



# Government Gazette

REPUBLIC OF SOUTH AFRICA

Vol. 714

Cape Town  
Kaapstad

24 December 2024

No. 51829

## THE PRESIDENCY

**No. 5739                      24 December 2024**

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

**Act No.45 of 2024: Rates and Monetary Amounts Amendment, Act 2024**

## DIE PRESIDENSIE

**No. 5739                      24 Desember 2024**

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

**No. 45 van 2024: Wysigingswet op skale en monetere bedrae, 2024**

ISSN 1682-5845



9 771682 584003



5 1 8 2 9



**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 20 December 2024)

# ACT

**To amend the Customs and Excise Act, 1964, so as to amend rates of duty in Schedule 1 to that Act; to amend the Carbon Tax Act, 2019, so as to amend rates; and to provide for matters connected therewith.**

**B**E IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

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, section 8 of Act 13 of 2015, section 13 of Act 13 of 2016, section 18 of Act 14 of 2017, section 7 of Act 21 of 2018, section 4 of Act 32 of 2019, section 9 of Act 22 of 2020, section 5 of Act 19 of 2021, section 5 of Act 19 of 2022 and section 7 of Act 19 of 2023

1. (1) Schedule No. 1 to the Customs and Excise Act, 1964, is hereby amended as set out in Part I of the Schedule to this Act.

(2) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Part I of the Schedule to this Act are deemed to have come into operation on 21 February 2024.

## ALGEMENE VERDUIDELIKENDE NOTA:

- [ ] Woorde in vetdruk tussen vierkantige hakies dui skappings uit bestaande verordenings aan.
- \_\_\_\_\_ Woorde met 'n volstreep daaronder dui invoegings in bestaande verordenings aan.

(Engelse teks deur die President geteken)  
(Goedgekeur op 20 Desember 2024)

## WET

Tot wysiging van die Doeane- en Aksynswet, 1964, om skale van reg in Bylae 1 tot daardie Wet te wysig; tot wysiging van die Wet op Koolstofbelasting, 2019 en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

**D**AAR WORD BEPAAL deur die Parlement van die Republiek van Suid-Afrika, soos volg:—

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, artikel 8 van Wet 13 van 2015, artikel 13 van Wet 13 van 2016, artikel 18 van Wet 14 van 2017, artikel 7 van Wet 21 van 2018, artikel 4 van Wet 32 van 2019, artikel 9 van Wet 22 van 2020, artikel 5 van Wet 19 van 2021, artikel 5 van Wet 19 van 2022 en artikel 7 van Wet 19 van 2023

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

(2) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings in Deel I van die Bylae by hierdie Wet uiteengesit, geag op 21 Februarie 2024 in werking te getree het.

**Amendment of section 5 of Act 15 of 2019, as amended by section 10 of Act 22 of 2020, section 6 of Act 19 of 2021, section 7 of Act 19 of 2022 and section 8 of Act 19 of 2023**

2. (1) Section 5 of the Carbon Tax Act, 2019, is hereby amended by the substitution for subsection (1) of the following subsection: 5

“(1) The rate of the carbon tax on greenhouse gas emissions must, subject to subsections (2) and (3), be imposed at an amount of [**R159**] R190 per ton carbon dioxide equivalent of the greenhouse gas emissions of a taxpayer.”.

(2) Subsection (1) is deemed to have come into operation on 1 January 2024.

**Amendment of section 6 of Act 15 of 2019, as amended by section 93 of Act 34 of 2019, section 77 of Act 23 of 2020, section 76 of Act 20 of 2021, section 8 of Act 19 of 2022 and section 9 of Act 19 of 2023** 10

3. (1) Section 6 of the Carbon Tax Act, 2019, is hereby amended by the substitution in subsection (3) for paragraph (c) of the following paragraph: 15

“(c) ‘B’ represents an amount of [**0.66 cents**] 0.69 cents per litre; and”.

(2) Subsection (1) is deemed to have come into operation on 1 January 2024.

**Short title**

4. This Act is called the Rates and Monetary Amounts Amendment Act, 2024.

**Wysiging van artikel 5 van Wet 15 van 2019, soos gewysig deur artikel 10 van Wet 22 van 2020, artikel 6 van Wet 19 van 2021, artikel 7 van Wet 19 van 2022 en artikel 8 van Wet 19 van 2023**

2. (1) Artikel 5 van die Wet op Koolstofbelasting, 2019, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang: 5

“(1) Die skaal van die koolstofbelasting op kweekhuisgasvrystellings moet, behoudens subartikels (2) en (3), gehef word teen ’n bedrag van [R159] R190 per ton koolstofdiksied-ekwivalent van kweekhuisgasvrystellings van ’n belastingpligtige.”.

(2) Subartikel (1) word geag op 1 Januarie 2024 in werking te getree het. 10

**Wysiging van artikel 6 van Wet 15 van 2019, soos gewysig deur artikel 93 van Wet 34 van 2019, artikel 77 van Wet 23 van 2020, artikel 76 van Wet 20 van 2021, artikel 8 van Wet 19 van 2022 en artikel 9 van Wet 19 van 2023**

3. (1) Artikel 6 van die Wet op Koolstofbelasting, 2019, word hierby gewysig deur in subartikel (3) paragraaf (c) deur die volgende paragraaf te vervang: 15

“(c) ‘B’ verteenwoordig ’n bedrag van [0.66 sent] 0.69 sent per liter; en”.

(2) Subartikel (1) word geag op 1 Januarie 2024 in werking te getree het.

**Kort titel**

11. Hierdie Wet heet die Wysigingswet op Skale en Monetêre Bedrae, 2024.

**Schedule****(Section 1)***Part I***AMENDMENT OF PART 2A OF SCHEDULE NO. 1 TO THE CUSTOMS AND  
EXCISE ACT, 1964**

<b>Tariff item</b>	<b>Tariff subheading</b>	<b>Article description</b>	<b>2024/25 Rate of excise duty</b>
<b>104.00</b>		<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>	
<b>104.01</b>	<b>19.01</b>	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:</b>	
104.01.05	1901.90.13	Preparations for making alcoholic beverages (excluding those of subheading 1901.90.20) as defined in Additional Note 2 to Chapter 19	34,7c/kg
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
<b>104.05</b>	<b>21.06</b>	<b>Food preparations not elsewhere specified or included:</b>	
104.05.10	2106.90.13	Preparations for making alcoholic beverages as defined in Additional Note 1 to Chapter 21	34,7c/kg
<b>104.10</b>	<b>22.03</b>	<b>Beer made from malt:</b>	
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	R135.89/li aa
<b>104.15</b>	<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):</b>	
104.15.01	2204.10	Sparkling wine	R17.83/li
<b>104.15</b>	<b>2204.21</b>	<b>In containers holding 2 li or less:</b>	
<b>104.15</b>	<b>2204.21.4</b>	<b>Unfortified wine:</b>	
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.	R5.57/li
104.15.04	2204.21.42	Other	R274.39/li aa
<b>104.15</b>	<b>2204.21.5</b>	<b>Fortified wine:</b>	
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.	R9.40/li
104.15.06	2204.21.52	Other	R274.39/li aa
<b>104.15</b>	<b>2204.22</b>	<b>In containers holding more than 2 li but not more than 10 li:</b>	
<b>104.15</b>	<b>2204.22.4</b>	<b>Unfortified wine:</b>	
104.15.13	2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R5.57/li
104.15.15	2204.22.42	Other	R274.39/li aa
<b>104.15</b>	<b>2204.22.5</b>	<b>Fortified wine:</b>	
104.15.17	2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R9.40/li
104.15.19	2204.22.52	Other	R274.39/li aa
<b>104.15</b>	<b>2204.29</b>	<b>Other:</b>	
<b>104.15</b>	<b>2204.29.4</b>	<b>Unfortified wine:</b>	
104.15.21	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R5.57/li

**BYLAE****(Artikel 1)***Deel I***WYSIGING VAN DEEL 2A VAN BYLAE NO. 1 BY DOEANE- EN  
AKSYNSWET, 1964**

Tariefitem	Tariefsubpos	Artikelbeskrywing	2024/25 Skaal van aksynsreg
<b>104.00</b>		<b>BEREIDE VOEDSELS; DRANKE, SPIRITUS EN ASYN; TABAK</b>	
<b>104.01</b>	<b>19.01</b>	<b>Moutekstrak; voedselbereidings van meelblom, gort, meel, stysel of moutekstrak, wat nie kakao bevat nie of wat minder as 40 persent volgens massa van kakao bevat, bereken op 'n totale ontvette basis, nie elders vermeld of ingesluit nie; voedselbereidings van goedere van poste 04.01 tot 04.04, wat nie kakao bevat nie of wat minder as 5 persent kakao volgens massa bereken op 'n totale ontvette basis bevat, nie elders vermeld of ingesluit nie:</b>	
104.01.05	1901.90.13	Bereidings vir die vervaardiging van alkoholiese drank (uitgesonderd dié van tariefpos 1901.90.20), soos omskryf in Addisionele Opmerking 2 by Hoofstuk 19	34,7c/kg
104.01.10	1901.90.20	Tradisionele Afrikaanbierpoeier, soos omskryf in Addisionele Opmerking 1 by Hoofstuk 19	34,7c/kg
<b>104.05</b>	<b>21.06</b>	<b>Voedselbereidings wat nie elders gespesifiseer of ingesluit is nie:</b>	
104.05.10	2106.90.13	Bereidings vir die vervaardiging van alkoholiese drank, soos omskryf in Addisionele Opmerking 1 by Hoofstuk 21	34,7c/kg
<b>104.10</b>	<b>22.03</b>	<b>Bier van mout gemaak:</b>	
104.10.10	2203.00.05	Tradisionele Afrikaanbier, soos omskryf in Addisionele Opmerking 1 by Hoofstuk 22	7,82c/li
104.10.20	2203.00.90	Ander	R135.89/li aa
<b>104.15</b>	<b>22.04</b>	<b>Wyn van vars druiwe, met inbegrip van gefortifiseerde wyne; druiwemos (uitgesonderd dié van pos 20.09):</b>	
104.15.01	2204.10	Vonkelwyn	R17.83/li
<b>104.15</b>	<b>2204.21</b>	<b>In houers wat hoogstens 2 li bevat:</b>	
<b>104.15</b>	<b>2204.21.4</b>	<b>Ongefortifiseerde wyn:</b>	
104.15.03	2204.21.41	Met 'n alkoholsterkte van minstens 4,5 persent volgens volume, maar hoogstens 16,5 persent volgens vol.	R5.57/li
104.15.04	2204.21.42	Ander	R274.39/li aa
<b>104.15</b>	<b>2204.21.5</b>	<b>Gefortifiseerde wyn:</b>	
104.15.05	2204.21.51	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R9.40/li
104.15.06	2204.21.52	Ander	R274.39/li aa
<b>104.15</b>	<b>2204.22</b>	<b>In houers wat minstens 2 li, maar hoogstens 10 li hou:</b>	
<b>104.15</b>	<b>2204.22.4</b>	<b>Ongefortifiseerde wyn:</b>	
104.15.13	2204.22.41	Met 'n alkoholsterkte van minstens 4,5 persent volgens volume, maar hoogstens 16,5 persent volgens vol.	R5.57/li
104.15.15	2204.22.42	Ander	R274.39/li aa
<b>104.15</b>	<b>2204.22.5</b>	<b>Gefortifiseerde wyn:</b>	
104.15.17	2204.22.51	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R9.40/li
104.15.19	2204.22.52	Ander	R274.39/li aa
<b>104.15</b>	<b>2204.29</b>	<b>Ander:</b>	
<b>104.15</b>	<b>2204.29.4</b>	<b>Ongefortifiseerde wyn:</b>	
104.15.21	2204.29.41	Met 'n alkoholsterkte van minstens 4,5 persent volgens volume, maar hoogstens 16,5 persent volgens vol.	R5.57/li

Tariff item	Tariff subheading	Article description	2024/25 Rate of excise duty
104.15.23	2204.29.42	Other	R274.39/li aa
<b>104.15</b>	<b>2204.29.5</b>	<b>Fortified wine:</b>	
104.15.25	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R9.40/li
104.15.27	2204.29.52	Other	R274.39/li aa
<b>104.16</b>	<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>	
<b>104.16</b>	<b>2205.10</b>	<b>In containers holding 2 li or less:</b>	
104.16.01	2205.10.10	Sparkling	R17.83/li
<b>104.16</b>	<b>2205.10.2</b>	<b>Unfortified:</b>	
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.	R5.57/li
104.16.04	2205.10.22	Other	R274.39/li aa
<b>104.16</b>	<b>2205.10.3</b>	<b>Fortified:</b>	
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.	R9.40/li
104.16.06	2205.10.32	Other	R274.39/li aa
<b>104.16</b>	<b>2205.90</b>	<b>Other:</b>	
<b>104.16</b>	<b>2205.90.2</b>	<b>Unfortified:</b>	
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.	R5.57/li
104.16.10	2205.90.22	Other	R274.39/li aa
<b>104.16</b>	<b>2205.90.3</b>	<b>Fortified:</b>	
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.	R9.40/li
104.16.12	2205.90.32	Other	R274.39/li aa
<b>104.17</b>	<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:</b>	
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	R17.83/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	R135.89/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.	R135.89/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.	R135.89/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.	R135.89/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.	R135.89/li aa



Tariefitem	Tariefsubpos	Artikelbeskrywing	2024/25 Skaal van aksynsreg
104.15.23	2204.29.42	Ander	R274.39/li aa
<b>104.15</b>	<b>2204.29.5</b>	<b>Gefortifiseerde wyn:</b>	
104.15.25	2204.29.51	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R9.40/li
104.15.27	2204.29.52	Ander	R274.39/li aa
<b>104.16</b>	<b>22.05</b>	<b>Vermoet en ander wyn van vars druiwe met plante of aromatiese stowwe gegeur:</b>	
<b>104.16</b>	<b>2205.10</b>	<b>In houers wat hoogstens 2 li bevat:</b>	
104.16.01	2205.10.10	Vonkelend	R17.83/li
<b>104.16</b>	<b>2205.10.2</b>	<b>Ongefortifiseerd:</b>	
104.16.03	2205.10.21	Met 'n alkoholsterkte van minstens 4.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	R5.57/li
104.16.04	2205.10.22	Ander	R274.39/li aa
<b>104.16</b>	<b>2205.10.3</b>	<b>Gefortifiseerd:</b>	
104.16.05	2205.10.31	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R9.40/li
104.16.06	2205.10.32	Ander	R274.39/li aa
<b>104.16</b>	<b>2205.90</b>	<b>Ander:</b>	
<b>104.16</b>	<b>2205.90.2</b>	<b>Ongefortifiseerd:</b>	
104.16.09	2205.90.21	Met 'n alkoholsterkte van minstens 4.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	R5.57/li
104.16.10	2205.90.22	Ander	R274.39/li aa
<b>104.16</b>	<b>2205.90.3</b>	<b>Gefortifiseerd:</b>	
104.16.11	2205.90.31	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R9.40/li
104.16.12	2205.90.32	Ander	R274.39/li aa
<b>104.17</b>	<b>22.06</b>	<b>Ander gegiste drank (byvoorbeeld, appelsider, peersider, mee, saké); mengsels van gegiste drank en nie-alkoholiese drank, nie elders vermeld of ingesluit nie:</b>	
104.17.03	2206.00.05	Vonkel gegiste vrugte of mee drank; mengsels van vonkel gegiste drank verkry van die fermentasie van vrugte of heuning; mengsels van vonkel gegiste vrugte of mee drank en nie-alkoholiese drank	R17.83/li
104.17.05	2206.00.15	Tradisionele Afrikaanbier, soos omskryf in Addisionele Opmerking 1 by Hoofstuk 22	7,82c/li
104.17.07	2206.00.17	Ander gegiste drank, ongefortifiseerd, met 'n alkoholsterkte van minder as 2.5 persent volgens volume	R135.89/li aa
104.17.09	2206.00.19	Ander mengsels van gegiste drank van nie-gemoute graankorrels, ongefortifiseerd, met 'n alkoholsterkte volgens volume van minstens 2.5 persent volgens volume, maar hoogstens 9 persent volgens vol.	R135.89/li aa
104.17.11	2206.00.21	Ander gegiste drank van nie-gemoute graankorrels en nie-alkoholiese drank, ongefortifiseerd, met 'n alkoholsterkte volgens volume van minstens 2.5 persent volgens volume, maar hoogstens 9 persent volgens vol.	R135.89/li aa
104.17.15	2206.00.81	Ander gegiste appel- of peerdrank ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	R135.89/li aa
104.17.16	2206.00.82	Ander gegiste vrugtedrank en meedrank, insluitend mengsels van gegiste drank afkomstig van die gisting van vrugte of heuning, ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	R135.89/li aa

Tariff item	Tariff subheading	Article description	2024/25 Rate of excise duty
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.	R109.76/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.	R109.76/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.	R135.89/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.	R109.76/li aa
104.17.90	2206.00.90	Other	R274.39/li aa
<b>104.21</b>	<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	R274.39/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R274.39/li aa
<b>104.23</b>	<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:</b>	
<b>104.23</b>	<b>2208.20</b>	<b>Spirits obtained by distilling grape wine or grape marc:</b>	
<b>104.23</b>	<b>2208.20.1</b>	<b>In containers holding 2 li or less:</b>	
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	R246.95/li aa
104.23.02	2208.20.19	Other	R274.39/li aa
<b>104.23</b>	<b>2208.20.9</b>	<b>Other:</b>	
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	R246.95/li aa
104.23.04	2208.20.99	Other	R274.39/li aa
<b>104.23</b>	<b>2208.30</b>	<b>Whiskies:</b>	
104.23.05	2208.30.10	In containers holding 2 li or less	R274.39/li aa
104.23.07	2208.30.90	Other	R274.39/li aa
<b>104.23</b>	<b>2208.40</b>	<b>Rum and other spirits obtained by distilling fermented sugarcane products:</b>	
104.23.09	2208.40.10	In containers holding 2 li or less	R274.39/li aa
104.23.11	2208.40.90	Other	R274.39/li aa
<b>104.23</b>	<b>2208.50</b>	<b>Gin and Geneva:</b>	
104.23.13	2208.50.10	In containers holding 2 li or less	R274.39/li aa
104.23.15	2208.50.90	Other	R274.39/li aa
<b>104.23</b>	<b>2208.60</b>	<b>Vodka:</b>	
104.23.17	2208.60.10	In containers holding 2 li or less	R274.39/li aa
104.23.19	2208.60.90	Other	R274.39/li aa
<b>104.23</b>	<b>2208.70</b>	<b>Liqueurs and cordials:</b>	
<b>104.23</b>	<b>2208.70.2</b>	<b>In containers holding 2 li or less:</b>	
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.	R109.76/li aa
104.23.22	2208.70.22	Other	R274.39/li aa

Tariefitem	Tariefsubpos	Artikelbeskrywing	2024/25 Skaal van aksynsreg
104.17.17	2206.00.83	Ander gegiste appel- of peerdranke gefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R109.76/li aa
104.17.21	2206.00.84	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste drankte afkomstig van die gisting van vrugte of heuning, gefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R109.76/li aa
104.17.22	2206.00.85	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drankte, ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	R135.89/li aa
104.17.25	2206.00.87	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drankte, gefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R109.76/li aa
104.17.90	2206.00.90	Ander	R274.39/li aa
<b>104.21</b>	<b>22.07</b>	<b>Ongedenatureerde etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol.; etielalkohol en ander spiritus, gedenatureer, van enige sterkte:</b>	
104.21.01	2207.10	Ongedenatureerde etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol.	R274.39/li aa
104.21.03	2207.20	Etielalkohol en ander spiritus, gedenatureer, van enige sterkte	R274.39/li aa
<b>104.23</b>	<b>22.08</b>	<b>Ongedenatureerde etielalkohol met 'n alkoholsterkte van minder as 80 persent volgens vol.; spiritus, likeure en ander spiritusdranke:</b>	
<b>104.23</b>	<b>2208.20</b>	<b>Spiritus verkry deur die distillering van druiwewyn of druiwemoer:</b>	
<b>104.23</b>	<b>2208.20.1</b>	<b>In houers wat hoogstens 2 li bevat:</b>	
104.23.01	2208.20.11	Brandewyn, soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22	R246.95/li aa
104.23.02	2208.20.19	Ander	R274.39/li aa
<b>104.23</b>	<b>2208.20.9</b>	<b>Ander:</b>	
104.23.03	2208.20.91	Brandewyn, soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22	R246.95/li aa
104.23.04	2208.20.99	Ander	R274.39/li aa
<b>104.23</b>	<b>2208.30</b>	<b>Whiskies:</b>	
104.23.05	2208.30.10	In houers wat hoogstens 2 li bevat	R274.39/li aa
104.23.07	2208.30.90	Ander	R274.39/li aa
<b>104.23</b>	<b>2208.40</b>	<b>Rum en ander spiritus deur die distillering van gegiste suikerrietprodukte verkry:</b>	
104.23.09	2208.40.10	In houers wat hoogstens 2 li bevat	R274.39/li aa
104.23.11	2208.40.90	Ander	R274.39/li aa
<b>104.23</b>	<b>2208.50</b>	<b>Jenewer en Geneva:</b>	
104.23.13	2208.50.10	In houers wat hoogstens 2 li bevat	R274.39/li aa
104.23.15	2208.50.90	Ander	R274.39/li aa
<b>104.23</b>	<b>2208.60</b>	<b>Vodka:</b>	
104.23.17	2208.60.10	In houers wat hoogstens 2 li bevat	R274.39/li aa
104.23.19	2208.60.90	Ander	R274.39/li aa
<b>104.23</b>	<b>2208.70</b>	<b>Likeure en soetdranke:</b>	
<b>104.23</b>	<b>2208.70.2</b>	<b>In houers wat hoogstens 2 li bevat:</b>	
104.23.21	2208.70.21	Met 'n alkoholsterkte van meer as 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R109.76/li aa
104.23.22	2208.70.22	Ander	R274.39/li aa

Tariff item	Tariff subheading	Article description	2024/25 Rate of excise duty
<b>104.23</b>	<b>2208.70.9</b>	<b>Other:</b>	
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.	R109.76/li aa
104.23.24	2208.70.92	Other	R274.39/li aa
<b>104.23</b>	<b>2208.90</b>	<b>Other:</b>	
<b>104.23</b>	<b>2208.90.2</b>	<b>In containers holding 2 li or less:</b>	
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.	R109.76/li aa
104.23.26	2208.90.22	Other	R274.39/li aa
<b>104.23</b>	<b>2208.90.9</b>	<b>Other:</b>	
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.	R109.76/li aa
104.23.28	2208.90.92	Other	R274.39/li aa
<b>104.30</b>	<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>	
<b>104.30</b>	<b>2402.10</b>	<b>Cigars, cheroots and cigarillos containing tobacco:</b>	
104.30.01	2402.10.10	Imported from Switzerland	R5 474.32/kg net
104.30.03	2402.10.90	Other	R5 474.32/kg net
<b>104.30</b>	<b>2402.20</b>	<b>Cigarettes containing tobacco:</b>	
104.30.05	2402.20.10	Imported from Switzerland	R10.89/10 cigarettes
104.30.07	2402.20.90	Other	R10.89/10 cigarettes
<b>104.30</b>	<b>2402.90.1</b>	<b>Cigars, cheroots and cigarillos of tobacco substitutes:</b>	
104.30.09	2402.90.12	Imported from Switzerland	R5 474.32/kg net
104.30.11	2402.90.14	Other	R5 474.32/kg net
<b>104.30</b>	<b>2402.90.2</b>	<b>Cigarettes of tobacco substitutes:</b>	
104.30.13	2402.90.22	Imported from Switzerland	R10.89/10 cigarettes
104.30.15	2402.90.24	Other	R10.89/10 cigarettes
<b>104.35</b>	<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:</b>	
<b>104.35</b>	<b>2403.1</b>	<b>Smoking tobacco, whether or not containing tobacco substitutes in any proportions:</b>	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R301.05/kg net
<b>104.35</b>	<b>2403.19</b>	<b>Other:</b>	
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	R301.05/kg net
104.35.03	2403.19.20	Other pipe tobacco	R301.05/kg net
104.35.05	2403.19.30	Cigarette tobacco	R489.37/kg
<b>104.35</b>	<b>2403.91</b>	<b>“Homogenised” or “reconstituted” tobacco:</b>	
104.35.07	2403.91.20	Imported from Switzerland	R1 020.69/kg
104.35.09	2403.91.80	Other	R1 020.69/kg
<b>104.35</b>	<b>2403.99</b>	<b>Other:</b>	
104.35.15	2403.99.30	Other cigarette tobacco substitutes	R489.37/kg
104.35.17	2403.99.40	Other pipe tobacco substitutes	R301.05/kg net
104.35.19	2403.99.90	Other	R1 020.69/kg

Tariefitem	Tariefsubpos	Artikelbeskrywing	2024/25 Skaal van aksynsreg
<b>104.23</b>	<b>2208.70.9</b>	<b>Ander:</b>	
104.23.23	2208.70.91	Met 'n alkoholsterkte van meer as 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R109.76/li aa
104.23.24	2208.70.92	Ander	R274.39/li aa
<b>104.23</b>	<b>2208.90</b>	<b>Ander:</b>	
<b>104.23</b>	<b>2208.90.2</b>	<b>In houers wat hoogstens 2 li bevat:</b>	
104.23.25	2208.90.21	Met 'n alkoholsterkte van meer as 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R109.76/li aa
104.23.26	2208.90.22	Ander	R274.39/li aa
<b>104.23</b>	<b>2208.90.9</b>	<b>Ander:</b>	
104.23.27	2208.90.91	Met 'n alkoholsterkte van meer as 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R109.76/li aa
104.23.28	2208.90.92	Ander	R274.39/li aa
<b>104.30</b>	<b>24.02</b>	<b>Sigare, seroete, sigartjies en sigarette, van tabak of van tabaksurrogate:</b>	
<b>104.30</b>	<b>2402.10</b>	<b>Sigare, seroete en sigartjies wat tabak bevat:</b>	
104.30.01	2402.10.10	Vanaf Switserland ingevoer	R5 474.32/kg net
104.30.03	2402.10.90	Ander	R5 474.32/kg net
<b>104.30</b>	<b>2402.20</b>	<b>Sigarette wat tabak bevat:</b>	
104.30.05	2402.20.10	Vanaf Switserland ingevoer	R10.89/10 sigarette
104.30.07	2402.20.90	Ander	R10.89/10 sigarette
<b>104.30</b>	<b>2402.90.1</b>	<b>Sigare, seroete en sigartjies van tabaksurrogate:</b>	
104.30.09	2402.90.12	Vanaf Switserland ingevoer	R5 474.32/kg net
104.30.11	2402.90.14	Ander	R5 474.32/kg net
<b>104.30</b>	<b>2402.90.2</b>	<b>Sigarette van tabaksurrogate:</b>	
104.30.13	2402.90.22	Vanaf Switserland ingevoer	R10.89/10 sigarette
104.30.15	2402.90.24	Ander	R10.89/10 sigarette
<b>104.35</b>	<b>24.03</b>	<b>Ander bewerkte tabak en bewerkte tabaksurrogate; “gehomogeniseerde” of “hersaamgestelde” tabak; tabakekstrakte en essence:</b>	
<b>104.35</b>	<b>2403.1</b>	<b>Rooktabak, hetsy dit tabaksurrogate in enige verhouding bevat aldan nie:</b>	
104.35.01	2403.11	Waterpyptabak, soos omskryf in Subpos Opmerking 1 by Hoofstuk 24	R301.05/kg net
<b>104.35</b>	<b>2403.19</b>	<b>Ander:</b>	
104.35.02	2403.19.10	Pyptabak in onmiddellike verpakkings met 'n inhoud van minder as 5 kg	R301.05/kg net
104.35.03	2403.19.20	Ander pyptabak	R301.05/kg net
104.35.05	2403.19.30	Sigarettabak	R489.37/kg
<b>104.35</b>	<b>2403.91</b>	<b>“Gehomogeniseerde” of “hersaamgestelde” tabak:</b>	
104.35.07	2403.91.20	Vanaf Switserland ingevoer	R1 020.69/kg
104.35.09	2403.91.80	Ander	R1 020.69/kg
<b>104.35</b>	<b>2403.99</b>	<b>Ander:</b>	
104.35.15	2403.99.30	Ander sigarettabaksurrogate	R489.37/kg
104.35.17	2403.99.40	Ander pyptabaksurrogate	R301.05/kg net
104.35.19	2403.99.90	Ander	R1 020.69/kg

Tariff item	Tariff subheading	Article description	2024/25 Rate of excise duty
<b>104.37</b>	<b>24.04</b>	<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:</b>	
<b>104.37</b>	<b>2404.1</b>	<b>Products intended for inhalation without combustion:</b>	
<b>104.37</b>	<b>2404.11</b>	<b>Containing tobacco or reconstituted tobacco:</b>	
<b>104.37</b>	<b>2404.11.1</b>	<b>Containing reconstituted tobacco:</b>	
104.37.01	2404.11.11	Imported from Switzerland, put up for retail sale in the form of sticks	R8.16/10 sticks
104.37.03	2404.11.13	Imported from Switzerland, other	R1 020.69/kg
104.37.05	2404.11.15	Other, put up for retail sale in the form of sticks	R8.16/10 sticks
104.37.07	2404.11.19	Other	R1 020.69/kg
<b>104.37</b>	<b>2404.11.9</b>	<b>Other:</b>	
104.37.11	2404.11.91	Put up for retail sale in the form of sticks	R8.16/10 sticks
104.37.13	2404.11.99	Other	R1 020.69/kg
104.37.14	2404.12	Other, containing nicotine	R3.04/ml
<b>104.37</b>	<b>2404.19</b>	<b>Other:</b>	
104.37.16	2404.19.10	Containing nicotine substitutes	R3.04/ml
104.37.19	2404.19.20	Other, put up for retail sale in the form of sticks	R8.16/10 sticks
104.37.21	2404.19.90	Other	R1 020.69/kg

Tariefitem	Tariefsubpos	Artikelbeskrywing	2024/25 Skaal van aksynsreg
<b>104.37</b>	<b>24.04</b>	<b>Produkte wat tabak, hersaamgestelde tabak, nikotien of tabak- of nikotienplaasvervangers bevat, bedoel vir inaseming sonder verbranding, ander produkte wat nikotien bevat wat bedoel is vir die inname van nikotien in die menseliggaaam:</b>	
<b>104.37</b>	<b>2404.1</b>	<b>Produkte bedoel vir inaseming sonder verbranding:</b>	
<b>104.37</b>	<b>2404.11</b>	<b>Wat tabak of hersaamgestelde tabak bevat:</b>	
<b>104.37</b>	<b>2404.11.1</b>	<b>Wat hersaamgestelde tabak bevat:</b>	
104.37.01	2404.11.11	Van Switserland ingevoer, vir kleinhandel verkoop bemark in die vorm van stokkies	R8.16/10 stokkies
104.37.03	2404.11.13	Van Switserland ingevoer, ander	R1 020.69/kg
104.37.05	2404.11.15	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies	R8.16/10 stokkies
104.37.07	2404.11.19	Ander	R1 020.69/kg
<b>104.37</b>	<b>2404.11.9</b>	<b>Ander:</b>	
104.37.11	2404.11.91	Vir kleinhandel verkoop bemark in die vorm van stokkies	R8.16/10 stokkies
104.37.13	2404.11.99	Ander	R1 020.69/kg
104.37.14	2404.12	Ander, wat nikotien bevat	R3.04/ml
<b>104.37</b>	<b>2404.19</b>	<b>Ander:</b>	
104.37.16	2404.19.10	Wat nikotien surrogaat bevat	R3.04/ml
104.37.19	2404.19.20	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies	R8.16/10 stokkies
104.37.21	2404.19.90	Ander	R1 020.69/kg

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001  
Contact Centre Tel: 012-748 6200. eMail: [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za)  
Publications: Tel: (012) 748 6053, 748 6061, 748 6065