



Sugar tax

November 2017

SARS has issued for comment by no later than 30 November 2017 draft rules relating to the health promotion levy imposed on sugary beverages manufactured in or imported into South Africa.

The amendment rules will come into force with effect from 1 April 2018. Any person who manufactures or who expects to manufacture more than 50 000 litres of sugary beverages per calendar year shall be regarded as a commercial manufacturer and is obliged to register as such. Such person must determine and declare the sugar content of the sugary beverage and will be liable for the applicable levy. It will be interesting to note any comments that are received.

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