

In terms of section 48 of the Customs and Excise Act, 1964, Part 2A of Schedule No. 1 to the said Act is hereby amended, **with retrospective effect from 1 January 2017**, to the extent set out in the Schedule hereto.

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.17	22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	