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31 March 2024

National Treasury
Private Bag X115
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Dear members of National Treasury,

Re: Comments on Draft Rates and Monetary Amounts Bill, which amend rates of duty in Schedule 1 in the Customs and Excise Act, 1964

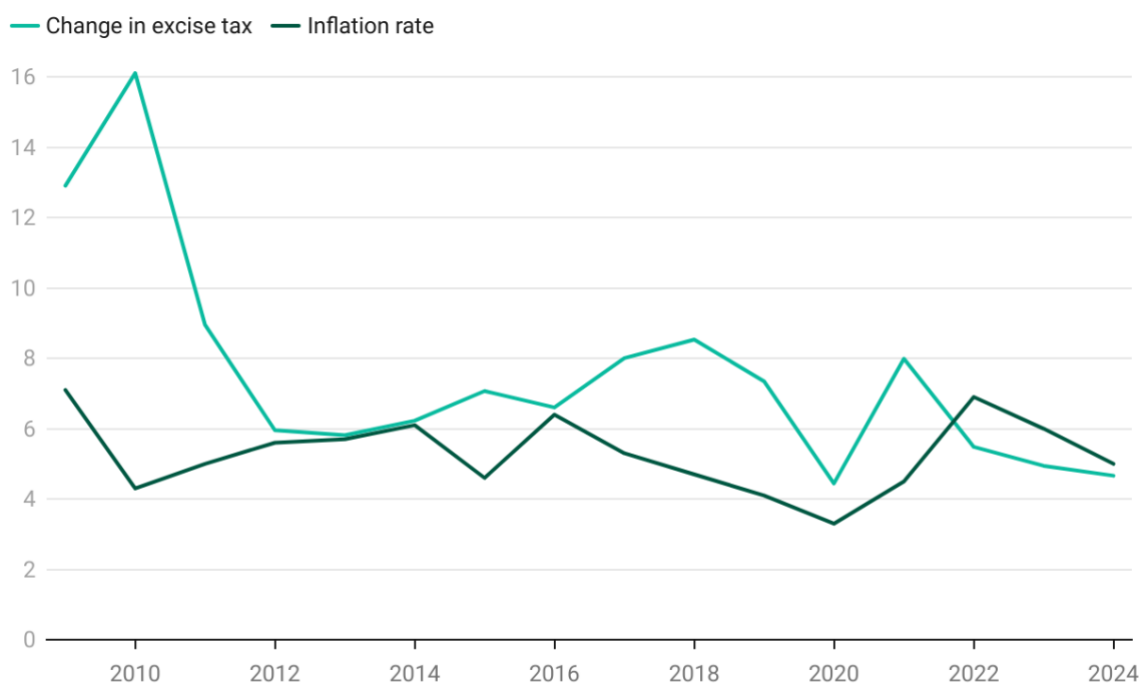
Thank you for the opportunity to comment on the 2024 amendments to the excise taxes rates. We are based at the Research Unit on the Economics of Excisable Products (REEP), at the University of Cape Town (www.reep.uct.ac.za). REEP comprises a group of researchers with extensive experience in the economics of tobacco and alcohol control. Our aim is to promote public health by providing independent and rigorous research. The unit is independent of the tobacco and alcohol industries. We are funded by international organisations such as the Bill & Melinda Gates Foundation, Cancer Research UK, and Vital Strategies.

We have structured this letter as follows: (1) cigarette taxation, (2) Heated-Tobacco-Products taxation (3) e-cigarette taxation, and (4) alcohol taxation.

1. Cigarette excise taxation

The evidence that increases in the excise tax on tobacco products reduces tobacco use is largely undisputed. Since the early 1990s, the National Treasury has consistently increased the excise tax on tobacco products. Before 2011, excise tax increases were generally substantially higher than the inflation rate, with the result that the real value of the excise tax was increasing. However, after 2011, the excise tax increased by only marginally more than the inflation rate (Figure 1). In 2022, 2023, and 2024 the increase in the excise tax was less than the inflation rate.

Figure 1: Nominal year-on-year increases in the excise tax on cigarettes



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We would like to draw your attention to alarming findings from the most recent Global Adult Tobacco Survey (GATS), which was conducted in South Africa in 2021. GATS is a nationally representative household survey that monitors tobacco use among people aged 15 years and older across countries, using a standardised protocol. According to the results from South Africa’s survey, 24% of the South African population currently smoke cigarettes.¹ This is significantly higher than the 20% estimated in the most recent wave of the National Income Dynamics Study that was conducted in 2017.² It is well-documented that tobacco use imposes a significant health and economic burden on countries, and that consistent, year-on-year increases in tobacco excise taxes reduce tobacco use. The cost of smoking in South Africa amounted to nearly 1% of the South African GDP in 2016.³ These costs are likely to have increased as a result of the observed rise in smoking prevalence over the past five years.

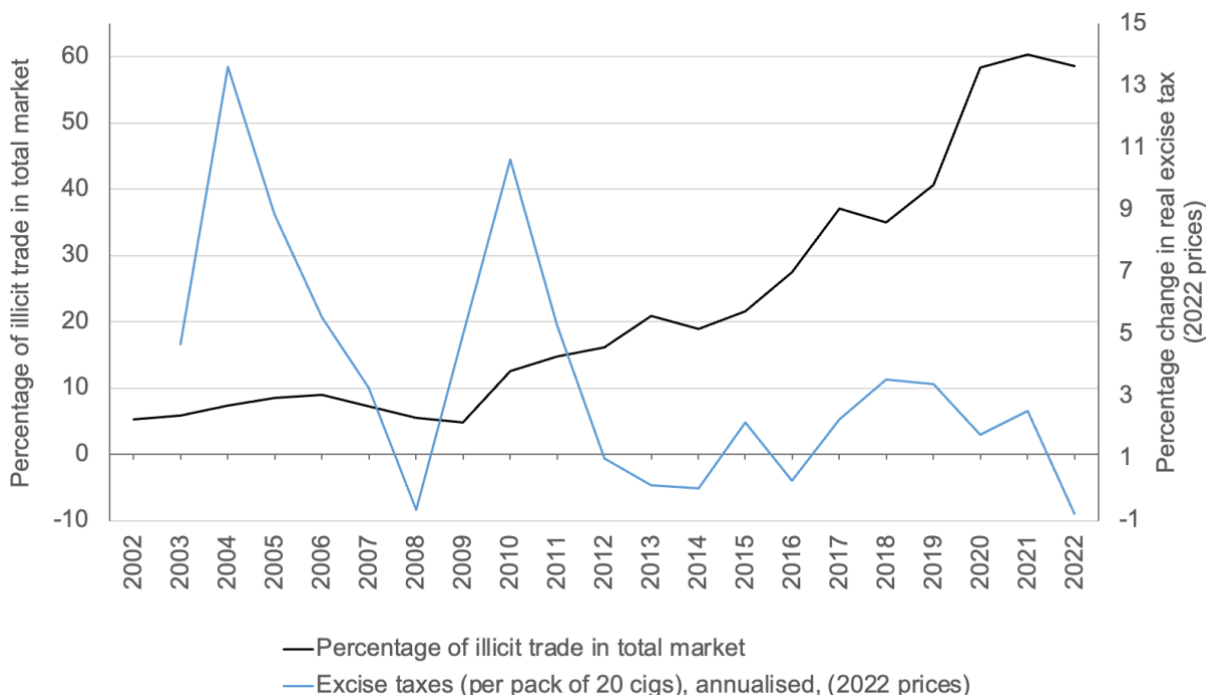
Within this context, **we urge National Treasury to substantially increase the excise tax on tobacco products in the 2025/2026 budget cycle.** We suggest a 5% increase in the excise tax above the inflation rate. **We also recommend that Treasury introduces a multi-year taxation approach** in which, each year, tobacco excise taxes are increased by the inflation rate, plus a pre-announced additional percentage. This will ensure that tobacco products become less affordable over time. It would also align South Africa’s tobacco taxation strategy with the recommendations of the World Health Organization’s Framework Convention on Tobacco

Control,⁴ an international treaty that requires ratifying countries to implement policies to reduce the demand and supply of tobacco products. South Africa ratified the treaty in 2005.

For many years, countries like the UK, Australia, and the Philippines have annually increased the excise tax on tobacco products by the sum of the inflation rate and a pre-announced additional percentage. This ensures that cigarettes become less affordable over time. For example, Australia increased the excise tax on cigarettes by 12.5% above the nominal increase in average wages for eight consecutive years from 2013 to 2020.⁵ Through a multi-year approach, tax increases are more predictable.

The tobacco industry has worked tirelessly in South Africa, and across the globe, to convince policymakers that increases in the tobacco taxes cause increases in illicit trade.⁶ This argument is self-serving and has no credible research backing. Peer-reviewed research examining trends in illicit trade in South Africa between 2002 and 2017 finds no evidence that the illicit market grew when cigarette excise taxes were growing rapidly in the 1990s and early 2000s.⁷ Instead, the research shows that the illicit cigarette trade only became a significant problem in South Africa from 2009 onwards. Since 2011 the real (inflation-adjusted) excise tax on cigarettes remained largely unchanged.⁷ This fact dispels the tobacco industry’s arguments about the link between tobacco taxes and illicit trade in South Africa. Figure 2, which updates the 2019 paper,⁷ shows the illicit trade from 2002 to 2022 (black line, primary axis), and excise taxes in 2022 prices (blue line, secondary axis). There is no link between excise taxes and illicit trade.

Figure 2: Percentage of Illicit trade in total market and real excise tax increases, 2002 to 2022

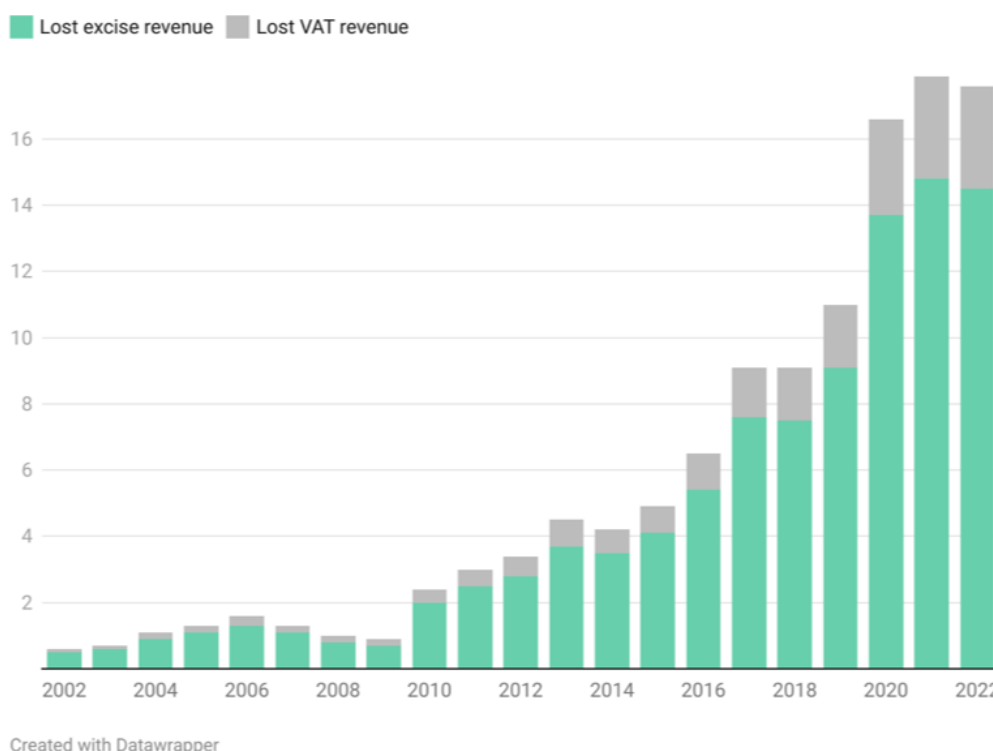


While we do not agree with the tobacco industry that tax increases result in higher illicit trade, we do agree with them that illicit trade is currently out of control. The illicit market

accounted for 58% of total cigarette sales in 2022.⁸ Illicit trade should be addressed through effective enforcement mechanisms which include, amongst other things, measures to secure the tobacco supply chain, not by lowering the excise tax.

While we understand that the onus of controlling illicit cigarette trade rests with SARS, we hope that National Treasury is able to pressurise SARS to address illicit trade. In a March 2024 publication,⁸ we showed that from 2002 to 2022, SARS lost R119bn in excise and VAT revenue because of illicit cigarettes (Figure 3). Most of the revenue (R110bn) was lost from 2010 to 2022. In 2022 alone, R14.5bn in excise and R3.3bn in VAT was lost as a result of illegal cigarettes (Figure 3).

Figure 3: Lost excise and VAT revenue, billions of Rands, 2022 prices



In addition to the fiscal losses, the public health effect of cheap cigarettes is devastating. Results from a 2022 publication indicate that smoking caused about 31,078 deaths in SA in 2012. Cheap illicit cigarettes make it easy for smokers who might otherwise consider quitting to continue their lethal habit. The relatively low price also encourages more young people to try smoking. Reducing the availability of illicit cigarettes is therefore critical for public health. Furthermore, the economic costs are alarming. A 2021 paper found that the economic cost of smoking in SA in 2016 was R42bn, of which R14.48bn was for healthcare costs.

We recommend that South African government should ratify the Protocol to Eliminate Illicit Trade in Tobacco Products and implement its provisions.⁹ Should South Africa ratify the Protocol, the country will commit itself to implementing measures that have been proven to reduce the illicit trade in cigarettes. Measures include the adoption of track and

trace technology (independent of the tobacco industry), and licensing of agents in the tobacco supply chain, amongst other things.

Based on previous experience, it seems likely that the tobacco industry will call for a moratorium on the excise tax increases, on the grounds that the illicit market is out of control. They would probably argue that the government should first control the illicit market before it can raise the excise tax. Illicit trade has much less to do with cigarette taxes than with a general sense of lawlessness, the existence of organised crime syndicates, high levels of corruption, and relatively modest penalties when caught trading in illicit cigarettes. Sadly, many of these things characterise South Africa, but with the appropriate resources, these can be addressed. Illicit trade should not be addressed by reducing the excise tax.

2. Heated-Tobacco-Products (HTP) taxation

HTPs are taxed at 75% of the rate for cigarettes. **We recommend that HTPs be taxed at the same rate as conventional cigarettes**, because there is no evidence demonstrating that HTPs are less harmful than conventional tobacco products.¹⁰ HTPs contain chemicals not found in cigarette smoke, and the health effects of these chemicals are not yet known.¹⁰ An independent assessment of industry data demonstrates that more than 20 harmful and potentially harmful chemicals are significantly higher in HTP emissions than in cigarette smoke.¹¹

The WHO recommends that HTPs should be taxed at the same level and in the same way as tobacco cigarettes.¹⁰ Some countries have already adopted this approach and are taxing HTPs at the same rate per stick as cigarettes (Azerbaijan, Colombia, Georgia, Israel, Japan, Ukraine and West Bank and Gaza Strip).¹⁰ Saudi Arabia and the UAE, which have recently introduced an excise tax on tobacco products, are now applying the same import duty rate and excise tax structure for cigarettes and HTPs.¹⁰

3. E-cigarettes

As of 1 June 2023, nicotine and nicotine-substitute solutions in vaping products were taxed at a flat excise duty rate of R2.90/ml.¹² Budget 2024 increased the rate to R3.04/ml. On 14 June 2023, we collected price data on e-cigarettes products (disposable, e-pods, and e-liquids). We did so again on 29 March 2024 (Table 1). There are more flavours, and more packaging sizes (e.g., BAT's disposable Vuse Go is now also sold in an 8ml container, over and above the 2 and 4.8ml).

Table 1: Retail prices of e-cigarette products

Product (producer/retailer)	ml of e-liquid	Retail price (before excise taxes introduced) (14 June 2023) (Rands)	Current retail price with excise taxes (29 March 2024)(Rands)	Price difference (percentage)	Specific excise tax (R3.04 per 1ml) + 15% VAT on excise	Specific excise tax share of retail price (%)
Disposables						
Vuse Go (BAT)	2	100	60	-40,0	6,99	12%
Vuse Go Max (BAT)	4,8	170	120	-29,4	16,78	14%
Vuse Go Edition 01	8	--	200		27,97	14%
AirsPops One Use	3	95	79	-16,8	10,49	13%
AirsPops One Use	6	159	209	31,4	20,98	10%
AirsPops One Use	12	249	299	20,1	41,95	14%
Nevoks Bar rechargeable	12	249	195	-21,7	41,95	22%
BOLT (sold by Vaperite)	5	120	120	0,0	17,48	15%
Moti Pop (sold on Takealot)	5	149	129	-13,4	17,48	14%
E-pods						
Vuse (BAT)	1,9	54,95	40	-27,2	6,64	17%
E-liquid						
Vuse (BAT)	20	124,95	124,95	0,0	69,92	56%
313 AirsPops (Airscream)	30	229	299	30,6	104,88	35%
Burzt (sold by Vaperite)	30	180	220	22,2	104,88	48%
Burzt (sold by Vaperite)	75	240	260	8,3	262,20	101%
Spook (sold by Vaperite)	30	180	200	11,1	104,88	52%
Spook (sold by Vaperite)	100	280	300	7,1	349,60	117%

We note two alarming observations from Table 1 (cells highlighted in red):

1. Retail prices of most disposable vapes have **decreased**

Retail prices of most disposable vapes in our sample decreased from June 2023 to March 2024. The excise tax structure in its current form is not increasing prices of disposable vapes. In previous submissions to government and in an Econ 3x3 publication dated July 2023,¹³ we proposed a minimum tax amount of R50 per unit/container of e-liquid. This would have no additional tax impact for e-liquid containers with more than 17.5 ml, but would have an impact on small-volume containers, especially disposables, which have become increasingly popular among the youth.

These are not teenagers switching from smoking cigarettes to e-cigarettes, but rather teenagers who are starting a potential lifelong addiction to nicotine through vapes. In 2022, nine schools (both publicly and privately funded) in three South African provinces were surveyed.¹⁴ Among the 5583 learners in grades 8–12 who completed the survey, 15% used vaping devices.¹⁴ The prevalence is higher among grade 11 (17%) and grade 12 learners (27%). If the retail prices of disposables continue to decrease, it is highly likely that prevalence of e-cigarette use will increase.

2. It seems producers of e-liquid are not paying excise taxes

The excise tax on 75ml of e-liquid is R262.20 (75ml*R3.04*1.15(VAT)). Yet Vaperite is selling Burzt 75ml e-liquid for R260, which is less than the minimum collectable tax. Similarly, Vaperite is selling Spook 100ml e-liquid for R300, while the excise tax on this product is R349.60.

We recommend: (1) e-cigarette tax structure be revised and overhauled, and (2) a thorough investigation of the e-cigarette market to ensure tax compliance. In addition to imposing a minimum excise tax on all vaping products, we recommend that National Treasury, each year, increases the excise tax on e-cigarettes by the inflation rate, plus a pre-announced additional percentage. This will ensure that e-cigarettes become less affordable over time. Reducing demand is crucial as there is growing evidence that vaping products are not harmless, and contain thousands of unknown chemicals.¹⁵

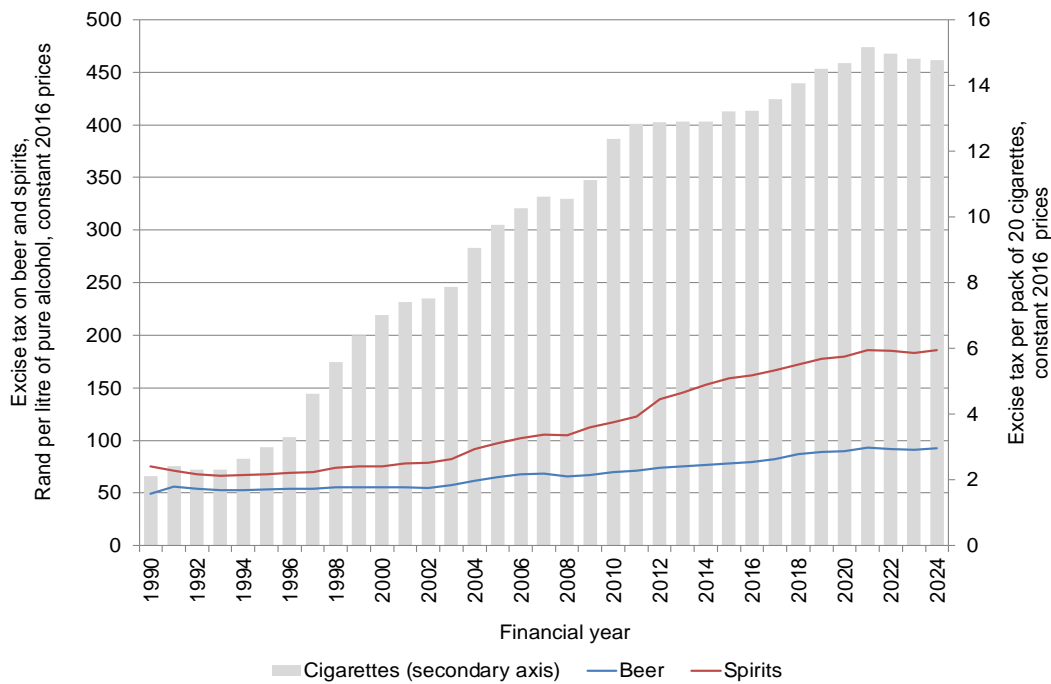
4. Alcohol

Alcohol is a major public health problem in South Africa, contributing to violence, injuries, trauma presentations, and premature mortality.^{16 17} The WHO ranks South Africa as the country with the third highest per capita alcohol consumption in Africa, behind Namibia and Eswatini.¹⁸ In 2012, alcohol-attributable harm in south Africa accounted for an estimated 7.1% of all deaths and 5.6% of all disability-adjusted life years DALYs.¹⁹ In a 2017 publication, Popova, et al.²⁰ estimated the prevalence of fetal alcohol syndrome (FAS) for 180 countries. They found that South Africa has the highest rate of FAS in the world by far: estimated at nearly 600 cases per 10 000 people (i.e. 6%). The five countries with the highest prevalence of FAS per 10 000 people were: South Africa (585.3), Croatia (115.2), Ireland (89.7), Italy (82.1), and Belarus (69.1).

The South African alcohol industry consistently argues that their contribution to the economy is substantial. Yet, the economic contribution of the alcohol industry is dwarfed by the costs of alcohol use, estimated at between R245 to R280 billion in 2009 (10–12% of GDP).²¹ In 2016, 27 240 (6.4%) of all deaths in South Africa were attributable to alcohol consumption.²²

There is much scope to improve excise taxation on alcohol. Compared to cigarettes, alcohol excise taxes have increased by a much lower percentage over a very long period. Between 1990 and 2024, the real (inflation-adjusted) excise tax on cigarettes increased by more than 600%. Over the same period, the real excise tax on spirits increased by about 150% and the real excise tax on beer increased by about 90% (Figure 4). In recent years, the National Treasury has increased the excise tax on alcohol by slightly more than the inflation rate. Such modest increases in the excise tax do very little to reduce alcohol consumption.

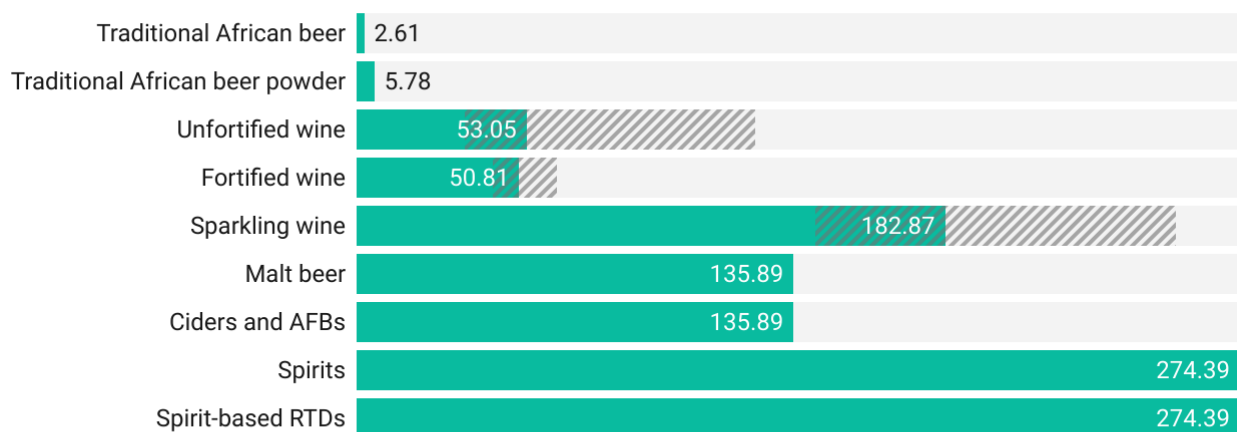
Figure 4: Real excise taxes on cigarettes, spirits, and beer



There are very large differences in the excise tax on different categories of alcohol (Figure 5). Per litre of pure/absolute alcohol, spirits attracts by far the highest excise tax. In fact, the excise tax per litre of alcohol for spirits is double that of malt beer and other fermented beverages. The excise tax on the absolute alcohol in unfortified wine is a fifth of the excise tax on spirits.

Figure 5: 2024/25 excise rates, based on absolute alcohol content

Rands per litre of absolute alcohol

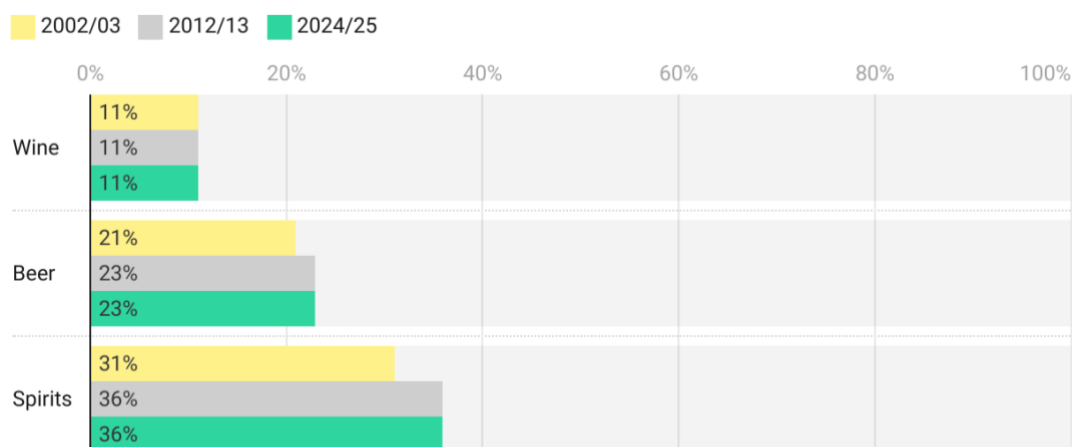


The assumptions on the percentages of pure alcohol for drinks taxed by volume are as follows: Traditional African beer 3%, Traditional African beer powder 6%, unfortified wine 10.5% (range: 4.5-16.5%), fortified wine 18.5% (range: 15-22%), and sparkling wine 9.75% (range: 7-12.5%).

Source: Calculations based on excise data from Republic of South Africa: National Treasury. Budget Review. 2024 • Created with Datawrapper

Alcohol excise rates differ between alcoholic beverages in accordance with benchmarks determined in 2002 and adjusted in 2012.²³ In 2024/25, the guideline excise tax burdens for wine, beer, and spirits remained at 11%, 23% and 36%, respectively, of the weighted average retail price (Figure 6).²⁴ There is no incentive for producers to reduce the alcoholic content of wine, since the excise tax is levied per litre of beverage. In contrast, beer and spirits are taxed according to the alcoholic content of the beverage. This has created an incentive for beer and spirits producers to produce lower-alcohol beverages.²⁵

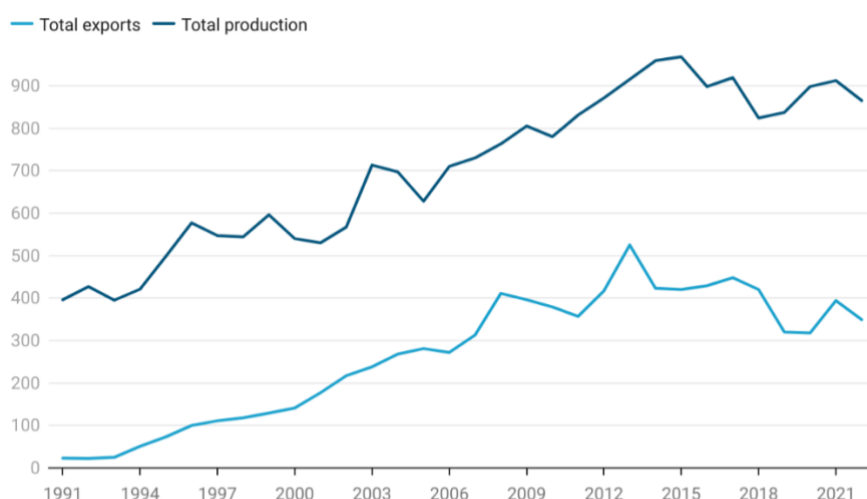
Figure 6: Alcohol excise tax burdens as a percentage of the weighted average retail price



Source: (1). Republic of South Africa: National Treasury. A review of the taxation of alcoholic beverages in South Africa: A Discussion document. May 2014. (2). Republic of South Africa: National Treasury. Budget Review. 2024 • Created with Datawrapper

The rationale for the special dispensation for the wine industry was to create employment, support tourism, and enable a successful export industry. Yet, tourists can generally afford higher prices, and wine exported is not subject to local excise taxes. The international market has grown substantially in the past three decades (Figure 7). Given that the export market is now well-established, the preferential treatment no longer needs to continue. Much alcohol abuse, especially in the Western half of the country, derives from wine consumption.

Figure 7: Total production and exports of wine (million litres)



Source: Data collated from various Excel files from the South African Wine Industry Information and Systems. Data for 2011 to 2022 is available at https://www.sawis.co.za/info/download/Book_2022.1.pdf. • Created with Datawrapper

The low rate for wine reflects the historical and ongoing premise that South Africa is a wine-producing country. Given that South Africa's drinking patterns do not correspond to the drinking patterns of most of the prominent wine-producing countries,²⁶ the excise tax on unfortified and fortified wine should be set at a much higher level so that the excise tax better reflects the harm caused by wine consumption in South Africa. Whereas countries including Australia, France and Italy score very well on WHO's pattern of drinking score, South Africa's pattern of drinking is among the worst in the world.²⁶ **We recommend that the taxation on wine be reviewed such that the benchmarks between the three categories (wine, beer, and spirits) is narrowed.**

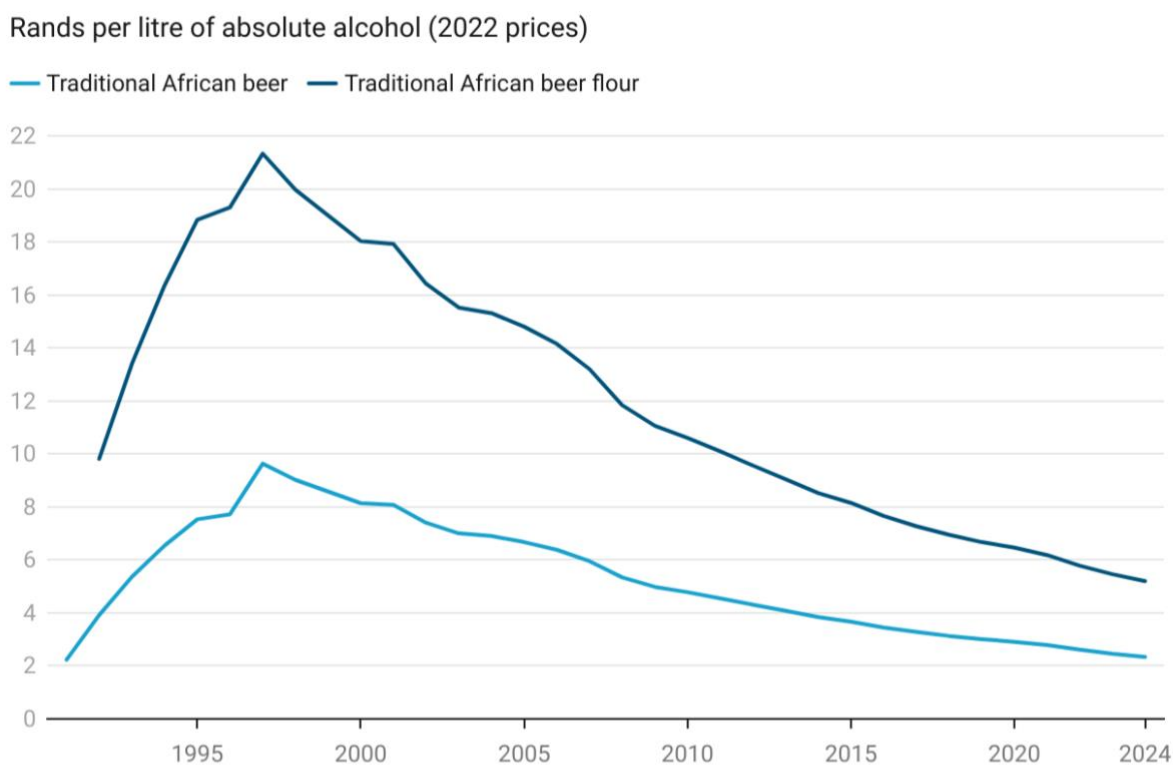
If National Treasury taxed unfortified wine like it taxes malt beer then:

- Wine is currently taxed at R5.57 per litre of beverage
- Beer is currently taxed at R135.89 per litre of absolute alcohol
- Assume alcohol content of wine is 11.5% alcohol by volume (ABV)
- If wine is taxed at the same rate as beer then each litre of wine would be taxed at **R15.63** per litre of beverage ($R135.89 \times 0.115$), which is a massive increase from the current rate of R5.57 per litre of beverage, specifically R10.06 per litre ($R15.63 - R5.57$)
- Assume that the wine producer fully passes through the excise tax increase to the retail price
- Adding 15% VAT to the excise tax of R10.06 increases the amount to R11.57 per litre of beverage
- The retail price will increase by R11.57
- Impact on the retail price of 1L of Paarl Perle (11.5% ABV) is R39.99 (current price) +11.57 (excise tax increase plus VAT on excise) = R51.56
- This is a 29% increase in the retail price

The increase would be even higher if unfortified wine is taxed at the sparkling wine rate (**R17.83** per litre of beverage).

The excise tax on Traditional African beer has been R0.0782 per litre of beverage and R0.347/kg for Traditional African beer flour **since 2001**. The excise tax has been eroded by inflation in the past two decades (Figure 8). At less than 8 cents per litre, traditional African beer is subject to the lowest excise tax by far. According to a 2014 National Treasury document, the low rate is due to the ‘negative distributional effect’ of alcohol taxation on the poor, and the risk that any significant taxation of traditional beer will lead to increased home brewing with potentially hazardous health results.²³ Along the same lines, National Treasury, in a 2023 document, noted: ‘Traditional African beer has often been taxed lower to account for the negative distributional effect of alcohol taxation on the poor as this market is very informal and very small in South Africa’.²⁷

Figure 8: Excise tax on Traditional African beer and Traditional African beer flour



The assumptions on the percentages of absolute alcohol is 3% for Traditional African beer, and 6% for Traditional African beer flour.

Source: Excise tax rates retrieved from annual Budget Reviews. e.g., Republic of South Africa: National Treasury. 2024 Budget Review. <https://www.treasury.gov.za/documents/National%20Budget/2024/review/FullBR.pdf>. 2024. CPI data from Statistics South Africa. • Created with Datawrapper

In Budget Review 2022,²⁸ National Treasury, writing about beer powder, said ‘The current excise duty regime applies a flat excise rate for traditional African beer powder of 34.7c/kg. There are similar products in the market. In the interest of equity, these products will be included in the tax net with an excise equivalent to the powder rate from 1 October 2022’. This very low

rate is inadequate to deal with new products on the market such as Supa Ginja, which is beer powder used to produce an alcoholic ginger beer in 24 hours. On 29 March 2024, a 500g packet of Supa Ginja was sold at Shoprite for R22.99: ‘Simply mix contents with 5L lukewarm water and enjoy a delicious ginger beer drink, ready to drink in 24hrs’. The excise tax on this 500g packet of beer powder is only 17c (R0.347/2).

Supa Ginja is sold at retailers such as Shoprite, Checkers, and Cash & Carry – especially in rural areas. It has alcohol content of 5–7%. These products are devoid of any health warnings or legally required age limits on the packaging. Because the actual powder contains no alcohol, retailers sell it along with other food products instead of through their dedicated liquor outlet. The products gained popularity during the Covid-19-related alcohol sales ban, because, before water is added, there is no alcohol in the powder.

Little is known about the market share of beer powder products. We suggest that National treasury adequately taxes these products to reduce their appeal. Supa Ginja is being marketed aggressively as having health benefits. A 7 February 2024 Facebook post reads: ‘**Unlock the Power of Ginger!** Did you know that ginger isn't just a tasty spice, but also a powerhouse of health benefits? From soothing digestive troubles to boosting immunity and reducing inflammation, this humble root has been used for centuries for its medicinal properties’.² If consumers have cheaper alternatives to malt beer, it is likely that alcohol consumption will increase.

Lastly, we want to comment on an issue that is sometimes raised in the media, and that the alcohol industry might raise in these presentations, namely illicit trade in alcohol. It is very easy for the respective industries to make unsubstantiated claims that (1) the illicit market is out of control, and (2) that the increase in illicit trade is attributable to an increase in the excise tax on these products.

Currently the illicit trade in *tobacco products* is out of control, as we have discussed previously. Other than the very negative public health consequences of this (i.e. people being able to buy very cheap cigarettes on the black market), it substantially reduces government revenue. This is very clearly illustrated in Figure 9, where we show the real excise tax revenue from tobacco for the 2000–2024 period. From its peak in 2014, real tobacco tax revenue decreased considerably. It was lowest in 2020, driven by the 20-week sales ban in that year, but has recovered only marginally subsequently.

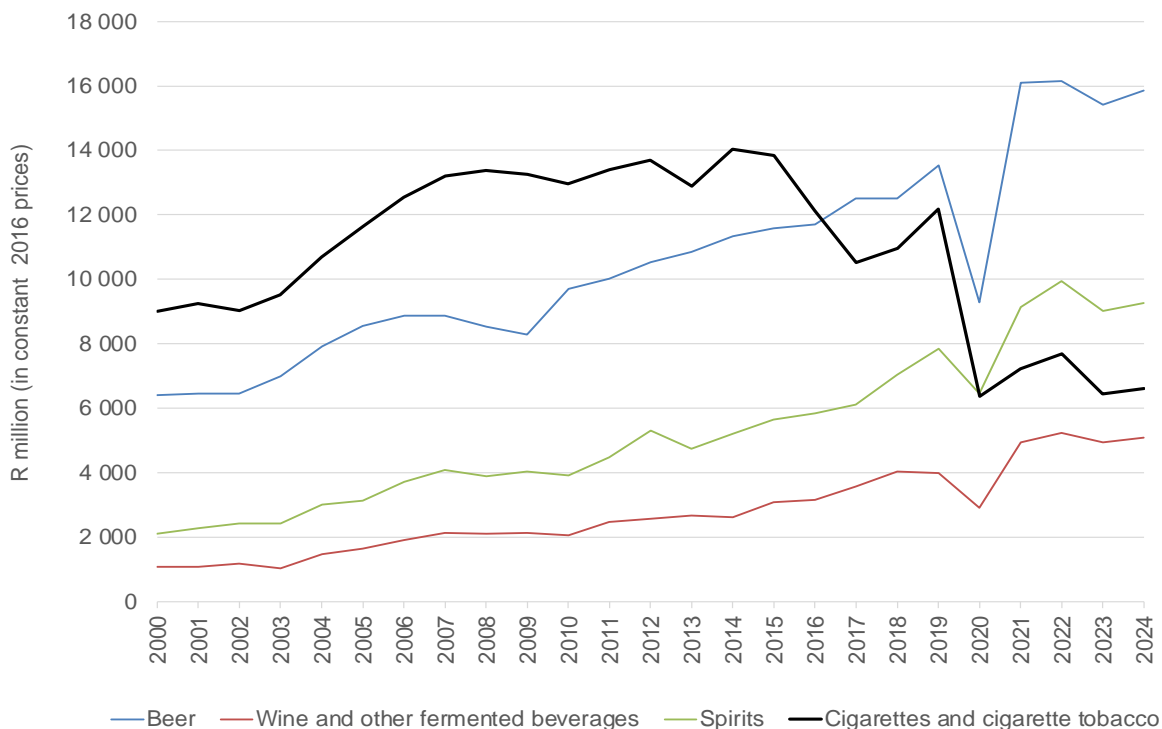
In contrast, there is no such trend for alcohol excise tax revenue. Other than a substantial dip in 2020 for beer and wine, which can be attributed to the numerous alcohol sales bans in that year, real excise tax revenue from alcohol has been increasing consistently over the past two decades. The increase in alcohol revenue (and therefore sales) is not due to rapid increases

²

<https://www.facebook.com/supaginjaofficial/posts/pfbid0uxKTMycNMJ1GJMZhxbDcWy51AfiiGJPGPL8csTMRfW aTFXHiVqewzeqTawVT2PcFl>

in household income because macro-economic performance during this period has been weak. Any arguments about the increase in alcohol illicit trade should be questioned. Whereas the increase in the illicit trade in tobacco products is reflected in the tax revenue numbers, there is nothing in the alcohol revenue numbers to suggest that this is a problem.

Figure 9: Real excise tax revenues from tobacco and alcohol



In conclusion, our recommendations are as follows:

1. Increase the excise tax on tobacco products in the 2025/2026 budget cycle by 5% above the inflation rate;
2. Increase excise taxes on tobacco products, e-cigarettes, and alcohol annually by a pre-announced amount (or percentage) above the inflation rate;
3. Ratify the Protocol to Eliminate Illicit Trade in Tobacco Products and implement its provisions, specifically a track and trace system;
4. Tax HTPs at the same rate as conventional cigarettes;
5. Introduce a minimum excise tax amount on e-liquid;
6. Alert SARS regarding non-compliance of e-cigarette producers in paying excise taxes;
7. Increase the excise tax on wine substantially to narrow the benchmarks between the three categories (wine, beer, and spirits);
8. Increase the excise tax on traditional African beer and Traditional African beer flour.

We would like to make a short presentation to the Committee about our research and to potentially answer questions by the members.

Best regards,



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