

SOUTH AFRICAN REVENUE SERVICE

NO. R. 399

31 MARCH 2016

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1D/07)**

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 24 February 2016, 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
621.02	104.23.05	02.01	72	Whiskies, in containers holding 2 li or less	Full duty	
621.02	104.23.09	03.01	71	Rum and other spirits obtained by distilling fermented sugar-cane products, in containers holding 2 li or less	Full duty	
621.02	104.23.13	04.01	73	Gin and Geneva, in containers holding 2 li or less	Full duty	
621.02	104.23.17	05.01	75	Vodka, in containers holding 2 li or less	Full duty	
621.02	104.23.21	06.01	77	Liqueurs and cordials, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.02	104.23.22	07.01	73	Liqueurs and cordials, in containers holding 2 li or less, other	Full duty	
621.02	104.23.25	08.01	73	Other, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.02	104.23.26	09.01	77	Other, in containers holding 2 li or less, other	Full duty	
621.03	104.23.05	03.01	76	In containers holding 2 li or less	Full duty	
621.03	104.23.07	04.01	74	Other	Full duty	
621.03	104.23.09	05.01	72	In containers holding 2 li or less	Full duty	
621.03	104.23.11	06.01	70	Other	Full duty	
621.03	104.23.13	07.01	79	In containers holding 2 li or less	Full duty	
621.03	104.23.15	08.01	77	Other	Full duty	
621.03	104.23.17	09.01	75	In containers holding 2 li or less	Full duty	
621.03	104.23.19	10.01	71	Other	Full duty	
621.03	104.23.21	11.01	74	With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.22	12.01	76	Other	Full duty	

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.03	104.23.23	13.01	72	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.24	14.01	79	Other	Full duty	
621.03	104.23.25	15.01	75	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.26	16.01	71	Other	Full duty	
621.03	104.23.27	17.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.28	18.01	74	Other	Full duty	
621.11	104.23.11	03.01	71	Other spirits obtained by distilling fermented sugar-cane products	Full duty	
621.11	104.23.28	04.01	77	Other	Full duty	
621.16	104.23.05	05.01	79	In containers holding 2 li or less	Full duty	As provided in Note 8 to this Section
621.16	104.23.07	06.01	77	Other		As provided in Note 8 to this Section
621.16	104.23.09	07.01	75	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.11	08.01	73	Other		As provided in Note 8 to this Section
621.16	104.23.13	09.01	71	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.15	10.01	78	Other		As provided in Note 8 to this Section
621.16	104.23.17	11.01	76	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.19	12.01	74	Other		As provided in Note 8 to this Section
621.16	104.23.21	13.01	72	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.22	14.01	79	Other		As provided in Note 8 to this Section
621.16	104.23.23	15.01	75	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.24	16.01	71	Other		As provided in Note 8 to this Section
621.16	104.23.25	17.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.16	104.23.26	18.01	74	Other		As provided in Note 8 to this Section
621.16	104.23.27	19.01	70	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.28	20.01	75	Other		As provided in Note 8 to this Section
621.21	104.23.05	03.01	79	In containers holding 2 li or less		Full duty
621.21	104.23.07	04.01	77	Other		Full duty
621.21	104.23.09	05.01	75	In containers holding 2 li or less		Full duty
621.21	104.23.11	06.01	73	Other		Full duty
621.21	104.23.13	07.01	71	In containers holding 2 li or less		Full duty
621.21	104.23.15	08.01	79	Other		Full duty
621.21	104.23.17	09.01	78	In containers holding 2 li or less		Full duty
621.21	104.23.19	10.01	74	Other		Full duty
621.21	104.23.21	11.01	72	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.		Full duty
621.21	104.23.22	12.01	79	Other		Full duty
621.21	104.23.23	13.01	75	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.		Full duty
621.21	104.23.24	14.01	71	Other		Full duty
621.21	104.23.25	15.01	78	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.		Full duty
621.21	104.23.26	16.01	74	Other		Full duty
621.21	104.23.27	17.01	70	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.		Full duty
621.21	104.23.28	18.01	77	Other		Full duty

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.02	104.23.01	01.01	78	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.02	104.23.02	02.01	74	Other	Full duty	
621.02	104.23.05	03.01	74	Whiskies, in containers holding 2 li or less	Full duty	

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.02	104.23.09	04.01	76	Rum and other spirits obtained by distilling fermented sugar-cane products, in containers holding 2 li or less	Full duty	
621.02	104.23.13	05.01	78	Gin and Geneva, in containers holding 2 li or less	Full duty	
621.02	104.23.17	06.01	78	Vodka, in containers holding 2 li or less	Full duty	
621.02	104.23.21	07.01	71	Liqueurs and cordials, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.02	104.23.22	08.01	78	Liqueurs and cordials, in containers holding 2 li or less, other	Full duty	
621.02	104.23.25	09.01	78	Other, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.02	104.23.26	10.01	72	Other, in containers holding 2 li or less, other	Full duty	
621.03	104.23.01	01.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.03	104.23.02	02.01	76	Other	Full duty	
621.03	104.23.03	03.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.03	104.23.04	04.01	79	Other	Full duty	
621.03	104.23.05	05.01	75	In containers holding 2 li or less	Full duty	
621.03	104.23.07	06.01	73	Other	Full duty	
621.03	104.23.09	07.01	71	In containers holding 2 li or less	Full duty	
621.03	104.23.11	08.01	71	Other	Full duty	
621.03	104.23.13	09.01	78	In containers holding 2 li or less	Full duty	
621.03	104.23.15	10.01	74	Other	Full duty	
621.03	104.23.17	11.01	72	In containers holding 2 li or less	Full duty	
621.03	104.23.19	12.01	70	Other	Full duty	
621.03	104.23.21	13.01	79	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.22	14.01	75	Other	Full duty	
621.03	104.23.23	15.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.24	16.01	78	Other	Full duty	
621.03	104.23.25	17.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.26	18.01	70	Other	Full duty	
621.03	104.23.27	19.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.28	20.01	71	Other	Full duty	

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.11	104.23.04	03.01	79	Other	Full duty	
621.11	104.23.11	04.01	76	Other spirits obtained by distilling fermented sugar-cane products	Full duty	
621.11	104.23.28	05.01	71	Other	Full duty	
621.12	104.23.04	02.01	76	Other	Full duty	
621.13	104.23.03	02.01	76	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.13	104.23.04	03.01	72	Other	Full duty	
621.14	104.23.04	02.01	71	Other	Full duty	
621.15	104.23.04	02.01	71	Other	Full duty	
621.16	104.23.01	03.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.16	104.23.02	04.01	79	Other		As provided in Note 8 to this Section
621.16	104.23.03	05.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.04	06.01	71	Other		As provided in Note 8 to this Section
621.16	104.23.05	07.01	78	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.07	08.01	76	Other		As provided in Note 8 to this Section
621.16	104.23.09	09.01	74	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.11	10.01	70	Other		As provided in Note 8 to this Section
621.16	104.23.13	11.01	79	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.15	12.01	77	Other		As provided in Note 8 to this Section
621.16	104.23.17	13.01	75	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.19	14.01	73	Other		As provided in Note 8 to this Section
621.16	104.23.21	15.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.22	16.01	78	Other		As provided in Note 8 to this Section

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.16	104.23.23	17.01	74	With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.16	104.23.24	18.01	70	Other		As provided in Note 8 to this Section
621.16	104.23.25	19.01	77	With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.26	20.01	71	Other		As provided in Note 8 to this Section
621.16	104.23.27	21.01	78	With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.28	22.01	74	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less		As provided in Note 8 to this Section
621.19	104.23.04	01.01	74	Other	Full duty	
621.21	104.23.01	01.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less		Full duty
621.21	104.23.02	02.01	79	Other		Full duty
621.21	104.23.03	03.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less		Full duty
621.21	104.23.04	04.01	71	Other		Full duty
621.21	104.23.05	05.01	78	In containers holding 2 li or less		Full duty
621.21	104.23.07	06.01	76	Other		Full duty
621.21	104.23.09	07.01	74	In containers holding 2 li or less		Full duty
621.21	104.23.11	08.01	72	Other		Full duty
621.21	104.23.13	09.01	70	In containers holding 2 li or less		Full duty
621.21	104.23.15	10.01	77	Other		Full duty
621.21	104.23.17	11.01	75	In containers holding 2 li or less		Full duty
621.21	104.23.19	12.01	73	Other		Full duty
621.21	104.23.21	13.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.21	104.23.22	14.01	78	Other		Full duty
621.21	104.23.23	15.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.21	104.23.24	16.01	70	Other		Full duty
621.21	104.23.25	17.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.21	104.23.26	18.01	73	Other		Full duty

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.21	104.23.27	19.01	76	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.21	104.23.28	20.01	74	Other		Full duty