

PART 7

HEALTH PROMOTION LEVY

NOTES:

1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any health promotion levy item of this Part in which such goods are specified, the goods so specified in such health promotion levy item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.
2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any health promotion levy in accordance with the provisions of this Act.

SECTION A**LEVY ON SUGARY BEVERAGES****NOTES:**

1. Any rate of levy on sugary beverages is payable on any goods specified in this Section either imported into or manufactured in the Republic.
2. Any levy on sugary beverages specified in this Section shall be payable in addition to any Customs and Excise duty payable in terms of any other Part of Schedule No. 1.
3. Imported goods shall not be declared on separate bills of entry for the purposes of this Part of Schedule No. 1.
4. Any reference to sugar content means both the intrinsic and added sugar and other sweetening matter contained in any sugary beverage specified in this Section.
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.

Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy
191.00	LEVY ON SUGARY BEVERAGES		
191.01	18.06	Chocolate and other food preparations containing cocoa:	
191.01	1806.10	Cocoa powder, containing added sugar or other sweetening matter:	
191.01.05	1806.10.05	Preparations for making beverages	2,21c/gram of the sugar content that exceeds 4g/100ml
191.02	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:	
191.02	1901.90	Other:	
191.02.05	1901.90.15	Preparations for making beverages (excluding those of tariff subheading 1901.90.20)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.05	21.06	Food preparations not elsewhere specified or included:	
191.05	2106.90	Other:	
191.05.05	2106.90.20	Syrups and other concentrates or preparations for making beverages, not having a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.05.10	2106.90.22	Syrups and other concentrates or preparations for making beverages, with a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.05.15	2106.90.69	Drinking straws, containing flavouring preparations	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07	22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages (excluding fruit or vegetable juices of heading 20.09):	
191.07	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
191.07.05	2202.10.10	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07.10	2202.10.90	Other	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07	2202.9	Other:	
191.07	2202.91	Non-alcoholic beer:	
191.07.15	2202.91.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07.20	2202.91.90	Other	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07	2202.99	Other:	

Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy
191.07.25	2202.99.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	2,21c/gram of the sugar content that exceeds 4g/100ml
191.07.90	2202.99.90	Other	2,21c/gram of the sugar content that exceeds 4g/100ml