

**CUSTOMS AND EXCISE ACT, 1964.**  
**AMENDMENT OF SCHEDULE NO. 1 (No. 1/2A/153)**

In terms of section 48 of the Customs and Excise Act, 1964, of Part 2A of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 March 2011**, to the extent set out in the Schedule hereto.

  
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**DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the deletion of tariff item 104.20 in Section A of Part 2 of Schedule No. 1 of the following:**

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
104.20	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:		
	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:		
104.20.10		Wine spirits, manufactured by the distillation of wine	R93.03/li aa	R93.03/li aa
104.20.15		Spirits, manufactured by the distillation of any sugarcane product	R93.03/li aa	R93.03/li aa
104.20.25		Spirits, manufactured by the distillation of any grain product	R93.03/li aa	R93.03/li aa
104.20.29		Other spirits	R93.03/li aa	R93.03/li aa
104.20		Liqueurs and other spirituous beverages:		
104.20.41		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
104.20.42		Other	R93.03/li aa	R93.03/li aa

**By the substitution of the tariff item 104.15 in Section A of Part 2 of Schedule No. 1 of the following:**

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):		
104.15.01	2204.10	Sparkling wine	R6.97/li	R6.97/li
	2204.21	In containers holding 2 li or less:		
	2204.21.4	Unfortified wine:		
104.15.03	2204.21.41	With an alcohol strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	R2.32/li	R2.32/li
104.15.04	2204.21.42	Other	R93.03/li aa	R93.03/li aa
	2204.21.5	Fortified wine:		
104.15.05	2204.21.51	With an alcohol strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.33/li	R4.33/li

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Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
104.15.06	2204.21.52	Other	R93.03/li aa	R93.03/li aa
	2204.29	Other:		
	2204.29.4	Unfortified wine:		
104.15.07	2204.29.41	With an alcohol strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	R2.32/li	R2.32/li
104.15.08	2204.29.42	Other	R93.03/li aa	R93.03/li aa
	2204.29.5	Fortified wine:		
104.15.09	2204.29.51	With an alcohol strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.33/li	R4.33/li
104.15.10	2204.29.52	Other	R93.03/li aa	R93.03/li aa

By the insertion before tariff item 104.17 in Section A of Part 2 of Schedule No. 1 of the following:

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
104.16	22.05	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>		
	2205.10	In containers holding 2 li or less:		
104.16.01	2205.10.10	Sparkling	R6.97/li	R6.97/li
	2205.10.2	Unfortified:		
104.16.03	2205.10.21	With an alcohol strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.	R2.32/li	R2.32/li
104.16.04	2205.10.22	Other	R93.03/li aa	R93.03/li aa
	2205.10.3	Fortified:		
104.16.05	2205.10.31	With an alcohol strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.33/li	R4.33/li
104.16.06	2205.10.32	Other	R93.03/li aa	R93.03/li aa
	2205.90	Other:		
	2205.90.2	Unfortified:		
104.16.09	2205.90.21	With an alcohol strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.	R2.32/li	R2.32/li
104.16.10	2205.90.22	Other	R93.03/li aa	R93.03/li aa
	2205.90.3	Fortified:		
104.16.11	2205.90.31	With an alcohol strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.33/li	R4.33/li
104.16.12	2205.90.32	Other	R93.03/li aa	R93.03/li aa

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By the substitution for tariff item 104.17 in Section A of Part 2 of Schedule No. 1 of the following:

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
104.17	22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
104.17.03	2206.00.05	Sparkling beverages	R6.97/li	R6.97/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li
104.17.15	2206.00.81	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2.71/li	R2.71/li
104.17.16	2206.00.82	Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2.71/li	R2.71/li
104.17.17	2206.00.83	Other fermented beverages, fortified, 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
104.17.22	2206.00.85	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.	R2.71/li	R2.71/li
104.17.25	2206.00.87	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.	R2.71/li	R2.71/li
104.17.90	2206.00.90	Other	R93.03/li aa	R93.03/li aa

By the insertion before tariff item 104.30 in Section A of Part 2 of Schedule No. 1 of the following:

Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:		
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	R93.03/li aa	R93.03/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R93.03/li aa	R93.03/li aa
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:		
	2208.20	Spirits obtained by distilling grape wine or grape marc:		
104.23.01	2208.20.10	In containers holding 2 li or less	R93.03/li aa	R93.03/li aa
104.23.03	2208.20.90	Other	R93.03/li aa	R93.03/li aa
	2208.30	Whiskies:		
104.23.05	2208.30.10	In containers holding 2 li or less	R93.03/li aa	R93.03/li aa
104.23.07	2208.30.90	Other	R93.03/li aa	R93.03/li aa
	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:		
104.23.09	2208.40.10	In containers holding 2 li or less	R93.03/li aa	R93.03/li aa
104.23.11	2208.40.90	Other	R93.03/li aa	R93.03/li aa

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Tariff Item	Tariff Subheading	Description	Rate of Duty	
			Excise	Customs
	2208.50	Gin and Geneva:		
104.23.13	2208.50.10	In containers holding 2 li or less	R93.03/li aa	R93.03/li aa
104.23.15	2208.50.90	Other	R93.03/li aa	R93.03/li aa
	2208.60	Vodka:		
104.23.17	2208.60.10	In containers holding 2 li or less	R93.03/li aa	R93.03/li aa
104.23.19	2208.60.90	Other	R93.03/li aa	R93.03/li aa
	2208.70	Liqueurs and cordials:		
	2208.70.2	In containers holding 2 li or less:		
104.23.21	2208.70.21	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
104.23.22	2208.70.22	Other	R93.03/li aa	R93.03/li aa
	2208.70.9	Other:		
104.23.23	2208.70.91	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
104.23.24	2208.70.92	Other	R93.03/li aa	R93.03/li aa
	2208.90	Other:		
	2208.90.2	In containers holding 2 li or less:		
104.23.25	2208.90.21	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
104.23.26	2208.90.22	Other	R93.03/li aa	R93.03/li aa
	2208.90.9	Other:		
104.23.27	2208.90.91	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
104.23.28	2208.90.92	Other	R93.03/li aa	R93.03/li aa