

SOUTH AFRICAN REVENUE SERVICE

NO. R. 2356

5 August 2022

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/7A/3)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 7A of Schedule No. 1 to the said Act is hereby amended, with effect from 1 October 2022, to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA
MINISTER OF FINANCE**

SCHEDULE

By the substitution of the following:

Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy
191.02.05	1901.90.15	Other, preparations for making beverages (excluding those of tariff subheading 1901.90.20)	2.21c/gram of the sugar content that exceeds 4g/100ml