

Jacobsens

Harmonized Customs Tariff

Supplement 1079
29 September 2016

Dear Subscriber

We have pleasure in forwarding to you Supplement 1079.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising as a result of the following amendments which were published in the following *Government Gazettes*:

- *Government Gazette 40282* dated 16 September 2016 and;
- *Government Gazette 40294* dated 23 September 2016.

See below for more information:

1. In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 is amended to the extent indicated below:

Tariff subheadings 1701.12, 1701.13, 1701.14, 1701.91, and 1701.99 are amended to reduce the rate of customs duty on sugar from 144,33c/kg to 31.89c/kg in terms of the existing variable tariff formula as recommended in ITAC Minute M05/2016.

- *Government Gazette 40282*, R. 1059, 16.09.2016 A1/1/1548

2. In terms of section 56 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 2 is amended, **with retrospective effect to 7 April 2016**, to the extent indicated below:

The anti-dumping duties on paper insulated lead covered electric cable originating in or imported from India were terminated, **with retrospective effect to 7 April 2016**, as recommended in ITAC Report 531.

- *Government Gazette 40294*, R. 1150, 23.09.2016 A2/1/377

3. In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 is amended, **with retrospective effect to 1 January 2016**, to the extent indicated below:

The definition for "VAA" where it appears under "Definitions" in Note 1.2 to rebate item 317.03 was amended **with retrospective effect to 1 January 2016** insofar as it relates to the Automotive Production and Development Programme (APDP) as recommended in ITAC Minute 04/2016.

- *Government Gazette 40294*, R. 1149, 23.09.2016 A3/1/718

4. In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 6 is amended to the extent indicated below:

Part 1C of Schedule No. 6 was amended to provide for refund items on wine, vermouth and other fermented beverages that have become off-specification, contaminated or have undergone post-manufacturing deterioration.

- *Government Gazette 40294*, R. 1151, 23.09.2016 A6/1C/43

IMPORTANT NOTE:

The Government Printing Works have implemented a new system and for the time being the *Government Gazette* and Government Notice (R.) numbers will now only be available on Friday mornings. As soon as the numbers are released, the loose-leaf amendments will be sent to print and published on the Jacobsens website (www.jacobsens.co.za).

Please note that we offer the following free e-mail services to our subscribers:

- Jacobsens Customs Watch: This includes the latest amendments to the Jacobsens Harmonized Customs Tariff as well as the Customs and Excise Act and Rules.
- Jacobsens Customs News Bulletin: This is a weekly update on the latest breaking Customs News.
- Jacobsens Daily Rates of Exchange.

To subscribe simply send a blank e-mail to jacobsen@lexisnexis.co.za with your e-mailer of choice in the subject line.

Should you have any questions or concerns please do not hesitate to contact us. All editorial queries can be e-mailed to jacobsen@lexisnexis.co.za, while all subscription queries can be directed to our customer service department on (031) 268 3007.

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INSTRUCTION SHEET

Jacobsens
Harmonized Customs Tariff

Supplement 1079
29 September 2016

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.

BINDER 1

Subscriber's Note

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2016.09.02	2016.09.03	2016.09.04	2016.09.05	2016.09.06	2016.09.07	2016.09.08	2016.09.09
AUSTRALIA	DOLLAR	0000.089000	0000.089000	0000.089000	0000.089800	0000.089750	0000.091700	0000.091300	0000.090900
BOTSWANA	PULA	0000.720900	0000.720900	0000.720900	0000.728900	0000.718300	0000.729400	0000.725850	0000.720750
BRAZIL	REAL	0000.220218	0000.220218	0000.220218	0000.223951	0000.224632	0000.227071	0000.225978	0000.225646
CANADA	DOLLAR	0000.088400	0000.088400	0000.088400	0000.088750	0000.088700	0000.090800	0000.090700	0000.090200
CHINA	YUAN	0000.453255	0000.453255	0000.453255	0000.459435	0000.460887	0000.473559	0000.472050	0000.468785
DENMARK	KRONER	0000.448660	0000.448660	0000.448660	0000.455750	0000.458100	0000.467400	0000.466000	0000.460700
EUROPEAN COMMUNITY	EURO	0000.060475	0000.060475	0000.060475	0000.061463	0000.061741	0000.063002	0000.062805	0000.062103
HONG KONG	DOLLAR	0000.523000	0000.523000	0000.523000	0000.530250	0000.531600	0000.547700	0000.545650	0000.541050
INDIA	RUPEE	0004.535097	0004.535097	0004.535097	0004.570200	0004.590800	0004.716223	0004.704708	0004.670580
JAPAN	YEN	0006.969950	0006.969950	0006.969950	0007.071050	0007.094600	0007.156050	0007.141750	0007.116750
MALAWI	KWACHA	0048.231650	0048.231650	0048.231650	0048.659650	0049.008150	0050.544700	0050.328300	0049.938000
NEW ZEALAND	DOLLAR	0000.092050	0000.092050	0000.092050	0000.092650	0000.093100	0000.094450	0000.093750	0000.093750
NORWAY	KRONE	0000.560600	0000.560600	0000.560600	0000.565650	0000.566050	0000.576200	0000.573550	0000.568750
RUSSIAN	ROUBLE	0004.460854	0004.460854	0004.460854	0004.470119	0004.475280	0004.580296	0004.528670	0004.494468
SWEDEN	KRONA	0000.577400	0000.577400	0000.577400	0000.586150	0000.587350	0000.598900	0000.593850	0000.588400
SWITZERLAND	FRANC	0000.065950	0000.065950	0000.065950	0000.066850	0000.067100	0000.068300	0000.068050	0000.067650
UNITED KINGDOM	POUND ST.	0000.051023	0000.051023	0000.051023	0000.051566	0000.051702	0000.052883	0000.052976	0000.052596
U.S.A.	DOLLAR	0000.067856	0000.067856	0000.067856	0000.068811	0000.068986	0000.071070	0000.070803	0000.070190
ZIMBABWE	DOLLAR	0025.853767	0025.853767	0025.853767	0026.217665	0026.284391	0027.078793	0026.977108	0026.743174

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2016.09.10	2016.09.11	2016.09.12	2016.09.13	2016.09.14	2016.09.15	2016.09.16	2016.09.17
AUSTRALIA	DOLLAR	0000.090900	0000.090900	0000.090400	0000.091050	0000.091150	0000.091800	0000.092050	0000.092050
BOTSWANA	PULA	0000.720750	0000.720750	0000.729200	0000.736950	0000.717750	0000.718750	0000.719450	0000.719450
BRAZIL	REAL	0000.225646	0000.225646	0000.224859	0000.225106	0000.227889	0000.231038	0000.230304	0000.230304
CANADA	DOLLAR	0000.090200	0000.090200	0000.089350	0000.090000	0000.090000	0000.090900	0000.091350	0000.091350
CHINA	YUAN	0000.468785	0000.468785	0000.459227	0000.463165	0000.458831	0000.461171	0000.465501	0000.465501
DENMARK	KRONER	0000.460700	0000.460700	0000.452650	0000.457050	0000.453800	0000.455400	0000.459850	0000.459850
EUROPEAN COMMUNITY	EURO	0000.062103	0000.062103	0000.061016	0000.061585	0000.061161	0000.061363	0000.061953	0000.061953
HONG KONG	DOLLAR	0000.541050	0000.541050	0000.529950	0000.534400	0000.530150	0000.532750	0000.537950	0000.537950
INDIA	RUPEE	0004.670580	0004.670580	0004.596328	0004.633845	0004.606128	0004.636284	0004.667079	0004.667079
JAPAN	YEN	0007.116750	0007.116750	0006.999750	0007.017950	0007.032750	0007.023450	0007.069050	0007.069050
MALAWI	KWACHA	0049.938000	0049.938000	0048.897350	0049.317500	0048.927200	0049.171600	0049.630500	0049.630500
NEW ZEALAND	DOLLAR	0000.093750	0000.093750	0000.092700	0000.093250	0000.093550	0000.094000	0000.094300	0000.094300
NORWAY	KRONE	0000.568750	0000.568750	0000.562850	0000.565650	0000.563800	0000.565300	0000.569850	0000.569850
RUSSIAN	ROUBLE	0004.494468	0004.494468	0004.459018	0004.478722	0004.478843	0004.505691	0004.522761	0004.522761
SWEDEN	KRONA	0000.588400	0000.588400	0000.580150	0000.585350	0000.583300	0000.584800	0000.588900	0000.588900
SWITZERLAND	FRANC	0000.067650	0000.067650	0000.066550	0000.066850	0000.066650	0000.066800	0000.067300	0000.067300
UNITED KINGDOM	POUND ST.	0000.052596	0000.052596	0000.051720	0000.051917	0000.052041	0000.052094	0000.052650	0000.052650
U.S.A.	DOLLAR	0000.070190	0000.070190	0000.068756	0000.069336	0000.068782	0000.069132	0000.069781	0000.069781
ZIMBABWE	DOLLAR	0026.743174	0026.743174	0026.196758	0026.417819	0026.206749	0026.339972	0026.587276	0026.587276

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2016.09.18	2016.09.19	2016.09.20	2016.09.21	2016.09.22	2016.09.23	2016.09.24	2016.09.25
AUSTRALIA	DOLLAR	0000.092050	0000.092250	0000.093050	0000.093500	0000.095200	0000.094250	0000.094250	0000.094250
BOTSWANA	PULA	0000.719450	0000.724000	0000.728050	0000.726650	0000.744900	0000.732100	0000.732100	0000.732100
BRAZIL	REAL	0000.230304	0000.228896	0000.231578	0000.231927	0000.235565	0000.233621	0000.233621	0000.233621
CANADA	DOLLAR	0000.091350	0000.091850	0000.093050	0000.093450	0000.095400	0000.094350	0000.094350	0000.094350
CHINA	YUAN	0000.465501	0000.467667	0000.472140	0000.475033	0000.489356	0000.484110	0000.484110	0000.484110
DENMARK	KRONER	0000.459850	0000.465250	0000.469650	0000.474300	0000.485400	0000.480700	0000.480700	0000.480700
EUROPEAN COMMUNITY	EURO	0000.061953	0000.062663	0000.063212	0000.063818	0000.065314	0000.064691	0000.064691	0000.064691
HONG KONG	DOLLAR	0000.537950	0000.540500	0000.545600	0000.548650	0000.565400	0000.559350	0000.559350	0000.559350
INDIA	RUPEE	0004.667079	0004.690690	0004.744403	0004.774472	0004.902434	0004.837546	0004.837546	0004.837546
JAPAN	YEN	0007.069050	0007.108250	0007.154850	0007.248200	0007.315750	0007.280000	0007.280000	0007.280000
MALAWI	KWACHA	0049.630500	0049.898500	0050.358750	0050.665750	0052.169100	0051.636100	0051.636100	0051.636100
NEW ZEALAND	DOLLAR	0000.094300	0000.094850	0000.095550	0000.096400	0000.098800	0000.098550	0000.098550	0000.098550
NORWAY	KRONE	0000.569850	0000.576500	0000.581700	0000.586850	0000.598750	0000.585900	0000.585900	0000.585900
RUSSIAN	ROUBLE	0004.522761	0004.538890	0004.573309	0004.602582	0004.681214	0004.631726	0004.631726	0004.631726
SWEDEN	KRONA	0000.588900	0000.596650	0000.603050	0000.609650	0000.623400	0000.617600	0000.617600	0000.617600
SWITZERLAND	FRANC	0000.067300	0000.068100	0000.068850	0000.069250	0000.070750	0000.069850	0000.069850	0000.069850
UNITED KINGDOM	POUND ST.	0000.052650	0000.053693	0000.054210	0000.054793	0000.056095	0000.055579	0000.055579	0000.055579
U.S.A.	DOLLAR	0000.069781	0000.070123	0000.070788	0000.071199	0000.073367	0000.072584	0000.072584	0000.072584
ZIMBABWE	DOLLAR	0026.587276	0026.717790	0026.971317	0027.128085	0027.955212	0027.655563	0027.655563	0027.655563

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2016.09.26	2016.09.27
AUSTRALIA	DOLLAR	0000.094050	0000.094550
BOTSWANA	PULA	0000.733000	0000.736950
BRAZIL	REAL	0000.234605	0000.237005
CANADA	DOLLAR	0000.094700	0000.095850
CHINA	YUAN	0000.482438	0000.487488
DENMARK	KRONER	0000.477700	0000.481850
EUROPEAN COMMUNITY	EURO	0000.064277	0000.064868
HONG KONG	DOLLAR	0000.557350	0000.563150
INDIA	RUPEE	0004.823078	0004.857776
JAPAN	YEN	0007.244650	0007.318450
MALAWI	KWACHA	0051.326700	0052.007300
NEW ZEALAND	DOLLAR	0000.098650	0000.099100
NORWAY	KRONE	0000.581950	0000.586650
RUSSIAN	ROUBLE	0004.639181	0004.657976
SWEDEN	KRONA	0000.614050	0000.620350
SWITZERLAND	FRANC	0000.069600	0000.070350
UNITED KINGDOM	POUND ST.	0000.055636	0000.056245
U.S.A.	DOLLAR	0000.072322	0000.073091
ZIMBABWE	DOLLAR	0027.556313	0027.848522

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Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
1605.56		-- Clams, cockles and arkshells:						A1/1/1432
1605.56.10	6	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
1605.56.20	3	--- Other, in airtight metal containers	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
1605.56.90	4	--- Other	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
1605.57		-- Abalone:						A1/1/1432
1605.57.10	2	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
1605.57.20	5	--- Other, in airtight metal containers	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
1605.57.90	0	--- Other	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
1605.58		-- Snails (excluding sea snails):						A1/1/1443
1605.58.10	9	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
1605.58.20	6	--- Other, in airtight metal containers	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
1605.58.90	7	--- Other	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
1605.59		-- Other:						A1/1/1432
1605.59.10	5	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
1605.59.20	2	--- Other, in airtight metal containers	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
1605.59.90	3	--- Other	kg	5,5c/kg	5,5c/kg	free	free	A1/1/1432
1605.6		- Other aquatic invertebrates:						A1/1/1432
1605.61		-- Sea cucumbers:						A1/1/1432
1605.61.10	9	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
1605.61.20	6	--- Other, in airtight metal containers	kg	2,75c/kg	2,75c/kg	free	free	A1/1/1432
1605.61.90	7	--- Other	kg	2,25c/kg	2,25c/kg	free	free	A1/1/1432
1605.62		-- Sea urchins:						A1/1/1432
1605.62.10	5	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
1605.62.20	2	--- Other, in airtight metal containers	kg	2,75c/kg	2,75c/kg	free	free	A1/1/1432
1605.62.90	3	--- Other	kg	2,25c/kg	2,25c/kg	free	free	A1/1/1432
1605.63		-- Jellyfish:						A1/1/1432
1605.63.10	1	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
1605.63.20	9	--- Other, in airtight metal containers	kg	2,75c/kg	2,75c/kg	free	free	A1/1/1432
1605.63.90	4	--- Other	kg	2,25c/kg	2,25c/kg	free	free	A1/1/1432
1605.69		-- Other:						A1/1/1432
1605.69.10	4	--- Homogenised composite food preparations	kg	free	free	free	free	A1/1/1432
1605.69.20	7	--- Other, in airtight metal containers	kg	2,75c/kg	2,75c/kg	free	free	A1/1/1432
1605.69.90	8	--- Other	kg	2,25c/kg	2,25c/kg	free	free	A1/1/1432

Reference

CHAPTER 17
SUGARS AND SUGAR CONFECTIONERY

Chapter Notes:

1. This Chapter does not cover the following:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (excluding sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Sub Heading Notes:

1. For the purposes of subheading 1701.12, 1701.13 and 1701.14 "raw sugar" means sugar whose content of sucrose by mass, in the dry state, corresponds to a polarimeter reading of less than 99,5°.
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by mass, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

A1/1/1432

A1/1/1432

Heading/ Sub- Heading	CD	Article Description	Statistical Unit	Rates of Duty				
				General	EU	EFTA	SADC	
17.01		CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:						A1/1/1190
		• Refer to Permit from the Dept. Agriculture, Marketing Administration						
1701.1		- Raw sugar not containing added flavouring or colouring matter:						A1/1/1216
1701.12	2	-- Beet sugar	kg	31,89c/kg	31,89c/kg	31,89c/kg	31,89c/kg	A1/1/1548
1701.13	9	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	31,89c/kg	31,89c/kg	31,89c/kg	31,89c/kg	A1/1/1548
1701.14	5	-- Other cane sugar.....	kg	31,89c/kg	31,89c/kg	31,89c/kg	31,89c/kg	A1/1/1548
1701.9		- Other:						A1/1/1216
1701.91	2	-- Containing added flavouring or colouring matter	kg	31,89c/kg	31,89c/kg	31,89c/kg	31,89c/kg	A1/1/1548
1701.99	3	-- Other	kg	31,89c/kg	31,89c/kg	31,89c/kg	31,89c/kg	A1/1/1548
17.02		OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL:						
		• Refer to Permit from the Dept. Agriculture, Marketing Administration						
1702.1		- Lactose and lactose syrup:						
1702.11	1	-- Containing by mass 99 per cent or more lactose expressed as anhydrous lactose, calculated on the dry matter	kg	free	free	free	free	A1/1/1352
1702.19	0	-- Other	kg	free	free	free	free	A1/1/1352
1702.20	8	- Maple sugar and maple syrup	kg	free	free	free	free	A1/1/1352
1702.30	2	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 per cent by mass of fructose	kg	free	free	free	free	A1/1/1352
1702.40	7	- Glucose and glucose syrup, containing in the dry state at least 20 per cent or more but less than 50 per cent of fructose (excluding invert sugar).....	kg	free	free	free	free	A1/1/1352

Item	Tariff Heading/ Subheading	Code	C D	Description	Rebate Item	Imported from or Originating in	Rate of Anti-Dumping Duty	Reference
213.03 (Cont.)	7005.29.35	02.08	84	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	301.00 – 399.00; 401.00 – 499.00	Indonesia	30,5%	A2/1/375
		03.08	89	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	301.00 – 399.00; 401.00 – 499.00	China	802c/m ²	A2/1/375
	7009.91	01.06	60	Unframed glass mirrors, of a thickness of 2 mm or more but not exceeding 6 mm.....	301.00 – 399.00; 401.00 – 499.00	India	68,74%	A2/1/375
		02.06	65	Unframed glass mirrors, of a thickness of 2 mm or more but not exceeding 6 mm (excluding that manufactured by PT Matahari Silverindo Jaya).....	301.00 – 399.00; 401.00 – 499.00	Indonesia	6,61%	A2/1/375
		03.06	69	Unframed glass mirrors, of a thickness of 2 mm or more but not exceeding 6 mm.....	301.00 – 399.00; 401.00 – 499.00	China	40,22%	A2/1/375
215.00			BASE METALS AND ARTICLES OF BASE METALS				A2/1/375	
215.02			ARTICLES OF IRON OR STEEL				A2/1/375	
	7312.10.20	01.08	82	Stranded wire, of iron or steel, not electrically insulated, of a diameter of 12,7 mm or more (excluding that of wire of stainless steel, that of wire, plated, coated or clad with copper or tin and that identifiable as conveyor belt cord) ...	301.00 – 399.00; 401.00 – 499.00	China	113,25%	A2/1/375
	7312.10.25	03.08	85	Ropes and cables, of iron or steel, not electrically insulated, of a diameter exceeding 32 mm (excluding that of wire of stainless steel, that of wire plated, coated or clad with copper and that identifiable as conveyor belt cord), (excluding that imported from Bridon International Limited)	301.00 – 399.00; 401.00 – 499.00	United Kingdom	76,17%	A2/1/375
		04.08	85	Ropes and cables, of iron or steel, not electrically insulated, of a diameter exceeding 32 mm (excluding that of wire of stainless steel, that of wire plated, coated or clad with copper and that identifiable as conveyor belt cord, (excluding that imported from Bridon International GmbH and Pfeifer Drako)	301.00 – 399.00; 401.00 – 499.00	Germany	93%	A2/1/375
	7312.10.40	03.08	85	Ropes and cables, of iron or steel, not electrically insulated, of a diameter exceeding 32 mm (excluding that of wire of stainless steel, that of wire plated, coated or clad with copper and that identifiable as conveyor belt cord), (excluding that imported from Bridon International Limited)	301.00 – 399.00; 401.00 – 499.00	United Kingdom	76,17%	A2/1/375
		04.08	87	Ropes and cables, of iron or steel, not electrically insulated, of a diameter exceeding 32 mm (excluding that of wire of stainless steel, that of wire plated, coated or clad with copper and that identifiable as conveyor belt cord, (excluding that imported from Bridon International GmbH and Pfeifer Drako)	301.00 – 399.00; 401.00 – 499.00	Germany	93%	A2/1/375
	7312.10.90	03.08	84	Ropes and cables, of iron or steel, not electrically insulated, of a diameter exceeding 32 mm (excluding that of wire of stainless steel, that of wire plated, coated or clad with copper and that identifiable as conveyor belt cord), (excluding that imported from Bridon International Limited)	301.00 – 399.00; 401.00 – 499.00	United Kingdom	76,17%	A2/1/375
		04.08	89	Ropes and cables, of iron or steel, not electrically insulated, of a diameter exceeding 32 mm (excluding that of wire of stainless steel, that of wire plated, coated or clad with copper and that identifiable as conveyor belt cord), (excluding that imported from Bridon International International GmbH and Pfeifer Drako).....	301.00 – 399.00; 401.00 – 499.00	Germany	96%	A2/1/375
	7318.15.39	01.08	88	Fully threaded screws with hexagon heads, (excluding those of stainless steel) with a thread diameter of 6 mm or more but not exceeding 36 mm and a length of 10 mm or more but not exceeding 400 mm manufactured and exported by Ningbo Jinding Fastening Piece Co. Ltd.....	301.00 – 399.00; 401.00 – 499.00	China	19,3%	A2/1/375
		02.08	82	Fully threaded screws with hexagon heads, (excluding those of stainless steel) with a thread diameter of 6 mm or more but not exceeding 36 mm and a length of 10 mm or more but not exceeding 400 mm manufactured by Zhejiang Laibao Precision Technology Co. Ltd, exported by Shangai Wisechain Fasteners Ltd and Shanghai Wisechain Trading Ltd	301.00 – 399.00; 401.00 – 499.00	China	11.09%	A2/1/375

Item	Tariff Heading/ Subheading	Code	C D	Description	Rebate Item	Imported from or Originating in	Rate of Anti- Dumping Duty	Reference
215.02 (Cont.)	7318.15.39	03.08	87	Fully threaded screws with hexagon heads, (excluding those of stainless steel) with a thread diameter of 6 mm or more but not exceeding 36 mm and a length of 10 mm or more but not exceeding 400 mm (excluding those manufactured and exported by Zhejiang Zhapu Industrial Co. Ltd, those manufactured and exported by Ningbo Xingyi Fasteners Co. Ltd, those manufactured by Shanghai Biao Wu High Tensile Fasteners Co. Ltd, and exported by Shanghai Prime Machinery Co. Ltd and those manufactured and exported by Wenzhou Zhongsheng Hardware Co. Ltd)	301.00 – 399.00; 401.00 – 499.00	China	73,93%	A2/1/375
			64	Sinks of stainless steel (excluding that manufactured or produced by Taijing Chuanger Metal Products Co. Ltd.)	301.00 – 399.00; 401.00 – 499.00	China	62,41%	A2/1/375
			63	Sinks of stainless steel	301.00 – 399.00; 401.00 – 499.00	Malaysia	95,86%	A2/1/375
215.11				TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL				A2/1/375
215.11	8201.10.10	01.08	85	Spades and shovels, of a maximum blade width of more than 200 mm but not exceeding 320 mm	301.00 – 399.00; 401.00 – 499.00	China	158,1c/kg	A2/1/375
			86	Picks	301.00 – 399.00; 401.00 – 499.00	China	262,7c/kg	A2/1/375
			84	Rakes with more than 8 prongs	301.00 – 399.00; 401.00 – 499.00	China	369,2c/kg	A2/1/375
			85	Forks, with a prong length exceeding 150 mm (excluding forks with 8 or more prongs)	301.00 – 399.00; 401.00 – 499.00	China	480c/kg	A2/1/375
215.12				BASE METALS AND ARTICLES OF BASE METALS				A2/1/375
216.00				MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES				A2/18
216.02				ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS AND PARTS AND ACCESSORIES OF SUCH ARTICLES				A2/1/375
217.00				VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT				A2/1/375
217.02				VEHICLES (EXCLUDING RAILWAY OR TRAMWAY ROLLING-STOCK), AND PARTS AND ACCESSORIES THEREOF				A2/1/375
	8716.80.10	01.08	89	Wheelbarrows manufactured by Qingdao Youhe Handtruck Co. Ltd	301.00 – 399.00; 401.00 – 499.00	China	32,32%	A2/1/375
			83	Wheelbarrows manufactured by Qingdao Wantai Special Handtruck Co. Ltd	301.00 – 399.00; 401.00 – 499.00	China	39,92%	A2/1/375
			88	Wheelbarrows (excluding that manufactured by Qingdao Yongyi Metal Products Co. Ltd; Qingdao Youhe Handtruck Co. Ltd and Qingdao Wantai Special Handtruck Co. Ltd)	301.00 – 399.00; 401.00 – 499.00	China	29,82%	A2/1/375

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Reference
317.02	00.00	01.00	03	Industry: Motor Vehicles (General)		
			04	Components for the manufacture of cabs.....	Full duty	A3/69
			04	Components (excluding chassis fitted with engines), for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, with compression ignition internal combustion piston engines (diesel or semi-diesel) fitted with interior parcel racks, footrests, coat hooks, magazine receptacles, reclining seats, armrests, microphone and radio or cassette equipment, airconditioning with individual controls, pneumatic plug doors and individual reading lights, chemical toilet, washbasin and refrigerator, of subheading No. 8702.10.....	Full duty	A3/439
			09	Components, for the manufacture of shuttle cars for use in underground mines, low-construction flame-proof vehicles, equipped with control mechanisms both in the front and rear, for use in underground mines	Full duty	A3/302
			03	Components, for the manufacture of off-the-road logging trucks	Full duty	A3/302
			08	Goods of any description (excluding two-wheeled tractors and trailers whether or not presented together and excluding chassis fitted with engines) for the manufacture of dumpers of subheading 8704.10.	Full duty	A3/615
			42	Plates, sheets, film and foil, of plastics (excluding paper coated with plastics, polyvinyl chloride film of a thickness not exceeding 1.27 mm and flexible cellular polyvinyl chloride of a thickness not exceeding 8 mm)	Full duty	A3/1/688
			43	Radial ply pneumatic tyres, of a mass exceeding 140 kg, for the manufacture of dumpers (excluding light dumpers)	Full duty	A3/1/688
			47	Door furniture, hand rail support brackets, luggage or parcel rail brackets and door gear mechanisms, for omnibuses	Full duty	A3/1/688
			44	Chassis fitted with cabs, for the manufacture of fire fighting vehicles	Full duty	A3/278
			64	Chassis fitted with cabs, with front- and rear-wheel drive, with two front-wheel and two rear-wheel driving axles, imported with or incorporating internal combustion piston engines with a cubic displacement of not less than 18 000 cm ³ and with a vehicle mass of not less than 20 000 kg, for the equipment with breakdown and crane equipment manufactured in the common customs area	Full duty	A3/209
			41	Chassis fitted with engines, for the manufacture of fire fighting vehicles of subheading No. 8705.30.....	Full duty	A3/358
			48	Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blind mechanisms and numbered blinds, for omnibuses	Full duty	A3/1/688
			44	Auxiliary gear-boxes (with twin take-off), differentials and axles, for the equipment of motor vehicles with third axles for direct drive	Full duty	A3/1/688
			317.03			
	Notes:					
	This item and the Notes thereto provide for the implementation of the Automotive Production and Development Programme (APDP) introduced by the International Trade Administration Commission of South Africa (ITAC).					A3/1/690
	1. Acronyms and definitions For the purpose of this item, the following acronyms and definitions will have the meaning assigned to them in this note:					A3/1/690
	1.1 Acronyms					A3/1/690
	APDP - Automotive Production and Development Programme CSP - Company Specific Percentage IRCC - Import Rebate Credit Certificate ITAC - The International Trade Administration Commission of South Africa MIDP - Motor Industry Development Programme PRCC - Production Rebate Credit Certificate SACU - Southern African Customs Union SARS - South African Revenue Service VAA - Volume Assembly Allowance VAT - Value-Added-Tax					A3/1/690
	1.2 Definitions					
	"automotive tooling" means-					
	(a) dies for drawing or extruding metal, of subheading 8207.20; (b) tools for pressing, stamping or punching, of subheading 8207.30; (c) work holders of subheading 8466.20;					

SECTION C
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:

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| <p>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.</p> | A6/19 |
| <p>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).</p> | A6/19 |
| <p>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.</p> | A6/18 |
| <p>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.</p> | A6/1C/40 |
| <p>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.</p> | A6/18 |
| <p>6. For the purpose of items 620.22, 620.23 and 620.24 the following:
(a)
(i) Wine, vermouth and other fermented beverages which are off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise special manufacturing warehouse (SVM) for destruction or reprocessing, 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 the SVM and that the goods are returned within this period.
(ii) The provisions of this item shall apply in respect of wine, vermouth and other fermented beverages—
(aa) under the control of the manufacturer;
(bb) returned as produced from the same batch(es); and
(cc) returned in the originally sealed containers for wholesale or similar packaging.
(iii) The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off-specification or contaminated.
(b)
(i) If the Commissioner approves the application, any wine, vermouth or other fermented beverages 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 reprocessing, under supervision of an officer; or
(cc) destroyed under supervision of an officer.
(ii) The licensee of a SVM to which such products are returned for destruction or reprocessing 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 delivery note under cover of which such products were returned;
(ee) proper record of the excise inspection processes; and
(ff) proper record of the excise permission to destroy or reprocess.
(c)
(i) For the purpose of section 75(11A), the licensee of the SVM making such application must produce proof that duty was in fact paid as well as the rate at which the excise duty was paid on such products presented for destruction or reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof of the rate, 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 the 12 months period contemplated in Note 6(a)(i).
(ii) Where any goods containing spirits for which any rebate of duty on the spirits has been allowed as contemplated in section 75(18) are returned to a customs and excise manufacturing warehouse for reprocessing or destruction as provided in this item, the excise duty so allowed as a rebate in respect of the goods returned must be paid back before any process of reworking the product or destruction thereof may take place.
(d) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed or 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 such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.</p> | A6/1C/43 |

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
620.01	104.15			Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)			
	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		A6/19
	104.15.04	03.01	71	In containers holding 2li or less: Unfortified wine: Other.....	Full duty		A6/1C/39
	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		A6/19
	104.15.06	05.01	74	Fortified wine: Other.....	Full duty		A6/30
	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		A6/19
	104.15.08	07.01	77	Other: Unfortified wine: Other	Full duty		A6/1C/39
	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		A6/19
	104.15.10	09.01	73	Fortified wine: Other.....	Full duty		A6/30
620.02	104.16			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
	104.16.01	01.01	79	Sparkling	Full duty		A6/19
	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		A6/24
	104.16.04	03.01	70	Unfortified: Other.....	Full duty		A6/1C/39
	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		A6/19
	104.16.06	05.01	73	Fortified: Other	Full duty		A6/30
	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		A6/19
	104.16.10	07.01	73	Other: Unfortified: Other.....	Full duty		A6/1C/39
	104.16.11	08.01	76	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.....	Full duty		A6/19
	104.16.12	09.01	72	Other	Full duty		
620.03	104.17			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			
	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	05.01	74	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty		A6/19
	104.17.09	07.01	77	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strenght of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	Full duty		A6/1C/41
	104.17.11	09.01	70	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	Full duty		A6/1C/41
	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/42
	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
620.04	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
	104.15			Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)			
	104.15.01	01.01	72	Sparkling wine.....	Full duty		A6/19

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
	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	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	76	Other	Full duty		
	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
620.05	104.16.12	09.01	78	Fortified: Other	Full duty		A6/19
	104.16			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
620.06	104.16.04	03.01	76	Unfortified: Other.....	Full duty		A6/WN A6/19
	104.17			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:			
	104.17.03	01.01	74	Sparkling fruit beverages and sparkling mead.....	Full duty		A6/1C/34 A6/1C/34
	104.17.05	02.01	72	Traditional African beer as defined in Additional Note 1 to Chapter 22.....	Full duty		A6/19
	104.17.07	04.01	75	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty		A6/1C/41
	104.17.09	06.01	78	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	Full duty		A6/1C/41
	104.17.11	08.01	70	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	Full duty		A6/1C/42
	104.17.15	10.01	75	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	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/34
	104.17.17	12.01	78	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
	104.17.2 1	13.01	7 0	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
	104.17.2 2	14.01	7 6	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
	104.17.2 5	15.01	7 6	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
620.07	104.17.90	16.01	79	Other	Full duty		A6/1C/34 A6/1C/34 A6/19
	104.15.07			Wine, unfortified, entered for use in the manufacture of: With an alcoholic strength by volume exceeding 4,5 per cent vol., but not exceeding 16,5 per cent vol:			
		01.01	79	Sparkling wine of item 104.15.01.....	Full duty		A6/1C/39 A6/19
		01.02	76	Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10	Full duty		A6/19

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
620.07	104.15.08	01.03	73	Vermouth and other wine of fresh grapes flavoured with plant or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		A6/19
		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		A6/1C/34
		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		A6/1C/34
		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		A6/1C/34
		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		A6/1C/42
		01.08	75	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26and 104.23.28.....	Full duty		A6/1C/201 1 w.e.f. 01/03/2011
		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		A6/1C/42 A6/19
		02.01	75	Other Sparkling wine of item 104.15.01.....	Full duty		A6/19
		02.02	72	Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10	Full duty		A6/19
		02.03	75	Vermouth and other wine of fresh grapes flavoured with plant or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		A6/19
		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		A6/1C/34
		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		A6/1C/34
		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		A6/1C/34
		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		A6/1C/42
02.08	76	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011		
620.08	104.16.09			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified, entered for use in the manufacture of:			A6/19
				With an alcoholic strength by volume exceeding 4.5 per cent vol. but not exceeding 15 per cent vol.:			A6/1C/39
		01.01	71	Sparkling wine of item 104.16.01.....	Full duty		A6/19
		01.02	79	Fortified wine of items 104.16.05 and 104.16.06.....	Full duty		A6/19
		01.03	76	Other fermented fruit beverages, unfortified of item 104.17.16.....	Full duty		A6/1C/34
		01.04	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A6/1C/34
		01.05	70	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		A6/1C/42
		01.06	78	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011
		01.07	75	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		A6/1C/42 A6/19
		02.01	78	Other Sparkling wine of item 104.16.01.....	Full duty		A6/19
		02.02	75	Fortified wine of items 104.16.05 and 104.16.06.....	Full duty		A6/19
		02.03	72	Other fermented fruit beverages, unfortified of item 104.17.16.	Full duty		A6/1C/34
		02.04	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		A6/1C/34
			104.16.10				

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference		
620.09	104.15.09	02.05	77	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		A6/1C/42		
		02.06	74	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28	Full duty		A6/1C/36 w.e.f. 01/03/2011		
				Fortified wine entered for use in the manufacture of With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.				A6/19	
		01.01	76	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04	Full duty		A6/1C/42		
		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		A6/1C/36 w.e.f. 01/03/2011		
				Other				A6/19	
620.10	104.15.10	02.01	72	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04	Full duty		A6/1C/42		
		02.02	07	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28	Full duty		A6/1C/36 w.e.f. 01/03/2011		
	104.17.07			Other fermented beverages, unfortified; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included, entered for use in the manufacture of				A6/24	
				Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume:				A6/1C/34	
		01.01	79	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		A6/1C/34		
		01.02	76	Other fermented fruit beverages, including mixtures of fermented fruit beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty		A6/1C/34		
				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.:				A6/1C/34	
		01.01	73	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		A6/1C/34		
		01.02	70	Other fermented apple or pear beverages, fortified and other fermented beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey of items 104.17.16, 104.17.17 and 104.17.21	Full duty		A6/1C/34		
		01.03	78	Other mixtures of fermented fruit beverages and mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A6/1C/34		
		01.04	75	Spirits of item 104.21.01 (excluding fermented ethyl alcohol) ...	Full duty		A6/1C/36 w.e.f. 01/03/2011		
		01.05	72	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		A6/1C/36 w.e.f. 01/03/2011		
		01.06	72	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17	Full duty		A6/1C/36 w.e.f. 01/03/2011		
		104.17.16			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.:				A6/1C/34
			02.01	72	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		A6/1C/34	
			02.02	77	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty		A6/1C/34	
			02.03	74	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A6/1C/34	
			02.04	71	Spirits of item 104.21.01 (excluding fermented ethyl alcohol) ...	Full duty		A6/1C/36 w.e.f. 01/03/2011	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference	
620.10	104.17.17	02.05	79	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28.....	Full duty		A6/1C/36 w.e.f 01/03/2011	
		02.06	76	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17	Full duty		A6/1C/36 w.e.f. 01/03/2011	
		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.:						
		01.01	77	Sparkling fruit beverages and sparkling mead of item 104.17.03.....	Full duty		A6/1C/34	
		01.02	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		A6/1C/34	
		01.03	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25.....	Full duty		A6/1C/34	
	104.17.21	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 but not exceeding 23 per cent by vol.:						
		01.01	74	Sparkling fruit beverages and sparkling mead of item 104.17.03.....	Full duty		A6/1C/34	
		01.02	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25.....	Full duty		A6/1C/34	
		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.:						
		01.01	76	Sparkling fruit beverages and sparkling mead of item 104.17.03.....	Full duty		A6/1C/34	
		01.02	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25.....	Full duty		A6/1C/34	
104.17.22	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.:							
	01.01	76	Sparkling fruit beverages and sparkling mead of item 104.17.03.....	Full duty		A6/1C/34		
104.17.25	01.02	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25.....	Full duty		A6/1C/34		
	01.01	71	Sparkling fruit beverages and sparkling mead of item 104.17.03.....	Full duty		A6/1C/34		

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
620.11	104.15			Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation			A6/1C/35 w.e.f. 27/02/2013
	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		A6/1C/36 w.e.f. 01/03/2011
	104.15.08	02.01	72	Other	Full duty		A6/1C/36 w.e.f. 01/03/2011
620.13	104.15			Fortified wine entered for use			A6/19
		01.01	50	In the manufacture of vinegar by a process of acetic fermentation	Full duty		A6/20 w.e.f. 15:06 on 23/02/2011
		01.02	58	In the topping or sweetening of unfortified wine of items 104.15.03 and 104.15.04	Full duty		A6/20 w.e.f. 15:06 on 23/02/2011
	.01	104.15.09	01.01	In the manufacture of vinegar by a process of acetic fermentation	Full duty		A6/19
	.03	104.15.09	01.02	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty		A6/19
		104.15.10	02.01	In the manufacture of vinegar by a process of acetic fermentation	Full duty		A6/19
			02.02	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty		A6/19
620.15	104.17			Other fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation			A6/1C/35 w.e.f. 27/02/2013
	104.17.07	01.01	78	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by vol.	Full duty		A6/1C/35 w.e.f. 27/02/2013
	104.17.15	01.01	72	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/35 w.e.f. 27/02/2013
	104.17.16	02.01	79	Other fermented fruit beverages and mead beverages, unfortified, with an alcoholic strength of at least 2.5 by volume but not exceeding 15 per cent by vol.	Full duty		A6/1C/35 w.e.f. 27/02/2013
620.17	104.17			Other fermented fruit beverages, fortified (excluding wine) entered for use in the topping or sweetening of other fermented fruit beverages, unfortified (excluding wine)			A6/1C/35 w.e.f. 27/02/2013
	104.17.17	01.01	76	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/35 w.e.f. 27/02/2013
	104.17.21	02.01	71	Other fermented fruit beverages and mead 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/35 w.e.f. 27/02/2013
620.19	104.15			Unfortified wine entered for use in the manufacture of non-alcoholic beverages:			A6/1C/37
	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		A6/1C/37
	104.15.08	02.01	77	Other	Full duty		A6/1C/37
620.21	104.17			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:			
	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
	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	Full duty	A6/1C/40
	104.16.12	09.01	72	Fortified: Other	Full duty		A6/1C/40 A6/19

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
620.22	104.15			Wine, after removal from a special manufacturing warehouse (SVM) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a SVM for destruction or reprocessing, subject to the provision of Note 6 to this Section:			A6/1C/43
620.22	104.15.01	01.01	75	Sparkling wine.....		Full duty	A6/1C/43
620.22	104.15.03	02.01	73	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/43
620.22	104.15.04	03.01	72	Other		Full duty	A6/1C/43
620.22	104.15.05	04.01	76	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.		Full duty	A6/1C/43
620.22	104.15.06	05.01	72	Other		Full duty	A6/1C/43
620.22	104.15.07	06.01	79	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/43
620.22	104.15.08	07.01	75	Other		Full duty	A6/1C/43
620.22	104.15.09	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	A6/1C/43
620.22	104.15.10	09.01	78	Other		Full duty	A6/1C/43
620.23	104.16			Vermouth, after removal from a special manufacturing warehouse (SVM) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a SVM for destruction or reprocessing subject to the provision of Note 6 to this Section:			A6/1C/43
620.23	104.16.01	01.01	74	Sparkling		Full duty	A6/1C/43
620.23	104.16.03	02.01	72	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/43
620.23	104.16.04	03.01	79	Other		Full duty	A6/1C/43
620.23	104.16.05	04.01	75	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.		Full duty	A6/1C/43
620.23	104.16.06	05.01	71	Other		Full duty	A6/1C/43
620.23	104.16.09	06.01	71	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/43
620.23	104.16.10	07.01	78	Other		Full duty	A6/1C/43
620.23	104.16.11	08.01	74	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.		Full duty	A6/1C/43
620.23	104.16.12	09.01	70	Other		Full duty	A6/1C/43
620.24	104.17			Other fermented beverages, after removal from a special manufacturing warehouse (SVM) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a SVM for destruction or reprocessing subject to the provision of Note 6 to this Section:			A6/1C/43
620.24	104.17.03	01.01	77	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages		Full duty	A6/1C/43
620.24	104.17.05	02.01	75	Traditional African beer as defined in Additional Note 1 to Chapter 22		Full duty	A6/1C/43
620.24	104.17.07	03.01	73	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume		Full duty	A6/1C/43
620.24	104.17.09	04.01	71	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....		Full duty	A6/1C/43
620.24	104.17.11	05.01	71	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.		Full duty	A6/1C/43
620.24	104.17.15	06.01	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/43

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
620.24	104.17.16	07.01	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	A6/1C/43
620.24	104.17.17	08.01	74	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/43
620.24	104.17.21	09.01	76	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/43
620.24	104.17.22	10.01	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/43
620.24	104.17.25	11.01	75	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/43
620.24	104.17.90	12.01	73	Other		Full duty	A6/1C/43

	Reference
<p>SECTION D</p> <p>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES</p>	
<p>Section Notes:</p>	
<p>1. Item 621.02 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.</p>	A6/18
<p>2. Items 621.03 and 621.04 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).</p>	A6/19
<p>3. For the purposes of items 621.11, 621.12, 621.13, 621.14 and 621.15 –</p> <p>(a) the strength of spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume;</p> <p>(b) no spirits removed to a special customs and excise manufacturing warehouse (SVM) for fortification purposes may be kept unused in such warehouse for a period longer than 90 days without the permission, in writing, of the Controller;</p> <p>(c) a manufacturer shall give the Controller notice of any intended fortification of fermented beverages and, except with the permission of the Controller, no fortification shall take place without the supervision of an officer;</p> <p>(d) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner;</p> <p>(e) in respect of wine spirits entered for use in the preservation of unfortified wine, in terms of the provisions of rebate item 621.12 the provisions of Note 5 to Section C of this Schedule shall <i>mutatis mutandis</i> apply; and</p> <p>(f) in respect of spirits entered for use in the preservation of other unfortified fermented beverages, in terms of the provisions of rebate item 621.14 the provisions of Note 5 to Section C of this Schedule shall <i>mutatis mutandis</i> apply.</p>	A6/19
<p>4. For the purposes of item 621.08 –</p> <p>(a) the premises of manufacturers and suppliers of ethyl alcohol for industrial use or for the manufacture of other non-liquor products shall be licensed as a customs and excise warehouse as provided for in section 19;</p> <p>(b) recipients and users of ethyl alcohol for industrial use or for the manufacture of other non-liquor products must register (including their premises), except in the case of fully denatured spirits as defined in paragraph (c) to this Note;</p> <p>(c) the definition of fully denatured spirits is: ethyl alcohol rendered unfit for human consumption as liquor by the addition of a denaturant. Such denaturant must -</p> <p>(i) form an azeotrope bond with the ethyl alcohol; or</p> <p>(ii) have a boiling point not deviating more than 5°C from that of the ethyl alcohol contained in the mixture; and</p> <p>(iii) cannot be separated from the ethyl alcohol by simple distillation or any other simple process;</p> <p>(d) the disposal and use of the ethyl alcohol by licensees and registrants under the provisions of this item is subject to the approval by the Commissioner.</p>	A6/18
<p>5. For the purposes of item 621.12, the licensee shall keep -</p> <p>(a) stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of spirits manufactured by him or her and removed from stock; and</p> <p>(b) numbered invoices and delivery notes, in respect of all disposals of spirits.</p>	A6/18
<p>6. For the purposes of item 621.12</p> <p>(a) the rebate user shall keep record of each manufacturing or other operation or process on a form DA 133 and such record shall be made available to the Controller on demand;</p> <p>(b) the manufacturer or supplier shall remove undenatured and partially denatured spirits to a registrant or user on the prescribed form DA 33A;</p> <p>(c) the manufacturing formula used by the registrant shall be made available to the Controller on demand, including the ratio of spirits in relation to the end product.</p>	A6/18

7. Examples of partial (P) or full (F) denaturants:

Reference

A6/18

P: Formula No.	Denaturants	Possible Application
P1	Ethyl alcohol of any strength containing only Bitrex (denatonium benzoate) of any strength, but typically 10 ppm	Cosmetic/Topical medicament preparations Topical veterinary medicament preparations Manufacture of anti-static agents Research, hospitals, scientific and educational institutes, cleaning, sterilizing Explosives
P2	Ethyl Acetate content less than 2%	Industrial application, printing process and printing ink manufacture, plastics Pharmaceutical (extraction solvent) In derivative manufacture (Ethyl acetate)
P3	Methanol at any concentration	Thinner blend manufacture Pharmaceutical (Tablet coating)
P4	Di-ethyl Phthalate not exceeding 0.5%	Cosmetics
P5	Tert-Butanol not exceeding 1.0%	Cosmetics
P6	Mono-propylene glycol not exceeding 0.1%	Anti-freeze preparations
P7	All spirits that do not comply with the minimum requirements as specified in Fully Denatured list	
P8	0,5% Methanol + 2,0% Toluene	Industrial application
F: Formula No.	Denaturants	Possible Application
F1	0.5% or more Di-ethyl phthalate	Cosmetics
F2	3% or more Iso-Propyl alcohol	Methylated spirits manufacture Industrial use: dyestuffs, varnishes, lacquers, paints, enamels, pigments composite solvents for thinners for varnishes and similar products, medicated soaps, hand cleaner, explosives, heating gels, pickling agents, fluxes, solders, brazing, welding. Anti-freeze, brake fluid, polishes and creams (car, floor), cleaning preparations, screen wash, blackboard revivers, plastics, printing processes and ink preparations, organic surface agents, degreasers In the manufacture of ether or similar substance where the ethanol undergoes a chemical change (ethyl acetate, ethyl acrylate) Medicaments, antiseptics, anti-stick agents for coating cooking utensils Dye fixative Synthetic acetic acid manufacture In the manufacture of foundry spirits Anti-static agent Extraction of residuals from wool Research, burning, preserving, cleaning or sterilizing scientific and or educational institutions for experimental purposes. Adhesives, etch primers, stains

			Reference
F: Formula No.	Denaturants	Possible Application	
F3	0.01% Tertiary Butyl Alcohol + 10 ppm Bitrex	Cosmetics	
F4	9g Brucine Sulphate per 100 litres spirit	Industrial application Cosmetics	
F5	0.12% Tertiary Butyl Alcohol + 10g per 100 litres spirit Bucine Sulphate	Cosmetics	
F6	2% Ethyl Acetate	Printing process, ink, manufacture Pharmaceutical (extraction solvent)	
F7	0.2% Acetaldehyde	Pharmaceutical products In the manufacture of ether or similar substance where the ethanol undergoes a chemical change (ethyl acetate, ethyl acrylate) In manufacture of synthetic acetic acid	
F8	3.5% or more n-Butanol	Paint, printing, burners, cleaning Cosmetics	
F9	3.5% n-Butanol + 1.5% Benzine	Methylated spirits Paint, printing, burners, cleaning	
F10	140g Ethyl or more Ethyl Acrylate per 100 litres spirit	In the manufacture of ether or similar substances where the ethanol undergoes a chemical change (ethyl acrylate) Paint	
F11	Methylated spirits (coloured and non-coloured) to comply with specific formula: 3.5% n-Butanol: 1.5% Benzine + 2g Bitrex + 0.15g Methyl violet or Chrystal/100 liters, non-coloured same formula excluding Methyl violet or Chrystal violet	Methylated spirits	
F12	Feints as a by-product of the rectification of agricultural alcohol: 1% minimum fusel oil	Heating fuels/gels General industrial application	

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8. For the purposes of item 621.16, these Notes and section 75(11A), unless the context otherwise indicates –
- “refund” as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;
 - “set-off” means a set-off of duty as contemplated in section 77 which is refundable in terms of this item;
 - the refund provided for in rebate item 621.16 is subject to the provisions of section 75(11A);
 - the export of such spirituous beverages shall be subject to such conditions and procedures as may be prescribed by the Commissioner by rule;
 - where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained, set off the excise duty paid or payable on the goods so exported against the excise duty payable as declared in the excise account for the accounting month during which such proof is obtained or any subsequent month during a period of two years after the date of the export bill of entry was processed in respect of such export;
 - for the purposes of section 75(11A), the licensee of any such warehouse must produce proof of the duty paid or payable on the goods so exported and if the licensee is unable to produce such proof the duty on any quantity of the goods so exported must be calculated at the lowest rate of duty levied in terms of this Act on such goods during a period of twelve months prior to the date on which the export bill was processed at the office of the Controller.

<p>9. For the purpose of item 621.21, the following:</p> <p>(a)</p> <p>(i) VMP and VMS warehouses are defined in Rule 19A3.01(a)(ii).</p> <p>(ii) Spiritous beverages that are off-specification or have become contaminated or have undergone post-manufacturing deterioration may be returned for reprocessing or destruction in a VMP where the excise duty is not less than R25 000 on any single occurrence only if such goods are found to be off-specification, contaminated or to have undergone post-manufacturing deterioration, and are returned to the VMP within a period of 12 months after removal from the VMS.</p> <p>(iii) The provisions of this item shall apply in respect of spirituous beverages –</p> <p>(aa) under the control of the manufacturer;</p> <p>(bb) returned as produced from the same batch(es); and</p> <p>(cc) returned in the originally sealed containers for wholesale or similar packaging.</p> <p>(b)</p> <p>(i) If the Commissioner approves the application, any spirituous beverages returned in terms of this item shall be -</p> <p>(aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and</p> <p>(bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or</p> <p>(cc) destroyed under supervision of an officer.</p> <p>(ii) The licensee of a VMP to which such products are returned for destruction must keep a record which includes at least the following -</p> <p>(aa) a detailed description of the goods received including the applicable tariff item;</p> <p>(bb) the quantity received;</p> <p>(cc) the date of receipt;</p> <p>(dd) the delivery note under cover of which such products were returned;</p> <p>(ee) proper record of the excise inspection processes; and</p> <p>(ff) proper record of the excise permission to destroy or reprocess.</p> <p>(c) For the purposes of section 75 (11A), the licensee of the VMS making such application must produce proof that duty was in fact paid as well as the rate at which the excise duty was paid on such products presented for destruction or reprocessing 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 the 12 month period contemplated in Note 9(a)(i) above.</p> <p>(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.</p>	<p>Reference</p> <p>A1/1D/04</p>
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Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
621.02	104.23			Spirits, liqueurs and other spirituous beverages:		A6/19
	104.23.01	01.01	78	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....	Full duty	A6/1D/07
	104.23.02	02.01	74	Other	Full duty	A6/1D/07
	104.23.05	03.01	74	Whiskies, in containers holding 2 li or less	Full duty	A6/1D/07
	104.23.09	04.01	76	Rum and other spirits obtained by distilling fermented sugarcane products, in containers holding 2 li or less	Full duty	A6/1D/07
	104.23.13	05.01	78	Gin and Geneva, in containers holding 2 li or less.....	Full duty	A6/1D/07
	104.23.17	06.01	78	Vodka, in containers holding 2 li or less.....	Full duty	A6/1D/07
	104.23.21	07.01	71	Liqueurs and cordials, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	A6/1D/07
	104.23.22	08.01	78	Liqueurs and cordials, in containers holding 2 li or less, other ..	Full duty	A6/1D/07
	104.23.25	09.01	78	Other, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	A6/1D/07
621.03	104.23.26	10.01	72	Other, in containers holding 2 li or less, other.....	Full duty	A6/1D/07
	104.21			Spirits exported		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			Spirituous beverages exported:		A6/16
	104.23.01	01.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....	Full duty	A6/1D/07
	104.23.02	02.01	76	Other	Full duty	A6/1D/07
	104.23.03	03.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....	Full duty	A6/1D/07
	104.23.04	04.01	79	Other	Full duty	A6/1D/07
	104.23.05	05.01	75	In containers holding 2 li or less:.....	Full duty	A6/1D/07
104.23.07	06.01	73	Other	Full duty	A6/1D/07	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.03	104.23.09	07.01	71	In containers holding 2 li or less:.....	Full duty		A6/1D/07
	104.23.11	08.01	71	Other	Full duty		A6/1D/07
	104.23.13	09.01	78	In containers holding 2 li or less:.....	Full duty		A6/1D/07
	104.23.15	10.01	74	Other	Full duty		A6/1D/07
	104.23.17	11.01	72	In containers holding 2 li or less:.....	Full duty		A6/1D/07
	104.23.19	12.01	70	Other	Full duty		A6/1D/07
	104.23.21	13.01	79	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/1D/07
	104.23.22	14.01	75	Other	Full duty		A6/1D/07
	104.23.23	15.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/1D/07
	104.23.24	16.01	78	Other	Full duty		A6/1D/07
	104.23.25	17.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/1D/07
	104.23.26	18.01	70	Other	Full duty		A6/1D/07
	104.23.27	19.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/1D/07
	104.23.28	20.01	71	Other	Full duty		A6/1D/07
621.05	104.21			Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner:			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
621.08	104.21			Spirits for industrial use or for use in the manufacture of other non-liquor products:			A6/19
	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
621.09				Spirits entered for use as fuel in internal combustion piston engines			A6/1D/01
	104.21.03	01.01	79	Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured.....	Full duty		A6/1D/01
621.10				Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages			A6/1D/01
	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
621.11				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			A6/1D/03
	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.23.04	03.01	79	Other	Full duty		A6/1D/07
	104.23.11	04.01	76	Other spirits obtained by distilling fermented sugar-cane products	Full duty		A6/1D/07
	104.23.28	05.01	71	Other	Full duty		A6/1D/07
621.12				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):			A6/1D/01
	104.23.04	02.01	76	Other	Full duty		A6/1D/07
621.13				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):			A6/1D/01
	104.21.01	01.01	73	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher,obtained by distilling grape wine or grape marc.....	Full duty		A6/1D/05
	104.23.03	02.01	76	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....	Full duty		A6/1D/07
	104.23.04	03.01	72	Other	Full duty		A6/1D/07

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.14				Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16			A6/1D/01
	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
	104.23.04	02.01	71	Other	Full duty		A6/1D/07
	104.23.11	03.01	77	Other spirits obtained by distilling fermented sugarcane products.....	Full duty		A6/19
	104.23.28	04.01	72	Other	Full duty		A6/19
621.15				Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified			A6/19
	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.23.04	02.01	71	Other	Full duty		A6/1D/07
	104.23.11	03.01	79	Other spirits obtained by distilling fermented sugarcane products.....	Full duty		A6/19
	104.23.28	04.01	74	Other	Full duty		A6/19
621.16				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			A6/19
	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		As provided in Note 8 to this Section	A6/19
	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, of any strength.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.01	03.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.02	04.01	79	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.03	05.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.04	06.01	71	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.05	07.01	78	In containers holding 2li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.07	08.01	76	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.09	09.01	74	In containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.11	10.01	70	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.13	11.01	79	In containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.15	12.01	77	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.17	13.01	75	In containers holding 2li or less.....		As provided in Note 8 to this Section	A6/1D/07

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.16	104.23.19	14.01	73	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.21	15.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section	A6/1D/07
	104.23.22	16.01	78	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.23	17.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty	A6/1D/07
	104.23.24	18.01	70	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.25	19.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section	A6/1D/07
	104.23.26	20.01	71	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.27	21.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section	A6/1D/07
	104.23.28	22.01	74	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	621.17	104.23			Fermented ethyl alcohol being the final product of fermentation of fruit, with an alcoholic strength by volume of less than 15 per cent by vol., for the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27		
621.18	104.23.28	01.01	74	Other	Full duty		A6/1D/02
	104.21			Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23 and 104.23.27			A6/1D/02
621.19		01.01	72	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty		A6/1D/02
	104.23			Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27			A6/1C/02
621.21	104.23.04	01.01	74	Other	Full duty		A6/1D/07
	104.23.11	02.01	71	Other	Full duty		A6/1D/02
621.21	104.23			Spirituous beverages, after removal from a secondary customs and excise manufacturing warehouse (VMS) after entry for home consumption and payment of duty, are found to be off- specification or have become contaminated or have undergone post manufacture deterioration and are returned to a primary customs and excise manufacturing warehouse (VMP) for reprocessing or destruction, subject to the provisions of Note 9 to this Section:			
	104.23.01	01.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....		Full duty	A6/1D/07
	104.23.02	02.01	79	Other		Full duty	A6/1D/07
	104.23.03	03.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....		Full duty	A6/1D/07
	104.23.04	04.01	71	Other		Full duty	A6/1D/07
	104.23.05	05.01	78	In containers holding 2 li or less.....		Full duty	A6/1D/07
	104.23.07	06.01	76	Other		Full duty	A6/1D/07
	104.23.09	07.01	74	In containers holding 2 li or less.....		Full duty	A6/1D/07
	104.23.11	08.01	72	Other		Full duty	A6/1D/07

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.21	104.23.13	09.01	70	In containers holding 2 li or less.....		Full duty	A6/1D/07
	104.23.15	10.01	77	Other		Full duty	A6/1D/07
	104.23.17	11.01	75	In containers holding 2 li or less.....		Full duty	A6/1D/07
	104.23.19	12.01	73	Other		Full duty	A6/1D/07
	104.23.21	13.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty	A6/1D/07
	104.23.22	14.01	78	Other		Full duty	A6/1D/07
	104.23.23	15.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty	A6/1D/07
	104.23.24	16.01	70	Other		Full duty	A6/1D/07
	104.23.25	17.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty	A6/1D/07
	104.23.26	18.01	73	Other		Full duty	A6/1D/07
	104.23.27	19.01	76	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty	A6/1D/07
	104.23.28	20.01	74	Other		Full duty	A6/1D/07

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
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