

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (No. 1/1/1420)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, unless otherwise indicated, with effect from 1 March 2011, to the extent set out in the Schedule hereto.

  
**N NENE**  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

**By the substitution of Additional Note 2 to Chapter 22 in Schedule No. 1 Part 1 with effect from 15h06 on 23 February 2011 of the following:**

**Additional Notes:**

2. "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.

**By the insertion of Additional Note 4 to Chapter 22 in Schedule No. 1 Part 1 with effect from 15h06 on 23 February 2011 of the following:**

**Additional Notes:**

4. Tariff item 104.20.41 in Section A of Part 2 of Schedule No. 1 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.

**By the substitution of Additional Note 4 to Chapter 22 in Schedule No. 1 Part 1 of the following:**

**Additional Notes:**

4. Tariff subheadings 2208.70.21, 2208.70.91, 2208.90.21 and 2208.90.91, 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.

By the deletion of subheadings 2204.21.40, 2204.21.50, 2204.29.40 and 2204.29.50 in Part 1 of Schedule No. 1:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
22.04	2204.21.40	2	--- Unfortified wine	li	25%	12,61c/li with a maximum of 3,25%	25%	free
22.04	2204.21.50	7	--- Fortified wine	li	25%	17,94c/li with a maximum of 3,25%	25%	free
22.04	2204.29.40	0	--- Unfortified wine	li	25%	9,49c/li with a maximum of 3,25%	25%	free
22.04	2204.29.50	8	--- Fortified wine	li	25%	14,82c/li with a maximum of 3,25%	25%	free

By the insertion of the following subheadings in heading 22.04 in Part 1 of Schedule No. 1:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
22.04	2204.21.4		--- Unfortified wine:					
	2204.21.41	8	---- With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	li	25%	12,61c/li with a maximum of 3,25%	25%	free
	2204.21.42	6	---- Other	li	25%	12,61c/li with a maximum of 3,25%	25%	free
22.04	2204.21.5		--- Fortified wine:					
	2204.21.51	5	---- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	li	25%	17,94c/li with a maximum of 3,25%	25%	free
	2204.21.52	3	---- Other	li	25%	17,94c/li with a maximum of 3,25%	25%	free

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Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
22.04	2204.29.4		--- Unfortified wine:					
	2204.29.41	9	---- With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	li	25%	9,49c/li with a maximum of 3,25%	25%	free
	2204.29.42	7	---- Other	li	25%	9,49c/li with a maximum of 3,25%	25%	free
22.04	2204.29.5		--- Fortified wine:					
	2204.29.51	6	---- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	li	25%	14,82c/li with a maximum of 3,25%	25%	free
	2204.29.52	4	---- Other	li	25%	14,82c/li with a maximum of 3,25%	25%	free

By the deletion of subheadings 22.05.10.20, 2205.10.30, 2205.90.20 and 2205.90.30 in Part 1 of Schedule No. 1:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
22.05	2205.10.20	8	-- Unfortified	li	25%	11,44c/li with a maximum of 3,25%	12,5%	free
22.05	2205.10.30	5	-- Fortified	li	25%	11,44c/li with a maximum of 3,25%	12,5%	free
22.05	2205.90.20	4	-- Unfortified	li	25%	9,49c/li with a maximum of 3,25%	12,5%	free
22.05	2205.90.30	1	-- Fortified	li	25%	9,49c/li with a maximum of 3,25%	12,5%	free

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By the insertion of the following subheadings in heading 22.05 in Part 1 of Schedule No. 1:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
22.05	2205.10.2		-- Unfortified:					
	2205.10.21	6	--- With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.	li	25%	12,61c/li with a maximum of 3,25%	12,5%	free
	2205.10.22	4	--- Other	li	25%	12,61c/li with a maximum of 3,25%	12,5%	free
22.05	2205.10.3		-- Fortified:					
	2205.10.31	3	--- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	li	25%	17,94c/li with a maximum of 3,25%	12,5%	free
	2205.10.32	1	--- Other	li	25%	17,94c/li with a maximum of 3,25%	12,5%	free
22.05	2205.90.2		-- Unfortified:					
	2205.90.21	2	--- With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.	li	25%	9,49c/li with a maximum of 3,25%	12,5%	free
	2205.90.22	0	--- Other	li	25%	9,49c/li with a maximum of 3,25%	12,5%	free
22.05	2205.90.3		-- Fortified:					
	2205.90.31	8	--- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	li	25%	14,82c/li with a maximum of 3,25%	12,5%	free
	2205.90.32	8	--- Other	li	25%	14,82c/li with a maximum of 3,25%	12,5%	free

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By the substitution for subheadings 2206.00.81, 2206.00.83 and 2206.00.85 in Part 1 of Schedule No. 1 of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
22.06	2206.00.81	9	- Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	li	25%	8,06c/li with a maximum of 3,25%	25%	free
	2206.00.83	5	- Other fermented beverages, fortified with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	li	25%	8,06c/li with a maximum of 3,25%	25%	free
	2206.00.85	1	- 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.	li	25%	8,06c/li with a maximum of 3,25%	25%	free

By the insertion after subheading 2206.00.81 in Part 1 of Schedule No. 1 of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
22.06	2206.00.82	7	- Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	li	25%	8,06c/li with a maximum of 3,25%	25%	free

By the insertion after subheading 2206.00.85 in Part 1 of Schedule No. 1 of the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
22.06	2206.00.87	8	- 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.	li	25%	8,06c/li with a maximum of 3,25%	25%	free

By the deletion of subheadings 2208.70.20, 2208.70.90, 2208.90.20 and 2208.90.90 in Part 1 of Schedule No. 1:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
22.08	2208.70.20	6	-- In containers holding 2 li or less	li	154c/li	20,02c/li	77c/li	free
	2208.70.90	7	-- Other	li	136c/li	17,68c/li	68c/li	free
	2208.90.20	5	-- In containers holding 2 li or less	li	154c/li	20,02c/li	77c/li	free
	2208.90.90	6	-- Other	li	136c/li	17,68c/li	136c/li	free

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By the insertion of the following subheadings in heading 22.08 in Part 1 of Schedule No. 1:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
22.08	2208.70.2		-- In containers holding 2 li or less:					
	2208.70.21	4	--- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	li	154c/li	20,02c/li	77c/li	free
	2208.70.22	2	--- Other	li	154c/li	20,02c/li	77c/li	free
22.08	2208.70.9		-- Other:					
	2208.70.91	5	--- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	li	136c/li	17,68c/li	68c/li	free
	2208.70.92	3	--- Other	li	136c/li	17,68c/li	68c/li	free
22.08	2208.90.2		-- In containers holding 2 li or less:					
	2208.90.21	3	--- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	li	154c/li	20,02c/li	77c/li	free
	2208.90.22	1	--- Other	li	154c/li	20,02c/li	77c/li	free
22.08	2208.90.9		-- Other:					
	2208.90.91	4	--- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	li	136c/li	17,68c/li	136c/li	free
	2208.90.92	2	--- Other	li	136c/li	17,68c/li	136c/li	free