

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.

MKN GIGABA
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.
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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:		