kragtrapfietse) en fietse met ’n hulpmotor toegerus, met of sonder syspanne; syspanne:	
153.11.01	8711.10	Met wederkerigebinnebrandsuierenjin met ’n silinderkapasiteit van hoogstens 50 cm^3	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.11	**8711.20**	**With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3:**	
153.11.05	8711.20.10	With an engine of a cylinder capacity of less than 200 cm^3	R2.30/kg net
153.11.07	8711.20.90	Other	R2.30/kg net
153.11.09	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm^3 but not exceeding 500 cm^3	R2.30/kg net
153.11.11	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm^3 but not exceeding 800 cm^3	R2.30/kg net
153.11.13	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm^3	R2.30/kg net
153.11	**8711.90**	**Other:**	
153.11.15	8711.90.10	Side-cars	R2.30/kg net
153.11.17	8711.90.20	Other, of a cylinder capacity of 200 cm^3 or more but not exceeding 800 cm^3	R2.30/kg net
153.11.19	8711.90.30	Other, of a cylinder capacity exceeding 800 cm^3	R2.30/kg net
153.11.21	8711.90.90	Other	R2.30/kg net
153.12	**8712.00**	**Bicycles and other cycles (including delivery tri-cycles), not motorised:**	
153.12.10	8712.00.10	Bicycles	R2.30/kg net
153.12.90	8712.00.90	Other	R2.30/kg net
153.16	**87.16**	**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:**	
153.16.10	8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	R2.30/kg net
153.16.20	8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	R2.30/kg net
153.16	**8716.3**	**Other trailers and semi-trailers for the transport of goods:**	
153.16.31	8716.31	Tanker trailers and tanker semi-trailers	R2.30/kg net
153.16.39	8716.39	Other	R2.30/kg net
153.16.40	8716.40	Other trailers and semi-trailers	R2.30/kg net
153.16.50	8716.90.20	Road wheels fitted with tyres; wheel rims fitted with tyres	R2.30/kg net
154.00	**8801.00**	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:**	**R2.30/kg net**
154.02	**8802.1**	**Helicopters:**	
154.02.11	8802.11	Of an unladen mass not exceeding 2 000 kg	R2.30/kg net
154.02.13	8802.12	Of an unladen mass exceeding 2 000 kg	R2.30/kg net
154.02.15	8802.20	Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg	R2.30/kg net
154.02.17	8802.30	Aeroplanes and other aircraft, of an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg	R2.30/kg net
154.02.19	8802.40	Aeroplanes and other aircraft, of an unladen mass exceeding 15 000 kg	R2.30/kg net
154.02.21	8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	R2.30/kg net
154.03	**88.03**	**Parts of goods of heading 88.01 or 88.02:**	
154.03.11	8803.20	Under-carriages and parts thereof	R2.30/kg net
155.00	**9801.00**	**Original equipment components:**	
155.00.10	9801.00.10	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	R2.30/kg net
155.00.15	9801.00.15	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg	R2.30/kg net

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsreg
153.11	**8711.20**	**Met wederkerigebinnebrandsuierenjin met 'n silinderkapasiteit van meer as 50 cm^3 maar hoogstens 250 cm^3:**	
153.11.05	8711.20.10	Met 'n enjin met 'n silinderkapasiteit van minder as 200 cm^3	R2.30/kg net
153.11.07	8711.20.90	Ander	R2.30/kg net
153.11.09	8711.30	Met wederkerigebinnebrandsuierenjin met 'n silinderkapasiteit van meer as 250 cm^3 maar hoogstens 500 cm^3	R2.30/kg net
153.11.11	8711.40	Met wederkerigebinnebrandsuierenjin met 'n silinderkapasiteit van meer as 500 cm^3 maar hoogstens 800 cm^3	R2.30/kg net
153.11.13	8711.50	Met wederkerigebinnebrandsuierenjin met 'n silinderkapasiteit van meer as 800 cm^3	R2.30/kg net
153.11	**8711.90**	**Ander:**	
153.11.15	8711.90.10	Syspanne	R2.30/kg net
153.11.17	8711.90.20	Ander, met 'n silinderkapasiteit van minstens 200 cm^3 maar hoogstens 800 cm^3	R2.30/kg net
153.11.19	8711.90.30	Ander, met 'n silinderkapasiteit van meer as 800 cm^3	R2.30/kg net
153.11.21	8711.90.90	Ander	R2.30/kg net
153.12	**8712.00**	**Tweewielfietse en ander fietse (met inbegrip van besteldriewielers), nie gemotoriseer nie:**	
153.12.10	8712.00.10	Tweewielfietse	R2.30/kg net
153.12.90	8712.00.90	Ander	R2.30/kg net
153.16	**87.16**	**Sleepwaens en leunsleepwaens; ander voertuie, nie meganies aangedryf nie; onderdele daarvan:**	
153.16.10	8716.10	Sleepwaens en leunsleepwaens van die woonwatipe, vir behuising of kampering	R2.30/kg net
153.16.20	8716.20	Selflaai- of selfaflaaisleepwaens vir landboudoeleindes	R2.30/kg net
153.16	**8716.3**	**Ander sleepwaens en leunsleepwaens vir die vervoer van goedere:**	
153.16.31	8716.31	Tenksleepwaens en tenkleunsleepwaens	R2.30/kg net
153.16.39	8716.39	Ander	R2.30/kg net
153.16.40	8716.40	Ander sleepwaens en leunsleepwaens	R2.30/kg net
153.16.50	8716.90.20	Padwiele met buitebande bedek, wielvellings met buitebande bedek	R2.30/kg net
154.00	**8801.00**	**Balonne en lugskepe; sweeftuie, hangsweeftuie en ander nie-kragaangedrewe lugvaartuie:**	**R2.30/kg net**
154.02	**8802.1**	**Helikopters:**	
154.02.11	8802.11	Met 'n onbelaste massa van hoogstens 2 000 kg	R2.30/kg net
154.02.13	8802.12	Met 'n onbelaste massa van meer as 2 000 kg	R2.30/kg net
154.02.15	8802.20	Vliegtuie en ander lugvaartuie, met 'n onbelaste massa van hoogstens 2 000 kg	R2.30/kg net
154.02.17	8802.30	Vliegtuie en ander lugvaartuie, met 'n onbelaste massa van meer as 2 000 kg maar hoogstens 15 000 kg	R2.30/kg net
154.02.19	8802.40	Vliegtuie en ander lugvaartuie, met 'n onbelaste massa van meer as 15 000 kg	R2.30/kg net
154.02.21	8802.60	Ruimtetuie (met inbegrip van satelliete) en suborbitale en ruimtetuiglanseerders	R2.30/kg net
154.03	**88.03**	**Onderdele van goedere van pos 88.01 of 88.02:**	
154.03.11	8803.20	Onderstelle en onderdele daarvan	R2.30/kg net
155.00	**9801.00**	**Oorspronklike toerusting komponente:**	
155.00.10	9801.00.10	Vir padtrekkers vir leunsleepwaens van subpos 8701.20 met 'n voertuigmassa van hoogstens 1 600 kg	R2.30/kg net
155.00.15	9801.00.15	Vir padtrekkers vir leunsleepwaens van subpos 8701.20 met 'n voertuigmassa van meer as 1 600 kg	R2.30/kg net

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
155.00.20	9801.00.20	For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
155.00.25	9801.00.25	For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10)	R2.30/kg net
155.00.30	9801.00.30	For motor cars (including station wagons) of heading 87.03	R2.30/kg net
155.00.40	9801.00.40	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off the- road logging trucks)	R2.30/kg net
155.00.45	9801.00.45	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks)	R2.30/kg net
155.00.50	9801.00.50	For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	R2.30/kg net
155.00.55	9801.00.55	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks)	R2.30/kg net

Omgewings-heffingitem	**Tariefsubpos**	**Artikel Beskrywing**	**Skaal van Omgewingsreg**
155.00.20	9801.00.20	Vir motorvoertuie vir die vervoer van tien of meer persone met inbegrip van die bestuurder van pos 87.02 met ’n voertuigmassa van hoogstens 2 000 kg	R2.30/kg net
155.00.25	9801.00.25	Vir motorvoertuie vir die vervoer van tien of meer persone met inbegrip van die bestuurder van pos 87.02 met ’n voertuigmassa van meer as 2 000 kg (uitgesonderd voertuie van subpos 8702.10.10)	R2.30/kg net
155.00.30	9801.00.30	Vir motorkarre (met inbegrip van stasiewaens) van pos 87.03	R2.30/kg net
155.00.40	9801.00.40	Vir motorvoertuie vir die vervoer van goedere van pos 87.04 met ’n voertuigmassa van hoogstens 2 000 kg of met ’n B.V.M. van hoogstens 3 500 kg, of met ’n massa van hoogstens 1 600 kg of met ’n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met ’n kajuit (uitgesonderd storters ontwerp vir gebruik op rowwe terrein, rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors)	R2.30/kg net
155.00.45	9801.00.45	Vir motorvoertuie vir die vervoer van goedere van pos 87.04 met ’n voertuigmassa van meer as 2 000 kg of ’n B.V.M. van meer as 3 500 kg, of met ’n massa van meer as 1 600 kg en met ’n B.V.M. van meer as 3 500 kg per onderstel toegerus met ’n kajuit (uitgesonderd rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors)	R2.30/kg net
155.00.50	9801.00.50	Vir onderstelle met enjins toegerus van pos 87.06, of ’n massa van hoogstens 1 600 kg of met ’n B.V.M. van hoogstens 3 500 kg (uitgesonderd storters ontwerp vir gebruik op rowwe terrein, rolbodemwaens en laekonstuksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors)	R2.30/kg net
155.00.55	9801.00.55	Vir onderstelle met enjins toegerus van pos 87.06, met ’n massa van meer as 1 600 kg en met ’n B.V.M. van meer as 3 500 kg (uitgesonderd rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors)	R2.30/kg net