



**ESWATINI**  
**GOVERNMENT GAZETTE**  
**EXTRAORDINARY**

---

VOL LVII

MBABANE, Friday, AUGUST 23<sup>rd</sup> 2019

[No 102

---

**CONTENTS**

No.	PART B - ACT	Page
07	The Alcohol and Tobacco Levy Act, 2019	S1

---

PUBLISHED BY AUTHORITY

## THE ALCOHOL AND TOBACCO LEVY ACT, 2019

(Act No 07 of 2019)



I ASSENT

MSWATI III  
KING OF ESWATINI1<sup>st</sup> AUGUST, 2019AN ACT  
ENTITLED

AN ACT to provide for the imposition and collection of levy on alcoholic drinks and tobacco products and to provide for other incidental matters

ENACTED by the King and Parliament of Eswatini

PART I  
PRELIMINARY PROVISIONS*Short Title and Commencement.*

- 1 (1) This Act may be cited as the Alcohol and Tobacco Levy Act, 2019
- (2) This Act shall come into force on the date of publication in the Government Gazette

*Interpretation.*

2 In this Act, unless the context otherwise requires -

“Commissioner General” means the Commissioner General of the Eswatini Revenue Authority appointed in terms of the section 15 of the Eswatini Revenue Authority Act, 2008,

‘ export ’ means to remove goods directly from Eswatini to a foreign country or place,

‘ import ’ means to bring or to cause to be brought goods into Eswatini from a foreign country or place.

‘ importer ’ includes any person who, at the time of importation -

- (a) owns any goods imported.
- (b) carries the risk of any goods imported.
- (c) represents that or acts as if that person is the importer or owner of any goods imported,

- (d) actually, brings any goods into Eswatini,
- (e) is beneficially interested in any way whatever in any goods imported,
- (f) acts on behalf of any person referred to in paragraph (a), (b) (c) (d) or (e), or
- (g) is understood to be the importer or owner of any goods imported

‘manufacture’ includes any process -

- (a) in the manufacture of any taxable goods
- (b) where the taxable value of any taxable goods is increased in any manner,
- (c) in the packing or measuring-off of any taxable goods which in the discretion of the Commissioner General constitutes manufacture,

“Minister” means the Minister responsible for finance,

‘person’ includes a partnership, company, trust, Ministry or department of the Government and any public entity or local authority,

‘tax’ means the alcohol and tobacco levy chargeable under this Act,

“traditional beer” means -

- (a) the alcoholic beverage commonly known as *tywala* and brewed solely from sorghum or maize or a mixture of both, and water,
- (b) the alcoholic beverage known as *buganu* and *injemane*, or
- (c) an alcoholic beverage of a proprietary nature declared as an African beer in terms of the law relating to liquor licences

‘taxable goods’ means goods specified in the Schedule,

“taxable person” has the meaning in section 6,

‘tax period’ means a calendar month

## PART II TAXATION

### *Charge to Tax*

- 3 (1) An alcohol and tobacco levy shall be levied and charged on-
- (a) the taxable goods manufactured in Eswatini, and
  - (b) the import of taxable goods

(2) Goods are taxable if specified in the Schedule to this Act and are taxable at the rates specified

***Taxable Value.***

4 (1) The taxable value of taxable goods manufactured in Eswatini is the total consideration paid in money or kind at the first sale after manufacture at post production

(2) The taxable value of an import of taxable goods is the sum of-

(a) the value of the goods ascertained for the purposes of customs duty under the laws relating to customs, plus

(b) the amount of customs duty, excise tax and any other fiscal charge, other than Value Added Tax payable on those taxable goods

***Liability to pay Tax.***

5 (1) Except as otherwise provided in this Act, the tax payable-

(a) in the case of taxable goods manufactured in Eswatini, is to be collected and paid by the taxable person manufacturing the taxable goods, or

(b) in the case of an import of goods, is to be paid by the importer

(2) The tax mentioned in subsection (1) shall be payable to the Commissioner General

***Taxable Person.***

6 (1) A person who is a manufacturer of taxable goods is required to apply to the Commissioner General to be registered and is a taxable person from the time the registration takes effect

(2) A person who is not registered, but who is required to apply to be registered, is a taxable person from the beginning of the tax period immediately following the period in which the duty to apply for registration arose

(3) An application under this section for registration shall be in such form and manner as prescribed by the Commissioner General

***Detailed provisions.***

7 The provisions of the Value Added Tax Act, 2011 shall apply to the administration and collection of tax under this Act

***Regulations and Amendment of Schedule.***

8 (1) The Minister may make regulations for the better carrying into effect of the provisions of this Act

(2) The Minister may make regulations specifying the rates of tax payable under this Act

(3) The Minister may make regulations amending the Schedule to this Act

## SCHEDULE

RATES OF TAX  
(Under Section 3)

ITEM DESCRIPTION OF TRANSACTION	RATE OF TAX
1 The following goods imported into Eswatini -	
(a) alcoholic beverages of all kinds other than traditional beer	seven (7) per cent
(b) manufactured tobacco in the form of cigars, cheroots, cigarillos, cigarettes, pipe tobacco and snuff	seven (7) per cent
<b>(provided that no exemption is provided for the imported goods under the Customs and Excise Act 1971.)</b>	
2 The following goods at manufacture post production, other than for export, manufactured in Eswatini-	
(a) alcoholic beverages of all kinds other than traditional beer	two (2) per cent
(b) manufactured tobacco in the form of cigars, cheroots, cigarillos, cigarettes, pipe tobacco and snuff	two (2) per cent