

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 31 March 2026)

ACT

To fix the rates of normal tax; to amend the Transfer Duty Act, 1949, so as to amend transfer duty monetary thresholds; to amend the Income Tax Act, 1962, so as to amend certain provisions; to amend the Customs and Excise Act, 1964, so as to amend rates of duty in Schedule 1 to that Act; to amend the Employment Tax Incentive Act, 2013, so as to amend certain provisions; to amend the Carbon Tax Act, 2019, so as to amend an amount; to prevent the increase of the rate in terms of section 7 of the Value-Added Tax Act, 1991, announced by the Minister of Finance in the national annual budget of 2025; and to provide for matters connected therewith.

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

Amendment of section 2 of Act 40 of 1949, as amended by section 1 of Act 59 of 1951, section 1 of Act 31 of 1953, section 1 of Act 32 of 1954, section 2 of Act 77 of 1964, section 1 of Act 56 of 1966, section 2 of Act 66 of 1973, section 3 of Act 88 of 1974, section 5 of Act 106 of 1980, section 3 of Act 87 of 1988, section 2 of Act 136 of 1992, section 3 of Act 97 of 1993, section 1 of Act 37 of 1995, section 9 of Act 37 of 1996, section 2 of Act 32 of 1999, section 2 of Act 30 of 2002, section 31 of Act 12 of 2003, section 1 of Act 16 of 2004, section 1 of Act 9 of 2005, section 1 of Act 31 of 2005, section 14 of Act 9 of 2006, section 2 of Act 18 of 2009, section 2 of Act 24 of 2011, section 2 of Act 13 of 2015, section 2 of Act 13 of 2016, section 2 of Act 14 of 2017, section 1 of Act 22 of 2020 and section 1 of Act 19 of 2023

1. (1) Section 2 of the Transfer Duty Act, 1949, is hereby amended by the substitution in subsection (1)(b) for subparagraphs (i) to (vi) of the following subparagraphs:

- “(i) 0 per cent of so much of the said value or the said amount, as the case may be, as does not exceed **[R1 100 000]** R1 210 000; 15
- (ii) 3 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R1 100 000]** R1 210 000 but does not exceed **[R1 512 500]** R1 663 800;
- (iii) 6 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R1 512 500]** R1 663 800 but does not exceed **[R2 117 500]** R2 329 300; 20
- (iv) 8 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R2 117 500]** R2 329 300 but does not exceed **[R2 722 500]** R2 994 800; 25
- (v) 11 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R2 722 500]** R2 994 800 but does not exceed **[R12 100 000]** R13 310 000; and

ALGEMENE VERDUIDELIKENDE NOTA

- [] Woorde in vetdruk in vierkantige hakies dui weglatings uit bestaande verordeninge aan.
- _____ Woorde met 'n volstreep daaronder dui invoegings in bestaande verordeninge aan.

(Engelse teks deur die President geteken)
(Goedgekeur op 31 Maart 2026)

WET

Tot vasstelling van die skale van normale belasting; tot wysiging van die Wet op Hereregte, 1949, om monetêre drempels vir hereregte te wysig; tot wysiging van die Inkomstebelastingwet, 1962, om sekere bepalinge te wysig; tot wysiging van die Doeane- en Aksynswet, 1964, om skale van reg in Bylae 1 tot daardie Wet te wysig; tot wysiging van die “Nawu wa Ku vuyeriwa hi Xibalo xa Matholelo, 2013”, om sekere bepalinge te wysig; tot wysiging van die Wet op Koolstofbelasting, 2019, om 'n bedrag te wysig; om die verhoging van die koers ingevolge artikel 7 van die Wet op Belasting op Toegevoegde Waarde, 1991, deur die Minister van Finansies in die nasionale jaarlikse begroting van 2025 afgekondig, te voorkom; 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:—

Wysiging van artikel 2 van Wet 40 van 1949, soos gewysig deur artikel 1 van Wet 59 van 1951, artikel 1 van Wet 31 van 1953, artikel 1 van Wet 32 van 1954, artikel 2 van Wet 77 van 1964, artikel 1 van Wet 56 van 1966, artikel 2 van Wet 66 van 1973, artikel 3 van Wet 88 van 1974, artikel 5 van Wet 106 van 1980, artikel 3 van Wet 87 van 1988, artikel 2 van Wet 136 van 1992, artikel 3 van Wet 97 van 1993, artikel 1 van Wet 37 van 1995, artikel 9 van Wet 37 van 1996, artikel 2 van Wet 32 van 1999, artikel 2 van Wet 30 van 2002, artikel 31 van Wet 12 van 2003, artikel 1 van Wet 16 van 2004, artikel 1 van Wet 9 van 2005, artikel 1 van Wet 31 van 2005, artikel 14 van Wet 9 van 2006, artikel 2 van Wet 18 van 2009, artikel 2 van Wet 24 van 2011, artikel 2 van Wet 13 van 2015, artikel 2 van Wet 13 van 2016, artikel 2 van Wet 14 van 2017, en artikel 1 van Wet 22 van 2020 en artikel 1 van Wet 19 van 2023

1. Artikel 2 van die Wet op Hereregte, 1949, word hierby gewysig deur in subartikel 15
(1)(b) subparagrafe (i) tot (vi) deur die volgende subparagrafe te vervang:
- “(i) 0 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat nie [R1 100 000] R1 210 000 te bowe gaan nie;
- (ii) 3 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat [R1 100 000] R1 210 000 te bowe gaan maar nie [R1 512 500] R1 663 800 te bowe gaan nie; 20
- (iii) 6 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat [R1 512 500] R1 663 800 te bowe gaan maar nie [R2 117 500] R2 329 300 te bowe gaan nie;
- (iv) 8 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat [R2 117 500] R2 329 300 te bowe gaan maar nie [R2 722 500] R2 994 800 te bowe gaan nie; 25
- (v) 11 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat [R2 722 500] R2 994 800 te bowe gaan maar nie [R12 100 000] R13 310 000 te bowe gaan nie; en 30

(vi) 13 per cent of so much of the said value or the said amount, as the case may be, as exceeds [R12 100 000] R13 310 000.”.

(2) Subsection (1) is deemed to have come into operation on 1 April 2025 and applies in respect of property acquired or interest or restriction in any property renounced on or after that date.

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Fixing of rates of normal tax

2. (1) The rates of tax fixed by Parliament in terms of section 5(2) of the Income Tax Act, 1962, are set out in paragraphs 1 to 7 and 9 of Schedule I.

(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 8 of Schedule I.

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(3) Subject to subsection (4), 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 any year of assessment commencing on or after 1 March 2025;

(b) any company for any year of assessment ending on or after 1 April 2025; and

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(c) any trust (other than a special trust) for any year of assessment commencing on or after 1 March 2025.

(4) The rate of tax referred to in subsection (2) applies 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 commencing on or after 1 March 2025.

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Amendment of section 13*quat* of Act 58 of 1962, as inserted by section 33 of Act 45 of 2003 and amended by section 12 of Act 16 of 2004, section 19 of Act 32 of 2004, section 23 of Act 31 of 2005, section 16 of Act 8 of 2007, section 5 of Act 4 of 2008, section 29 of Act 60 of 2008, sections 29 and 106 of Act 17 of 2009, section 33 of Act 7 of 2010, section 41 of Act 24 of 2011, section 34 of Act 22 of 2012, section 48 of Act 31 of 2013, section 32 of Act 25 of 2015, section 38 of Act 15 of 2016, section 34 of Act 23 of 2018, section 20 of Act 23 of 2020, section 16 of Act 20 of 2021, section 21 of Act 17 of 2023 and section 15 of Act 42 of 2024

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3. (1) Section 13*quat* of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (5) for paragraph (c), of the following paragraph:

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“(c) which is brought into use by the taxpayer after [31 March 2025] 31 March 2030.”.

(2) Subsection (1) is deemed to have come into operation on 31 March 2025.

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

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(vi) 13 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat [R12 100 000] R13 310 000 te bowe gaan.”.

(2) Subartikel (1) word geag op 1 April 2025 in werking te getree het en is van toepassing ten opsigte van eiendom wat verkry is of ’n belang in of ’n beperking op enige eiendom waarvan op of na daardie datum afstand gedoen is.

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Vasstelling van skale van normale belasting

2. (1) Die skale van belasting deur die Parlement vasgestel ingevolge artikel 5(2) van die Inkomstebelastingwet, 1962, word in paragrawe 1 tot 7 en 9 van Bylae I uiteengesit.

(2) Die skaal van belasting deur die Parlement vasgestel ingevolge artikel 48B(1) van die Inkomstebelastingwet, 1962, word in paragraaf 8 van Bylae I uiteengesit.

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(3) Behoudens subartikel (4), geld die skale van belasting in subartikel (1) bedoel ten opsigte van—

(a) enige persoon (behalwe ’n maatskappy of ’n trust buiten ’n spesiale trust) vir enige jaar van aanslag wat op of ná 1 Maart 2025 begin;

(b) enige maatskappy vir enige jaar van aanslag wat op of ná 1 April 2025 eindig;

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(c) enige trust (behalwe ’n spesiale trust) vir enige jaar van aanslag wat op of ná 1 Maart 2025 begin.

(4) Die skaal van belasting in subartikel (2) bedoel, is van toepassing ten opsigte van die belasbare omset van ’n persoon wat ’n geregistreerde mikrobegigheid is soos in paragraaf 1 van die Sesde Bylae by die Inkomstebelastingwet, 1962, omskryf, ten opsigte van enige jaar van aanslag wat op of ná 1 Maart 2025 begin.

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Wysiging van artikel 13^{quat} van Wet 58 van 1962, soos ingevoeg deur artikel 33 van Wet 45 van 2003 en gewysig deur artikel 12 van Wet 16 van 2004, artikel 19 van Wet 32 van 2004, artikel 23 van Wet 31 van 2005, artikel 16 van Wet 8 van 2007, artikel 5 van Wet 4 van 2008, artikel 29 van Wet 60 van 2008, artikels 29 en 106 van Wet 17 van 2009, artikel 33 van Wet 7 van 2010, artikel 41 van Wet 24 van 2011, artikel 34 van Wet 22 van 2012, artikel 48 van Wet 31 van 2013, artikel 32 van Wet 25 van 2015, artikel 38 van Wet 15 van 2016, artikel 34 van Wet 23 van 2018, artikel 20 van Wet 23 van 2020, artikel 16 van Wet 20 van 2021, artikel 21 van Wet 17 van 2023 en artikel 15 van Wet 42 van 2024

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3. (1) Artikel 13^{quat} van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (5) paragraaf (c) deur die volgende paragraaf te vervang:

“(c) wat na [31 Maart 2025] 31 Maart 2030 deur die belastingpligtige in gebruik geneem word.”.

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(2) Subartikel (1) word geag op 31 Maart 2025, in werking te getree het.

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

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of 2020, section 5 of Act 19 of 2021, section 5 of Act 19 of 2022, section 7 of Act 19 of 2023 and section 41 of Act 45 of 2024

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

(2) Subject to section 58(1) of the Customs and Excise Act, 1964, the amendments set out in Schedule II to this Act are deemed to have come into operation on 12 March 2025. 5

Amendment of section 4 of Act 26 of 2013, as amended by section 95 of Act 15 of 2016, section 5 of Act 32 of 2019 and section 5 of Act 13 of 2020

5. (1) Section 4 of the Employment Tax Incentive Act, 2013, is hereby amended by the substitution in subsection (1) for subparagraphs (i) and (ii) of paragraph (b) of the following subparagraphs: 10

- “(i) where the employee is employed and paid remuneration for at least 160 hours in a month, the amount of [R2 000] R2 500 in respect of a month; or
(ii) where the employee is employed and paid remuneration for less than 160 hours in a month, an amount that bears to the amount of [R2 000] R2 500 the same ratio as 160 hours bears to the number of hours that the employee was employed for and paid remuneration by that employer in that month.”. 15

(2) Subsection (1) is deemed to have come into operation on 1 April 2025.

Amendment of section 6 of Act 26 of 2013, as amended by section 95 of Act 15 of 2016, section 5 of Act 32 of 2019, section 80 of Act 34 of 2019, section 4 of Act 13 of 2020 and section 59 of Act 20 of 2021 20

6. (1) Section 6 of the Employment Tax Incentive Act, 2013, is hereby amended by the substitution for paragraph (g) of the following paragraph:

“(g) receives remuneration in an amount less than [R6 500] R7 500 in respect of a month.”. 25

(2) Subsection (1) is deemed to have come into operation on 1 April 2025.

Amendment of section 7 of Act 26 of 2013, as amended by section 95 of Act 15 of 2016, section 5 of Act 32 of 2019, section 5 of Act 13 of 2020 and section 6 of Act 19 of 2022

7. (1) Section 7 of the Employment Tax Incentive Act, 2013, is hereby amended by the substitution for subsections (2) and (3) of the following subsections: 30

“(2) During each month of the first 12 months in respect of which an employer employs a qualifying employee, the amount of the employment tax incentive in respect of that qualifying employee, if the monthly remuneration of the employee is— 35

- (a) less than [R2 000] R2 500, is an amount equal to [75] 60 per cent of the monthly remuneration of the employee;
(b) [R2 000] R 2 500 or more but less than [R4 500] R5 500, is an amount of R1 500;
(c) [R4 500] R 5 500 or more but less than [R6 500] R7 500, is an amount determined in accordance with the following formula: 40

$$X = A - (B \times (C - D))$$
in which formula—
(i) ‘X’ represents the amount of the monthly employment tax incentive that must be determined; 45
(ii) ‘A’ represents the amount of R1 500;
(iii) ‘B’ represents the number 0,75;
(iv) ‘C’ represents the amount of the monthly remuneration of the employee; and
(v) ‘D’ represents the amount of [R4 500] R5 500; or 50
(d) [R6 500] R7 500 or more, is an amount of nil.

(3) During each of the 12 months after the first 12 months that the same employer employs the qualifying employee, the amount of the employment tax incentive in

van Wet 19 van 2022, artikel 7 van Wet 19 van 2023 en artikel 41 van Wet 45 van 2024

4. (1) Bylae No. 1 by die Doeane- en Aksynswet, 1964, word hierby gewysig soos in Bylae II by hierdie Wet uiteengesit.

(2) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word die wysigings in Bylae II by hierdie Wet uiteengesit, geag op 12 Maart 2025 in werking te getree het. 5

Wysiging van artikel 4 van Wet 26 van 2013, soos gewysig deur artikel 95 van Wet 15 van 2016, artikel 5 van Wet 32 van 2019 en artikel 5 van Wet 13 van 2020

5. (1) Artikel 4 van die “Nawu wa Ku vuyeriwa hi Xibalo xa Matholelo”, 2013, word hierby gewysig deur in subartikel (1) subparagraaf (i) en (ii) van paragraaf (b) deur die volgende subparagraawe te vervang: 10

“(i) laha muthoriwa a thoriweke nakona a hakeriwa muholo wo ringana 160 wa tiawara hi n’hweti, ntsengo [R2 000] R2 500 mayelana na n’hweti; kumbe

(ii) laha muthoriwa a thoriweke nakona a hakeriwa muholo wa le hansi ka 160 wa tiawara hi n’hweti, ntsengo lowu eka [R2 000] R2 500 wu nga na ntsengo owu fambelanaka rhexiyo leyi fanaka na nhlayo ya masiku lawa muthoriwa a ya tirheke eka n’hweti yoloye wu fambelana na nhlayo ya masiku lawa muthoriwa a ta va a ya tirhile loko muthoriwa a thoriwile ku ringana n’hweti hinkwayoehansi ka.”. 15 20

(2) Subartikel (1) word geag op 1 April 2025 in werking te getree het.

Wysiging van artikel 6 van Wet 26 van 2013, soos gewysig deur artikel 95 van Wet 15 van 2016, artikel 5 van Wet 32 van 2019, artikel 80 van Wet 34 van 2019, artikel 4 van Wet 13 van 2020 en artikel 50 van Wet 20 van 2021

6. (1) Artikel 6 van die “Nawu wa Ku vuyeriwa hi Xibalo xa Matholelo”, 2013, word hierby gewysig deur paragraaf (g) deur die volgende paragraaf te vervang: 25

“(g) a kuma muholo eka ntsengo lowu wu nga ehansi ka [R6 500] R7 500 eka n’hweti:”.

(2) Subartikel (1) word geag op 1 April 2025 in werking te getree het.

Wysiging van artikel 7 van Wet 26 van 2013, soos gewysig deur artikel 95 van Wet 15 van 2016, artikel 5 van Wet 32 van 2019, artikel 5 van Wet 13 van 2020 en artikel 6 van Wet 19 van 2022 30

7. (1) Artikel 7 van die “Nawu wa Ku vuyeriwa hi Xibalo xa Matholelo”, 2013, word hierby gewysig deur subartikels (2) en (3) deur die volgende subartikels te vervang:

“(2) Eka n’hwetoi yin’wana na yin’wana ya tin’hweti ta 12 to sungula leti muthori a tholaka muthoriwa loyi a fikelelaka, ntsengo wa ku vuyeriwa hi xabla o xa matholelo mayelana na muthoriwa yoloye a fikelelaka, loko muholo wa muthoriwa wa n’hweti wu ri— 35

(a) [R2 000] R2 500, kumbe ehansi ka yona, i ntsengo lowu ringanaka na [75] 60 wa tiphesente ta muholo wa muthoriwa yoloye wa n’hweti; 40

(b) wu hundza [R2 000] R2 500 kambe wu nga ri ehansi ka [R4 500] R5 500, i ntengo wa R1 500;

(c) wu hundza [R4 500] R5 500 kambe wu nga ri ehansi ka [R6 500] R7 500, i ntsengo lowu vekiweke hi ku landza fomula leyi landzelaka: $X = A - (B \times (C - D))$ eka fomula leyi— 45

(i) ‘X’ yi yimela ntsengo wa n’hweti wa ku vuyeriwa hi xibalo xa matholelo lowu faneleke ku vekiwa;

(ii) ‘A’ yi yimela ntsengo wa R1 500;

(iii) ‘B’ yi yimela nomboro 0,75; 50

(iv) ‘C’ yi yimela ntsengo wa muholo wa muthoriwa wa n’hweti; naswona

(v) ‘D’ yi yimela ntsengo wa [R4 500] R5 500; kumbe

(d) ku hundza [R6 500] R7 500, i ntsengo wa noto.

(3) Hi nkarhi wa yin’wana na yin’wana ya tin’hweti ta 12 endzhaku ka 12 wa tin’hweti leto sungula leti muthori un’we a tholaka muthoriwa loyi a fikelela, 55

respect of that qualifying employee, if the monthly remuneration of the employee is—

- (a) less than [R2 000] R2 500, is an amount equal to [37,5] 30 per cent of the monthly remuneration of the employee;
- (b) [R2 000] R2 500 or more but less than [R4 500] R5 500, is an amount of R750; 5
- (c) [R4 500] R5 500 or more but less than [R6 500] R7 500, is an amount determined in accordance with the following formula:
 $X = A - (B \times (C - D))$
 in which formula— 10
- (i) 'X' represents the amount of the monthly employment tax incentive that must be determined;
- (ii) 'A' represents the amount of R750;
- (iii) 'B' represents the number 0,375;
- (iv) 'C' represents the amount of the monthly remuneration of the employee; and 15
- (v) 'D' represents the amount of [R4 500] R5 500; or
- (d) [R6 500] R7 500 or more, is an amount of nil.”.

(2) Subsection (1) is deemed to have come into operation on 1 April 2025.

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, section 9 of Act 19 of 2023 and section 3 of Act 45 of 2024 20

8. (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:

“(c) 'B' represents an amount of [0.69] 0.99 cents per litre;”.

(2) Subsection (1) is deemed to have come into operation on 1 January 2025. 25

Amendment of section 5 of Act 19 of 2022

9. (1) Section 5 of the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2022, is hereby amended by the deletion of subsection (13).

(2) Subsection (1) is deemed to have come into operation on 5 January 2023. 30

Amendment of Schedule II to Act 19 of 2022

10. (1) Part VI of Schedule II to the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2022, is hereby deleted.

(2) Subsection (1) is deemed to have come into operation on 5 January 2023.

Amendment of section 7 of Act 19 of 2023 35

11. (1) Section 7 of the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2023, is hereby amended by the deletion of subsection (6).

(2) Subsection (1) is deemed to have come into operation on 22 December 2023.

Amendment of Schedule II to Act 19 of 2023

12. (1) Part IV of Schedule II to the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2023, is hereby deleted. 40

(2) Subsection (1) is deemed to have come into operation on 22 December 2023.

- ntsengo wa ku vuyeriwa hi xibalo xa matholelo mayelana na muthori loyi a fikelelaka, loko muholo wa muthoriwa wa n'hweti wu ri—
- (a) [R2 000] R2 500, kumbe ehansi ka yona, i ntsengo lowu ringanaka na [37,5] 30 wa tipesente ta muholo wa muthoriwa yoloye wa n'hweti;
- (b) wu hundza [R2 000] R2 500 kambe wu nga ri ehansi ka [R4 500] R5 500, i ntsengo wa R750; 5
- (c) wu hundza [R4 500] R5 500 kambe wu nga ri ehansi ka [R6 500] R7 500, i ntsengo lowu vekiweke hi ku landza fomula leyi landzeleka: $X = A - (B \times (C - D))$ eka fomula levi— 10
- (i) 'X' yi yimela ntsengo wa n'hweti wa ku vuyeriwa hi xibalo xa matholelo lowu faneleke ku vekiwa;
- (ii) 'A' yi yimela ntsengo wa R750;
- (iii) 'B' yi yimela nomboro 0,375;
- (iv) 'C' yi yimela ntsengo wa muholo wa muthoriwa wa n'hweti; 15 naswona
- (v) 'D' yi yimela ntsengo wa [R4 500] R5 500; kumbe
- (d) ku hundza [R6 500] R7 500, i ntsengo wa noto.”
- (2) Subartikel (1) word geag op 1 April 2025 in werking te getree het.
- 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, artikel 9 van Wet 19 van 2023 en artikel 3 van Wet 45 van 2024** 20
8. (1) Artikel 6 van die Wet op Koolstofbelasting, 2019, word hierby gewysig deur in subartikel (3) paragraaf (c) deur die volgende paragraaf te vervang: 25
- “(c) ‘B’ verteenwoordig ’n bedrag van [0.69] 0.99 sent per liter;”.
- (2) Subartikel (1) word geag op 1 Januarie 2025 in werking te getree het.
- Wysiging van artikel 5 van Wet 19 van 2022**
9. (1) Artikel 5 van die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2022, word hierby gewysig deur subartikel (13) te skrap. 30
- (2) Subartikel (1) word geag op 5 Januarie 2023 in werking te getree het.
- Wysiging van Bylae II by Wet 19 van 2022**
10. (1) Deel VI van Bylae II tot die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2022, word hierby geskrap.
- (2) Subartikel (1) word geag op 5 Januarie 2023 in werking te getree het. 35
- Wysiging van artikel 7 van Wet 19 van 2023**
11. (1) Artikel 7 van die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2023, word hierby gewysig deur subartikel (6) te skrap.
- (2) Subartikel (1) word geag op 22 Desember 2023 in werking te getree het.
- Wysiging van Bylae II by Wet 19 van 2023** 40
12. (1) Deel IV van Bylae II tot die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2023, word hierby geskrap.
- (2) Subartikel (1) word geag op 22 Desember 2023 in werking te getree het.

Prevention of increase of rate in terms of Value-Added Tax Act 89 of 1991, announced by Minister of Finance in national annual budget of 2025

13. (1) Despite—

(a) section 7(4) of the Value-Added Tax Act, 1991; and

(b) the announcement by the Minister of Finance on 12 March 2025 in the national annual budget, contemplated in section 27(1) of the Public Finance Management, 1999 (Act No. 1 of 1999),

the alteration of the VAT rate specified in section 7 of that Act, 1991, does not come into effect.

(2) Subsection (1) is deemed to have come into effect on 1 May 2025.

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Short title

14. This Act is called the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2026.

Voorkoming van verhoging van koers ingevolge Wet op Belasting op Toegevoegde Waarde, 1991, afgekondig deur Minister van Finansies in nasionale jaarlikse begroting van 2025

13. (1) Nieteenstaande—

(a) artikel 7(4) van die Wet op Belasting op Toegevoegde Waarde, 1991; en 5

(b) die afkondiging deur die Minister van Finansies op 12 Maart 2025 in die nasionale jaarlikse begroting, in artikel 27(1) van die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999) bedoel,

tree die wysiging van die BTW-koers in artikel 7 van daardie Wet gespesifiseer, nie in werking nie. 10

(2) Subartikel (1) word geag op 1 Mei 2025 in werking te getree het.

Kort titel

11. Hierdie Wet heet die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2026.

Schedule I*(Section 2)***RATES OF NORMAL TAX**

1. The rate of tax referred to in section 2(1) 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, in respect of any year of assessment commencing on or after 1 March 2025, is set out in the table below:

Taxable income	Rate of tax
Not exceeding R237 100	18 per cent of taxable income
Exceeding R237 100 but not exceeding R370 500	R42 678 plus 26 per cent of amount by which taxable income exceeds R237 100
Exceeding R370 500 but not exceeding R512 800	R77 362 plus 31 per cent of amount by which taxable income exceeds R370 500
Exceeding R512 800 but not exceeding R673 000	R121 475 plus 36 per cent of amount by which taxable income exceeds R512 800
Exceeding R673 000 but not exceeding R857 900	R179 147 plus 39 per cent of amount by which taxable income exceeds R673 000
Exceeding R857 900 but not exceeding R1 817 000	R251 258 plus 41 per cent of amount by which taxable income exceeds R857 900
Exceeding R1 817 000	R644 489 plus 45 per cent of amount by which taxable income exceeds R1 817 000

2. The rate of tax referred to in section 2(1) to be levied in respect of the taxable income of a trust (other than a special trust or a public benefit organisation, recreational club or small business funding entity referred to in paragraph 4), in respect of any year of assessment commencing on or after 1 March 2025, is 45 per cent.

3. The rate of tax referred to in section 2(1) to be levied in respect of the taxable income of a company (other than a public benefit organization, recreational club or small business funding entity referred to in paragraph 4 or a small business corporation referred to in paragraph 5), in respect of any year of assessment ending on or after 1 April 2025 is, subject to the provisions of paragraph 12, as follows:

- (a) 27 per cent of the taxable income of any company (excluding taxable income referred to in subparagraphs (b), (c) and (d));
- (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:

$$y = 33 - \frac{165}{x}$$

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

BYLAE I*(Artikel 2)***SKALE VAN NORMALE BELASTING**

1. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan te word ten opsigte van die belasbare inkomste (met uitsondering van enige uitreefonds enkelbedragvoordeel, uitreefonds enkelbedragonttrekkingsvoordeel of skeidingsvoordeel) van enige natuurlike persoon, gestorwe boedel, insolvente boedel of spesiale trust ten opsigte van enige jaar van aanslag wat begin op of ná 1 Maart 2025, word in die tabel hieronder uiteengesit:

Belasbare inkomste	Skaal van belasting
Nie R237 100 te bowe gaan nie	18 persent van belasbare inkomste
R237 100 te bowe gaan, maar nie R370 500 nie	R42 678 plus 26 persent van bedrag waarmee belasbare inkomste R237 100 te bowe gaan
R370 500 te bowe gaan, maar nie R512 800 nie	R77 362 plus 31 persent van bedrag waarmee belasbare inkomste R370 500 te bowe gaan
R512 800 te bowe gaan, maar nie R673 000 nie	R121 475 plus 36 persent van bedrag waarmee belasbare inkomste R512 800 te bowe gaan
R673 000 te bowe gaan, maar nie R857 900 nie	R179 147 plus 39 persent van bedrag waarmee belasbare inkomste R673 000 te bowe gaan
R857 900 te bowe gaan, maar nie R1 817 000 nie	R251 258 plus 41 persent van bedrag waarmee belasbare inkomste R857 900 te bowe gaan
R1 817 000 te bowe gaan	R644 489 plus 45 persent van bedrag waarmee belasbare inkomste R1 817 000 te bowe gaan

2. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan te word ten opsigte van die belasbare inkomste van 'n trust (behalwe 'n spesiale trust of 'n openbare weldaadsorganisasie, ontspanningsklub of kleinsakebefondsingsentiteit in paragraaf 4 bedoel) ten opsigte van enige jaar van aanslag wat begin op of ná 1 Maart 2025, is 45 persent.

3. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan te word ten opsigte van die belasbare inkomste van 'n maatskappy (behalwe 'n openbare weldaadsorganisasie, ontspanningsklub of kleinsakebefondsingsentiteit in paragraaf 4 bedoel of 'n kleinsakekorporasie in paragraaf 5 bedoel) ten opsigte van enige jaar van aanslag wat op of ná 1 April 2025 eindig, is, behoudens die bepalings van paragraaf 12, soos volg:

- (a) 27 persent van die belasbare inkomste van enige maatskappy (behalwe belasbare inkomste bedoel in subparagraawe (b), (c) en (d));
- (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 ná die verrekening van enige vasgestelde verlies ingevolge artikel 20(1) van daardie Wet, 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 33 - \frac{165}{x}$$

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

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 equal to the average rate of normal tax or 27 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; and
- (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, risk policy fund and corporate fund, 27 per cent.

4. The rate of tax referred to in section 2(1) 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 or any small business funding entity that has been approved by the Commissioner in terms of section 30C(1) is 27 per cent—

- (a) in the case of an organisation, club or small business funding entity that is a company, in respect of any year of assessment ending on or after 1 April 2025; or
- (b) in the case of an organisation or small business funding entity that is a trust, in respect of any year of assessment commencing on or after 1 March 2025.

5. The rate of tax referred to in section 2(1) 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 on or after 1 April 2025, subject to paragraph 10, is set out in the table below:

Taxable income	Rate of tax
Not exceeding R95 750	0 per cent of taxable income
Exceeding R95 750 but not exceeding R365 000	7 per cent of amount by which taxable income exceeds R95 750
Exceeding R365 000 but not exceeding R550 000	R18 848 plus 21 per cent of amount by which taxable income exceeds R365 000
Exceeding R550 000	R57 698 plus 27 per cent of amount by which taxable income exceeds R550 000

6. The rate of tax referred to in section 2(1) to be levied on taxable income attributable to income derived by a qualifying company within a special economic zone as contemplated in section 12R of the Income Tax Act, 1962, subject to paragraph 7, is 15 cents on each Rand of taxable income in respect of any year of assessment ending on or after 1 April 2025.

7. If a company is subject to both paragraphs 5 and 6 in respect of determining the rate of tax to be levied on an amount of taxable income of a company, the tax payable in

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 inkomste” in artikel 1 van die Inkomstebelastingwet, 1962, 'n skaal gelykstaande aan die gemiddelde skaal van normale belasting of 27 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; en
- (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, risikopolisfonds en korporatiewe fonds, 27 persent.

4. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan te word ten opsigte van die belasbare inkomste van enige openbare weldaadsorganisasie wat deur die Kommissaris goedgekeur is ingevolge artikel 30(3) van die Inkomstebelastingwet, 1962, of enige ontspanningsklub wat deur die Kommissaris goedgekeur is ingevolge artikel 30A(2) van daardie Wet of enige kleinsakebefondsingsentiteit wat deur die Kommissaris goedgekeur is ingevolge artikel 30C(1) van daardie Wet, is 27 persent—

- (a) in die geval van 'n organisasie, klub of kleinsakebefondsingsentiteit wat 'n maatskappy is, ten opsigte van enige jaar van aanslag wat op of ná 1 April 2025 eindig; of
- (b) in die geval van 'n organisasie of kleinsakebefondsingsentiteit wat 'n trust is, ten opsigte van 'n jaar van aanslag wat op of ná 1 Maart 2025 begin.

5. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan 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 op of ná 1 April 2025 eindig, behoudens paragraaf 7, word in die tabel hieronder uiteengesit:

Belasbare inkomste	Skaal van belasting
Nie R95 750 te bowe gaan nie	0 persent van belasbare inkomste
R95 750 te bowe gaan, maar nie R365 000 nie	7 persent van bedrag waarmee belasbare inkomste R95 750 te bowe gaan
R365 000 te bowe gaan, maar nie R550 000 nie	R18 848 plus 21 persent van bedrag waarmee belasbare inkomste R365 000 te bowe gaan
R550 000 te bowe gaan	R57 698 plus 27 persent van bedrag waarmee belasbare inkomste R550 000 te bowe gaan

6. Die skaal van belasting bedoel in artikel 2(1) wat gehef staan te word op die belasbare inkomste toeskryfbaar aan inkomste verkry deur 'n kwalifiserende maatskappy binne 'n spesiale ekonomiese sone soos beoog in artikel 12R van die Inkomstebelastingwet, behoudens paragraaf 7, is 15 sent op elke rand van belasbare inkomste ten opsigte van enige jaar van aanslag wat eindig op of ná 1 April 2025.

7. Indien 'n maatskappy onderworpe is aan beide paragrawe 5 en 6 ten opsigte van die bepaling van die belastingkoers wat gehef moet word op 'n bedrag van belasbare inkomste van 'n maatskappy, is die belasting betaalbaar ten opsigte van daardie bedrag

respect of that amount of taxable income is the lesser of the tax determined under paragraph 5 and paragraph 6 in respect of that amount of taxable income.

8. The rate of tax referred to in section 2(2) 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 commencing on or after 1 March 2025, is set out in the table below:

Taxable turnover	Rate of tax
Not exceeding R335 000	0 per cent of taxable turnover
Exceeding R335 000 but not exceeding R500 000	1 per cent of amount by which taxable turnover exceeds R335 000
Exceeding R500 000 but not exceeding R750 000	R1 650 plus 2 per cent of amount by which taxable turnover exceeds R500 000
Exceeding R750 000	R6 650 plus 3 per cent of amount by which taxable turnover exceeds R750 000

9. (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 2025, the rate of tax referred to in section 2(1) 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 R27 500	0 per cent of taxable income
Exceeding R27 500 but not exceeding R726 000	18 per cent of amount by which taxable income exceeds R27 500
Exceeding R726 000 but not exceeding R1 089 000	R125 730 plus 27 per cent of amount by which taxable income exceeds R726 000
Exceeding R1 089 000	R223 740 plus 36 per cent of amount by which taxable income exceeds R1 089 000

(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).

van belasbare inkomste die mindere van die belasting bepaal kragtens paragraaf 5 en paragraaf 6 ten opsigte van daardie bedrag van belasbare inkomste.

8. Die skaal van belasting bedoel in artikel 2(2) wat gehef staan te word ten opsigte van die belasbare omset van 'n persoon wat 'n geregistreerde mikrobesigheid is soos omskryf in paragraaf 1 van die Sesde Bylae by die Inkomstebelastingwet, 1962, ten opsigte van enige jaar van aanslag wat op of ná 1 Maart 2025 begin, word hieronder uiteengesit:

Belasbare omset	Skaal van belasting
Nie R335 000 te bowe gaan nie	0 persent van belasbare omset
R335 000 te bowe gaan, maar nie R500 000 nie	1 persent van bedrag waarmee belasbare omset R335 000 te bowe gaan
R500 000 te bowe gaan maar nie R750 000 nie	R1 650 plus 2 persent van bedrag waarmee belasbare omset R500 000 te bowe gaan
R750 000 te bowe gaan	R6 650 plus 3 persent van bedrag waarmee belasbare inkomste R750 000 te bowe gaan

9. (a)(i) Indien 'n uitreefonds enkelbedragonttrekkingsvoordeel toeval aan 'n persoon in enige jaar van aanslag wat op of ná 1 Maart 2025 begin, word die skaal van belasting bedoel in artikel 2(1) wat gehef word op daardie persoon ten opsigte van belasbare inkomste wat bestaan uit die totaal van—

- (aa) daardie uitreefonds enkelbedragonttrekkingsvoordeel;
- (bb) uitreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of ná 1 Maart 2009 en voor die toevalling van die uitreefonds enkelbedragonttrekkingsvoordeel beoog in subitem (aa);
- (cc) uitreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of ná 1 Oktober 2007 en voor die toevalling van die uitreefonds enkelbedragonttrekkingsvoordeel beoog in subitem (aa); en
- (dd) skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of ná 1 Maart 2011 en voor die toevalling van die uitreefonds enkelbedragonttrekkingsvoordeel beoog in subitem (aa),

in die tabel hieronder uiteengesit:

Belasbare inkomste uit enkelbedragvoordele	Skaal van belasting
Nie R27 500 te bowe gaan nie	0 persent van belasbare inkomste
R27 500 te bowe gaan, maar nie R726 000 nie	18 persent van bedrag waarmee belasbare inkomste R27 500 te bowe gaan
R726 000 te bowe gaan, maar nie R1 089 000 nie	R125 730 plus 27 persent van bedrag waarmee belasbare inkomste R726 000 te bowe gaan
R1 089 000 te bowe gaan	R223 740 plus 36 persent van bedrag waarmee belasbare inkomste R1 089 000 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) uitreefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of ná 1 Maart 2009 en voor die toevalling van die uitreefonds enkelbedragonttrekkingsvoordeel beoog in item (i)(aa);
- (bb) uitreefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of ná 1 Oktober 2007 en voor die toevalling van die uitreefonds enkelbedragonttrekkingsvoordeel beoog in item (i)(aa); en
- (cc) skeidingsvoordele ontvang deur of toegeval aan daardie persoon op of ná 1 Maart 2011 en voor die toevalling van die uitreefonds enkelbedragonttrekkingsvoordeel beoog 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 2025, the rate of tax referred to in section 2(1) 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 R550 000	0 per cent of taxable income
Exceeding R550 000 but not exceeding R770 000	18 per cent of amount by which taxable income exceeds R550 000
Exceeding R770 000 but not exceeding R1 155 000	R39 600 plus 27 per cent of amount by which taxable income exceeds R770 000
Exceeding R1 155 000	R143 550 plus 36 per cent of amount by which taxable income exceeds R1 155 000

(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 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 2025, the rate of tax referred to in section 2(1) 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),

(b) (i) Indien 'n uittreefonds enkelbedragvoordeel toeval aan 'n persoon in enige jaar van aanslag wat op of ná 1 Maart 2025 begin, word die skaal van belasting bedoel in artikel 2(1) wat gehef staan te 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 ná 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 ná 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 ná 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 R550 000 te bowe gaan nie	0 persent van belasbare inkomste
R550 000 te bowe, gaan, maar nie R770 000 nie	18 persent van bedrag waarmee belasbare inkomste R550 000 te bowe gaan
R770 000 te bowe gaan, maar nie R1 155 000 nie	R39 600 plus 27 persent van bedrag waarmee belasbare inkomste R770 000 te bowe gaan
R1 155 000 te bowe gaan	R143 550 plus 36 persent van bedrag waarmee belasbare inkomste R1 155 000 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 ná 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 ná 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 ná 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 ná 1 Maart 2025 begin, word die skaal van belasting bedoel in artikel 2(1) 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 ná 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 ná 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 ná 1 Oktober 2007 en voor die toevalling van die skeidingsvoordeel beoog in subitem (aa),

is set out in the table below:

Taxable income from lump sum benefits	Rate of tax
Not exceeding R550 000	0 per cent of taxable income
Exceeding R550 000 but not exceeding R770 000	18 per cent of amount by which taxable income exceeds R550 000
Exceeding R770 000 but not exceeding R1 155 000	R39 600 plus 27 per cent of amount by which taxable income exceeds R770 000
Exceeding R1 155 000	R143 550 plus 36 per cent of amount by which taxable income exceeds R1 155 000

(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).

10. The rates of tax set out in paragraphs 1 to 7 and 9 are the rates required to be fixed by Parliament in accordance with the provisions of section 5(2) of the Income Tax Act, 1962.

11. The rate of tax set out in paragraph 8 is the rate required to be fixed by Parliament in accordance with the provisions of section 48B(1) of the Income Tax Act, 1962.

12. For the purposes of this Schedule, 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.

in die tabel hieronder uiteengesit:

Belasbare inkomste uit skeidingsvoordele	Skaal van belasting
Nie R550 000 te bowe gaan nie	0 persent van belasbare inkomste
R550 000 te bowe gaan, maar nie R770 000 nie	18 persent van bedrag waarmee belasbare inkomste R550 000 te bowe gaan
R770 000 te bowe gaan, maar nie R1 155 000 nie	R39 600 plus 27 persent van bedrag waarmee belasbare inkomste R770 000 te bowe gaan
R1 155 000 te bowe gaan	R143 550 plus 36 persent van bedrag waarmee belasbare inkomste R1 155 000 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 ná 1 Maart 2011 en voor die toevalling van die skeidingsvoordeel beoog in item (i)(aa);
- (bb) uitteefonds enkelbedragonttrekkingsvoordele ontvang deur of toegeval aan daardie persoon op of ná 1 Maart 2009 en voor die toevalling van die skeidingsvoordeel beoog in item (i)(aa); en
- (cc) uitteefonds enkelbedragvoordele ontvang deur of toegeval aan daardie persoon op of ná 1 Oktober 2007 en voor die toevalling van die skeidingsvoordeel beoog in item (i)(aa).

10. Die skale van belasting uiteengesit in paragrawe 1 tot 7 en 9 is die skale wat ooreenkomstig die bepalings van artikel 5(2) van die Inkomstebelastingwet, 1962, deur die Parlement vasgestel moet word.

11. Die skaal van belasting in paragraaf 8 uiteengesit, is die skaal wat ingevolge die bepalings van artikel 48B(1) van die Inkomstebelastingwet, 1962, deur die Parlement vasgestel moet word.

12. Vir die doeleindes van hierdie Bylae sluit inkomste verkry uit die myn van goud in enige inkomste verkry uit silwer, osmiridium, uraan, pirië 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.

Schedule II*(Section 4)***AMENDMENT OF PART 2A OF SCHEDULE NO. 1 TO CUSTOMS AND
EXCISE ACT, 1964**

Tariff Item	Tariff Subheading	Article Description	2025/2026 Rate of Excise Duty
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:	
104.01.05	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
104.05	21.06	Food preparations not elsewhere specified or included:	
104.05.10	2106.90.13	Preparations for making alcoholic beverages as defined in Additional Note 1 to Chapter 21	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
104.10.20	2203.00.90	Other	R145.07/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	R19.03/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 of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	R5.95/li
104.15.04	2204.21.42	Other	R292.91/li aa
104.15	2204.21.5	Fortified wine:	
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.	R10.04/li
104.15.06	2204.21.52	Other	R292.91/li aa
104.15	2204.22	In containers holding more than 2 li but not more than 10 li:	
104.15	2204.22.4	Unfortified wine:	
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.	R5.95/li
104.15.15	2204.22.42	Other	R292.91/li aa
104.15	2204.22.5	Fortified wine:	
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.	R10.04/li
104.15.19	2204.22.52	Other	R292.91/li aa
104.15	2204.29	Other:	
104.15	2204.29.4	Unfortified wine:	
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.	R5.95/li
104.15.23	2204.29.42	Other	R292.91/li aa

Bylae II*(Artikel 4)***WYSIGING VAN DEEL 2A VAN BYLAE NO. 1 BY DOEANE- EN AKSYNSWET, 1964**

Tariefitem	Tariefsubpos	Artikelbeskrywing	2025/2026 Skaal van aksynsreg
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 totale ontvette basis, nie elders vermeld of ingesluit nie; voedselbereidinge 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:	
104.01.05	1901.90.13	Bereidinge 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
104.05	21.06	Voedselbereidinge wat nie elders gespesifiseer of ingesluit is nie:	
104.05.10	2106.90.13	Bereidinge vir die vervaardiging van alkoholiese drank, soos omskryf in Bykomende Opmerking 1 by Hoofstuk 21	34,7c/kg
104.10	22.03	Bier van mout gemaak:	
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	R145.07/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	R19.03/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 van minstens 4.5 persent volgens volume maar hoogstens 16.5 persent volgens vol.	R5.95/li
104.15.04	2204.21.42	Ander	R292.91/li aa
104.15	2204.21.5	Gefortifiseerde wyn.	
104.15.05	2204.21.51	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R10.04/li
104.15.06	2204.21.52	Ander	R292.91/li aa
104.15	2204.22	In houers wat minstens 2 li, maar hoogstens 10 li hou:	
104.15	2204.22.4	Ongefortifiseerde wyn:	
104.15.13	2204.22.41	Met 'n alkoholsterkte van minstens 4.5 persent volgens volume, maar hoogstens 16.5 persent volgens vol.	R5.95/li
104.15.15	2204.22.42	Ander	R292.91/li aa
104.15	2204.22.5	Gefortifiseerde wyn:	
104.15.17	2204.22.51	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R10.04/li
104.15.19	2204.22.52	Ander	R292.91/li aa
104.15	2204.29	Ander:	
104.15	2204.29.4	Ongefortifiseerde wyn:	
104.15.21	2204.29.41	Met 'n alkoholsterkte van minstens 4.5 persent volgens volume, maar hoogstens 16.5 persent volgens vol.	R5.95/li
104.15.23	2204.29.42	Ander	R292.91/li aa

Tariff Item	Tariff Subheading	Article Description	2025/2026 Rate of Excise Duty
104.15	2204.29.5	Fortified wine:	
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.	R10.04/li
104.15.27	2204.29.52	Other	R292.91/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	R19.03/li
104.16	2205.10.2	Unfortified:	
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.	R5.95/li
104.16.04	2205.10.22	Other	R292.91/li aa
104.16	2205.10.3	Fortified:	
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.	R10.04/li
104.16.06	2205.10.32	Other	R292.91/li aa
104.16	2205.90	Other:	
104.16	2205.90.2	Unfortified:	
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.	R5.95/li
104.16.10	2205.90.22	Other	R292.91/li aa
104.16	2205.90.3	Fortified:	
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.	R10.04/li
104.16.12	2205.90.32	Other	R292.91/li aa
104.17	22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	
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	R19.03/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	R145.07/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.	R145.07/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.	R145.07/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.	R145.07/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.	R145.07/li aa
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.	R117.16/li aa

Tariefitem	Tariefsubpos	Artikelbeskrywing	2025/2026 Skaal van aksynsreg
104.15	2204.29.5	Gefortifiseerde wyn:	
104.15.25	2204.29.51	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R10.04/li
104.15.27	2204.29.52	Ander	R292.91/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	R19.03/li
104.16	2205.10.2	Ongefortifiseerd:	
104.16.03	2205.10.21	Met 'n alkoholsterkte van minstens 4.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	R5.95/li
104.16.04	2205.10.22	Ander	R292.91/li aa
104.16	2205.10.3	Gefortifiseerd:	
104.16.05	2205.10.31	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R10.04/li
104.16.06	2205.10.32	Ander	R292.91/li aa
104.16	2205.90	Ander:	
104.16	2205.90.2	Ongefortifiseerd:	
104.16.09	2205.90.21	Met 'n alkoholsterkte van minstens 4.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	R5.95/li
104.16.10	2205.90.22	Ander	R292.91/li aa
104.16	2205.90.3	Gefortifiseerd:	
104.16.11	2205.90.31	Met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 22 persent volgens vol.	R10.04/li
104.16.12	2205.90.32	Ander	R292.91/li aa
104.17	22.06	Ander gegiste drank (byvoorbeeld, appelsider, peersider, mee, saké); mengsels van gegiste drank en nie-alkoholiese drank, nie elders vermeld of ingesluit nie:	
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	R19.03/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	R145.07/li aa
104.17.09	2206.00.19	Ander gegiste drank van nie-gemoute graankorrels, ongefortifiseerd, met 'n alkoholsterkte volgens volume van minstens 2.5 persent volgens volume, maar hoogstens 9 persent volgens volume.	R145.07/li aa
104.17.11	2206.00.21	Ander 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.	R145.07/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.	R145.07/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.	R145.07/li aa
104.17.17	2206.00.83	Ander gegiste appel- of peerdrank, ongefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R117.16/li aa

Tariff Item	Tariff Subheading	Article Description	2025/2026 Rate of Excise Duty
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.	R117.16/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.	R145.07/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.	R117.16/li aa
104.17.90	2206.00.90	Other	R292.91/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	R292.91/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R292.91/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	2208.20.1	In containers holding 2 li or less:	
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	R263.62/li aa
104.23.02	2208.20.19	Other	R292.91/li aa
104.23	2208.20.9	Other:	
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	R263.62/li aa
104.23.04	2208.20.99	Other	R292.91/li aa
104.23	2208.30	Whiskies:	
104.23.05	2208.30.10	In containers holding 2 li or less	R292.91/li aa
104.23.07	2208.30.90	Other	R292.91/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	R292.91/li aa
104.23.11	2208.40.90	Other	R292.91/li aa
104.23	2208.50	Gin and Geneva:	
104.23.13	2208.50.10	In containers holding 2 li or less	R292.91/li aa
104.23.15	2208.50.90	Other	R292.91/li aa
104.23	2208.60	Vodka:	
104.23.17	2208.60.10	In containers holding 2 li or less	R292.91/li aa
104.23.19	2208.60.90	Other	R292.91/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 by vol. but not exceeding 23 per cent by vol.	R117.16/li aa
104.23.22	2208.70.22	Other	R292.91/li aa
104.23	2208.70.9	Other:	
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.	R117.16/li aa
104.23.24	2208.70.92	Other	R292.91/li aa

Tariefitem	Tariefsubpos	Artikelbeskrywing	2025/2026 Skaal van aksynsreg
104.17.21	2206.00.84	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste drank afkomstig van die gisting van vrugte of heuning, gefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R117.16/li aa
104.17.22	2206.00.85	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drank, ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	R145.07/li aa
104.17.25	2206.00.87	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drank, gefortifiseerd, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R117.16/li aa
104.17.90	2206.00.90	Ander	R292.91/li aa
104.21	22.07	Ongedenatureerde etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol.; etielalkohol en ander spiritus, gedenatureer, van enige sterkte:	
104.21.01	2207.10	Ongedenatureerde etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol.	R292.91/li aa
104.21.03	2207.20	Etielalkohol en ander spiritus, gedenatureer, van enige sterkte	R292.91/li aa
104.23	22.08	Ongedenatureerde etielalkohol met 'n alkoholsterkte van minder as 80 persent volgens vol.; spiritus, likeure en ander spiritusdranke:	
104.23	2208.20	Spiritus verkry deur die distillering van druiwewyn of druiwemoer:	
104.23	2208.20.1	In houers wat hoogstens 2 li bevat:	
104.23.01	2208.20.11	Brandewyn, soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22	R263.62/li aa
104.23.02	2208.20.19	Ander	R292.91/li aa
104.23	2208.20.9	Ander:	
104.23.03	2208.20.91	Brandewyn, soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22	R263.62/li aa
104.23.04	2208.20.99	Ander	R292.91/li aa
104.23	2208.30	Whiskies:	
104.23.05	2208.30.10	In houers wat hoogstens 2 li bevat	R292.91/li aa
104.23.07	2208.30.90	Ander	R292.91/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	R292.91/li aa
104.23.11	2208.40.90	Ander	R292.91/li aa
104.23	2208.50	Jenewer en Geneva:	
104.23.13	2208.50.10	In houers wat hoogstens 2 li bevat	R292.91/li aa
104.23.15	2208.50.90	Ander	R292.91/li aa
104.23	2208.60	Vodka:	
104.23.17	2208.60.10	In houers wat hoogstens 2 li bevat	R292.91/li aa
104.23.19	2208.60.90	Ander	R292.91/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 van meer as 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R117.16/li aa
104.23.22	2208.70.22	Ander	R292.91/li aa
104.23	2208.70.9	Ander:	
104.23.23	2208.70.91	Met 'n alkoholsterkte van meer as 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R117.16/li aa
104.23.24	2208.70.92	Ander	R292.91/li aa

Tariff Item	Tariff Subheading	Article Description	2025/2026 Rate of Excise Duty
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 by vol. but not exceeding 23 per cent by vol.	R117.16/li aa
104.23.26	2208.90.22	Other	R292.91/li aa
104.23	2208.90.9	Other:	
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.	R117.16/li aa
104.23.28	2208.90.92	Other	R292.91/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	R5 843.68/kg net
104.30.03	2402.10.90	Other	R5 843.68/kg net
104.30	2402.20	Cigarettes containing tobacco:	
104.30.05	2402.20.10	Imported from Switzerland	R11.40/10 cigarettes
104.30.07	2402.20.90	Other	R11.40/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:	
104.30.09	2402.90.12	Imported from Switzerland	R5 843.68/kg net
104.30.11	2402.90.14	Other	R5 843.68/kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:	
104.30.13	2402.90.22	Imported from Switzerland	R11.40/10 cigarettes
104.30.15	2402.90.24	Other	R11.40/10 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 tobacco substitutes in any proportions:	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R321.37/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	R321.37/kg net
104.35.03	2403.19.20	Other pipe tobacco	R321.37/kg net
104.35.05	2403.19.30	Cigarette tobacco	R512.62/kg
104.35	2403.91	"Homogenised" or "reconstituted" tobacco:	
104.35.07	2403.91.20	Imported from Switzerland	R1 069.17/kg
104.35.09	2403.91.80	Other	R1 069.17/kg
104.35	2403.99	Other:	
104.35.15	2403.99.30	Other cigarette tobacco substitutes	R512.62/kg
104.35.17	2403.99.40	Other pipe tobacco substitutes	R321.37/kg net
104.35.19	2403.99.90	Other	R1 069.17/kg
104.37	24.04	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:	
104.37	2404.1	Products intended for inhalation without combustion:	
104.37	2404.11	Containing tobacco or reconstituted tobacco:	
104.37	2404.11.1	Containing reconstituted tobacco:	
104.37.01	2404.11.11	Imported from Switzerland, put up for retail sale in the form of sticks	R8.55/10 sticks

Tariefitem	Tariefsubpos	Artikelbeskrywing	2025/2026 Skaal van aksynsreg
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 van meer as 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R117.16/li aa
104.23.26	2208.90.22	Ander	R292.91/li aa
104.23	2208.90.9	Ander:	
104.23.27	2208.90.91	Met 'n alkoholsterkte van meer as 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	R117.16/li aa
104.23.28	2208.90.92	Ander	R292.91/li aa
104.30	2402	Sigare, seroete, sigaartjies en sigarette, van tabak of van tabaksubpos:	
104.30	2402.10	Sigare, seroete en sigaartjies, wat tabak bevat:	
104.30.01	2402.10.10	Vanaf Switserland ingevoer	R5 843.68/kg net
104.30.03	2402.10.90	Ander	R5 843.68/kg net
104.30	2402.20	Sigarette wat tabak bevat:	
104.30.05	2402.20.10	Vanaf Switserland ingevoer	R11.40/10 sigarette
104.30.07	2402.20.90	Ander	R11.40/10 sigarette
104.30	2402.90.1	Sigare, seroete en sigaartjies van tabaksubpos:	
104.30.09	2402.90.12	Vanaf Switserland ingevoer	R5 843.68/kg net
104.30.11	2402.90.14	Ander	R5 843.68/kg net
104.30	2402.90.2	Sigarette van tabaksubpos:	
104.30.13	2402.90.22	Vanaf Switserland ingevoer	R11.40/10 sigarette
104.30.15	2402.90.24	Ander	R11.40/10 sigarette
104.35	2403	Ander bewerkte tabak en bewerkte tabaksubpos; "gehomogeniseerde" of "hersaamgestelde" tabak; tabakekstrakte en essense:	
104.35	2403.1	Rooktabak, hetsy dit tabaksubpos in enige verhouding bevat al dan nie:	
104.35.01	2403.11	Waterpyptabak, soos omskryf in Subpos Opmerking 1 by Hoofstuk 24	R321.37/kg net
104.35	2403.19	Ander:	
104.35.02	2403.19.10	Pyptabak in onmiddellike verpakking met 'n inhoud van minder as 5 kg	R321.37/kg net
104.35.03	2403.19.20	Ander pyptabak	R321.37/kg net
104.35.05	2403.19.30	Sigarettabak	R512.62/kg
104.35	2403.91	"Gehomogeniseerde" of "hersaamgestelde" tabak:	
104.35.11	2403.91.10	Vanaf Switserland ingevoer	R1 069.17/kg
104.35.13	2403.91.90	Ander	R1 069.17/kg
104.35	2403.99	Ander:	
104.35.15	2403.99.30	Ander sigarettabaksubpos	R512.62/kg
104.35.17	2403.99.40	Ander pyptabaksubpos	R321.37/kg net
104.35.19	2403.99.90	Ander	R1 069.17/kg
104.37	2404	Produkte wat tabak, hersaamgestelde tabak, nikotien of tabak- of nikotienplaasvervangers bevat, bedoel vir inaseming sonder verbranding, ander nikotien wat produkte bevat wat bedoel is vir die inname van nikotien in die menseliggam:	
104.37	2404.1	Produkte bedoel vir inaseming sonder verbranding:	
104.37	2404.11	Wat tabak of hersaamgestelde tabak bevat:	
104.37	2404.11.1	Wat hersaamgestelde tabak bevat:	
104.37.01	2404.11.11	Van Switserland ingevoer, vir kleinhandel verkoop bemark in die vorm van stokkies	R8.55/10 stokkies

Tariff Item	Tariff Subheading	Article Description	2025/2026 Rate of Excise Duty
104.37.03	2404.11.13	Imported from Switzerland, other	R1 069.17/kg
104.37.05	2404.11.15	Other, put up for retail sale in the form of sticks	R8.55/10 sticks
104.37.07	2404.11.19	Other	R1 069.17/kg
104.37	2404.11.9	Other:	
104.37.11	2404.11.91	Put up for retail sale in the form of sticks	R8.55/10 sticks
104.37.13	2404.11.99	Other	R1 069.17/kg
104.37.14	2404.12	Other, containing nicotine	R3.18/ml
104.37	2404.19	Other:	
104.37.16	2404.19.10	Containing nicotine substitutes	R3.18/ml
104.37.19	2404.19.20	Other, put up for retail sale in the form of sticks	R8.55/10 sticks
104.37.21	2404.19.90	Other	R1 069.17/kg

Tariefitem	Tariefsubpos	Artikelbeskrywing	2025/2026 Skaal van aksynsreg
104.37.03	2404.11.13	Van Switserland ingevoer, ander	R1 069.17/kg
104.37.05	2404.11.15	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies	R8.55/10 stokkies
104.37.07	2404.11.19	Ander	R1 069.17/kg
104.37	2404.11.9	Ander:	
104.37.11	2404.11.91	Vir kleinhandel verkoop bemark in die vorm van stokkies	R8.55/10 stokkies
104.37.13	2404.19.99	Ander	R1 069.17/kg
104.37.14	2404.12	Ander, wat nikotien bevat	R3.18/ml
104.37	2404.19	Ander:	
104.37.16	2404.19.10	Wat nikotien plaasvervangers bevat	R3.18/ml
104.37.19	2404.19.20	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies	R8.55/10 stokkies
104.37.21	2404.19.20	Ander	R1 069.17/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
Publications: Tel: (012) 748 6053, 748 6061, 748 6065