



## **national treasury**

Department:  
National Treasury  
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### **ERRATA: Budget Review 2011**

Please note the following errata in the Budget Review that was tabled 23 February 2011. Note that the errata only applies to hard copy documents. The correct electronic version is available on the website:

<http://www.treasury.gov.za/documents/national%20budget/2011/default.aspx>.

1. Chapter/Annexure: Consolidated government budget diagram  
Page: x

2. Chapter/Annexure: Chapter 1  
Page: 3  
Paragraph: Second bullet point under "Fiscal framework"

**Incorrectly reflected as:**

"Budget deficit of 5.3% projected in 2010/11, 4.8% in 2011/12 and 3.8% in 2013/14"

**To be correctly reflected as:**

"Budget deficit of 5.3% projected in 2010/11, 4.8% in 2012/13 and 3.8% in 2013/14"

3. Chapter/Annexure: Annexure C  
Pages: 186 to 188  
Table heading: Table C.6 Specific excise duties, 2010/11 – 2011/12

**To be correctly reflected as:**

**Table C.6 Specific excise duties, 2010/11 – 2011/12**

Tariff item	Tariff heading	Description	2010/11		2011/12	
			Present rate of duty Excise	Customs	Proposed rate of duty Excise	Customs
<b>104.00</b>		<b>Prepared foodstuffs; beverages, spirits and vinegar; tobacco</b>				
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 else here 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 else here specified or included:				
.10		Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg	34,7c/kg	34,7c/kg	34,7c/kg
104.10	22.03	Beer made from malt:				
.10		Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li	7,82c/li	7,82c/li
.20		Other	R50.20/li aa	R50.20/li aa	R53.97/li aa	R53.97/li aa
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):				
	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:				
.02		Sparkling	R6.67/li	R6.67/li	R6.97/li	R6.97/li
.03		Unfortified wine of heading 22.04, with an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	R2.14/li	R2.14/li	R2.32/li	R2.32/li
.04		Unfortified wine of heading 22.05, with an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.	R2.14/li	R2.14/li	R2.32/li	R2.32/li
.05		Fortified wine of headings 22.04 and 22.05 with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.03/li	R4.03/li	R4.33/li	R4.33/li
.06		Other	-	-	R93.03/li aa	R93.03/li aa

**Table C.6 Specific excise duties (continued)**

Tariff item	Tariff heading	Description	2010/11		2011/12	
			Present rate of duty Excise	Customs	Proposed rate of duty Excise	Customs
104.17	22.06	Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:				
.03		Sparkling beverages	R5.15/li	R5.15/li	R6.97/li	R6.97/li
.05		Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li	7,82c/li	7,82c/li
.15		Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2.52/li	R2.52/li	R2.71/li	R2.71/li
.16		Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2.52/li	R2.52/li	R2.71/li	R2.71/li
.17		Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R5.15/li	R5.15/li	R38.00/li aa	R38.00/li aa
.22		Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2.52/li	R2.52/li	R2.71/li	R2.71/li
.25		Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2.52/li	R2.52/li	R2.71/li	R2.71/li
.90		Other	R5.15/li	R5.15/li	R93.03/li aa	R93.03/li aa
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:				
	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous				
.10		Wine spirits, manufactured by the distillation of wine	R84.57/li aa	R84.57/li aa	R93.03/li aa	R93.03/li aa
.15		Spirits, manufactured by the distillation of any sugarcane products	R84.57/li aa	R84.57/li aa	R93.03/li aa	R93.03/li aa
.25		Spirits, manufactured by the distillation of any grain products	R84.57/li aa	R84.57/li aa	R93.03/li aa	R93.03/li aa
.29		Other spirits	R84.57/li aa	R84.57/li aa	R93.03/li aa	R93.03/li aa
.41		Liqueurs and other spirituous beverages: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	–	–	R38.00/li aa	R38.00/li aa
.42		Other	R84.57/li aa	R84.57/li aa	R93.03/li aa	R93.03/li aa

**Table C.6 Specific excise duties (continued)**

Tariff item	Tariff heading	Description	2010/11		2011/12	
			Present rate of duty Excise	Customs	Proposed rate of duty Excise	Customs
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:				
	2402.10	Cigars, cheroots and cigarillos containing tobacco:				
.01	2402.10.10	Imported from Switzerland	-	R2,072.31 /kg net	-	R2,196.65 /kg net
.03	2402.10.90	Other	R2,072.31 /kg net	R2,072.31	R2,196.65 /kg net	R2,196.65 /kg net
	2402.20	Cigarettes containing tobacco:				
.05	2402.20.10	Imported from Switzerland	-	R4.47 /10 cigarettes	-	R4.87 /10 cigarettes
.07	2402.20.90	Other	R4.47 /10 cigarettes	R4.47	R4.87 /10 cigarettes	R4.87 /10 cigarettes
	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:				
.09	2402.90.12	Imported from Switzerland	-	R2,072.31 /kg net	-	R2,196.65 /kg net
.11	2402.90.14	Other	R2,072.31 /kg net	R2,072.31	R2,196.65 /kg net	R2,196.65 /kg net
	2402.90.2	Cigarette of tobacco substitutes:				
.13	2402.90.22	Imported from Switzerland	-	R4.47 /10 cigarettes	-	R4.87 /10 cigarettes
.15	2402.90.24	Other	R4.47 /10 cigarettes	R4.47	R4.87 /10 cigarettes	R4.87 /10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:				
	2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:				
.01	2403.10.10	Pipe tobacco, in immediate packings of a content of less than 5 kg	R108.08	R108.08	R119.16	R119.16
				/kg net		/kg net
.03	2403.10.20	Other pipe tobacco	R108.08	R108.08	R119.16	R119.16
				/kg net		/kg net
.05	2403.10.30	Cigarette tobacco	R194.60	R194.60	R210.51	R210.51
				/kg		/kg
	2403.99	Other:				
.07	2403.99.30	Other cigarette tobacco substitutes	R194.60	R194.60	R210.51	R210.51
				/kg		/kg
.09	2403.99.40	Other pipe tobacco substitutes	R108.08	R108.08	R119.16	R119.16
				/kg net		/kg net

\* Please note that the Notes to Part 1 of Schedule No. 1 will be amended to provide for the following:

1. "Fortified wine" means wine which is the final product of the alcoholic fermentation of the must of fresh grapes, to which a spirit obtained by distilling grape wine or grape marc has been added to such an extent that the alcohol strength by volume thereof is at least 15 per cent vol. but not exceeding 22 per cent vol.
2. Tariff item 104.20.41 shall only apply to liqueurs, cordials and other spirituous beverages with a-
  - (a) fermented alcoholic base (other than those made from beer of heading 22.03 or wine of headings 22.04 and 22.05); or
  - (b) wine spirit base, to which other non-alcoholic ingredients have been added.