

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1C/36)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1C of Schedule No. 6 to the said Act is hereby amended, with retrospective effect from 1 March 2011, 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 |
|-------------|-------------|-------------|----|--|------------------|------------------|
| 620.07 | 104.15.07 | 01.09 | 77 | Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.03 and 104.23.28 as provided for in item 621.17 | Full duty | |
| 620.08 | 104.16.09 | 01.07 | 75 | Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.03 and 104.23.28 as provided for in item 621.17 | Full duty | |
| 620.10 | 104.17.15 | 01.06 | 72 | Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17 | Full duty | |
| 620.10 | 104.17.16 | 02.06 | 76 | Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17 | Full duty | |

By the substitution of the following:

| Rebate Item | Tariff Item | Rebate Code | CD | Description | Extent of Rebate | Extent of Refund |
|-------------|-------------|-------------|----|--|------------------|------------------|
| 620.07 | 104.15.07 | 01.07 | 72 | Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol) | Full duty | |
| 620.07 | 104.15.07 | 01.08 | 75 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 | Full duty | |
| 620.07 | 104.15.08 | 02.07 | 79 | Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol) | Full duty | |
| 620.07 | 104.15.08 | 02.08 | 76 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 | Full duty | |
| 620.08 | 104.16.09 | 01.05 | 70 | Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol) | Full duty | |
| 620.08 | 104.16.09 | 01.06 | 78 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 | Full duty | |
| 620.08 | 104.16.10 | 02.05 | 77 | Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol) | Full duty | |
| 620.08 | 104.16.10 | 02.06 | 74 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 | Full duty | |
| 620.09 | 104.15.09 | 01.02 | 73 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 | Full duty | |
| 620.09 | 104.15.10 | 02.02 | 70 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 | Full duty | |
| 620.10 | 104.17.15 | 01.04 | 75 | Spirits of item 104.21.01 (excluding fermented ethyl alcohol) | Full duty | |

By the substitution of the following: (continued)

| Rebate Item | Tariff Item | Rebate Code | CD | Description | Extent of Rebate | Extent of Refund |
|-------------|-------------|-------------|----|--|------------------|------------------|
| 620.10 | 104.17.15 | 01.05 | 72 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 | Full duty | |
| 620.10 | 104.17.16 | 02.04 | 71 | Spirits of item 104.21.01 (excluding fermented ethyl alcohol) | Full duty | |
| 620.10 | 104.17.16 | 02.05 | 79 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 | Full duty | |
| 620.11 | 104.15.07 | 01.01 | 76 | Unfortified wine with an alcoholic strength of at least 6.5 per cent by volume but not exceeding 16.5 per cent by vol. | Full duty | |
| 620.11 | 104.15.08 | 02.01 | 72 | Other | Full duty | |