

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1C/44)**

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 effect from 1 January 2017, to the extent set out in the Schedule hereto.



**M JONAS**  
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		
<b>620.07</b>	<b>104.15.07</b>	<b>With an alcoholic strength by volume exceeding 4.5 per cent vol. but not exceeding 16.5 per cent vol.:</b>					
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		

## By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
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	
<b>620.07</b>	<b>104.15.08</b>	<b>Other:</b>				
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	
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	
<b>620.09</b>	<b>104.15.09</b>	<b>With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.:</b>				
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	
<b>620.09</b>	<b>104.15.10</b>	<b>Other:</b>				
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	

## By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
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		
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		
<b>620.07</b>	<b>104.15.21</b>	<b>With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.:</b>					
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, 104.15.17, 104.15.19, 104.15.25 and 104.15.27,	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		

## By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
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, fortified 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, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)	Full duty	
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 104.23.04 and 104.23.28 as provided for in item 621.17	Full duty	
<b>620.07</b>	<b>104.15.23</b>	<b>Other:</b>				
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, 104.15.17, 104.15.19, 104.15.25 and 104.15.27	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, 104.23.02, 104.23.03 and 104.23.04 (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	
<b>620.09</b>	<b>104.15.25</b>	<b>With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.:</b>				
620.09	104.15.25	01.01	75	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04	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	
<b>620.09</b>	<b>104.15.27</b>	<b>Other:</b>				
620.09	104.15.27	02.01	73	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04	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	

## By the insertion of the following:

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