

SOUTH AFRICAN REVENUE SERVICE

NO. R. 398

31 MARCH 2016

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE NO. 6 (NO. 61(C/42))**

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 24 February 2016, to the extent set out in the Schedule hereto.



**M. JONAS
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
620.03	104.17.11	09.01	70	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, 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	104.17.11	08.01	70	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 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
620.07	104.15.07	01.07	72	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)	Full duty	
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 104.23.04 and 104.23.28 as provided for in item 621.17	Full duty	
620.07	104.15.08	02.07	79	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)	Full duty	
620.08	104.16.09	01.05	70	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)	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 104.23.04 and 104.23.28 as provided for in item 621.17	Full duty	
620.08	104.16.10	02.05	77	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)	Full duty	
620.09	104.15.09	01.01	76	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04	Full duty	
620.09	104.15.10	02.01	72	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04	Full duty	