

No. R. 388**7 June 2013**

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2A/156)**

In terms of section 48 of the Customs and Excise Act, 1964, Section A in Part 2 of Schedule No. 1 to the said Act is hereby amended, with retrospective 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 insertion of Note 5 to Section A in Part 2 of Schedule No. 1, with effect from 15h06 on 23 February 2011 up to and including 28 February 2011, of the following:

5.	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 containing the following:
(a)	(i) distilled spirits; (ii) the final product of fermentation of fruit stripped of its character to the extent that it is not classifiable within tariff headings 22.04, 22.05 or 22.06 and of which the volume exceed the volume of the distilled spirits; and (iii) other non-alcoholic ingredients; or
(b)	wine spirits to which other non-alcoholic ingredients have been added.

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**DOEANE- EN AKSYNSWET, 1964
WYSIGING VAN BYLAE NO. 1 (NO. 1/2A/156)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 15h06 op 23 Februarie 2011, in die mate in die Bylae hierby aangetoon.



**N NENE
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die invoeging van Opmerking 5 Afdeling A in Deel 2 van Bylae No. 1, met ingang vanaf 15h06 op 23 Februarie 2011 tot en met 28 Februarie 2011, van die volgende:

5.	Tariefitem 104.20.41 in Afdeling A in Deel 2 tot Bylae No. 1 is slegs van toepassing op likeurs, soetdranke en ander spiritusdranke wat die volgende bevat:
(a)	(i) gedistilleerde spiritus; (ii) die finale produk van fermentasie van vrugte wat van sy karakter gestroop is tot dié mate dat dit nie indeelbaar in tariefposte 22.04, 22.05 of 22.06 is nie en waarvan die volume groter is as die volume van die gedistilleerde spiritus; en (iii) ander nie-alkoholiese bestanddele; of
(b)	wynspiritus waartoe ander nie-alkoholiese bestanddele bygevoeg is.