REPUBLIC OF SOUTH AFRICA

TAXATION LAWS AMENDMENT ACT

REPUBLIEK VAN SUID-AFRIKA

WYSIGINGSWET OP BELASTINGWETTE

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.

ACT

To amend the Marketable Securities Tax Act, 1948, so as to withdraw an exemption; to amend the Transfer Duty Act, 1949, so as to amend the rates of transfer duty and to provide for certain exemptions; to amend the Income Tax Act, 1962, so as to fix the rates of normal tax payable by persons other than companies in respect of taxable incomes for the years of assessment ending on 29 February 2000 and 30 June 2000, and by companies in respect of taxable incomes for the years of assessment ending during the period of 12 months ending on 31 March 2000; and to increase certain tax rebates; to amend the Customs and Excise Act, 1964, so as to prescribe a rate of interest; and to amend Schedule No. 1 to the said Act; to amend the Stamp Duties Act, 1968, so as to effect certain consequential amendments; to limit refunds of stamp duty to amounts of R2-00 and more; to abolish stamp duty on certain instruments; and to increase the stamp duty payable in respect of certain instruments; to amend the Uncertificated Securities Tax Act, 1998, so as to withdraw an exemption; and to provide for the continuation of certain amendments to Schedule No. 1 to the Customs and Excise Act, 1964; and to provide for matters connected therewith.

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

Amendment of section 3 of Act 32 of 1948, as amended by section 12 of Act 64 of 1960, section 36 of Act 77 of 1968, section 2 of Act 88 of 1974, section 2 of Act 114 of 1977, section 1 of Act 95 of 1978, section 2 of Act 106 of 1980, section 1 of Act 87 of 1982, section 1 of Act 92 of 1983, section 1 of Act 118 of 1984, section 1 of Act 81 of 1985, section 1 of Act 87 of 1988, section 1 of Act 136 of 1992, section 1 of Act 97 of 1993, section 3 of Act 37 of 1996, section 2 of Act 27 of 1997 and section 1 of Act 30 of 1998

1. (1) Section 3 of the Marketable Securities Tax Act, 1948, is hereby amended by the deletion of paragraph *(b)*.

(2) Subsection (1) shall be deemed to have come into operation on 17 February 1999 and shall apply in respect of any purchase of marketable securities on or after that date.

Amendment of section 2 of Act 40 of 1949, as substituted by section 2 of Act 77 of 1964 and amended by 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 and section 9 of Act 37 of 1996

2. (1) Section 2 of the Transfer Duty Act, 1949, is hereby amended by the substitution for the expression "R60 000" in subparagraphs (i) and (ii) of paragraph *(b)* of subsection (1) of the expression "R70 000".

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any acquisition of property or any renunciation of an interest in or restriction upon the use or disposal of property on or after that date.

Amendment of section 9 of Act 40 of 1949, as amended by section 3 of Act 31 of 1953, section 12 of Act 80 of 1959, section 3 of Act 70 of 1963, section 3 of Act 77 of 1964, section 1 of Act 81 of 1965, section 7 of Act 103 of 1969, section 2 of Act 89 of 1972, section 3 of Act 66 of 1973, section 5 of Act 88 of 1974, section 77 of Act 54 of 1976, section 2 of Act 95 of 1978, section 6 of Act 106 of 1980, section 2 of Act 99 of Act 1981, section 2 of Act 118 of 1984, section 3 of Act 81 of 1985, section 3 of Act 86 of 1987, section 4 of Act 87 of 1988, section 36 of Act 9 of 1989, section 1 of Act 69 of 1989, section 79 of Act 89 of 1991, section 6 of Act 120 of 1992, section 4 of Act 136 of 1992, section 5 of Act 97 of 1993 and section 2 of Act 37 of 1995

3. Section 9 of the Transfer Duty Act, 1949, is hereby amended by the insertion after subsection (12B) of the following subsection:

"(12C) No duty shall be payable in respect of the acquisition by way of a transaction concluded on or after 1 April 1999 by a natural person of the full ownership in—

(a) any property consisting of land and any dwelling-house thereon or of a residential apartment and an undivided share in common property held under a sectional title deed contemplated in the Sectional Titles Act, 1986, if the value of such property, determined in accordance with the provisions of sections 5 (excluding the provisions of section 5 (11)), 6, 7 and 8, does not exceed R70 000; or

(b) any unimproved land acquired for the purpose of erecting a dwelling-house thereon, if the value of such land, determined in accordance with the provisions of sections 5 (excluding the provisions of section 5 (11)), 6, 7 and 8, does not exceed R30 000.".

Fixing of rates of normal tax in terms of Act 58 of 1962

4. The rates of normal tax to be levied in terms of section 5(2) of the Income Tax Act, 1962, in respect of—

(a) the taxable income of any person other than a company for the year of assessment ending on 29 February 2000 or 30 June 2000; and

(b) the taxable income of any company for any year of assessment ending during the period of 12 months ending on 31 March 2000,

shall be as set out in Schedule 1 to this Act.

Amendment of section 6 of Act 58 of 1962, as inserted by section 5 of Act 104 of 1980 and amended by section 5 of Act 96 of 1981, section 5 of Act 91 of 1982, section 4 of Act 94 of 1983, section 4 of Act 121 of 1984, section 3 of Act 96 of 1985, section 4 of Act 85 of 1987, section 4 of Act 90 of 1988, section 4 of Act 70 of 1989, section 3 of Act 101 of 1990, section 4 of Act 129 of 1991, section 4 of Act 141 of 1992, section 5 of Act 21 of 1995, section 4 of Act 36 of 1996, section 3 of Act 28 of 1997 and section 22 of Act 30 of 1998

5. Section 6 of the Income Tax Act, 1962, is hereby amended—

(a) by the substitution for the expression "R3 515" in paragraph *(a)* of subsection (2) of the expression "R3 710"; and

(b) by the substitution for the expression "R2 660" in paragraph *(b)* of subsection (2) of the expression "R2 775".

Amendment of section 105 of Act 91 of 1964, as substituted by section 2 of Act 111 of 1991 and amended by section 65 of Act 45 of 1995 and section 72 of Act 30 of 1998

6. (1) Section 105 of the Customs and Excise Act, 1964, is hereby amended by the substitution for paragraph *(b)* of the following paragraph:

"*(b)* the interest so payable shall be paid at the rate of 19 per cent per annum, or such other rate which the **[Commissioner may prescribe by rule but which shall not exceed the rate of interest prescribed under the Prescribed Rate of Interest Act, 1975 (Act 55 of 1975)]** Minister of Finance may from time to time fix by notice in the *Gazette*;".

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999.

Amendment of Schedule No. 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 15 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 and section 75 of Act 30 of 1998

7. (1) Schedule No. 1 to the Customs and Excise Act, 1964, is hereby amended as set out in Schedule 2 to this Act.

(2) Subject to the provisions of section 58(1) of the Customs and Excise Act, 1964, subsection (1) shall be deemed to have come into operation on 17 February 1999.

Amendment of section 6 of Act 77 of 1968, as amended by section 10 of Act 114 of 1977, section 6 of Act 118 of 1984 and section 20 of Act 87 of 1988

8. (1) Section 6 of the Stamp Duties Act, 1968, is hereby amended—

(a) by the substitution for subsection (2) of the following subsection:

"(2) An instrument containing or relating to several distinct matters shall in respect of each of those matters be separately and distinctly charged with duty as if it were a separate instrument **[except that it shall not be necessary to stamp separately a power of attorney to perform a particular act, if the power is contained in an instrument chargeable with a higher duty and is subordinate or incidental to the main character or purpose of the instrument]**."; and

(b) by the deletion of subsection (3).

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any instrument executed on or after that date.

Amendment of section 32 of Act 77 of 1968, as amended by section 83 of Act 30 of 1998

9. (1) Section 32 of the Stamp Duties Act, 1968, is hereby amended—

(a) by the substitution for the words preceding paragraph *(a)* of subsection (1) of the following words:

"The Commissioner may, subject to the provisions of **[subsection]** subsections (1A) and (4), make, or authorize to be made, a refund in respect of—"; and

(b) by the insertion after subsection (1) of the following subsection:

''(1A) No refund shall be made by the Commissioner in terms of subsection (1) where the amount of the refund claimed is less than R2-00.''.

(2) Subsection (1) shall come into operation on the date of promulgation of this Act and shall apply in respect of any refund claimed on or after that date.

Deletion of Item 3 of Schedule 1 to Act 77 of 1968, as amended by section 8 of Act 92 of 1983 and section 11 of Act 69 of 1989

10. (1) Item 3 of Schedule 1 to the Stamp Duties Act, 1968, is hereby deleted.

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any contract executed on or after that date.

Amendment of Item 11 of Schedule 1 to Act 77 of 1968, as amended by section 12 of Act 89 of 1972, section 16 of Act 114 of 1977, section 7 of Act 102 of 1979 and section 10 of Act 92 of 1983

11. (1) Item 11 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended by the substitution in the column under the heading ''Amount of Duty'' for the expression ''0 40'' of the expression ''1 00''.

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any instrument executed on or after that date.

Deletion of Item 12 of Schedule 1 to Act 77 of 1968, as amended by section 15 of Act 66 of 1973, section 17 of Act 114 of 1977 and section 11 of Act 92 of 1983

12. (1) Item 12 of Schedule 1 to the Stamp Duties Act, 1968, is hereby deleted.

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any duplicate original executed on or after that date.

Deletion of Item 17 of Schedule 1 to Act 77 of 1968, as amended by section 15 of Act 92 of 1983

13. (1) Item 17 of Schedule 1 to the Stamp Duties Act, 1968, is hereby deleted.

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any agreement executed on or after that date.

Deletion of Item 19 of Schedule 1 to Act 77 of 1968, as amended by section 23 of Act 88 of 1974, section 16 of Act 92 of 1983 and section 19 of Act 97 of 1993

14. (1) Item 19 of Schedule 1 to the Stamp Duties Act, 1968, is hereby deleted.

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1999 and shall apply in respect of any power of attorney or instrument of a like kind executed on or after that date.

Amendment of section 6 of Act 31 of 1998

15. (1) Section 6 of the Uncertificated Securities Tax Act, 1998, is hereby amended by the deletion of item *(bb)* of subparagraph (i) of paragraph *(b)* of subsection (1).

(2) Subsection (1) shall come into operation when the Uncertificated Securities Tax Act, 1998, takes effect.

Continuation of certain amendments of Schedule No. 1 to Act 91 of 1964

16. The amendments of Part 2B and Part 5 of Schedule No. 1 to the Customs and Excise Act, 1964, made under section 48 of that Act by Government Notices No. R.223 of 18 February 1999 and No. R.253 of 26 February 1999, respectively, shall not lapse by virtue of the provisions of section 48(6) of that Act.

Short title and commencement

17. (1) This Act is called the Taxation Laws Amendment Act, 1999.

(2) Save in so far as is otherwise provided in this Act or the context otherwise indicates, the amendments effected to the Income Tax Act, 1962, by this Act shall for the purposes of assessments in respect of normal tax in terms of the Income Tax Act, 1962, be deemed to have come into operation as from the commencement of years of assessment ending on or after 1 January 2000.

SCHEDULE 1

RATES OF NORMAL TAX PAYABLE BY PERSONS (OTHER THAN COMPANIES) IN RESPECT OF THE YEARS OF ASSESSMENT ENDING 29 FEBRUARY 2000 AND 30 JUNE 2000, AND BY COMPANIES IN RESPECT OF YEARS OF ASSESSMENT ENDING DURING THE PERIOD OF 12 MONTHS ENDING 31 MARCH 2000

(SECTION 4)

1. The rates of normal tax referred to in section 4 of this Act in respect of persons (other than companies) are as follows:—

(a) In respect of the taxable income of any person (other than a company or a person in respect of which subparagraph *(b)* applies), an amount of tax calculated in accordance with the table below:

Taxable Income	Rates of Tax
Where the taxable income—	
does not exceed R33 000	19 per cent of each R1 of the taxable income;
exceeds R33 000 but does not exceed R50 000	R6 270 plus 30 per cent of the amount by which the taxable income exceeds R33 000;
" R50 000 " " " " R60 000	R11 370 plus 35 per cent of the amount by which the taxable income exceeds R50 000;
" R60 000 " " " " R70 000	R14 870 plus 40 per cent of the amount by which the taxable income exceeds R60 000;
" R70 000 " " " " R120 000	R18 870 plus 44 per cent of the amount by which the taxable income exceeds R70 000;
" R120 000	R40 870 plus 45 per cent of the amount by which the taxable income exceeds R120 000.

(b) in respect of the taxable income of any trust (other than a special trust), an amount of tax calculated in accordance with the table below:

Taxable Income	Rates of Tax
Where the taxable income—	
does not exceed R100 000	35 per cent of each R1 of the taxable income;
exceeds R100 000	R35 000 plus 45 per cent of the amount by which the taxable income exceeds R100 000.

2. The rates of normal tax referred to in section 4 of this Act in respect of companies are, subject to the provisions of paragraph 4, as follows:—

(a) On each rand of the taxable income of any company (excluding taxable income referred to in subparagraphs *(b)*, *(c)*, *(d)*, *(e)* and *(f)*), 30 cents, or, in the case of a company which mines for gold on any gold mine and which is in terms of an option exercised by it exempt from the payment of secondary tax on companies, 38 cents;

(b) on each rand 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 the Income Tax Act, 1962), a percentage determined in accordance with the formula:

$$y = 37 - \frac{185}{x}$$

or, in the case of a company which is in terms of an option exercised by it exempt from the payment of secondary tax on companies, in accordance with the formula:

$$y = 46 - \frac{230}{x}$$

in which formulae y represents such percentage and x the ratio expressed as a percentage which the taxable income so derived (with the said exclusion, but 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) on each rand 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 30 cents, 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 gold mining for the period from 1 July 1916 to the end of the period assessed, by the number of rands contained in the said aggregate taxable income;

(d) on each rand of the taxable income derived by any company from carrying on long-term insurance business in respect of its individual policyholder fund, company policyholder fund and corporate fund, 30 cents;

(e) on each rand of the taxable income (excluding taxable income referred to in subparagraphs *(b)*, *(c)*, *(d)* and *(f)*) derived by a company which has its place of effective management outside the Republic and which carries on a trade through a branch or agency within the Republic, 35 cents;

(f) on each rand of the taxable income derived by a qualifying company as contemplated in section 37H of the Income Tax Act, 1962, but subject to the provisions of the said section, zero cents:

Provided that the tax determined in accordance with any of subparagraphs *(a)* to *(f)*, inclusive, shall be payable in addition to the tax determined in accordance with any other of the said subparagraphs.

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

4. For the purposes of—

(a) paragraph 1, a ''special trust'' means a trust created solely for the benefit of a person who suffers from—

(i) any ''mental illness'' as defined in section 1 of the Mental Health Act, 1973 (Act No. 18 of 1973); or

(ii) any serious physical disability,

where such illness or disability incapacitates such person from earning sufficient income for the maintenance of such person: Provided that where the person for whose benefit the trust was so created dies before or on 29 February

2000, such trust shall be deemed not to be a special trust for the purposes of paragraph 1; and

(b) paragraph 2, income derived from mining for gold shall include 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.

5. In this Schedule, unless the context otherwise indicates, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, bears the meaning so assigned.

SCHEDULE 2

AMENDMENTS TO SCHEDULE NO. 1 TO THE CUSTOMS AND EXCISE ACT, 1964

(SECTION 7)

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
104.00		By the substitution for tariff item 104.00 of the following:		
"104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 50 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NOS. 04.01 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 10 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
.10		Preparations based on sorghum flour, put up for making beverages	33c/kg	33c/kg
104.05	22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW		
	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 NO. 20.09):		
.10		Mineral waters, including spa waters and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	12c/ℓ	12c/ℓ

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
.20		Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	12c/!	12c/!
.30		Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	12c/!	12c/!
104.10	22.03	BEER MADE FROM MALT	2 122c/! of absolute alcohol	2 122c/! of absolute alcohol
104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST, OTHER THAN THAT OF HEADING NO. 20.09		
	22.05	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES		
	22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD):		
.05		Sorghum beer (excluding beer made from preparations based on sorghum flour)	745c/100!	745c/100!
.10		Unfortified still wine	6 436c/100!	6 436c/100!
.40		Fortified still wine	14 559c/100!	14 559c/100!
.50		Other still fermented beverages, unfortified	10 804c/100!	10 804c/100!
.60		Other still fermented beverages, fortified	19 159c/100!	19 159c/100!
.70		Sparkling wine	17 830c/100!	17 830c/100!
.80		Other fermented beverages (excluding sorghum beer)	22 788c/100!	22 788c/100!
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOLUME OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:		
.10		Wine spirits, manufactured in the Republic by the distillation of wine	287 550c/100 ℓ of absolute alcohol	—
.15		Spirits, manufactured in the Republic by the distillation of any sugar cane product	287 550c/100 ℓ of absolute alcohol	—
.25		Spirits, manufactured in the Republic by the distillation of any grain product	287 550c/100 ℓ of absolute alcohol	—
.29		Other spirits, manufactured in the Republic	287 550c/100 ℓ of absolute alcohol	—
.60		Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	—	277 937c/100 ℓ of absolute alcohol or 119 513c/100 ℓ
.70		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances	—	277 937c/100 ℓ of absolute alcohol
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR TOBACCO SUBSTITUTES		
	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES ‘HOMOGENISED’ OR ‘RECONSTITUTED’ TOBACCO EXTRACTS AND ESSENCES:		
.10		Cigars	32 717c/kg net	32 717c/kg net
.20		Cigarettes	122,5c/10 cigarettes	122,5c/10 cigarettes
		Plus, in respect of cigarettes the mass of the tobacco content of which exceeds 1,5 kg/1 000 cigarettes	4 561,4c/kg tobacco content	4 561,4c/kg tobacco content
.30		Cigarette tobacco	229c/50g	229c/50g
.40		Pipe tobacco	2493,95c/kg net	2493,95c/kg net”