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THE PRESIDENCY

No. 828 9 October 2012

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

Act No. 13 of 2012: Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2012

DIE PRESIDENSIE

No. 828 9 Oktober 2012

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 2012: Wet Op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2012

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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 5 October 2012)

ACT

To fix the rates of normal tax; to amend the Income Tax Act, 1962, so as to amend rates and monetary amounts; to amend the Customs and Excise Act, 1964, so as to amend rates of duty in Schedule 1; and to provide for matters connected therewith.

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

Fixing of rates of normal tax

1. (1) The rates of tax fixed by Parliament in terms of section 5(2) of the Income Tax Act, 1962 (Act No. 58 of 1962), are set out in paragraphs 1, 2, 3, 4, 5 and 7 of Appendix I to this Act.

(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 6 of Appendix I to this Act.

(3) For the purposes of Appendix I to this Act any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, bears the meaning so assigned unless the context otherwise indicates.

(4) Subject to subsection (5), 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 commencing on or after 1 March 2012;

(b) any company for any year of assessment ending during the period of 12 months ending on 31 March 2013; and

(c) any trust (other than a special trust) for any year of assessment commencing on 1 March 2012 or ending on 28 February 2013.

(5) The rate of tax referred to in subsection (2) applies in respect of the taxable turnover of a person that was 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 commencing on or after 1 March 2012.

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 5 Oktober 2012)

WET

Tot vasstelling van die skale van normale belasting; wysiging van die Inkomstebelastingwet, 1962, ten einde skale en monetêre bedrae te wysig; wysiging van die Doeane- en Aksynswet, 1964, ten einde skale van reg in Bylae 1 te wysig; en om voorsiening te maak vir aangeleenthede wat daarmee verband hou.

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

Vasstelling van skale van normale belasting

1. (1) Die skale van belasting deur die Parlement vasgestel ingevolge artikel 5(2) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), word in paragrawe 1, 2, 3, 4, 5 en 7 van Aanhangsel I tot hierdie Wet uiteengesit.

(2) Die skaal van belasting deur die Parlement vasgestel ingevolge artikel 48B(1) van die Inkomstebelastingwet, 1962, word in paragraaf 6 van Aanhangsel I tot hierdie Wet uiteengesit.

(3) Vir doeleindes van Aanhangsel I tot hierdie Wet dra enige woord of uitdrukking waaraan 'n betekenis in die Inkomstebelastingwet, 1962, geheg is die betekenis aldus daaraan geheg, tensy uit die samehang anders blyk.

(4) Behoudens subartikel (5) 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 op of na 1 Maart 2012 begin;

(b) enige maatskappy vir enige jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op 31 Maart 2013 eindig; en

(c) enige trust (buiten 'n spesiale trust) vir enige jaar van aanslag wat op 1 Maart 2012 begin of op 28 Februarie 2013 eindig.

(5) 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 op of na 1 Maart 2012 begin.

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 and sections 6(3) and 9 of Act 24 of 2011

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

"*(a)* a primary rebate, an amount of **[R10 755]** R11 440;

(b) a secondary rebate, if the taxpayer was or, had he or she lived, would have been 65 years of age or older on the last day of the year of assessment, an amount of **[R6 012]** R6 390; and

(c) a tertiary rebate if the taxpayer was or, had he or she lived, would have been 75 years of age or older on the last day of the year of assessment, an amount of **[R2 000]** R2 130.".

(2) Subsection (1) is deemed to have come into operation on 1 March 2012 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

3. (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) **[R216]** R230, in respect of benefits to the taxpayer;

(ii) **[R432]** R460, in respect of benefits to the taxpayer and one dependant; or

(iii) **[R432]** R460, in respect of benefits to the taxpayer and one dependant, plus **[R144]** R154 in respect of benefits to each additional dependant,".

(2) Subsection (1) is deemed to have come into operation on 1 March 2012 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 10B of Act 58 of 1962, as inserted by section 29 of Act 24 of 2011

4. (1) Section 10B of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (3)*(b)*(ii) for items *(aa)* and *(bb)* of the following items:

"*(aa)* where the person is a natural person, deceased estate, insolvent estate or special trust, the ratio of the number **[30]** 25 to the number 40; or

(bb) where the person is a person other than a natural person, deceased estate, insolvent estate or special trust, the ratio of the number **[18]** 13 to the number 28; and".

(2) Subsection (1) is deemed to have come into operation on 1 April 2012.

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 en artikels 6(3) en 9 van Wet 24 van 2011

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

"*(a)* 'n primêre korting toegelaat 'n bedrag van **[R10 755]** R11 440;

(b) 'n sekondêre korting toegelaat, indien die belastingpligtige op die laaste dag van die jaar van aanslag 65 jaar of ouer was of sou gewees het indien hy of sy die lewe behou het, 'n bedrag van **[R6 012]** R6 390; en

(c) 'n tersiêre korting toegelaat, indien die belastingpligtige op die laaste dag van die jaar van aanslag 75 jaar of ouer was of sou gewees het indien hy of sy die lewe behou het, 'n bedrag van **[R2 000]** R2 130.".

(2) Subartikel (1) word geag op 1 Maart 2012 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

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

"(i) **[R216]** R230, ten opsigte van voordele aan die belastingpligtige;

(ii) **[R432]** R460, ten opsigte van voordele aan die belastingpligtige en een afhanklike; of

(iii) **[R432]** R460, ten opsigte van voordele aan die belastingpligtige en een afhanklike, plus **[R144]** R154 ten opsigte van voordele aan elke bykomende afhanklike,".

(2) Subartikel (1) word geag op 1 Maart 2012 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 10B van Wet 58 van 1962, soos ingevoeg deur artikel 29 van Wet 24 van 2011

4. (1) Artikel 10B van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (3)*(b)*(ii) items *(aa)* en *(bb)* deur die volgende items te vervang:

"*(aa)* waar die persoon 'n natuurlike persoon, gestorwe boedel, insolvente boedel of spesiale trust is, die verhouding van die getal **[30]** 25 tot die getal 40 voorstel; of

(bb) waar die persoon 'n persoon behalwe 'n natuurlike persoon, gestorwe boedel, insolvente boedel of spesiale trust is, die verhouding van die getal **[18]** 13 tot die getal 28 voorstel; en".

(2) Subartikel (1) word geag op 1 April 2012 in werking te getree het.

Amendment of section 23H of Act 58 of 1962, as inserted by section 31 of Act 30 of 2000 and amended by section 29 of Act 59 of 2000, section 34 of Act 60 of 2001, section 36 of Act 35 of 2007, section 19 of Act 3 of 2008 and section 43 of Act 7 of 2010

5. (1) Section 23H of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (1) for paragraph *(bb)* of the proviso of the following paragraph:

"*(bb)* where the aggregate of all amounts of expenditure incurred by such person, which would otherwise be limited by this section, does not exceed **[R80 000]** R100 000; or".

(2) Subsection (1) is deemed to have come into operation on 1 March 2012 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 64E of Act 58 of 1962, as substituted by section 53 of Act 17 of 2009 and amended by section 71 of Act 7 of 2010 and section 76 of Act 24 of 2011

6. (1) Section 64E of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) There must be levied for the benefit of the National Revenue Fund a tax, to be known as the dividends tax, calculated at the rate of **[10]** 15 per cent of the amount of any dividend paid by any company other than a headquarter company.".

(2) Subsection (1) is deemed to have come into operation on 1 April 2012.

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 and section 104 of Act 24 of 2011

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

" 'B' represents an abatement equal to an amount of **[R59 750]** R63 556".

(2) Subsection (1) is deemed to have come into operation on 1 March 2012 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 and section 107 of Act 24 of 2011

8. (1) Paragraph 5 of the Eighth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraphs (1) and (2) of the following subparagraphs:

"(1) Subject to subparagraph (2), the annual exclusion of a natural person and a special trust in respect of a year of assessment is **[R20 000]** R30 000.

(2) Where a person dies during a year of assessment, that person's annual exclusion for that year is **[R200 000]** R300 000.".

(2) Subsection (1) is deemed to have come into operation on 1 March 2012 and applies in respect of years of assessment commencing on or after that date.

Wysiging van artikel 23H van Wet 58 van 1962, soos ingevoeg deur artikel 31 van Wet 30 van 2000 en gewysig deur artikel 29 van Wet 59 van 2000, artikel 34 van Wet 60 van 2001, artikel 36 van Wet 35 van 2007, artikel 19 van Wet 3 van 2008 en artikel 43 van Wet 7 van 2010

5. (1) Artikel 23H van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (1) paragraaf *(bb)* van die voorbehoudsbepaling deur die volgende paragraaf te vervang:

"*(bb)* waar die totaal van alle bedrae van die onkoste aangegaan deur bedoelde peroon, wat andersins deur hierdie artikel beperk sou wees, nie **[R80 000]** R100 000 te bowe gaan nie; of".

(2) Subartikel (1) word geag op 1 Maart 2012 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 64E van Wet 58 van 1962, soos vervang deur artikel 53 van Wet 17 van 2009 en gewysig deur artikel 71 van Wet 7 van 2010 en artikel 76 van Wet 24 van 2011

6. (1) Artikel 64E van die Inkomstebelastingwet, 1962, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Daar moet ten bate van die Nasionale Inkomstefonds gehef word 'n belasting, die dividendbelasting genoem, bereken teen die koers van **[10]** 15 persent van die bedrag van 'n dividend deur enige maatskappy buiten 'n hoofkwartiermaatskappy betaal.".

(2) Subartikel (1) word geag op 1 April 2012 in werking te getree het.

Wysiging van paragraaf 9 van Sewende Bylae by 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 en artikel 104 van Wet 24 van 2011

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

" 'B' 'n korting gelyk aan 'n bedrag van **[R59 750]** R63 556 voorstel".

(2) Subartikel (1) word geag op 1 Maart 2012 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 en artikel 107 van Wet 24 van 2011

8. (1) Paragraaf 5 van die Agtste Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagrawe (1) en (2) deur die volgende subparagrawe te vervang:

"(1) Behoudens subparagraaf (2) is 'n natuurlike persoon en 'n spesiale trust se jaarlikse uitsluiting ten opsigte van 'n jaar van aanslag **[R20 000]** R30 000.

(2) Waar 'n persoon te sterwe kom gedurende 'n jaar van aanslag is daardie persoon se jaarlikse uitsluiting vir daardie jaar **[R200 000]** R300 000.".

(2) Subartikel (1) word geag op 1 Maart 2012 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Amendment of paragraph 10 of Eighth Schedule to Act 58 of 1962, as amended by section 66 of Act 74 of 2002

9. (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, **[25]** 33,3 per cent;" and

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

"*(c)* in any other case, **[50]** 66,6 per cent,".

(2) Subsection (1) is deemed to have come into operation on 1 March 2012 and applies in respect of years of assessment commencing on or after that date.

Amendment of paragraph 45 of Eighth Schedule to Act 58 of 1962, as substituted by section 93 of Act 60 of 2001 and amended by section 33 of Act 9 of 2006, section 2 of Act 8 of 2007, section 73 of Act 17 of 2009 and section 103 of Act 7 of 2010

10. (1) Paragraph 45 of the Eighth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in subparagraph (1) for item *(a)* of the following item:

"*(a)* so much of a capital gain or capital loss determined in respect of the disposal of the primary residence of that person or that special trust as does not exceed **[R1,5 million]** R2 million; or".

(2) Subsection (1) is deemed to have come into operation on 1 March 2012 and applies in respect of years of assessment commencing on or after that date.

Amendment of paragraph 57 of Eighth Schedule to Act 58 of 1962, as amended by section 89 of Act 74 of 2002, section 34 of Act 9 of 2006 and section 115 of Act 24 of 2011

11. (1) Paragraph 57 of the Eighth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in subparagraph (1) for the definition of "small business" of the following definition:

" **'small business'** means a business of which the market value of all its assets, as at the date of the disposal of the asset or interest contemplated in subparagraph (2), does not exceed **[R5 million]** R10 million."; and

(b) by the substitution for subparagraph (3) of the following subparagraph:

"(3) The sum of the amounts to be disregarded by a natural person as contemplated in subparagraph (2) may not exceed **[R900 000]** R1,8 million during that natural person's lifetime.".

(2) Subsection (1) is deemed to have come into operation on 1 March 2012 and applies in respect of years of assessment commencing on or after that date.

Amendment of paragraph 3 of Part I of Ninth Schedule to Act 58 of 1962, as inserted by section 41 of Act 30 of 2002 and amended by section 125 of Act 45 of 2003, section 60 of Act 20 of 2006, section 1 of Act 3 of 2008 and section 81 of Act 17 of 2009

12. (1) Part I of the Ninth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in paragraph 3 for subparagraph *(a)* of the following subparagraph:

"*(a)* The development, construction, upgrading, conversion or procurement of housing units for the benefit of persons whose monthly household income is equal to or less than **[R7 500]** R15 000 or any greater amount determined by the Minister of Finance by notice in the *Gazette* after consultation with the Minister of Housing.".

(2) Subsection (1) is deemed to have come into operation on 1 March 2012 and applies in respect of years of assessment commencing on or after that date.

Wysiging van paragraaf 10 van Agtste Bylae by Wet 58 van 1962, soos gewysig deur artikel 66 van Wet 74 van 2002

9. (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, **[25]** 33,3 persent;"; en

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

"*(c)* in enige ander geval, **[50]** 66,6 persent,".

(2) Subartikel (1) word geag op 1 Maart 2012 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 45 van Agtste Bylae by Wet 58 van 1962, soos vervang deur artikel 93 van Wet 60 van 2001 en gewysig deur artikel 33 van Wet 9 van 2006, artikel 2 van Wet 8 van 2007, artikel 73 van Wet 17 van 2009 en artikel 103 van Wet 7 van 2010

10. (1) Paragraaf 45 van die Agtste Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur in subparagraaf (1) item *(a)* deur die volgende item te vervang:

"*(a)* soveel van 'n kapitaalwins of kapitaalverlies ten opsigte van die beskikking oor die primêre woning van daardie persoon of daardie spesiale trust vasgestel verontagsaam as wat nie **[R1,5 miljoen]** R2 miljoen te bowe gaan nie; of".

(2) Subartikel (1) word geag op 1 Maart 2012 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 57 van Agtste Bylae by Wet 58 van 1962, soos gewysig deur artikel 89 van Wet 74 van 2002, artikel 34 van Wet 9 van 2006 en artikel 115 van Wet 24 van 2011

11. (1) Paragraaf 57 van die Agtste Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in subparagraaf (1) die omskrywing van "kleinbesigheid" deur die volgende omskrywing te vervang:

" **'kleinbesigheid'** 'n besigheid waarvan die markwaarde van al sy bates, soos op die datum van die beskikking oor die bate of belang in subparagraaf (2) beoog, nie **[R5 miljoen]** R10 miljoen te bowe gaan nie."; en

(b) deur subparagraaf (3) deur die volgende subparagraaf te vervang:

"(3) Die som van die bedrae wat deur 'n natuurlike persoon verontagsaam mag word soos in subparagraaf (2) beoog, mag nie **[R900 000]** R1,8 miljoen gedurende daardie natuurlike persoon se lewe oorskry nie.".

(2) Subartikel (1) word geag op 1 Maart 2012 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 3 van Deel I van Negende Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 41 van Wet 30 van 2002 en gewysig deur artikel 125 van Wet 45 van 2003, artikel 60 van Wet 20 van 2006, artikel 1 van Wet 3 van 2008 en artikel 81 van Wet 17 van 2009

12. (1) Deel I van die Negende Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur in paragraaf 3 subparagraaf *(a)* deur die volgende subparagraaf te vervang:

"*(a)* Die ontwikkeling, oprigting, opgradering, omskakeling of verskaffing van behuisingseenhede vir die voordeel van persone wie se maandelikse huishoudelike inkomste gelyk is aan of minder is as [**R7 500]** R15 000 of 'n groter bedrag deur die Minister van Finansies by wyse van kennisgewing in die *Staatskoerant* bepaal na oorleg met die Minister van Behuising.".

(2) Subartikel (1) word geag op 1 Maart 2012 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Amendment of paragraph 5 of Part II of Ninth Schedule to Act 58 of 1962, as inserted by section 130 of Act 45 of 2003 and amended by section 62 of Act 20 of 2006 and section 1 of Act 3 of 2008

13. (1) Part II of the Ninth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in paragraph 5 for subparagraph *(a)* of the following subparagraph:

"*(a)* The development, construction, upgrading, conversion or procurement of housing units for the benefit of persons whose monthly household income is equal to or less than **[R7 500]** R15 000 or any greater amount determined by the Minister of Finance by notice in the *Gazette* after consultation with the Minister of Housing.".

(2) Subsection (1) is deemed to have come into operation on 1 March 2012 and applies in respect of years of assessment commencing 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 and section 127 of Act 24 of 2011

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

(2) For the purposes of Appendix II to this Act any word or expression to which a meaning has been assigned in the Customs and Excise Act, 1964, bears the meaning so assigned unless the context otherwise indicates.

(3) Subject to section 58(1) of the Customs and Excise Act, 1964, subsection (1) is deemed to have come into operation on 22 February 2012.

Short title

15. This Act is called the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2012.

Wysiging van paragraaf 5 van Deel II van Negende Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 130 van Wet 45 van 2003 en gewysig deur artikel 62 van Wet 20 van 2006 en artikel 1 van Wet 3 van 2008

13. (1) Deel II van die Negende Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur in paragraaf 5 subparagraaf *(a)* deur die volgende subparagraaf te vervang:

"(a) Die ontwikkeling, oprigting, opgradering, omskakeling of verskaffing van behuisingseenhede vir die voordeel van persone wie se maandelikse huishoudelike inkomste gelyk aan of minder is as **[R7 500]** R15 000 of enige groter bedrag deur die Minister van Finansies by wyse van kennisgewing in die *Staatskoerant* bepaal, na oorlegpleging met die Minister van Behuising.".

(2) Subartikel (1) word geag op 1 Maart 2012 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

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 en artikel 127 van Wet 24 van 2011

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

(2) By die toepassing van Aanhangsel II tot hierdie Wet dra enige woord of uitdrukking waaraan 'n betekenis in die Doeane- en Aksynswet, 1964, geheg is die betekenis aldus daaraan geheg, tensy uit die samehang anders blyk.

(3) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word subartikel (1) geag op 22 Februarie 2012 in werking te getree het.

Kort titel

15. Hierdie Wet heet die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2012.

Appendix I

RATES OF NORMAL TAX

(Section 1)

1. The rate of tax referred to in section 1(1) of this Act 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 (other than a public benefit organisation or recreational club referred to in paragraph 4) in respect of any year of assessment commencing on 1 March 2012 is set out in the table below:

Taxable income	**Rate of tax**
Not exceeding R160 000	18 per cent of taxable income
Exceeding R160 000 but not exceeding R250 000	R28 800 plus 25 per cent of amount by which taxable income exceeds R160 000
Exceeding R250 000 but not exceeding R346 000	R51 300 plus 30 per cent of amount by which taxable income exceeds R250 000
Exceeding R346 000 but not exceeding R484 000	R80 100 plus 35 per cent of amount by which taxable income exceeds R346 000
Exceeding R484 000 but not exceeding R617 000	R128 400 plus 38 per cent of amount by which taxable income exceeds R484 000
Exceeds R617 000	R178 940 plus 40 per cent of amount by which taxable income exceeds R617 000

2. The rate of tax referred to in section 1(1) of this Act to be levied in respect of the taxable income of a trust (other than a special trust or a public benefit organisation referred to in paragraph 4) in respect of any year of assessment ending on 28 February 2013 is 40 per cent.

3. The rate of tax referred to in section 1(1) of this Act to be levied in respect of the taxable income of a company (other than a public benefit organisation or recreational club 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 2013 is, subject to the provisions of paragraph 10, as follows:

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

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

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

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

(c) in respect of the taxable income of any company, the sole or principal business of which in the Republic is, or has been, mining for gold and the determination of the taxable income of which for the period assessed does not result in an assessed loss, which the Commissioner determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph *(j)* of the definition of ''gross income'' in section 1 of the Income Tax Act, 1962, a rate

Aanhangsel I

SKALE VAN NORMALE BELASTING

(Artikel 1)

1. Die skaal van belasting bedoel in artikel 1(1) van hierdie Wet wat gehef word ten opsigte van die belasbare inkomste (met uitsondering van enige uittreefonds enkelbedragvoordeel, uittreefonds enkelbedragonttrekkingsvoordeel of skeidingsvoordeel) van enige natuurlike persoon, gestorwe boedel, insolvente boedel of spesiale trust (behalwe 'n openbare weldaadsorganisasie of ontspanningsklub bedoel in paragraaf 4) ten opsigte van enige jaar van aanslag wat op 1 Maart 2012 begin, word in die tabel hieronder uiteengesit:

Belasbare inkomste	**Skaal van belasting**
Nie R160 000 te bowe gaan nie	18 persent van belasbare inkomste
R160 000 te bowe gaan maar nie R250 000 nie	R28 800 plus 25 persent van bedrag waarmee belasbare inkomste R160 000 te bowe gaan
R250 000 te bowe gaan maar nie R346 000 nie	R51 300 plus 30 persent van bedrag waarmee belasbare inkomste R250 000 te bowe gaan
R346 000 te bowe gaan maar nie R484 000 nie	R80 100 plus 35 persent van bedrag waarmee belasbare inkomste R346 000 te bowe gaan
R484 000 te bowe gaan maar nie R617 000 nie	R128 400 plus 38 persent van bedrag waarmee belasbare inkomste R484 000 te bowe gaan
R617 000 te bowe gaan	R178 940 plus 40 persent van bedrag waarmee belasbare inkomste R617 000 te bowe gaan

2. Die skaal van belasting bedoel in artikel 1(1) van hierdie Wet 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 op 28 Februarie 2013 eindig, is 40 persent.

3. Die skaal van belasting bedoel in artikel 1(1) van hierdie Wet wat gehef word ten opsigte van die belasbare inkomste van 'n maatskappy (behalwe 'n openbare weldaadsorganisasie of ontspanningsklub 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 2013 eindig, is, behoudens die bepalings van paragraaf 10, soos volg:

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

(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

equal to the average rate of normal tax or 28 per cent, whichever is higher: Provided that for the purposes of this subparagraph, the average rate of normal tax shall be determined by dividing the total normal tax (excluding the tax determined in accordance with this subparagraph for the period assessed) paid by the company in respect of its aggregate taxable income from mining for gold on any gold mine for the period from which that company commenced its gold mining operations on that gold mine to the end of the period assessed, by the number of rands contained in the said aggregate taxable income;

(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 and corporate fund, 28 per cent; and

(e) in respect of the taxable income derived by a qualifying company contemplated in section 37H of the Income Tax Act, 1962, subject to the provisions of the said section, zero per cent.

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

(a) in the case of an organisation or club that is a company, in respect of any year of assessment ending during the period of 12 months ending on 31 March 2013; or

(b) in the case of an organisation that is a trust, in respect of any year of assessment commencing on 1 March 2012 or ending on 28 February 2013.

5. The rate of tax referred to in section 1(1) of this Act to be levied in respect of the taxable income of any company which qualifies as a small business corporation as defined in section 12E of the Income Tax Act, 1962, in respect of any year of assessment ending during the period of 12 months ending on 31 March 2013 is, subject to the provisions of paragraph 10, set out in the table below:

Taxable income	**Rate of tax**
Not exceeding R63 556	0 per cent of taxable income
Exceeding R63 556 but not exceeding R350 000	7 per cent of amount by which taxable income exceeds R63 556
Exceeding R350 000	R20 051 plus 28 per cent of amount by which taxable income exceeds R350 000

6. The rate of tax referred to in section 1(2) of this Act 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, 1962, in respect of any year of assessment ending during the period of 12 months ending on 31 March 2013 is set out in the table below:

Taxable turnover	**Rate of tax**
Not exceeding R150 000	0 per cent of taxable turnover
Exceeding R150 000 but not exceeding R300 000	1 per cent of amount by which taxable turnover exceeds R150 000
Exceeding R300 000 but not exceeding R500 000	R1 500 plus 2 per cent of amount by which taxable turnover exceeds R300 000
Exceeding R500 000 but not exceeding R750 000	R5 500 plus 4 per cent of amount by which taxable turnover exceeds R500 000
Exceeding R750 000	R15 500 plus 6 per cent of amount by which taxable turnover exceeds R750 000

7. *(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 2012, the rate of tax referred to in

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

(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 en korporatiewe fonds, 28 persent; en

(e) ten opsigte van die belasbare inkomste verkry deur 'n kwalifiserende maatskappy beoog in artikel 37H van die Inkomstebelastingwet, 1962, behoudens die bepalings van gemelde artikel, nul persent.

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

(a) in die geval van 'n organisasie of klub wat 'n maatskappy is, ten opsigte van enige jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op 31 Maart 2013 eindig; of

(b) in die geval van 'n organisasie wat 'n trust is, ten opsigte van 'n jaar van aanslag wat op 1 Maart 2012 begin of op 28 Februarie 2013 eindig.

5. Die skaal van belasting bedoel in artikel 1(1) van hierdie Wet wat gehef word ten opsigte van die belasbare inkomste van enige maatskappy wat kwalifiseer as 'n kleinsakekorporasie soos omskryf in artikel 12E van die Inkomstebelastingwet, 1962, ten opsigte van enige jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op 31 Maart 2013 eindig, word, behoudens die bepalings van paragraaf 10, in die tabel hieronder uiteengesit:

Belasbare inkomste	**Skaal van belasting**
Nie R63 556 te bowe gaan nie	0 persent van belasbare inkomste
R63 556 te bowe gaan maar nie R350 000 nie	7 persent van bedrag waarmee belasbare inkomste R63 556 te bowe gaan
R350 000 te bowe gaan	R20 051 plus 28 persent van bedrag waarmee belasbare inkomste R350 000 te bowe gaan

6. Die skaal van belasting bedoel in artikel 1(2) van hierdie Wet wat gehef word ten opsigte van die belasbare omset van 'n persoon wat 'n geregisreerde 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 31 Maart 2013 eindig, word in die tabel hieronder uiteengesit:

Belasbare omset	**Skaal van belasting**
Nie R150 000 te bowe gaan nie	0 persent van belasbare omset
R150 000 te bowe gaan maar nie R300 000 nie	1 persent van bedrag waarmee belasbare omset R150 000 te bowe gaan
R300 000 te bowe gaan maar nie R500 000 nie	R1 500 plus 2 persent van bedrag waarmee belasbare omset R300 000 te bowe gaan
R500 000 te bowe gaan maar nie R750 000 nie	R5 500 plus 4 persent van bedrag waarmee belasbare omset R500 000 te bowe gaan
R750 000 te bowe gaan	R15 500 plus 6 persent van bedrag waarmee belasbare omset R750 000 te bowe gaan

7. *(a)* (i) Indien 'n uittreefonds enkelbedragonttrekkingsvoordeel toeval aan 'n persoon in enige jaar van aanslag wat op of na 1 Maart 2012 begin, word die skaal van

section 1(1) of this Act to be levied on that person in respect of taxable income comprising the aggregate of—

(aa) that retirement fund lump sum withdrawal benefit;

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

(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 R22 500	0 per cent of taxable income
Exceeding R22 500 but not exceeding R600 000	18 per cent of taxable income exceeding R22 500
Exceeding R600 000 but not exceeding R900 000	R103 950 plus 27 per cent of taxable income exceeding R600 000
Exceeding R900 000	R184 950 plus 36 per cent of taxable income exceeding R900 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 2012, the rate of tax referred to in section 1(1) of this Act to be levied on that person in respect of taxable income comprising the aggregate of—

(aa) that retirement fund lump sum benefit;

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

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

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

is set out in the table below:

Taxable income from lump sum benefits	**Rate of tax**
Not exceeding R315 000	0 per cent of taxable income
Exceeding R315 000 but not exceeding R630 000	R0 plus 18 per cent of taxable income exceeding R315 000
Exceeding R630 000 but not exceeding R945 000	R56 700 plus 27 per cent of taxable income exceeding R630 000
Exceeding R945 000	R141 750 plus 36 per cent of taxable income exceeding R945 000

belasting bedoel in artikel 1(1) van hierdie Wet wat gehef word op daardie persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

(aa) daardie uittreefonds enkelbedragonttrekkingsvoordeel;

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

(cc) 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 R22 500 te bowe gaan nie	0 persent van belasbare inkomste
R22 500 te bowe gaan maar nie R600 000 nie	18 persent van belasbare inkomste wat R22 500 te bowe gaan
R600 000 te bowe gaan maar nie R900 000 nie	R103 950 plus 27 persent van belasbare inkomste wat R600 000 te bowe gaan
R900 000 te bowe gaan	R184 950 plus 36 persent van belasbare inkomste wat R900 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 2012 begin, word die skaal van belasting bedoel in artikel 1(1) van hierdie Wet 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) 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 R315 000 te bowe gaan nie	0 persent van belasbare inkomste
R315 000 te bowe gaan maar nie R630 000 nie	R0 plus 18 persent van belasbare inkomste wat R315 000 te bowe gaan
R630 000 te bowe gaan maar nie R945 000 nie	R56 700 plus 27 persent van belasbare inkomste wat R630 000 te bowe gaan
R945 000 te bowe gaan	R141 750 plus 36 persent van belasbare inkomste wat R945 000 te bowe gaan

(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 2012, the rate of tax referred to in section 1(1) of this Act to be levied on that person in respect of taxable income comprising the aggregate of—

(aa) that severance benefit;

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

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

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

is set out in the table below:

Taxable income from severance benefits	**Rate of tax**
Not exceeding R315 000	0 per cent of taxable income
Exceeding R315 000 but not exceeding R630 000	R0 plus 18 per cent of taxable income exceeding R315 000
Exceeding R630 000 but not exceeding R945 000	R56 700 plus 27 per cent of taxable income exceeding R630 000
Exceeding R945 000	R141 750 plus 36 per cent of taxable income exceeding R945 000

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

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

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

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

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

9. The rate of tax set out in paragraph 6 is the rate required to be fixed by Parliament in accordance with the provisions of section 48B(1) of the Income Tax Act, 1962.

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

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

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

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

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

(c) (i) Indien ’n skeidingsvoordeel toeval aan ’n persoon in enige jaar van aanslag wat op of na 1 Maart 2012 begin, word die skaal van belasting bedoel in artikel 1(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 R315 000 te bowe gaan nie	0 persent van belasbare inkomste
R315 000 te bowe gaan maar nie R630 000 nie	R0 plus 18 persent van belasbare inkomste wat R315 000 te bowe gaan
R630 000 te bowe gaan maar nie R945 000 nie	R56 700 plus 27 persent van belasbare inkomste wat R630 000 te bowe gaan
R945 000 te bowe gaan	R141 750 plus 36 persent van belasbare inkomste wat R945 000 te bowe gaan

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

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

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

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

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

9. Die skaal van belasting uiteengesit in paragraaf 6 is die skaal wat ooreenkomstig die bepalings van artikel 48B(1) van die Inkomstebelastingwet, 1962, deur die Parlement vasgestel moet word.

10. 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.

Appendix II

AMENDMENT OF PART 2A OF SCHEDULE 1 TO CUSTOMS AND EXCISE ACT, 1964

(Section 14)

Tariff Item	Tariff heading	Description	Rate of duty	
			Excise	Customs
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	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	7,82c/li
104.10.20	2203.00.90	Other	R59,36/li aa	R59,36/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	R7,53/li	R7,53/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 by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.	R2,50/li	R2,50/li
104.15.04	2204.21.42	Other	R111,64/li aa	R111,64/li aa
104.15	**2204.21.5**	**Fortified wine:**		
104.15.05	2204.21.51	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4,59/li	R4,59/li
104.15.06	2204.21.52	Other	R111,64/li aa	R111,64/li aa
104.15	**2204.29**	**Other:**		
104.15	**2204.29.4**	**Unfortified wine:**		
104.15.07	2204.29.41	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.	R2,50/li	R2,50/li
104.15.08	2204.29.42	Other	R111,64/li aa	R111,64/li aa
104.15	**2204.29.5**	**Fortified wine:**		
104.15.09	2204.29.51	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4,59/li	R4,59/li
104.15.10	2204.29.52	Other	R111,64/li aa	R111,64/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	R7,53/li	R7,53/li
104.16	**2205.10.2**	**Unfortified:**		
104.16.03	2205.10.21	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.	R2,50/li	R2,50/li
104.16.04	2205.10.22	Other	R111,64/li aa	R111,64/li aa

Aanhangsel II

WYSIGING VAN DEEL 2A VAN BYLAE 1 BY DOEANE- EN AKSYNSWET, 1964

(Artikel 14)

Tarief-item	Tariefpos	Beskrywing	Skaal van reg	
			Aksyns	Doeane
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	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	7,82c/li
104.10.20	2203.00.90	Ander	R59,36/li aa	R59,36/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	R7,53/li	R7,53/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 meer as 6,5 persent vol. maar hoogstens 16,5 persent vol.	R2,50/li	R2,50/li
104.15.04	2204.21.42	Ander	R111,64/li aa	R111,64/li aa
104.15	**2204.21.5**	**Gefortifiseerde wyn:**		
104.15.05	2204.21.51	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 22 persent vol.	R4,59/li	R4,59/li
104.15.06	2204.21.52	Ander	R111,64/li aa	R111,64/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 meer as 6,5 persent vol. maar hoogstens 16,5 persent vol.	R2,50/li	R2,50/li
104.15.08	2204.29.42	Ander	R111,64/li aa	R111,64/li aa
104.15	**2204.29.5**	**Gefortifiseerde wyn:**		
104.15.09	2204.29.51	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 22 persent vol.	R4,59/li	R4,59/li
104.15.10	2204.29.52	Ander	R111,64/li aa	R111,64/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	R7,53/li	R7,53/li
104.16	**2205.10.2**	**Ongefortifiseer:**		
104.16.03	2205.10.21	Met 'n alkoholsterkte volgens volume van meer as 6,5 persent vol. maar hoogstens 15 persent vol.	R2,50/li	R2,50/li
104.16.04	2205.10.22	Ander	R111,64/li aa	R111,64/li aa

Tariff Item	Tariff heading	Description	Rate of duty	
			Excise	Customs
104.16	**2205.10.3**	**Fortified:**		
104.16.05	2205.10.31	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4,59/li	R4,59/li
104.16.06	2205.10.32	Other	R111,64/li aa	R111,64/li aa
104.16	**2205.90**	**Other:**		
104.16	**2205.90.2**	**Unfortified:**		
104.16.09	2205.90.21	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.	R2,50/li	R2,50/li
104.16.10	2205.90.22	Other	R111,64/li aa	R111,64/li aa
104.16	**2205.90.3**	**Fortified:**		
104.16.11	2205.90.31	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4,59/li	R4,59/li
104.16.12	2205.90.32	Other	R111,64/li aa	R111,64/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 beverages	R7,53/li	R7,53/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li
104.17.15	2206.00.81	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2,97/li	R2,97/li
104.17.16	2206.00.82	Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2,97/li	R2,97/li
104.17.17	2206.00.83	Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45,60/li aa	R45,60/li aa
104.17.22	2206.00.85	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2,97/li	R2,97/li
104.17.25	2206.00.87	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2,97/li	R2,97/li
104.17.90	2206.00.90	Other	R111,64/li aa	R111,64/li aa
104.21	**22.07**	**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:**		
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	R111,64/li aa	R111,64/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R111,64/li aa	R111,64/li aa
104.23	**22.08**	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:**		
104.23	**2208.20**	**Spirits obtained by distilling grape wine or grape marc:**		
104.23.01	2208.20.10	In containers holding 2 li or less	R111,64/li aa	R111,64/li aa
104.23.03	2208.20.90	Other	R111,64/li aa	R111,64/li aa

Tarief-item	Tariefpos	Beskrywing	Skaal van reg	
			Aksyns	**Doeane**
104.16	**2205.10.3**	**Gefortifiseer:**		
104.16.05	2205.10.31	Met ’n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 22 persent vol.	R4,59/li	R4,59/li
104.16.06	2205.10.32	Ander	R111,64/li aa	R111,64/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 meer as 6,5 persent vol. maar hoogstens 15 persent vol.	R2,50/li	R2,50/li
104.16.10	2205.90.22	Ander	R111,64/li aa	R111,64/li aa
104.16	**2205.90.3**	**Gefortifiseer:**		
104.16.11	2205.90.31	Met ’n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 22 persent vol.	R4,59/li	R4,59/li
104.16.12	2205.90.32	Ander	R111,64/li aa	R111,64/li aa
104.17	**22.06**	**Ander gegiste dranke (byvoorbeeld appelsider, peersider, mee); mengsels van gegiste dranke en mengsels van gegiste dranke en nie-alkoholiese dranke, nie elders vermeld of ingesluit nie:**		
104.17.03	2206.00.05	Vonkeldranke	R7,53/li	R7,53/li
104.17.05	2206.00.15	Tradisionele Afrikaan bier soos omskryf in Addisionele Opmerking 1 by Hoofstuk 22	7,82c/li	7,82c/li
104.17.15	2206.00.81	Ander gegiste dranke, ongefortifiseer, met ’n alkoholsterkte volgens volume van hoogstens 9 persent vol.	R2,97/li	R2,97/li
104.17.16	2206.00.82	Ander gegiste dranke, ongefortifiseer, met ’n alkoholsterkte volgens volume van meer as 9 persent vol. maar hoogstens 15 persent vol.	R2,97/li	R2,97/li
104.17.17	2206.00.83	Ander gegiste dranke, gefortifiseer, met ’n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	R45,60/li aa	R45,60/li aa
104.17.22	2206.00.85	Ander, mengsels van gegiste dranke en mengsels van gegiste dranke en nie-alkoholiese dranke, met ’n alkoholsterkte volgens volume van hoogstens 9 persent vol.	R2,97/li	R2,97/li
104.17.25	2206.00.87	Ander, mengsels van gegiste dranke en mengsels van gegiste dranke en nie-alkoholiese dranke, met ’n alkoholsterkte volgens volume van meer as 9 persent vol. maar hoogstens 15 persent vol.	R2,97/li	R2,97/li
104.17.90	2206.00.90	Ander	R111,64/li aa	R111,64/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.	R111,64/li aa	R111,64/li aa
104.21.03	2207.20	Etielalkohol en ander spiritus, gedenatureer, van enige sterkte	R111,64/li aa	R111,64/li aa
104.23	**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	2208.20.10	In houers wat hoogstens 2 li bevat	R111,64/li aa	R111,64/li aa
104.23.03	2208.20.90	Ander	R111,64/li aa	R111,64/li aa

Tariff Item	Tariff heading	Description	Rate of duty	
			Excise	Customs
104.23	**2208.30**	**Whiskies:**		
104.23.05	2208.30.10	In containers holding 2 li or less	R111,64/li aa	R111,64/li aa
104.23.07	2208.30.90	Other	R111,64/li aa	R111,64/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	R111,64/li aa	R111,64/li aa
104.23.11	2208.40.90	Other	R111,64/li aa	R111,64/li aa
104.23	**2208.50**	**Gin and Geneva:**		
104.23.13	2208.50.10	In containers holding 2 li or less	R111,64/li aa	R111,64/li aa
104.23.15	2208.50.90	Other	R111,64/li aa	R111,64/li aa
104.23	**2208.60**	**Vodka:**		
104.23.17	2208.60.10	In containers holding 2 li or less	R111,64/li aa	R111,64/li aa
104.23.19	2208.60.90	Other	R111,64/li aa	R111,64/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 vol. but not exceeding 23 per cent vol.	R45,60/li aa	R45,60/li aa
104.23.22	2208.70.22	Other	R111,64/li aa	R111,64/li aa
104.23	**2208.70.9**	**Other:**		
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45,60/li aa	R45,60/li aa
104.23.24	2208.70.92	Other	R111,64/li aa	R111,64/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 vol. but not exceeding 23 per cent vol.	R45,60/li aa	R45,60/li aa
104.23.26	2208.90.22	Other	R111,64/li aa	R111,64/li aa
104.23	**2208.90.9**	**Other:**		
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45,60/li aa	R45,60/li aa
104.23.28	2208.90.92	Other	R111,64/li aa	R111,64/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		R2 306,48/ kg net
104.30.03	2402.10.90	Other	R2 306,48/ kg net	R2 306,48/ kg net
104.30	**2402.20**	**Cigarettes containing tobacco:**		
104.30.05	2402.20.10	Imported from Switzerland		R5,16/10 cigarettes
104.30.07	2402.20.90	Other	R5,16/10 cigarettes	R5,16/10 cigarettes
104.30	**2402.90.1**	**Cigars, cheroots and cigarillos of tobacco substitutes:**		
104.30.09	2402.90.12	Imported from Switzerland		R2 306,48/ kg net
104.30.11	2402.90.14	Other	R2 306,48/ kg net	R2 306,48/ kg net

Tarief-item	Tariefpos	Beskrywing	Skaal van reg	
			Aksyns	**Doeane**
104.23	**2208.30**	**Whiskies:**		
104.23.05	2208.30.10	In houers wat hoogstens 2 li bevat	R111,64/li aa	R111,64/li aa
104.23.07	2208.30.90	Ander	R111,64/li aa	R111,64/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	R111,64/li aa	R111,64/li aa
104.23.11	2208.40.90	Ander	R111,64/li aa	R111,64/li aa
104.23	**2208.50**	**Jenewer en Geneva:**		
104.23.13	2208.50.10	In houers wat hoogstens 2 li bevat	R111,64/li aa	R111,64/li aa
104.23.15	2208.50.90	Ander	R111,64/li aa	R111,64/li aa
104.23	**2208.60**	**Vodka:**		
104.23.17	2208.60.10	In houers wat hoogstens 2 li bevat	R111,64/li aa	R111,64/li aa
104.23.19	2208.60.90	Ander	R111,64/li aa	R111,64/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.	R45,60/li aa	R45,60/li aa
104.23.22	2208.70.22	Ander	R111,64/li aa	R111,64/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.	R45,60/li aa	R45,60/li aa
104.23.24	2208.70.92	Ander	R111,64/li aa	R111,64/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.	R45,60/li aa	R45,60/li aa
104.23.26	2208.90.22	Ander	R111,64/li aa	R111,64/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.	R45,60/li aa	R45,60/li aa
104.23.28	2208.90.92	Ander	R111,64/li aa	R111,64/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		R2 306,48/ kg net
104.30.03	2402.10.90	Ander	R2 306,48/ kg net	R2 306,48/ kg net
104.30	**2402.20**	**Sigarette wat tabak bevat:**		
104.30.05	2402.20.10	Vanaf Switserland ingevoer		R5,16/10 sigarette
104.30.07	2402.20.90	Ander	R5,16/10 sigarette	R5,16/10 sigarette
104.30	**2402.90.1**	**Sigare, seroete en sigaartjies van tabaksurrogate:**		
104.30.09	2402.90.12	Vanaf Switserland ingevoer		R2 306,48/ kg net
104.30.11	2402.90.14	Ander	R2 306,48/ kg net	R2 306,48/ kg net

Tariff Item	Tariff heading	Description	Rate of duty	
			Excise	Customs
104.30	**2402.90.2**	**Cigarettes of tobacco substitutes:**		
104.30.13	2402.90.22	Imported from Switzerland		R5,16/10 cigarettes
104.30.15	2402.90.24	Other	R5,16/10 cigarettes	R5,16/10 cigarettes
104.35	**24.03**	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:**		
104.35	**2403.1**	**Smoking tobacco, whether or not containing substitutes in any proportion:**		
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R128,69/ kg net	R128,69/ kg net
104.35	**2403.19**	**Other:**		
104.35.02	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5 kg	R128,69/ kg net	R128,69/ kg net
104.35.03	2403.19.20	Other pipe tobacco	R128,69/ kg net	R128,69/ kg net
104.35.05	2403.19.30	Cigarette tobacco	R221,04/ kg	R221,04/ kg
104.35	**2403.99**	**Other:**		
104.35.07	2403.99.30	Other cigarette tobacco substitutes	R221,04/ kg	R221,04/ kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	R128,69/ kg net	R128,69/ kg net

Tarief-item	Tariefpos	Beskrywing	Skaal van reg	
			Aksyns	**Doeane**
104.30	**2402.90.2**	**Sigarette van tabaksurrogate:**		
104.30.13	2402.90.22	Vanaf Switserland ingevoer		R5,16/10 sigarette
104.30.15	2402.90.24	Ander	R5,16/10 sigarette	R5,16/10 sigarette
104.35	**24.03**	**Ander verwerkte tabak en verwerkte tabaksurrogate; "gehomogeniseerde" of "hersaamgestelde" tabak; tabakekstrakte en -essense:**		
104.35	**2403.1**	**Rooktabak, hetsy dit tabaksurrogate in enige verhouding bevat al dan nie:**		
104.35.01	2403.11	Waterpyptabak omskryf in Subhofie Nota 1 tot Hoofstuk 24	R128,69/ kg net	R128,69/ kg net
104.35	**2403.19**	**Ander:**		
104.35.02	2403.19.10	Pyptabak, in onmiddellike verpakkings met 'n inhoud van minder as 5 kg	R128,69/ kg net	R128,69/ kg net
104.35.03	2403.19.20	Ander pyptabak	R128,69/ kg net	R128,69/ kg net
104.35.05	2403.19.30	Sigarettabak	R221,04/ kg	R221,04/ kg
104.35	**2403.99**	**Ander:**		
104.35.07	2403.99.30	Ander sigarettabaksurrogate	R221,04/ kg	R221,04/ kg
104.35.09	2403.99.40	Ander pyptabaksurrogate	R128,69/ kg net	R128,69/ kg net