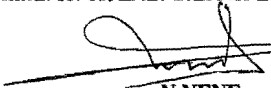


**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE NO. 6 (No. 6/19)**

In terms of section 75 of the customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, 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 for General Note 2 to Schedule No. 6 of the following:

NOTES:

2. Any person who receives any goods under rebate or refund of duty of any item of this Schedule must register as contemplated in rule 59A, except:
 - (a) licensed warehouses for manufacturing purposes;
 - (b) recipients of fully denatured spirits as defined in Note 4 of Section D in Part 1 of this Schedule;
 - (c) recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 621.02, 622.07, 623.01, 623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule.

By the substitution for Notes 1, 2 and 3 in Section C of Part 1 to Schedule No. 6 of the following:

NOTES:

1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03, or 406.05 of Schedule No. 4, subject to the requirements of those items and the provisions of Notes 1 to 4 to item 406.00.
2. Items 620.04, 620.05 and 620.06 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).
3. Items 620.07, 620.08, 620.09 and 620.10 apply to the excisable goods specified therein, for use in the manufacture of other excisable goods in a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse.

By the substitution of the rebate items of Section C in Part 1 to Schedule No. 6 of the following:

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
620.01	104.15			Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):		
620.01	104.15.01	01.01	77	Sparkling wine	Full duty	
620.01	104.15.03	02.01	75	In containers holding 2li or less: Unfortified wine: With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	Full duty	
620.01	104.15.04	03.01	71	Other	Full duty	
620.01	104.15.05	04.01	78	Fortified wine: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	Full duty	
620.01	104.15.06	05.01	74	Other	Full duty	
620.01	104.15.07	06.01	70	Other: Unfortified wine: With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	Full duty	
620.01	104.15.08	07.01	77	Other	Full duty	
620.01	104.15.09	08.01	73	Fortified wine: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	Full duty	
620.01	104.15.10	09.01	73	Other	Full duty	
620.02	104.16			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
620.02	104.16.01	01.01	76	In containers holding 2li or less: Sparkling	Full duty	
620.02	104.16.03	02.01	74	Unfortified: With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.	Full duty	
620.02	104.16.04	03.01	70	Other	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
620.02	104.16.05	04.01	77	Fortified: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	Full duty	
620.02	104.16.06	05.01	73	Other	Full duty	
620.02	104.16.09	06.01	73	Unfortified: With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.	Full duty	
620.02	104.16.10	07.01	73	Other	Full duty	
620.02	104.16.11	08.01	76	Fortified: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	Full duty	
620.02	104.16.12	09.01	72	Other	Full duty	
620.03	104.17			Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:		
620.03	104.17.03	01.01	79	Sparkling beverages	Full duty	
620.03	104.17.05	02.01	77	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty	
620.03	104.17.15	03.01	70	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	Full duty	
620.03	104.17.16	04.01	76	Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	Full duty	
620.03	104.17.17	05.01	72	Other fermented beverages, fortified, with an alcoholic strength by volume excluding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
620.03	104.17.22	06.01	76	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.	Full duty	
620.03	104.17.25	07.01	76	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.	Full duty	
620.03	104.17.90	08.01	79	Other	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
620.04	104.15			Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):		
620.04	104.15.01	01.01	72	Sparkling wine In containers holding 2li or less:	Full duty	
620.04	104.15.03	02.01	70	Unfortified wine: With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	Full duty	
620.04	104.15.04	03.01	77	Other	Full duty	
620.04	104.15.05	04.01	73	Fortified wine: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	Full duty	
620.04	104.15.06	05.01	78	Other	Full duty	
620.04	104.15.07	06.01	76	Other: Unfortified wine: With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	Full duty	
620.04	104.15.08	07.01	72	Other	Full duty	
620.04	104.15.09	08.01	79	Fortified wine: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	Full duty	
620.04	104.15.10	09.01	75	Other	Full duty	
620.05	104.16			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
620.05	104.16.01	01.01	71	In containers holding 2 li or less Sparkling	Full duty	
620.05	104.16.03	02.01	71	Unfortified: With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.	Full duty	
620.05	104.16.04	03.01	76	Other	Full duty	
620.05	104.16.05	04.01	72	Fortified: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
620.05	104.16.06	05.01	79	Other	Full duty	
620.05	104.16.09	06.01	79	Other: Unfortified: With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.	Full duty	
620.05	104.16.10	07.01	75	Other	Full duty	
620.05	104.16.11	08.01	71	Fortified: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	Full duty	
620.05	104.16.12	09.01	78	Other	Full duty	
620.06	104.17			Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:		
620.06	104.17.03	01.01	74	Sparkling beverages	Full duty	
620.06	104.17.05	02.01	72	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty	
620.06	104.17.15	03.01	75	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	Full duty	
620.06	104.17.16	04.01	71	Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	Full duty	
620.06	104.17.17	05.01	78	Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
620.06	104.17.22	06.01	71	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.	Full duty	
620.06	104.17.25	07.01	71	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.	Full duty	
620.06	104.17.90	08.01	74	Other	Full duty	
620.07				Wine, unfortified, entered for use in the manufacture of:		
	104.15.07			With an alcoholic strength by volume excluding 6.5 per cent vol. but not exceeding 16 per cent vol.:		
		01.01	79	Sparkling wine of item 104.15.01	Full duty	
		01.02	76	Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	
620.08	104.15.08	01.03	73	Vermouth and other wine of fresh grapes flavoured with plant or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		
		01.04	70	Other fermented beverages, unfortified of items 104.17.15 and 104.17.16	Full duty		
		01.05	78	Other fermented beverages, fortified of item 104.17.17	Full duty		
		01.06	75	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		
		01.07	72	Spirits of items 104.21.01, 104.23.01 and 104.23.03	Full duty		
		01.08	75	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28	Full duty		
				Other:			
		02.01	75	Sparkling wine of item 104.15.01	Full duty		
		02.02	72	Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10	Full duty		
		02.03	75	Vermouth and other wine of fresh grapes flavoured with plant or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		
		02.04	77	Other fermented beverages, unfortified of items 104.17.15 and 104.17.16	Full duty		
		02.05	74	Other fermented beverages, fortified of item 104.17.17	Full duty		
		02.06	71	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		
		02.07	79	Spirits of items 104.21.01, 104.23.01 and 104.23.03	Full duty		
	02.08	76	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28	Full duty			
			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified, entered for use in the manufacture of:				
			With an alcoholid strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.:				
		104.16.09	01.01	71	Sparkling wine of item 104.16.01	Full duty	
			01.02	79	Fortified wine of items 104.16.05 and 104.16.06	Full duty	
			01.03	76	Other fermented beverages, unfortified of items 104.17.15 and 104.17.16	Full duty	
			01.04	73	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	
			01.05	70	Spirits of items 104.21.01, 104.23.01 and 104.23.03	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of refund
620.09	104.16.10	01.06	78	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28	Full duty	
		02.01	78	Other: Sparkling wine of item 104.16.01	Full duty	
		02.02	75	Fortified wine of items 104.16.05 and 104.16.06	Full duty	
		02.03	72	Other fermented beverages, unfortified of items 104.17.15 and 104.17.16	Full duty	
		02.04	70	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	
		02.05	77	Spirits of items 104.21.01, 104.23.01 and 104.23.03	Full duty	
	104.15.09	02.06	74	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28	Full duty	
		Fortified wine entered for use in the manufacture of:				
		With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.:				
		01.01	76	Spirits of items 104.23.01 and 104.23.03	Full duty	
104.15.10	01.02	73	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28	Full duty		
	02.01	72	Other: Spirits of items 104.23.01 and 104.23.03	Full duty		
	02.02	70	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28	Full duty		
	Other fermented beverages, unfortified, entered for use in the manufacture of:					
620.10	104.17.15	With an alcoholic strength by volume not exceeding 9 per cent vol.:				
		01.01	73	Sparkling beverages of item 104.17.03	Full duty	
		01.02	70	Other fermented beverages, fortified of item 104.17.17	Full duty	
		01.03	78	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
		01.04	75	Spirits of item 104.21.01	Full duty	
		01.05	72	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28	Full duty	
	104.17.16			Other:		
		02.01	72	Sparkling beverages of item 104.17.03	Full duty	
		02.02	77	Other fermented beverages, fortified of item 104.17.17	Full duty	
		02.03	74	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	
		02.04	71	Spirits of item 104.21.01	Full duty	
		02.05	79	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28	Full duty	
620.11	104.15.07	01.01	76	Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation	Full duty	
	104.15.08	02.01	72	Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation	Full duty	
620.13	104.15			Fortified wine entered for use:		
	104.15.09	01.01	73	In the manufacture of vinegar by a process of acetic fermentation	Full duty	
		01.02	70	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty	
	104.15.10	02.01	75	In the manufacture of vinegar by a process of acetic fermentation	Full duty	
		02.02	77	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty	
620.15	104.17.15	01.01	72	Other fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation	Full duty	
	104.17.16	02.01	79	Other fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation	Full duty	
620.17	104.17.17	01.01	76	Other fermented beverages, fortified (excluding wine) entered for use in the topping or sweetening of other fermented beverages, unfortified (excluding wine)	Full duty	

By the substitution for Notes 2, 3 and 8 in Section D of Part 1 to Schedule No. 6 of the following:

NOTES:

2. Items 621.03 and 621.04 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).
3. For the purposes of items 621.11, 621.12, 621.13, 621.14 and 621.15 –
- the strength of spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume;
 - no spirits removed to a special customs and excise manufacturing warehouse (SVM) for fortification purposes may be kept unused in such warehouse for a period longer than 90 days without the permission, in writing, of the Controller;
 - a manufacturer shall give the Controller notice of any intended fortification of fermented beverages and, except with the permission of the Controller, no fortification shall take place without the supervision of an officer;
 - immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner;
 - in respect of wine spirits entered for use in the preservation of unfortified wine, in terms of the provisions of rebate item 621.12 the provisions of Note 5 to Section C of this Schedule shall *MUTATIS MUTANDIS* apply; and
 - in respect of spirits entered for use in the preservation of other unfortified fermented beverages, in terms of the provisions of rebate item 621.14 the provisions of Note 5 to Section C of this Schedule shall *MUTATIS MUTANDIS* apply.
8. for the purposes of item 621.16, these Notes and section 75(11A), unless the context otherwise indicates –
- “refund” as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;
 - “set-off” means a set-off of duty as contemplated in section 77 which is refundable in terms of this item;
 - the refund provided for in rebate item 621.16 is subject to the provisions of section 75(11A);
 - the export of such spirituous beverages shall be subject to such conditions and procedures as may be prescribed by the Commissioner by rule;
 - where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained, set off the excise duty paid or payable on the goods so exported against the excise duty payable as declared in the excise account for the accounting month during which such proof is obtained or any subsequent month during a period of two years after the date of the export bill of entry was processed in respect of such export;
 - for the purposes of section 75(11A), the licensee of any such warehouse must produce proof of the duty paid or payable on the goods so exported and if the licensee is unable to produce such proof the duty on any quantity of the goods so exported must be calculated at the lowest rate of duty levied in terms of this Act on such goods during a period of twelve months prior to the date on which the export bill was processed at the office of the Controller.

By the substitution for rebate items in Section D of Part 1 to Schedule No. 6 of the following:

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
621.02	104.23			Spirits, liqueurs and other spirituous beverages:		
621.02	104.23.01	01.01	70	Spirits obtained by distilling grape wine or grape marc, in containers holding 2li or less	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
621.02	104.23.05	02.01	72	Whiskies, in containers holding 2li or less	Full duty	
621.02	104.23.09	03.01	71	Rum and other spirits obtained by distilling fermented sugarcane products, in containers holding 2li or less	Full duty	
621.02	104.23.13	04.01	73	Gin and Geneva, in containers holding 2li or less	Full duty	
621.02	104.23.17	05.01	75	Vodka, in containers holding 2li or less	Full duty	
621.02	104.23.21	06.01	77	Liqueurs and cordials, in containers holding 2li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.02	104.23.22	07.01	73	Liqueurs and cordials, in containers holding 2li or less, other	Full duty	
621.02	104.23.25	08.01	73	Other, in containers holding 2li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.02	104.23.26	09.01	77	Other, in containers holding 2li or less, other	Full duty	
621.03	104.21			Spirits exported:		
621.03	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.03	104.21.03	02.01	73	Ethyl alcohol and other spirits, denatured, of any strength	Full duty	
	104.23			Spirituos beverages exported:		
				Spirits obtained by distilling grape wine or grape marc:		
621.03	104.23.01	01.01	75	In container holding 2li or less	Full duty	
621.03	104.23.03	02.01	78	Other	Full duty	
				Whiskies:		
621.03	104.23.05	03.01	76	In containers holding 2li or less	Full duty	
621.03	104.23.07	04.01	74	Other	Full duty	
				Rum and other spirits obtained by distilling fermented sugarcane products:		
621.03	104.23.09	05.01	72	In containers holding 2li or less	Full duty	
621.03	104.23.11	06.01	70	Other	Full duty	
				Gin and Geneva:		
621.03	104.23.13	07.01	79	In containers holding 2li or less	Full duty	
621.03	104.23.15	08.01	77	Other	Full duty	
				Vodka:		
621.03	104.23.17	09.01	75	In containers holding 2li or less	Full duty	
621.03	104.23.19	10.01	71	Other	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
621.03	104.23.21	11.01	74	Liqueurs and cordials: In containers holding 2li or less: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.22	12.01	76	Other	Full duty	
621.03	104.23.23	13.01	72	Other: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.24	14.01	79	Other	Full duty	
621.03	104.23.25	15.01	75	Other: In containers holding 2li or less: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.26	16.01	71	Other	Full duty	
621.03	104.23.27	17.01	78	Other: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.28	18.01	74	Other	Full duty	
621.05	104.21			Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner:		
621.05	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.05	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, or any strength	Full duty	
621.08	104.21			Spirits for industrial use or for use in the manufacture of other non-liquor products:		
621.08	104.21.01	01.01	74	Undenatured spirits	Full duty	
621.08	104.21.03	02.01	72	Partially denatured spirits	Full duty	
		02.02	79	Fully denatured spirits	Full duty	
621.09	104.21.03	01.01	79	Spirits manufactured in the Republic by the distillation of vegetable products and denatured for use as fuel in internal combustion piston engines	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
621.11				Spirits entered for use in the manufacture of other fermented beverages, fortified (excluding wine) of item 104.17.17:		
621.11	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.11	104.23.03	02.01	72	Spirits obtained by distilling grape wine or grape marc	Full duty	
621.11	104.23.11	03.01	71	Other spirits obtained by distilling fermented sugarcane products	Full duty	
621.11	104.23.28	04.01	77	Other	Full duty	
621.12	104.23.03	01.01	76	Spirits obtained by distilling grape wine or grape marc entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants or aromatic substances)	Full duty	
621.13	104.23.03	01.01	71	Spirits obtained by distilling grape wine or grape marc entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants or aromatic substances)	Full duty	
621.14				Spirits entered for use in the preservation of other fermented beverages, unfortified (excluding wine) of item 104.17.15;		
621.14	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.14	104.23.03	02.01	78	Spirits obtained by distilling grape marc	Full duty	
621.14	104.23.11	03.01	77	Other spirits obtained by distilling fermented sugarcane products	Full duty	
621.14	104.23.28	04.01	72	Other	Full duty	
621.15				Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified:		
621.15	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.15	104.23.03	02.01	71	Spirits obtained by distilling grape, wine or grape marc	Full duty	
621.15	104.23.11	03.01	79	Other spirits obtained by distilling fermented sugarcane products	Full duty	
621.15	104.23.28	04.01	74	Other	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
621.16				Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section:		
621.16	104.21.02	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		As provided in Note 8 to this Section
621.16	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, of any strength		As provided in Note 8 to this Section
621.16	104.23.01	03.01	72	Spirits obtained by distilling grape wine or grape marc: In containers holding 2li or less		As provided in Note 8 to this Section
621.16	104.23.03	04.01	70	Other		As provided in Note 8 to this Section
621.16	104.23.05	05.01	79	Whiskies: In containers holding 2li or less		As provided in Note 8 to this Section
621.16	104.23.07	06.01	77	Other		As provided in Note 8 to this Section
621.16	104.23.09	07.01	75	Rum and other spirits obtained by distilling fermented sugarcane products: In containers holding 2li or less		As provided in Note 8 to this Section
621.16	104.23.11	08.01	73	Other		As provided in Note 8 to this Section
621.16	104.23.13	09.01	71	Gin and Geneva: In containers holding 2li or less		As provided in Note 8 to this Section
621.16	104.23.15	10.01	78	Other		As provided in Note 8 to this Section
621.16	104.23.17	11.01	76	Vodka: In containers holding 2li or less		As provided in Note 8 to this Section
621.16	104.23.19	12.01	77	Other		As provided in Note 8 to this Section

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
621.16	104.23.21	13.01	72	Liqueurs and cordials: In containers holding 2li or less: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.22	14.01	79	Other		As provided in Note 8 to this Section
621.16	104.23.23	15.01	75	Other: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.24	16.01	71	Other		As provided in Note 8 to this Section
621.16	104.23.25	17.01	78	Other: In Containers holding 2li or less: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.26	18.01	74	Other		As provided in Note 8 to this Section
621.16	104.23.27	19.01	70	Other: With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.28	20.01	75	Other		As provided in Note 8 to this Section

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