

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 393

31 MARCH 2016

CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1C/41)

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 25 February 2015, to the extent set out in the Schedule hereto.



M. JONAS  
DEPUTY MINISTER OF FINANCE

## SCHEDULE

By the deletion of the following:

| Rebate Item | Tariff Item | Rebate Code | CD | Description  | Extent of Rebate | Extent of Refund |
|-------------|-------------|-------------|----|--|------------------|------------------|
| 620.03      | 104.17.07   | 09.01       | 72 | Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume | Full duty        |                  |
| 620.06      | 104.17.07   | 09.01       | 78 | Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume | Full duty        |                  |

By the insertion of the following:

| Rebate Item | Tariff Item | Rebate Code | CD | Description  | Extent of Rebate | Extent of Refund |
|-------------|-------------|-------------|----|--|------------------|------------------|
| 620.03      | 104.17.07   | 05.01       | 74 | Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume   | Full duty        |                  |
| 620.03      | 104.17.09   | 07.01       | 77 | Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. | Full duty        |                  |
| 620.06      | 104.17.07   | 04.01       | 75 | Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume   | Full duty        |                  |
| 620.06      | 104.17.09   | 06.01       | 78 | Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. | Full duty        |                  |