

# Jacobsens

## Harmonized Customs Tariff

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Supplement 1095  
16 October 2017

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Dear Subscriber

We have pleasure in forwarding to you Supplement 1095.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising from amendments which were published in:

- **Government Gazette 41149** dated 29 September 2017; and
- **Government Gazette 41165** dated 6 October 2017.

**See below for more information:**

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

The rate of customs duty on wheat and wheaten flour, classifiable in HS subheadings 1001.91, 1001.99, 1101.00.10 and 1101.00.90 is increased from 37.93c/kg and 56.90c/kg to 75.24c/kg and 112.85c/kg respectively, in terms of the existing variable tariff formula as recommended in Minute 10/2017.

- *Government Gazette 41149*, R. 1059, 29.09.2017 A1/1/1585

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

The General and MERCOSUR rate of customs duty on thermal transfer printing ribbons in cartons, classifiable in tariff subheading 9612.10.10, is reduced from 15% to free as recommended in ITAC Report No. 556. Two 8-digit subheadings have been created to give effect to ITAC's recommendation.

- *Government Gazette 41165*, R. 1082, 06.10.2017 A1/1/1586

3. In terms of Section 56 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 2 to the said Act is amended, **with retrospective effect from 27 July 2017**, to the extent indicated below:

Antidumping duty provisions 213.03/7005.29.05/02.08; 213.03/7005.29.05/05.08; 213.03/7005.29.05/07.08 and 213.03/7005.29.05/10.08 on solar glass originated in or imported from Indonesia are abolished to give effect to the recommendations of the Administration Commission of South Africa (ITAC) as recommended in Report No. 557.

- *Government Gazette 41165*, R. 1083, 06.10.2017 A2/1/382

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

Amendment to Part 1B of Schedule No. 6 (by the deletion of item 619.07/104.10.20/01.01 and by the insertion of a new provision (item 619.09/104.10.20/01.01) to provide for a rebate on the excise duties of beer, wine and other fermented beverages used in the manufacture of low alcohol and non-alcoholic beverages by a process of extracting ethanol as well as the movement of the extracted ethanol by-product.

- *Government Gazette 41165*, R. 1084, 06.10.2017 A6/1B/02

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

Amendment to Part 1C of Schedule No. 6 to provide for a rebate on the excise duties of beer, wine and other fermented beverages used in the manufacture of low alcohol and non-alcoholic beverages by a process of extracting ethanol as well as the movement of the extracted ethanol by-product.

- *Government Gazette 41165*, R. 1085, 06.10.2017 A6/1C/46

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

Amendment to Part 1D of Schedule No. 6 to provide for a rebate on the excise duties of beer, wine and other fermented beverages used in the manufacture of low alcohol and non-alcoholic beverages by a process of extracting ethanol as well as the movement of the extracted ethanol by-product.

- *Government Gazette 41165*, R. 1085, 06.10.2017 A6/1D/08

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.
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INSTRUCTION SHEET

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

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Supplement 1095

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16 October 2017

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447/448	(16925)	729/730	(16934)	842.01/842.02	(15048)
449/450	(16351)	731/732	(15982)	842.03/842.04	(15049)
451/452	(16926)	733/734	(17139)	843/844	(15922)
453/454	(16927)	735/750	not issued	844.01/844.02	(15923)
455/456	(16928)	751/752	(15007)	845/846	(15131)
457/458	(16355)	753/754	(14631)	846.01/846.02	(16938)
459/460	(16356)	755/756	(17140)	846.03/846.04	(15943)
461/462	(16357)	757/758	(15799)	846.04A/846.04B	(15170)
<b>463/464</b>	<b>(17162)</b>	759/762	not issued	846.05/846.06	(15944)
465/466	(16948)	763/764	(15188)	846.07/846.08	(15616)
467/468	(17111)	764.01/764.02	(15614)	846.09/846.10	(15057)
469/672	not issued	765/766	(17141)	846.11/846.12	(11912)
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673/674	(16970)	768.01/768.02	(12801)	848.01/848.02	(14977)
675/676	(16971)	769/770	(13841)	<b>SCHEDULE 4: Part 3</b>	
677/678	(16972)	771/772	(16008)	849/850	(15190)
679/680	(14791)	773/774	not issued	850.01/850.02	(17146)
681/686	not issued	775/776	(15628)	<b>SCHEDULE 4: Part 4</b>	
<b>SCHEDULE 1: Part 2: Section B</b>				850.03/850.04	(17147)
687/688	(16031)			<b>SCHEDULE 4: Part 5</b>	
689/690	(16931)			850.05/850.06	(16957)

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2017.09.29	2017.09.30	2017.10.01	2017.10.02	2017.10.03	2017.10.04	2017.10.05	2017.10.06
AUSTRALIA	DOLLAR	0000.092669	0000.092669	0000.092669	0000.092369	0000.092513	0000.091850	0000.092250	0000.092551
BOTSWANA	PULA	0000.732755	0000.732755	0000.732755	0000.729659	0000.728669	0000.730378	0000.731712	0000.730316
BRAZIL	REAL	0000.233174	0000.233174	0000.233174	0000.230614	0000.229537	0000.228911	0000.228308	0000.228586
CANADA	DOLLAR	0000.090680	0000.090680	0000.090680	0000.090588	0000.090748	0000.090378	0000.090463	0000.090729
CHINA	YUAN	0000.488844	0000.488844	0000.488844	0000.484969	0000.484096	0000.484665	0000.484576	0000.482228
DENMARK	KRONER	0000.460402	0000.460402	0000.460402	0000.458296	0000.460078	0000.458133	0000.458662	0000.458440
EUROPEAN COMMUNITY	EURO	0000.062093	0000.062093	0000.062093	0000.061795	0000.062033	0000.061773	0000.061848	0000.061816
HONG KONG	DOLLAR	0000.568649	0000.568649	0000.568649	0000.565744	0000.564673	0000.565182	0000.565062	0000.562225
INDIA	RUPEE	0004.788677	0004.788677	0004.788677	0004.760177	0004.768342	0004.757197	0004.735564	0004.729468
JAPAN	YEN	0008.202178	0008.202178	0008.202178	0008.172867	0008.180245	0008.152052	0008.162195	0008.133952
MALAWI	KWACHA	0052.464933	0052.464933	0052.464933	0052.125624	0052.097370	0052.091506	0052.124382	0051.828887
NEW ZEALAND	DOLLAR	0000.100361	0000.100361	0000.100361	0000.100059	0000.100317	0000.100159	0000.100575	0000.100775
NORWAY	KRONE	0000.577340	0000.577340	0000.577340	0000.576884	0000.578121	0000.575010	0000.574678	0000.575446
RUSSIAN	ROUBLE	0004.251208	0004.251208	0004.251208	0004.216407	0004.215364	0004.205186	0004.186459	0004.185437
SWEDEN	KRONA	0000.591866	0000.591866	0000.591866	0000.592088	0000.592443	0000.588205	0000.586985	0000.586699
SWITZERLAND	FRANC	0000.070665	0000.070665	0000.070665	0000.070199	0000.070577	0000.070270	0000.070528	0000.070430
UNITED KINGDOM	POUND ST.	0000.054555	0000.054555	0000.054555	0000.054465	0000.054825	0000.054814	0000.054949	0000.055291
U.S.A.	DOLLAR	0000.073273	0000.073273	0000.073273	0000.072888	0000.072759	0000.072843	0000.072830	0000.072476
ZIMBABWE	DOLLAR	0027.917614	0027.917614	0027.917614	0027.771647	0027.721648	0027.754260	0027.749154	0027.614685

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## RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2017.10.07	2017.10.08	2017.10.09	2017.10.10	2017.10.11	2017.10.12
AUSTRALIA	DOLLAR	0000.092551	0000.092551	0000.092213	0000.091749	0000.092412	0000.093048
BOTSWANA	PULA	0000.730316	0000.730316	0000.733634	0000.727358	0000.730556	0000.734432
BRAZIL	REAL	0000.228586	0000.228586	0000.227931	0000.229678	0000.230592	0000.232757
CANADA	DOLLAR	0000.090729	0000.090729	0000.090077	0000.089741	0000.090294	0000.090843
CHINA	YUAN	0000.482228	0000.482228	0000.479387	0000.474333	0000.477039	0000.483299
DENMARK	KRONER	0000.458440	0000.458440	0000.455642	0000.453029	0000.454348	0000.457522
EUROPEAN COMMUNITY	EURO	0000.061816	0000.061816	0000.061431	0000.061100	0000.061262	0000.061682
HONG KONG	DOLLAR	0000.562225	0000.562225	0000.560087	0000.558634	0000.562365	0000.569275
INDIA	RUPEE	0004.729468	0004.729468	0004.718496	0004.704037	0004.731367	0004.777570
JAPAN	YEN	0008.133952	0008.133952	0008.082619	0008.064045	0008.103301	0008.192734
MALAWI	KWACHA	0051.828887	0051.828887	0051.691785	0051.515260	0051.934122	0052.541086
NEW ZEALAND	DOLLAR	0000.100775	0000.100775	0000.100813	0000.100613	0000.101158	0000.101887
NORWAY	KRONE	0000.575446	0000.575446	0000.572359	0000.568900	0000.570938	0000.575005
RUSSIAN	ROUBLE	0004.185437	0004.185437	0004.215245	0004.180291	0004.198681	0004.231478
SWEDEN	KRONA	0000.586699	0000.586699	0000.583167	0000.580787	0000.581613	0000.586347
SWITZERLAND	FRANC	0000.070430	0000.070430	0000.070113	0000.069948	0000.070203	0000.070776
UNITED KINGDOM	POUND ST.	0000.055291	0000.055291	0000.055045	0000.054636	0000.054883	0000.055281
U.S.A.	DOLLAR	0000.072476	0000.072476	0000.072225	0000.072038	0000.072532	0000.073397
ZIMBABWE	DOLLAR	0027.614685	0027.614685	0027.518991	0027.447270	0027.635305	0027.965188

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Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
0904.21.30	9	--- Fruits of the genus Pimenta.....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
<b>0904.22</b>		<b>-- Crushed or ground:</b>							
0904.22.10	0	--- Fruits of the genus Capsicum.....	kg	25%	free	25%	free	25%	
0904.22.30	5	--- Fruits of the genus Pimenta.....	kg	free	free	free	free	free	
<b>09.05</b>		<b>VANILLA:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture)							
0905.10	8	- Neither crushed nor ground .....	kg	free	free	free	free	free	
0905.20	4	- Crushed or ground .....	kg	free	free	free	free	free	
<b>09.06</b>		<b>CINNAMON AND CINNAMON-TREE FLOWERS:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture)							
<b>0906.1</b>		<b>- Neither crushed nor ground:</b>							
0906.11	7	-- Cinnamon ( <i>Cinnamomum zeylanicum blume</i> ).....	kg	free	free	free	free	free	
0906.19	0	-- Other.....	kg	free	free	free	free	free	
0906.20	8	- Crushed or ground .....	kg	free	free	free	free	free	
<b>09.07</b>		<b>CLOVES (WHOLE FRUIT, CLOVES AND STEMS):</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture)							
0907.10	7	- Neither crushed nor ground .....	kg	free	free	free	free	free	
0907.20	1	- Crushed or ground .....	kg	free	free	free	free	free	
<b>09.08</b>		<b>NUTMEG, MACE AND CARDAMOMS:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index							
<b>0908.1</b>		<b>- Nutmeg:</b>							
0908.11	7	-- Neither crushed nor ground.....	kg	free	free	free	free	free	
0908.12	3	-- Crushed or ground.....	kg	free	free	free	free	free	
<b>0908.2</b>		<b>- Mace:</b>							
0908.21	1	-- Neither crushed nor ground.....	kg	free	free	free	free	free	
0908.22	8	-- Crushed or ground.....	kg	free	free	free	free	free	
<b>0908.3</b>		<b>- Cardamoms:</b>							
0908.31	6	-- Neither crushed nor ground.....	kg	free	free	free	free	free	
0908.32	2	-- Crushed or ground.....	kg	free	free	free	free	free	
<b>09.09</b>		<b>SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, OR CARAWAY; JUNIPER BERRIES:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index							
<b>0909.2</b>		<b>- Seeds of coriander:</b>							
0909.21	5	-- Neither crushed nor ground.....	kg	free	free	free	free	free	
0909.22	1	-- Crushed or ground.....	kg	free	free	free	free	free	
<b>0909.3</b>		<b>- Seeds of cumin:</b>							
0909.31	4	-- Neither crushed nor ground.....	kg	free	free	free	free	free	
0909.32	6	-- Crushed or ground.....	kg	free	free	free	free	free	
<b>0909.6</b>		<b>- Seeds of anise, badian, caraway or fennel; juniper berries:</b>							
0909.61	3	-- Neither crushed nor ground.....	kg	free	free	free	free	free	
0909.62	2	-- Crushed or ground.....	kg	free	free	free	free	free	
<b>09.10</b>		<b>GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES:</b> • Refer to Permit from Directorate: APIS (Dept. Agriculture) • Refer to Prohibited Goods Index							
<b>0910.1</b>		<b>- Ginger:</b>							
0910.11	0	-- Neither crushed or ground.....	kg	15%	free	15%	free	15%	
0910.12	7	-- Crushed or ground.....	kg	20%	free	20%	free	20%	
0910.20	9	- Saffron.....	kg	free	free	free	free	free	
0910.30	3	- Turmeric (curcuma) .....	kg	free	free	free	free	free	
<b>0910.9</b>		<b>- Other spices:</b>							
0910.91	7	-- Mixtures referred to in Note 1(b) to this chapter.....	kg	free	free	free	free	free	
0910.99	8	-- Other.....	kg	free	free	free	free	free	

**CHAPTER 10  
CEREALS**

**Chapter Notes:**

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.  
(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

**Sub Heading Note:**

1. The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>10.01</b>		<b>WHEAT AND MESLIN:</b> <i>Refer to Prohibited Goods Index</i>							A1/1/1549 w.e.f. 1/4/16
<b>1001.1</b>		<b>- Durum wheat:</b>							
1001.11	3	-- Seed.....	kg	free	free	free	free	free	
1001.19	4	-- Other.....	kg	free	free	free	free	free	
<b>1001.9</b>		<b>- Other:</b>							
1001.91	3	-- Seed.....	kg	75,24c/kg	75,24c/kg	75,24c/kg	free	75,24c/kg	A1/1/1585
1001.99	0	-- Other.....	kg	75,24c/kg	75,24c/kg	75,24c/kg	free	75,24c/kg	A1/1/1585
<b>10.02</b>		<b>RYE:</b> <i>Refer to Prohibited Goods Index</i>							
1002.10	0	- Seed.....	kg	free	free	free	free	free	
1002.90	7	- Other.....	kg	free	free	free	free	free	
<b>10.03</b>		<b>BARLEY:</b> <i>Refer to Prohibited Goods Index</i>							
1003.10	4	- Seed.....	kg	free	free	free	free	free	
1003.90	0	- Other.....	kg	free	free	free	free	free	
<b>10.04</b>		<b>OATS:</b> <i>Refer to Prohibited Goods Index</i>							
1004.10	8	- Seed.....	kg	free	free	free	free	free	
1004.90	4	- Other.....	kg	free	free	free	free	free	
<b>10.05</b>		<b>MAIZE (CORN):</b> <i>Refer to Prohibited Goods Index</i>							
1005.10	1	- Seed.....	kg	free	free	free	free	free	
<b>1005.90</b>		<b>- Other:</b>							
1005.90.10	5	-- Dried kernels or grains fit for human consumption, not further prepared or processed and not packaged as seeds (excluding pop corn ( <i>Zea mays everta</i> )) ...	kg	free	free	free	free	free	
1005.90.90	3	-- Other.....	kg	free	free	free	free	free	
<b>10.06</b>		<b>RICE:</b> <i>Refer to Prohibited Goods Index</i>							
1006.10	5	- Rice in the husk (paddy or rough).....	kg	free	free	free	free	free	
1006.20	4	- Husked (brown) rice.....	kg	free	free	free	free	free	
1006.30	4	- Semi-milled or wholly milled rice, whether or not polished or glazed.....	kg	free	free	free	free	free	
1006.40	9	- Broken rice.....	kg	free	free	free	free	free	
<b>10.07</b>		<b>GRAIN SORGHUM:</b> <i>Refer to Prohibited Goods Index</i>							
1007.10	9	- Seed.....	kg	3%	free	3%	free	3%	
1007.90	5	- Other.....	kg	3%	free	3%	free	3%	

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
<b>10.08</b>		<b>BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS:</b> • <i>Refer to Prohibited Goods Index</i>							A1/1/1549 w.e.f. 1/4/16
1008.10	2	- Buckwheat .....	kg	free	free	free	free	free	
<b>1008.2</b>		<b>- Millet:</b>							
1008.21	3	- - Seed .....	kg	free	free	free	free	free	
1008.29	4	- - Other .....	kg	free	free	free	free	free	
1008.30	1	- Canary seeds .....	kg	free	free	free	free	free	
1008.40	6	- Fonio (Digitaria spp.) .....	kg	5%	free	5%	free	5%	
1008.50	0	- Quinoa (Chenopodium quinoa) .....	kg	5%	free	5%	free	5%	
1008.60	5	- Triticale.....	kg	5%	free	5%	free	5%	
1008.90	9	- Other cereals .....	kg	5%	free	5%	free	free	

Reference

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Chapter Notes:

1. This Chapter does not cover the following:
  - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
  - (b) Prepared flours, groats, meals or starches of heading 19.01;
  - (c) Corn flakes or other products of heading 19.04;
  - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
  - (e) Pharmaceutical products (Chapter 30); or
  - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by mass on the dry product:
  - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
  - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading 11.04.
 (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by mass, than that shown against the cereal concerned. Otherwise they fall in heading 11.03 or 11.04.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometers (microns)	500 micrometers (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2,5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and grain Sorghum	45%	2%	-	90%
Rice	45%	1,6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:
  - (a) in the case of maize (corn) products, at least 95 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 2 mm;
  - (b) in the case of other cereal products, at least 95 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 1,25 mm.

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty						
				General	EU	EFTA	SADC	MERCOSUR		
<b>11.01</b>		<b>WHEAT OR MESLIN FLOUR:</b>								
		• Refer to Prohibited Goods Index								
1101.00.10	1	- Brown wheaten meal produced by the milling of whole grains (the bran, germ and endosperm) (excluding separated wheat bran, separated wheat germ or separated wheat semolina or endosperm) .....	kg	112,85c/kg	112,85c/kg	112,85c/kg	free	112,85c/kg	A1/1/1585	A1/1/1549 w.e.f. 1/4/16
1101.00.90	5	- Other .....	kg	112,85c/kg	112,85c/kg	112,85c/kg	free	112,85c/kg	A1/1/1585	
<b>11.02</b>		<b>CEREAL FLOURS (EXCLUDING THAT OF WHEAT OR MESLIN):</b>								
		• Refer to Prohibited Goods Index								
1102.20	7	- Maize (corn) flour.....	kg	free	free	free	free	free		
<b>1102.90</b>		<b>- Other:</b>								
1102.90.15	7	-- Oats flour.....	kg	2,75c/kg	free	2,75c/kg	free	2,75c/kg		
1102.90.30	0	-- Sorghum flour.....	kg	3%	free	3%	free	3%		
1102.90.40	8	-- Rice flour.....	kg	20%	free	20%	free	20%		
1102.90.50	5	-- Rye flour .....	kg	1,1c/kg	free	1,1c/kg	free	1,1c/kg		
1102.90.90	4	-- Other .....	kg	0,65c/kg	free	0,65c/kg	free	free		

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
9609.20	7	- Pencil leads, black or coloured .....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
9609.90	9	- Other .....	kg	20%	free	free	free	18%	
<b>9610.00</b>		<b>SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED:</b>							
9610.00.10	5	- With a dry-erasable surface designed for use with non-permanent felt or fibre tipped markers .....	kg	free	free	free	free	free	
9610.00.90	3	- Other .....	kg	free	free	free	free	free	
<b>9611.00</b>	<b>1</b>	<b>DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS .....</b>	kg	free	free	free	free	free	
<b>96.12</b>		<b>TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES:</b>							
<b>9612.10</b>		<b>- Ribbons:</b>							A1/1/1586
9612.10.10	7	-- Thermal transfer printing ribbons in cartridges .....	u	free	free	free	free	free	A1/1/1586
9612.10.90	5	-- Other .....	u	15%	free	free	free	15%	A1/1/1586
9612.20	4	- Ink-pads .....	u	15%	free	free	free	15%	
<b>96.13</b>		<b>CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF (EXCLUDING FLINTS AND WICKS):</b>							
		<i>• Refer to Prohibited Goods Index</i>							
9613.10	3	- Pocket lighters, gas fuelled, non-refillable ....	u	free	free	free	free	free	
9613.20	8	- Pocket lighters, gas fuelled, refillable .....	u	free	free	free	free	free	
9613.80	5	- Other lighters .....	u	free	free	free	free	free	
9613.90	5	- Parts .....	kg	free	free	free	free	free	
<b>9614.00</b>	<b>2</b>	<b>SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF .....</b>	kg	free	free	free	free	free	
<b>96.15</b>		<b>COMBS, HAIR-SLIDES AND THE LIKE; HAIR PINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE (EXCLUDING THOSE OF HEADING 85.16), AND PARTS THEREOF:</b>							
<b>9615.1</b>		<b>- Combs, hair-slides and the like:</b>							
9615.11	7	-- Of hard rubber or plastics .....	kg	20%	free	free	free	18%	
9615.19	8	-- Other .....	kg	20%	free	free	free	18%	
9615.90	7	- Other .....	kg	20%	free	free	free	20%	
<b>96.16</b>		<b>SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS:</b>							
		<i>• Refer to Prohibited Goods Index</i>							
9616.10	4	- Scent sprays and similar toilet sprays, and mounts and heads therefore .....	kg	free	free	free	free	free	
9616.20	9	- Powder-puffs and pads for the application of cosmetics or toilet preparations .....	kg	free	free	free	free	free	
<b>9617.00</b>	<b>3</b>	<b>VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (EXCLUDING GLASS INNERS) .....</b>	kg	20%	free	free	free	18%	

Heading / Subheading	CD	Article Description	Statistical Unit	Rates of Duty					Reference
				General	EU	EFTA	SADC	MERCOSUR	
9618.00	7	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING.....	kg	free	free	free	free	free	A1/1/1549 w.e.f. 1/4/16
9619.00		<b>SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL:</b>							
9619.00.05	1	- Of wadding of textile materials .....	kg	15%	free	free	free	15%	
9619.00.10	8	- Of paper pulp, paper, cellulose wadding or webs of cellulose fibres .....	kg	20%	free	free	free	20%	
9619.00.15	9	- Napkins for babies and similar articles of plastics or of other materials of headings 39.01 to 39.14 .....	kg	20%	free	free	free	20%	
9619.00.20	5	- Sanitary towels (pads), tampons and napkin liners for babies and similar articles of plastics or of other materials of heading 39.01 to 39.14 .....	kg	20%	10%	10%	free	20%	
9619.00.25	6	- Napkins for babies and similar articles, of knitted or crocheted textile material .....	kg	45%	27%	20%	free	45%	A1/1/1552
9619.00.30	2	- Napkins for babies, of woven textile material .....	kg	45%	24%	20%	free	45%	A1/1/1552
9619.00.35	3	- Sanitary towels (pads), made up from woven textile materials.....	kg	15%	free	free	free	15%	
9619.00.40	5	- Other (excluding napkins for babies and similar articles), made up from woven, knitted or crocheted textile material .....	kg	20%	free	free	free	20%	
9619.00.90	6	- Other.....	kg	40%	24%	20%	free	40%	A1/1/1552
9620.00	0	<b>Monopods, bipods, tripods and similar articles.....</b>	kg	free	free	free	free	free	

Item	Tariff Heading/ Subheading	Code	C D	Description	Rebate Item	Imported from or Originating in	Rate of Anti-Dumping Duty	Reference
206.02				<b>ORGANIC CHEMICALS</b>				A2/1/375
206.04				<b>PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES:</b>				A2/1/375
	3207.40	01.06	67	Glass frit and other glass, in the form of powder, granules or flakes manufactured or exported by Smalticeram Do Brazil Ltda .....	301.00 – 399.00; 401.00 – 499.00	Brazil	24,65%	A2/1/375
		02.06	61	Glass frit and other glass, in the form of powder, granules or flakes (excluding that manufactured or exported by Smalticeram Do Brazil Ltda) .....	301.00 – 399.00; 401.00 – 499.00	Brazil	50%	A2/1/375
207.00				<b>PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF</b>				A2/1/375
207.01				<b>PLASTICS AND ARTICLES OF PLASTIC</b>				A2/1/375
	3907.61.90	01.08	84	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes) .....	301.00 – 399.00; 401.00 – 499.00	Taiwan, Province of China	75%	A2/1/380
	3907.61.90	02.08	89	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes) .....	301.00 – 399.00; 401.00 – 499.00	India	54,1%	A2/1/380
	3907.61.90	03.08	83	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes) .....	301.00 – 399.00; 401.00 – 499.00	Republic of Korea	19,7%	A2/1/380
	3907.69.90	01.08	80	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes) .....	301.00 – 399.00; 401.00 – 499.00	Taiwan, Province of China	75%	A2/1/380
	3907.69.90	02.08	84	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes) .....	301.00 – 399.00; 401.00 – 499.00	India	54,1%	A2/1/380
	3907.69.90	03.08	89	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes) .....	301.00 – 399.00; 401.00 – 499.00	Republic of Korea	19,7%	A2/1/380
	3920.49	01.06	62	Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6% (excluding PVC strips with a diameter of 2 mm thickness and a width not exceeding 20 mm .....	301.00 – 399.00; 401.00 – 499.00 (excluding 307.04/3920.4/0 1.05; 315.12/3920.4/0 1.05; 460.07/3920.49/ 01.06; 460.07/3920.49/ 02.06)	China	32,7%	A2/1/375
		02.06	67	Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6% .....	301.00 – 399.00; 401.00 – 499.00 (excluding 307.4/3920.4/01. 05; 315.12/3920.4/0 1.05; 460.07/3920.49/ 01.06; 460.07/3920.49/ 02.06)	Taiwan, Province of China	22,6%	A2/1/375
210.00				<b>PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF</b>				A2/1/375
210.02				<b>PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD</b>				A2/1/375
211.00				<b>TEXTILES AND TEXTILE ARTICLES</b>				A2/1/375

Item	Tariff Heading/ Subheading	Code	C D	Description	Rebate Item	Imported from or Originating in	Rate of Anti- Dumping Duty	Reference
213.00				<b>ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE</b>				A2/1/375
213.02				<b>ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER</b>				A2/1/375
	6809.11	05.06	65	Boards, sheets, panels, tiles and similar articles of plaster or of compositions based on plaster, faced or re-inforced with paper or paperboard only, not ornamented.....	301.00 – 399.00; 401.00 – 499.00	Thailand	45,0%	A2/1/375
		06.06	66	Boards, sheets, panels, tiles and similar articles of plaster or of compositions based on plaster, faced or re-inforced with paper or paperboard only, not ornamented.....	301.00 – 399.00; 401.00 – 499.00	Indonesia	34,6%	A2/1/375
213.03				<b>GLASS AND GLASSWARE</b>				A2/1/375
	7004.90.90	01.08	88	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked, of a thickness exceeding 2,5 mm but not exceeding 6 mm (excluding optical glass).....	301.00 – 399.00; 401.00 – 499.00	China	562c/m <sup>2</sup>	A2/1/375
		02.08	82	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked, of a thickness exceeding 2,5 mm but not exceeding 6 mm (excluding optical glass).....	301.00 – 399.00; 401.00 – 499.00	India	587c/m <sup>2</sup>	A2/1/375
	7005.29.17	01.08	81	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding solar glass and optical glass).....	301.00 – 399.00; 401.00 – 499.00	India	720c/m <sup>2</sup>	A2/1/375
		02.08	86	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding solar glass and optical glass).....	301.00 – 399.00; 401.00 – 499.00	Indonesia	45%	A2/1/375
		03.08	80	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 2,5 mm but not exceeding 3 mm (excluding solar glass and optical glass).....	301.00 – 399.00; 401.00 – 499.00	China	802c/m <sup>2</sup>	A2/1/375
	7005.29.23	01.08	82	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass).....	301.00 – 399.00; 401.00 – 499.00	India	886c/m <sup>2</sup>	A2/1/375
		02.08	87	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 3 mm but not exceeding 4 mm (excluding solar glass and optical glass) (excluding that manufactured by PT Muliaglass Industrino and PT Abdi Rakyat Bakti).....	301.00 – 399.00; 401.00 – 499.00	Indonesia	10%	A2/1/375
		03.08	81	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 3 mm but not exceeding 4 mm (excluding solar glass and optical glass).....	301.00 – 399.00; 401.00 – 499.00	China	802c/m <sup>2</sup>	A2/1/375



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. A6/18
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). A6/18
3. For the purpose of item 619.03, the following: A6/18
  - (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.

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	<b>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).....</b>	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	<b>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 .....</b>		Full duty	A6/18
619.04	104.10.20	01.01	74	<b>Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15..</b>	Full duty		A6/18
619.05	104.10.20	01.01	71	<b>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.....</b>	Full duty		A6/18
619.06	104.10.20	01.01	73	<b>Beer made from malt, other, used in the manufacture of spirits, of item 104.20 .....</b>	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, including those produced by a process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37 .....	Full duty		A6/1B/02
619.09	104.10.20	01.01	79	Other beer made from malt used in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages).....	Full duty		A6/1B/02

Reference

**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:**

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 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 - A6/1C/46
  - (a) On completion of each operation or process specified in items 620.13 (01.02), (02.02) the rebate user shall render a return to the Controller in a form approved by the Commissioner.
  - (b) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the premises of the registrant by the addition of acetic acid to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid.
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
	104.15.13	06.01	71	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty	A6/1C/44
	104.15.15	07.01	70	Other .....	Full duty	A6/1C/44
	104.15.17	08.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty	A6/1C/44
	104.15.19	09.01	76	Other .....	Full duty	A6/1C/44
	104.15.21	10.01	72	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty	A6/1C/44
	104.15.23	11.01	70	Other .....	Full duty	A6/1C/44
	104.15.25	12.01	79	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty	A6/1C/44
	104.15.27	13.01	77	Other .....	Full duty	A6/1C/44
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
	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	
	104.16.12	09.01	72	Other	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
620.03	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	05.01	74	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	07.01	77	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	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/42
	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
	104.15.13	06.01	77	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty		A6/1C/44
	104.15.15	07.01	75	Other .....	Full duty		A6/1C/44
	104.15.17	08.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty		A6/1C/44
	104.15.19	09.01	71	Other .....	Full duty		A6/1C/44
	104.15.21	10.01	78	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty		A6/1C/44
	104.15.23	11.01	76	Other .....	Full duty		A6/1C/44
	104.15.25	12.01	74	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. ....	Full duty		A6/1C/44
	104.15.27	13.01	72	Other .....	Full duty		A6/1C/44
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
	104.16.04	03.01	76	<b>Other</b>	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

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
620.11	104.15			<b>Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation:</b>			A6/1C/35 w.e.f. 27/02/2013
	104.15.21	01.01	71	Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty		A6/1C/44
	104.15.23	02.01	74	Other .....	Full duty		A6/1C/44
620.13	104.15			<b>Fortified wine entered for use</b>			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
	104.15.25	01.01	72	In the manufacture of vinegar by a process of acetic fermentation .....	Full duty		A6/1C/44
	104.15.25	01.02	71	In the topping or sweetening of unfortified wine of item 104.15.04 .....	Full duty		A6/1C/44
	104.15.27	02.01	70	In the manufacture of vinegar by a process of acetic fermentation .....	Full duty		A6/1C/44
	104.15.27	02.02	78	In the topping or sweetening of unfortified wine of item 104.15.04 .....	Full duty		A6/1C/44
620.15	104.17			<b>Other fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation</b>			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			<b>Other fermented fruit beverages, fortified (excluding wine) entered for use in the topping or sweetening of other fermented fruit beverages, unfortified (excluding wine)</b>			
	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
620.18	104.15			<b>Unfortified wine use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):</b>			A6/1C/46
	104.15.21	01.01	74	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty		A6/1C/45
	104.15.23	02.01	72	Other .....	Full duty		A6/1C/45
620.19	104.15			<b>Unfortified wine for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in item 104.21.01 or 104.23.04 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:</b>			A6/1C/46
	104.15.21	01.01	76	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. ....	Full duty		A6/1C/44
	104.15.23	02.01	74	Other .....	Full duty		A6/1C/44
620.20	104.17			<b>Other fermented beverages (for example, cider, perry, mead, saké), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):</b>			A6/1C/46

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
620.20	104.17.15	01.01	71	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. ....	Full duty		A6/1C/46
	104.17.16	02.01	78	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.....	Full duty		A6/1C/46
620.21	104.17.22	03.01	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. ....	Full duty		A6/1C/46
	104.17			<b>Other fermented beverages (for example, cider, perry, mead, sake), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:</b>			A6/1C/46
620.24	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		A6/1C/40
	104.16.12	09.01	72	Fortified: Other .....	Full duty		A6/19
	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
	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
	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
	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
	104.17.25	11.01	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/45
	104.17.90	12.01	73	Other .....		Full duty	A6/1C/43

	Reference
<p><b>SECTION D</b></p> <p><b>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES</b></p>	
<p><b>Section Notes:</b></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

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



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

Reference

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.

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<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) Spirituous 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><b>Reference</b></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 sugar-cane 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			<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>Spirituous beverages exported:</b>		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			<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
621.08	104.21			<b>Spirits for industrial use or for use in the manufacture of other non-liquor products:</b>			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				<b>Spirits entered for use as fuel in internal combustion piston engines</b>			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				<b>Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages</b>			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				<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
	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				<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
	104.23.04	02.01	76	Other .....	Full duty		A6/1D/07
621.13				<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
	104.21.01	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				<b>Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16</b>			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				<b>Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified</b>			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				<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>			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			<b>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</b>		
621.18	104.23.28	01.01	74	Other .....	Full duty		A6/1D/02
	104.21			<b>Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23 and 104.23.27</b>			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			<b>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</b>			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			<b>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:</b>			
	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
	621.23	104.21			<b>Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being a by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:</b>		
	104.21.01	01.01	71	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher .....	Full duty		A6/1D/08
621.25	104.21			<b>Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being a by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:</b>			A6/1D/08
	104.21.01	01.01	75	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher .....	Full duty		A6/1D/08
621.27	104.21			<b>Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for export or removal to registered rebate users:</b>			A6/1D/08
	104.21.01	01.01	79	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher .....	Full duty		A6/1D/08
621.29	104.21			<b>Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users:</b>			A6/1D/08
	104.21.01	01.01	72	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher .....	Full duty		A6/1D/08
621.33	104.23			<b>Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:</b>			A6/1D/08
	104.23.04	01.01	72	Other .....	Full duty		A6/1D/08
	104.23.28	01.02	70	Other .....	Full duty		A6/1D/08
621.35	104.23			<b>Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:</b>			A6/1D/08
	104.23.04	01.01	73	Other .....	Full duty		A6/1D/08
	104.23.28	01.02	74	Other .....	Full duty		A6/1D/08
621.37	104.23			<b>Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for export or removal to registered rebate users:</b>			A6/1D/08
	104.23.04	01.01	77	Other .....	Full duty		A6/1D/08
	104.23.28	01.02	78	Other .....	Full duty		A6/1D/08

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.39	104.23			<b>Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users:</b>			A6/1D/08
	104.23.04	01.01	70	Other .....	Full duty		A6/1D/08
	104.23.28	01.02	71	Other .....	Full duty		A6/1D/08

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