

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 1085

06 OCTOBER 2017

**CUSTOMS AND EXCISE ACT, 1964,  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1C/46)**

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.

  
MINISTER OF FINANCE

**SCHEDULE**

**By the substitution of Note(s) 4 and the relettering of current Note(s) (b) and (c) to (a) and (b) in Section C to Part 1 of Schedule No. 6 with the following:**

4.	Items 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)	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.
(b)	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 deletion of Note 4(a) in Section C to Part 1 of Schedule No. 6:**

- (a) A rebate user shall register with the Commissioner in terms of the relevant rebate item.

**By the insertion of the following:**

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.18	104.15			Unfortified wine use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):		
620.18	104.15.21	01.01	74	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	
620.18	104.15.23	02.01	72	Other	Full duty	
620.20	104.17			Other fermented beverages (for example, cider, perry, mead, saké), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):		
620.20	104.17.15	01.01	71	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	
620.20	104.17.16	02.01	78	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.	Full duty	
620.20	104.17.22	03.01	73	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	

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.19	104.15	Unfortified wine for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in item 104.21.01 or 104.23.04 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:				
620.21	104.17	Other fermented beverages (for example, cider, perry, mead, saké), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:				

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1085

06 OKTOBER 2017

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 6 (NO. 6/1C/46)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1C van Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangeleë.



MINISTER VAN FINANSIES

## BYLAE

**Deur die verwagting van Opmerking(s) 4 en herlettering van Opmerking(s) (b) en (c) na (a) en (b) by Afdeling C tot Deel 1 van Bylae No. 6 met die volgende:**

4. Items 620.11, 620.13, 620.15, 620.19 en 620.21 is van toepassing op die sinsbare goedere daarin gespesifiseer vir gebruik in die vervaardiging van asyn en nie-alkoholiese drankie en vir olop. Met dien verstande dat -
- (a) By voltooiing van elke operasie of proses soos in items 620.13 (01.02), (02.02) gespesifiseer moet die kortinggebruiker 'n opgawe by die Kontroleur indien in die vorm goedgekeur deur die Kommissaris.
- (b) Vir die doeleindes van items 620.11, 620.13 (01.01) en 620.15, sal enige omsetting deur die byvoeging van asynsuur tot so 'n mate dat die suurgehalte van die mengsel gelykstaande sal wees tot ten minste een persent volgens massa van asynsuur wat op die perseel van die gereistreerde plaasvind.

**Deur die skraping van Opmerking(s) 4(a) in Afdeling C tot Deel 1 van Bylae No. 6:**

- (a) Ingevolge die toepasslike kortingitem moet 'n kortinggebruiker by die Kommissaris geregistreer word.

**Deur die invoeging van die volgende:**

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
620.18	104.15	01.01	74	Ongefortifiseerde wyn vir gebruik in die lewering van gegiste etielalkohol by-produk soos bepaal ingevolge items 621.25, 621.29, 621.35 en 621.39 (uitgesonderd dié gelewer in die vervaardiging van nie-alkoholiese drankie);	Volle reg	
620.18	104.15.21	01.01	74	Met 'n alkoholsterkte van minstens 4.5 persent volgens volume maar hoogstens 16.5 persent volgens vol.	Volle reg	
620.18	104.15.23	02.01	72	Ander	Volle reg	
620.20	104.17			Ander gegiste drankie (byvoorbeeld, appelsider, mee, sake), mengsels van gegiste drankie en mengsels van gegiste drankie en nie-alkoholiese drankie, vir gebruik in die lewering van gegiste etielalkohol by-produk soos bepaal ingevolge items 621.25, 621.29, 621.35 en 621.39 (uitgesonderd dié gelewer in die vervaardiging van nie-alkoholiese drankie);		
620.20	104.17.15	01.01	71	Ander gegiste appel- of peerdranke ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	Volle reg	
620.20	104.17.16	02.01	78	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste drankie afkomstig van die gisting van vrugte of heuning, ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	Volle reg	
620.20	104.17.22	03.01	73	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drankie, ongefortifiseerd, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	Volle reg	

Deur die vervanging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
620.19	104.15			Ongefortifiseerde wyn vir gebruik in die vervaardiging van nie-alkoholiese dranke, met inbegrip van dié gelewer deur 'n uittrekkingsproses van alkohol indeelbaar ingevolge item 104.21.01 of 104.23.04 soos bepaal ingevolge items 621.23, 621.27, 621.33 en 621.37:		
620.21	104.17			Ander gegiste dranke (byvoorbeeld, appelsider, peersider, mee, saké), mengsels van gegiste dranke en mengsels van nie-alkoholiese dranke, vir gebruik in die vervaardiging van nie-alkoholiese dranke, met inbegrip van dié gelewer deur 'n uittrekkingsproses van alkohol indeelbaar ingevolge item 104.21.01 of 104.23.28 soos bepaal ingevolge items 621.23, 621.27, 621.33 en 621.37:		