

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, with effect from 1 January 2017, to the extent set out in the Schedule hereto.

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	
620.01	104.15.07	06.01	70	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.01	104.15.08	07.01	77	Other	Full duty		
620.01	104.15.09	08.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.01	104.15.10	09.01	73	Other	Full duty		
620.04	104.15.07	06.01	76	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.04	104.15.08	07.01	72	Other	Full duty		
620.04	104.15.09	08.01	79	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.04	104.15.10	09.01	75	Other	Full duty		
620.07	104.15.07	With an alcoholic strength by volume exceeding 4.5 per cent vol. but not exceeding 16.5 per cent vol.:					
620.07	104.15.07	01.01	79	Sparkling wine of item 104.15.01	Full duty		
620.07	104.15.07	01.02	76	Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10	Full duty		
620.07	104.15.07	01.03	73	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		
620.07	104.15.07	01.04	70	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty		
620.07	104.15.07	01.05	78	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty		
620.07	104.15.07	01.06	75	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		
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	01.08	75	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	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		

By the deletion of the following: (continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.07	104.15.08	Other:					
620.07	104.15.08	02.01	75	Sparkling wine of item 104.15.01	Full duty		
620.07	104.15.08	02.02	72	Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10	Full duty		
620.07	104.15.08	02.03	75	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		
620.07	104.15.08	02.04	77	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty		

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Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.07	104.15.08	02.05	74	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty		
620.07	104.15.08	02.06	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	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		
620.07	104.15.08	02.08	76	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		
620.09	104.15.09	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.:					
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	104.15.09	01.02	73	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		
620.09	104.15.10	Other:					
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		
620.09	104.15.10	02.02	70	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		
620.11	104.15.07	01.01	76	Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.11	104.15.08	02.01	72	Other	Full duty		
620.13	104.15.09	01.01	73	In the manufacture of vinegar by a process of acetic fermentation	Full duty		
620.13	104.15.09	01.02	70	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty		
620.13	104.15.10	02.01	75	In the manufacture of vinegar by a process of acetic fermentation	Full duty		
620.13	104.15.10	02.02	77	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty		
620.19	104.15.07	01.01	70	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.19	104.15.08	02.01	77	Other	Full duty		

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.01	104.15.13	06.01	71	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	
620.01	104.15.15	07.01	70	Other	Full duty	
620.01	104.15.17	08.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	
620.01	104.15.19	09.01	76	Other	Full duty	
620.01	104.15.21	10.01	72	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	

By the insertion of the following: (continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.01	104.15.23	11.01	70	Other	Full duty		
620.01	104.15.25	12.01	79	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.01	104.15.27	13.01	77	Other	Full duty		
620.04	104.15.13	06.01	77	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.04	104.15.15	07.01	75	Other	Full duty		
620.04	104.15.17	08.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.04	104.15.19	09.01	71	Other	Full duty		
620.04	104.15.21	10.01	78	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.04	104.15.23	11.01	76	Other	Full duty		
620.04	104.15.25	12.01	74	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		
620.04	104.15.27	13.01	72	Other	Full duty		
620.07	104.15.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.:					
620.07	104.15.21	01.01	74	Sparkling wine of item 104.15.01	Full duty		
620.07	104.15.21	01.02	71	Fortified wine of items 104.15.05, 104.15.06, 104.15.09, 104.15.10, 104.15.17 and 104.15.19	Full duty		
620.07	104.15.21	01.03	79	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		
620.07	104.15.21	01.04	76	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty		
620.07	104.15.21	01.05	73	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.21	Full duty		
620.07	104.15.21	01.06	70	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		
620.07	104.15.21	01.07	78	Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol)	Full duty		

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.07	104.15.21	01.08	75	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		
620.07	104.15.21	01.09	72	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.03 and 104.23.28 as provided for in item 621.17	Full duty		
620.07	104.15.23	Other:					
620.07	104.15.23	02.01	72	Sparkling wine of item 104.15.01	Full duty		
620.07	104.15.23	02.02	79	Fortified wine of items 104.15.05, 104.15.06, 104.15.09, 104.15.10, 104.15.17 and 104.15.19	Full duty		
620.07	104.15.23	02.03	77	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		
620.07	104.15.23	02.04	74	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty		
620.07	104.15.23	02.05	71	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.21	Full duty		
620.07	104.15.23	02.06	79	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		
620.07	104.15.23	02.07	76	Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol)	Full duty		
620.07	104.15.23	02.08	73	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		
620.09	104.15.25	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.:					
620.09	104.15.25	01.01	75	Spirits of items 104.21.01, 104.23.01 and 104.23.03	Full duty		
620.09	104.15.25	01.02	72	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		
620.09	104.15.27	Other:					
620.09	104.15.27	02.01	73	Spirits of items 104.21.01, 104.23.01 and 104.23.03	Full duty		
620.09	104.15.27	02.02	70	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		
620.11	104.15.21	01.01	71	Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.11	104.15.23	02.01	74	Other	Full duty		
620.13	104.15.25	01.01	72	In the manufacture of vinegar by a process of acetic fermentation	Full duty		
620.13	104.15.25	01.02	71	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty		
620.13	104.15.27	02.01	70	In the manufacture of vinegar by a process of acetic fermentation	Full duty		
620.13	104.15.27	02.02	78	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty		
620.19	104.15.21	01.01	76	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.19	104.15.23	02.01	74	Other	Full duty	

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By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
630.20	126.02.05	03.01	72	Other, of a vehicle mass not exceeding 2 000 kg	Full duty	
630.20	126.02.07	04.01	70	Other vehicles for the transport of 10 persons or more, other	Full duty	
630.20	126.03.09	05.01	76	Of a cylinder capacity not exceeding 1 000 cm ³ , other	Full duty	
630.20	126.03.11	06.01	74	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other	Full duty	
630.20	126.03.13	07.01	72	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other	Full duty	
630.20	126.03.15	08.01	70	Of a cylinder capacity exceeding 3 000 cm ³ , other	Full duty	
630.20	126.03.21	09.01	76	Of a cylinder capacity not exceeding 1 500 cm ³ , other	Full duty	
630.20	126.03.23	10.01	72	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other	Full duty	
630.20	126.03.25	11.01	70	Of a cylinder capacity exceeding 2 500 cm ³ , other	Full duty	
630.20	126.03.27	12.01	79	Other motor vehicles for the transport of persons, other	Full duty	
630.22	126.03.27	10.01	73	Other motor vehicles for the transport of persons, other	Full duty	

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
630.20	126.02.09	03.01	78	Other, of a vehicle mass not exceeding 2 000 kg	Full duty	
630.20	126.02.11	04.01	78	Other with both compression-ignition combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other	Full duty	
630.20	126.02.13	05.01	76	Other, of a vehicle mass not exceeding 2 000 kg	Full duty	
630.20	126.02.15	06.01	74	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other	Full duty	
630.20	126.02.17	07.01	72	Other, of a vehicle mass not exceeding 2 000 kg	Full duty	
630.20	126.02.19	08.01	70	Other with only electric motor for propulsion, other	Full duty	
630.20	126.02.21	09.01	79	Other, of a vehicle mass not exceeding 2 000 kg	Full duty	
630.20	126.02.23	10.01	75	Other vehicles for the transport of 10 persons or more, other	Full duty	
630.20	126.03.09	11.01	71	Of a cylinder capacity exceeding 1 000 cm ³ , other	Full duty	
630.20	126.03.11	12.01	74	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other	Full duty	
630.20	126.03.13	13.01	78	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other	Full duty	
630.20	126.03.15	14.01	76	Of a cylinder capacity exceeding 3 000 cm ³ , other	Full duty	
630.20	126.03.21	15.01	71	Of a cylinder capacity not exceeding 1 500 cm ³ , other	Full duty	
630.20	126.03.23	16.01	70	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other	Full duty	
630.20	126.03.25	17.01	78	Of a cylinder capacity exceeding 2 500 cm ³ , other	Full duty	
630.20	126.03.29	18.01	74	Other, of a cylinder capacity not exceeding 1 000 cm ³ , other	Full duty	
630.20	126.03.31	19.01	78	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and	Full duty	

By the insertion of the following: (continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
630.20	126.03.33	20.01	74	electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power, other		
630.20	126.03.35	21.01	72	Other of a cylinder capacity not exceeding 1 000 cm ³	Full duty	
630.20	126.03.37	22.01	70	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, other	Full duty	
630.20	126.03.39	23.01	79	Other vehicles with only electric motor for propulsion, other	Full duty	
630.20				Other motor vehicles for the transport of persons, other	Full duty	

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