

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1D/01)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1D of Schedule No. 6 to the said Act is hereby amended, with retrospective effect from 27 February 2013, to the extent set out in the Schedule hereto.



**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.09	Spirits entered for use as fuel in internal combustion piston engines:					
621.10	Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages:					
621.10	104.21.01	01.01	78	Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
621.12	Spirits entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):					
621.13	Spirits entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):					

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.09	104.21.03	01.01	79	Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured	Full duty	
621.11	Spirits entered for use in the manufacture of other fermented fruit beverages, fortified (excluding wine) of item 104.17.21					
621.12	104.23.03	01.01	74	Spirits obtained by distilling grape wine or grape marc	Full duty	
621.13	104.23.03	01.01	71	Spirits obtained by distilling grape wine or grape marc	Full duty	
621.14	Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16					