

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.

MINISTER OF FINANCE

SCHEDULE

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

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) the sugar content of the sugary beverage will be assumed 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 of all the certified sugar contents referred to in item (a) above for all the prepared beverage options when mixed or diluted according to the manufacturer's multiple product specifications;  
or
  - (c) 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.