

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1C/40)**

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 to the extent set out in the Schedule hereto.


M. JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 4 in Section C to Part 1 of Schedule No. 6 with the following:

4.	Items 619.07, 620.11, 620.13, 620.15, 620.19 and 620.21 apply to the excisable goods specified therein, used for the manufacture of vinegar and non-alcoholic beverages and for topping up. Provided that -
(a)	A rebate user shall register with the Commissioner in terms of the relevant rebate item.
(b)	On completion of each operation or process specified in items 620.13 (01.02), (02.02) the rebate user shall render a return to the Controller in a form approved by the Commissioner.
(c)	For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the premises of the registrant by the addition of acetic acid to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid.

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.21	104.17			Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages entered for use in the manufacture of non-alcoholic beverages.		
620.21	104.17.15	01.01	73	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	Full duty
620.21	104.17.16	02.01	71	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.		
620.21	104.17.22	03.01	75	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	Full duty