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INSTRUCTION SHEET

**Jacobsens**  
**Harmonized Customs Tariff**

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Supplement 1048

15 May 2015

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This instruction sheet should be retained in the front of the binder until the next service issue is published.

The following new **(N)** or replacement **(R)** pages are forwarded herewith.

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**Instruction Sheet**

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## RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2015.05.15	2015.05.16	2015.05.17	2015.05.18	2015.05.19	2015.05.20	2015.05.21	2015.05.22
AUSTRALIA	DOLLAR	0000.102600	0000.102600	0000.102600	0000.103500	0000.103300	0000.103950	0000.104850	0000.104800
BOTSWANA	PULA	0000.789600	0000.789600	0000.789600	0000.783250	0000.778950	0000.784250	0000.793600	0000.782200
BRAZIL	REAL	0000.254628	0000.254628	0000.254628	0000.250891	0000.250379	0000.252738	0000.251062	0000.254470
CANADA	DOLLAR	0000.099700	0000.099700	0000.099700	0000.100200	0000.100600	0000.101100	0000.101400	0000.101450
CHINA	YUAN	0000.519292	0000.519292	0000.519292	0000.519337	0000.516585	0000.515093	0000.517741	0000.518770
DENMARK	KRONER	0000.545450	0000.545450	0000.545450	0000.543600	0000.547050	0000.554200	0000.558050	0000.557250
EUROPEAN COMMUNITY	EURO	0000.073304	0000.073304	0000.073304	0000.073105	0000.073518	0000.074530	0000.075054	0000.075000
HONG KONG	DOLLAR	0000.645050	0000.645050	0000.645050	0000.644750	0000.641200	0000.639650	0000.643700	0000.644850
INDIA	RUPEE	0005.350233	0005.350233	0005.350233	0005.327736	0005.296986	0005.296585	0005.321223	0005.325352
JAPAN	YEN	0009.924800	0009.924800	0009.924800	0009.955150	0009.928550	0009.982550	0010.058000	00010.053400
MALAWI	KWACHA	0035.962100	0035.962100	0035.962100	0035.487300	0035.970150	0035.706000	0035.929100	0035.985800
NEW ZEALAND	DOLLAR	0000.110250	0000.110250	0000.110250	0000.111250	0000.110750	0000.111500	0000.112600	0000.112000
NORWAY	KRONE	0000.611550	0000.611550	0000.611550	0000.607250	0000.612050	0000.620750	0000.626250	0000.625200
RUSSIAN	ROUBLE	0004.208481	0004.208481	0004.208481	0004.120331	0004.103041	0004.138694	0004.168486	0004.185760
SWEDEN	KRONA	0000.686250	0000.686250	0000.686250	0000.683550	0000.683200	0000.690600	0000.693300	0000.692150
SWITZERLAND	FRANC	0000.075800	0000.075800	0000.075800	0000.076200	0000.076500	0000.077250	0000.077550	0000.077650
UNITED KINGDOM	POUND ST.	0000.053020	0000.053020	0000.053020	0000.053173	0000.053117	0000.053501	0000.053699	0000.053353
U.S.A.	DOLLAR	0000.083762	0000.083762	0000.083762	0000.083713	0000.083257	0000.083042	0000.083559	0000.083727
ZIMBABWE	DOLLAR	0031.915432	0031.915432	0031.915432	0031.896096	0031.721969	0031.639997	0031.837091	0031.901870

Disclaimer: Information supplied by SARS. No liability accepted for incorrect information.



Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
460.01 (Cont.)	03.04	01.04	41	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama rai), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris regius), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Aathocybium solandri), sail fish (Istiophorus platyterus), striped marlin (Tetrapturus audax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turncoat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus Leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy jobfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Agriculture, Forestry and Fisheries may allow by specific permit .....	Full duty	A4/2/370
	03.05	01.04	48	Dried fish, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit .....	Full duty	A4/2/355
	04.00	01.02	29	Dairy produce of headings 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia .....	Full duty	A4/343
	04.09	01.04	47	Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg .....	Full duty	A4/343
					<b>POTATOES, LEGUMINOUS VEGETABLES, CEREALS, OIL SEEDS AND SWEET CORN, IMPORTED BY SPECIFIC PERMIT</b>	
460.02	00.00	01.00	05	Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Director-General: Department of Agriculture, Forestry and Fisheries that it can only be used for planting or sowing .....	Full duty	A4/343
	0904.2	01.05	55	Dried, crushed or ground fruits of the genus Capsicum for the extraction of oleoresin of a kind used in the food industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the subject fruits are not available in the SACU region.....	Full duty	A4/345
	1001.9	01.05	57	Wheat (excluding durum wheat), in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that wheat and wheaten flour obtained from such wheat cleared in terms of this rebate item, shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia	Full duty	A4/345
	12.05	01.04	49	Rape seed, whether or not broken, in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit .....	Full duty	A4/343
	12.06	01.04	45	Sunflower seed, in such quantities as the Director-General: Department of Agriculture, Forestry and Fisheries, may allow by specific permit issued on or before 10 May 2002.....	Full duty	A4/343
460.04						<b>FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT</b>
	16.04	01.04	40	Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200 g, in such quantities and at such times as the Director-General: Agriculture, Forestry and Fisheries may allow by specific permit .....	Full duty	A4/2/370

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
460.04 (Cont.)	17.01	0104	45	<p>Raw or refined sugar or direct consumption crystal sugar falling within heading 17.01 which is produced in and imported from a Non-SACU SADC Member State subject to compliance with the Notes hereto.....</p> <p><b>Notes:</b></p> <ol style="list-style-type: none"> <li>1. In these notes, unless the context, otherwise indicates -               <ul style="list-style-type: none"> <li>"Addendum to Annex VII" means the agreement by the TCS on Customs procedures entitled 'Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol' inserted as part of Annex VII in terms of the provisions of Notes 1(b)(ii) and 3(b) of Part B of the Schedule to the General Notes to Schedule No. 1;</li> <li>"Annex I" means Annex I and its Appendixes inserted in Part B of the Schedule to the General Notes to Schedule No. 1.</li> <li>"Annex VII" means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendixes in Part B of the Schedule to the General Notes to Schedule No. 1 as provided in Note 1(b) to that Part;</li> </ul> </li> <li>2. Entry under rebate of duty of sugar classified under heading 17.01 shall -               <ol style="list-style-type: none"> <li>(a) only apply to sugar for which quotas have been allocated to registered exporters by a non- SACU SADC Member State and certificates of origin which have been issued in accordance with the provisions of the Addendum to Annex VII;</li> <li>(b) be subject to -                   <ol style="list-style-type: none"> <li>(i) production of the following documents together with the other documents required in terms of section 39 -                       <ol style="list-style-type: none"> <li>(aa) a valid original certificate of origin which must be verified in respect of the registered exporter as prescribed in paragraph 4.3 of the Addendum and the rules;</li> <li>(bb) proof that the sugar has been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in Rule 2 of Annex I;</li> </ol> </li> <li>(ii) compliance with -                       <ol style="list-style-type: none"> <li>(aa) other provisions of the Addendum to Annex VII;</li> <li>(bb) any relevant provision of rule 49B.</li> </ol> </li> </ol> </li> </ol> </li> <li>3. If sugar is imported for the purposes of entry in terms of the provisions of this item and the original certificate of origin is not produced at the time of entry to prove the originating status of the sugar, the consignment shall be dealt with as provided in section 49(9).</li> </ol>	Full duty	<p>A4/2/355</p> <p>A4/2/355</p> <p>A4/2/355</p> <p>A4/2/355</p>



**SCHEDULE NO. 6**

**REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY  
AND ENVIRONMENTAL LEVY**

**Notes:**

1. For the purposes of implementation of the amendments to this Schedule on 1 January 2011 any permit issued or other form of permission or any approval granted by the Commissioner under or for the purposes of any item of this Schedule as it existed before 1 January 2011, shall terminate on 31 December 2010:  
Provided that anything so done by the Commissioner under such item which is capable of being done under any item contained in this Schedule, as amended, shall be deemed to have been done under the latter item. A6/18
2. Any person who receives any goods under rebate or refund of duty of any item of this Schedule must register as contemplated in rule 59A, except: A6/33
  - (a) licensed warehouses for manufacturing purposes;
  - (b) recipients of fully denatured spirits as defined in Note 4 of Section D in Part 1 of this Schedule;
  - (c) recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 620.03, 621.02, 622.05, 622.07, 623.01, 623.02, 623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule.

**PART 1**

**REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES**

**Part Notes:**

1. The excisable goods specified in this Part may, subject to the provisions of section 75 and the rules thereto, be entered under rebate of the excise duty specified in Section A of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in this Part, or a refund of the duty paid thereon under any item in Section A of Part 2 of Schedule No. 1, to the extent stated in this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item. A6/18
2. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part. A6/18
3. The expression "full duty" shall, for the purposes of this Part, relate to a rebate or refund, to the extent stated, of the excise duty specified in Section A of Part 2 of Schedule No. 1 and payable or paid in respect of any goods including any suspended duty in operation in respect of such goods. A6/18
4. Any refund of duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods. A6/18
5. No refund of duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item or prior to use for a purpose or compliance with a condition so specified. A6/18
6. Wherever the tariff item under which any goods are classified in Section A of Part 2 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed to include only such goods classifiable under such item. A6/18
7. Except where the Commissioner authorises on good cause shown, payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to - A6/18
  - (a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption;
  - (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or
  - (c) a user as contemplated in Part 3 of this Schedule.

SECTION A							Reference
REBATES AND REFUNDS OF SPECIFIC DUTIES ON PREPARED FOODSTUFFS							
<b>Section Notes:</b>							
1. Item 618.01 applies to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.							A6/18
2. Item 618.02 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).							A6/18

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	
618.01	104.01.10	01.01	72	Traditional African beer powder as defined in Additional Note 1 to Chapter 19 .....	Full duty		A6/18
618.02	104.01.10	01.01	74	Traditional African beer powder as defined in Additional Note 1 to Chapter 19 .....	Full duty		A6/18
618.03	104.01.10	01.01	76	Traditional African beer powder as defined in Additional Note 1 to Chapter 19, for use in the manufacture of Traditional African beer Specified in item 104.10.10 or 104.17.05 in Section A of Part 2 of Schedule No. 1 .....	Full duty		A6/18

Reference

**SECTION B**  
**REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER**

**Section Notes:**

1. Items 619.01 (01.01), 619.01 (02.01) and 619.01 (03.01) apply to excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate items 406.01, 406.02, 406.03 or 406.05 of Schedule No.4, subject to the requirements of those rebate items and the provisions on Notes 1 to 4 of rebate item 406.00.
2. Items 619.02 (01.01), 619.02 (02.01) and 619.02 (03.01) apply to excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).
3. For the purpose of item 619.03, the following:
  - (a) (i) Beer made from malt which is off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise manufacturing warehouse for destruction only if such products are found to be off-specification, contaminated or has undergone post-manufacturing deterioration within a period of 12 months after removal from a customs and excise warehouse and that the goods are returned to such warehouse within this period.
  - (ii) The provisions of this item shall apply in respect of beer made from malt -
    - (aa) in the case of beer made from malt under the control of the manufacturer;
    - (bb) in the case of beer made from malt returned as produced from the same batch(es);
    - (cc) in the case of beer made from malt returned in the originally sealed containers for wholesale or similar packaging.
  - (b) (i) If the Commissioner approves the application, any beer made from malt returned in terms of this item shall be -
    - (aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and
    - (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or
    - (cc) destroyed under supervision of an officer.
  - (ii) The licensee of a customs and excise manufacturing warehouse to which such products are returned for destruction must keep a record which includes at least the following -
    - (aa) a detailed description of the goods received including the applicable tariff item;
    - (bb) the quantity received;
    - (cc) the date of receipt;
    - (dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned; and
    - (ee) the delivery note under cover of which such products were returned.
  - (c) For the purpose of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 3(b)(i)(aa).
  - (d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77 any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for destruction, as the case may be.

A6/18

A6/18

A6/18

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
619.01	104.10.10	01.01	73	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19) .....	Full duty	A6/18
	104.10.20	02.01	70	Beer made from malt, other .....	Full duty	A6/18
	104.17.05	03.01	70	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19).....	Full duty	A6/18

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
619.02	104.10.10	01.01	75	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19) .....	Full duty		A6/18
	104.10.20	02.01	72	Beer made from malt, other .....	Full duty		A6/18
	104.17.05	03.01	71	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19).....	Full duty		A6/18
619.03	104.10.20	01.01	70	Beer made from malt which, has been removed from any customs and excise manufacturing warehouse after entry or deemed entry for home consumption and payment of duty, has been found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and is returned to a customs and excise manufacturing warehouse for destruction, subject to the provisions of Note 3 to this Section .....		Full duty	A6/18
619.04	104.10.20	01.01	74	Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15..	Full duty		A6/18
619.05	104.10.20	01.01	71	Beer made from malt, other, used in the manufacture of mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, of item 104.17.22 .....	Full duty		A6/18
619.06	104.10.20	01.01	73	Beer made from malt, other, used in the manufacture of spirits, of item 104.20 .....	Full duty		A6/18
619.07	104.10.20	01.01	75	Other beer made from malt used in the manufacture of non-alcoholic beverages .....	Full duty		A6/1B/01

SECTION C							Reference	
REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON WINE AND OTHER FERMENTED BEVERAGES (EXCLUDING BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER), MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE								
Section Notes:								
1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03, or 406.05 of Schedule No. 4, subject to the requirements of those items and the provisions of Notes 1 to 4 to item 406.00.							A6/19	
2. Items 620.04, 620.05 and 620.06 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).							A6/19	
3. Items 620.07, 620.08, 620.09 and 620.10 apply to the excisable goods specified therein, for use in the manufacture of other excisable goods in a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse.							A6/18	
4. Items 619.07, 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) A rebate user shall register with the Commissioner in terms of the relevant rebate item. (b) 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. (c) 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.							A6/1C/40	
5. For the purpose of items 620.13 (01.02) and 620.17, fortified wine and fortified fermented beverages entered for purposes of topping or sweetening of unfortified wine and unfortified fermented beverages shall not be allowed under rebate of duty in terms of these provisions if the alcoholic strength of such unfortified wine and unfortified fermented beverages are thereby increased by more than 0.6 per cent alcohol by volume per occasion/batch.							A6/18	
Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund		
620.01	104.15			<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)</b>			A6/19	
	104.15.01	01.01	77	Sparkling wine .....	Full duty		A6/19	
	104.15.03	02.01	75	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty		A6/1C/39	
	104.15.04	03.01	71	In containers holding 2li or less: Unfortified wine: Other.....	Full duty		A6/19	
	104.15.05	04.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty		A6/30	
	104.15.06	05.01	74	Fortified wine: Other .....	Full duty		A6/19	
	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		A6/1C/39	
	104.15.08	07.01	77	Other: Unfortified wine: Other .....	Full duty		A6/19	
	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		A6/30	
	104.15.10	09.01	73	Fortified wine: Other .....	Full duty		A6/19	
620.02	104.16			<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>			A6/19	
	104.16.01	01.01	79	Sparkling .....	Full duty		A6/24	
	104.16.03	02.01	74	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. ....	Full duty		A6/1C/39	
	104.16.04	03.01	70	Unfortified: Other .....	Full duty		A6/19	
	104.16.05	04.01	77	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty		A6/30	
	104.16.06	05.01	73	Fortified: Other .....	Full duty		A6/19	
	104.16.09	06.01	73	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. ....	Full duty		A6/1C/39	
	104.16.10	07.01	73	Other: Unfortified: Other.....	Full duty		A6/19	
	620.21	104.17			<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages entered for use in the manufacture of non-alcoholic beverages:</b>			
		104.17.15	01.01	73	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		A6/1C/40
104.17.16		02.01	71	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	A6/1C/40	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference	
620.03	104.17.22	03.01	75	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		A6/1C/40	
	104.16.12	09.01	72	Fortified: Other .....	Full duty		A6/19	
	104.17			<b>Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included</b>			A6/19	
	104.17.03	01.01	79	Sparkling fruit beverages and sparkling mead .....	Full duty		A6/19	
	104.17.05	02.01	77	Traditional African beer as defined in Additional Note 1 to Chapter 22 .....	Full duty		A6/19	
	104.17.07	09.01	72	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume.....	Full duty		A6/1C/34	
	104.17.15	10.01	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		A6/1C/34	
	104.17.16	11.01	76	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		A6/1C/34	
	104.17.17	12.01	72	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. ....	Full duty		A6/1C/34	
	104.17.21	13.01	74	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol. ....	Full duty		A6/1C/34	
	104.17.22	14.01	70	Other mixtures of fermented fruit 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		A6/1C/34	
	104.17.25	15.01	70	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	Full duty		A6/1C/34	
	104.17.90	16.01	73	Other .....	Full duty		A6/1C/34	
	620.04	104.15			<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)</b>			A6/19
104.15.01		01.01	72	Sparkling wine .....	Full duty		A6/19	
104.15.03		02.01	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		A6/1C/39	
104.15.04		03.01	77	In containers holding 2li or less: Unfortified wine: Other.....	Full duty		A6/19	
104.15.05		04.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty		A6/30	
104.15.06		05.01	78	Fortified wine: Other .....	Full duty		A6/19	
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		A6/1C/39	
104.15.08		07.01	72	Other: Unfortified wine: Other .....	Full duty		A6/19	
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		A6/30	
104.15.10		09.01	75	Fortified wine: Other .....	Full duty		A6/19	
620.05		104.16.03	02.01	71	<b>With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.....</b>	Full duty		A6/1C/39
		104.16.05	04.01	72	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty		A6/30
		104.16.06	05.01	79	Fortified: Other.....	Full duty		A6/19
		104.16.09	06.01	79	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. ....	Full duty		A6/1C/39
	104.16.10	07.01	75	Unfortified: Other .....	Full duty		A6/19	
	104.16.11	08.01	71	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty		A6/30	
	104.16.12	09.01	78	Fortified: Other .....	Full duty		A6/19	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.02	104.23.13	04.01	73	<b>Gin and Geneva, in containers holding 2li or less.....</b>	Full duty		A6/19
	104.23.17	05.01	75	Vodka, in containers holding 2li or less .....	Full duty		A6/19
	104.23.21	06.01	77	Liqueurs and cordials, in containers holding 2li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. ....	Full duty		A6/19
	104.23.22	07.01	73	Liqueurs and cordials, in containers holding 2li or less, other ...	Full duty		A6/19
	104.23.25	08.01	73	Other, in containers holding 2li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. ....	Full duty		A6/19
	104.23.26	09.01	77	Other, in containers holding 2li or less, other .....	Full duty		A6/19
621.03	104.21			<b>Spirits exported</b>			A6/19
	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher .....	Full duty		A6/19
	104.21.03	02.01	73	Ethyl alcohol and other spirits, denatured, of any strength.....	Full duty		A6/19
	104.23			<b>Spirituuous beverages exported</b>			A6/16
	104.23.01	01.01	75	In containers holding 2 li or less:.....	Full duty		A6/24
	104.23.03	02.01	78	Spirits obtained by distilling grape wine or grape marc: Other ..	Full duty		A6/19
	104.23.05	03.01	76	In containers holding 2 li or less:.....	Full duty		A6/24
	104.23.07	04.01	74	Whiskies: Other .....	Full duty		A6/19
	104.23.09	05.01	73	In containers holding 2 li or less:.....	Full duty		A6/24
	104.23.11	06.01	70	Rum and other spirits obtained by distilling fermented sugarcane products: Other.....	Full duty		A6/19
	104.23.13	07.01	79	In containers holding 2 li or less:.....	Full duty		A6/24
	104.23.15	08.01	77	Gin and Geneva: Other .....	Full duty		A6/19
	104.23.17	09.01	75	In containers holding 2 li or less:.....	Full duty		A6/24
	104.23.19	10.01	71	Vodka: Other.....	Full duty		A6/19
	104.23.21	11.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. ....	Full duty		A6/24
	104.23.22	12.01	76	Liqueurs and cordials: In containers holding 2li or less: Other ..	Full duty		A6/19
	104.23.23	13.01	72	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. ....	Full duty		A6/24
	104.23.24	14.01	79	Other: Other.....	Full duty		A6/19
	104.23.25	15.01	75	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. ....	Full duty		A6/24
	104.23.26	16.01	71	Other: In containers holding 2li or less: Other .....	Full duty		A6/19
	104.23.27	17.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. ....	Full duty		A6/24
	104.23.28	18.01	74	Other: Other.....	Full duty		A6/19
	621.04	104.20	01.01	51	<b>Spirits, or spirits used in the manufacture of spiritual beverages exported under this item.....</b>	Full duty	
621.05	104.21			<b>Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner</b>			A6/19
	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher .....	Full duty		A6/19
	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, or any strength.....	Full duty		A6/19
621.06	104.20	01.01	55	<b>Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner.....</b>	Full duty		A6/18
		01.02	52	Spirits entered for use in the manufacture of fermented beverages, fortified (excluding wine) of item 104.17.17.....	Full duty		A6/18

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference	
621.06	104.20	01.03	54	<b>Spirits manufactured in the Republic by the distillation of vegetable products and denatured for use as fuel in internal combustion piston engines</b> .....	Full duty		A6/18	
		01.04	57	Spirits obtained by distilling grape wine or grape marc entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants or aromatic substances).....	Full duty		A6/18	
		01.05	54	Spirits obtained by distilling grape wine or grape marc entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants or aromatic substances).....	Full duty		A6/18	
		01.06	51	Spirits entered for use in the preservation of unfortified fermented beverages (excluding wine) of items 104.17.15 and 104.17.16 .....	Full duty		A6/20	
		01.07	59	Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified .....	Full duty		A6/18	
621.08	104.20			<b>Spirits for industrial use or for use in the manufacture of other non-liquor products</b>			A6/18	
		01.01	51	Undenatured spirits .....	Full duty		A6/18	
		01.02	56	Partially denatured spirits .....	Full duty		A6/18	
		01.03	50	Fully denatured spirits .....	Full duty		A6/18	
		104.21			<b>Spirits for industrial use or for use in the manufacture of other non-liquor products</b> .....	Full duty		A6/19
621.09	104.21.01	01.01	74	Undenatured spirits .....	Full duty		A6/19	
		104.21.03	02.01	72	Partially denatured spirits .....	Full duty		A6/19
		02.02	79	Fully denatured spirits .....	Full duty		A6/19	
621.10	104.21.03	01.01	79	<b>Spirits entered for use as fuel in internal combustion piston engines</b>			A6/1D/01	
		01.01	79	Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetableproducts, denatured .....	Full duty		A6/1D/01	
621.11	104.21.01	01.01	52	<b>Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages</b>			A6/1D/01	
		01.01	52	<b>Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section</b> .....		As provided in Note 8 to this Section	A6/18	
621.12	104.21.01	01.01	78	Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent vol. or higher .....	Full duty		A6/1D/01	
		01.01	77	<b>Spirits entered for use in the manufacture of other fermented fruit beverages and other mixtures of fermented fruit beverages, or mead beverages, fortified and non-alcoholic beverages, excluding wine) of items 104.17.21 and 104.17.25</b>			A6/1D/03	
		01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher .....	Full duty		A6/19	
		02.01	72	Spirits obtained by distilling grapewine or grape marc.....	Full duty		A6/19	
		03.01	71	Other spirits obtained by distilling fermented sugarcane products .....	Full duty		A6/19	
621.13	104.23.28	04.01	77	Other .....	Full duty		A6/19	
		01.01	74	<b>Spirits entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):</b>			A6/1D/01	
621.13	104.23.03	01.01	74	Spirits obtained by distilling grape wine or grape marc.....	Full duty		A6/1D/01	
		01.01	71	<b>Spirits entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):</b>			A6/1D/01	
	104.23.03	01.01	71	Spirits obtained by distilling grape wine or grape marc.....	Full duty		A6/1D/01	