


CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE NO. 6 (No. 6/20)

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 15h06 on 23 February 2011, to the extent set out in the Schedule hereto.


N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of rebate items 620.03, 620.06, 620.08, 620.09, 620.10 and 620.13 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
620.03	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	75	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 exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
620.03	104.17.22	06.01	79	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	

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Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
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	75	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty	
620.06	104.17.15	03.01	70	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	Full duty	
620.06	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	
620.08	104.15			Unfortified wine entered for use in the manufacture of:		
		01.01	51	Sparkling wine of item 104.15.02	Full duty	
		02.01	59	Fortified wine of item 104.15.05	Full duty	
		03.01	56	Other fermented beverages, unfortified of items 104.17.15 and 104.17.16	Full duty	
		04.01	53	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	
		05.01	50	Spirits of item 104.20	Full duty	
620.09	104.15			Fortified wine entered for use in the manufacture of:		
		01.01	53	Spirits of item 104.20	Full duty	
		01.02	50	Spirituous beverages of items 104.20.41 and 104.20.42	Full duty	

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Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
620.10	104.17.15			Other fermented beverages, unfortified, entered for use in the manufacture of:		
		01.01	73	Sparkling beverages of item 104.17.03	Full duty	
		01.02	70	Fermented beverages 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	
		01.04	75	Spirits of item 104.20	Full duty	
		01.05	72	Spirituous beverages of items 104.20.41 and 104.20.42	Full duty	
620.13	104.15			Fortified wine entered for use:		
		01.01	50	in the manufacture of vinegar by a process of acetic fermentation	Full duty	
		01.02	58	in the topping or sweetening of unfortified wine of items 104.15.03 and 104.15.04	Full duty	

By the substitution for rebate item 621.06/104.20/01.06 of Section D 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
621.06	104.20	01.06	51	Spirits entered for use in the preservation of unfortified fermented beverages (excluding wine) of items 104.17.15 and 104.17.16	Full duty	