

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

M GUNGUBELE
DEPUTY MINISTER OF FINANCE

SCHEDULE

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

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