

Jacobsens

Harmonized Customs Tariff

Supplement 1053

31 July 2015

Dear Subscriber

We have pleasure in forwarding to you Supplement 1053.

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 Gazette*:

- *Government Gazette* 92277 dated 31 July 2015.

See below for more information:

1. In terms of section 56 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 2 is amended to the extent indicated below:

Anti-dumping duty items 215.02/7324.10/01.06, 215.02/7324.10/02.06 and 215.02/7324.10/04.06 are deleted; and anti-dumping duty items 215.02/7324.10/03.06 and 215.02/7324.10/05.06 are amended to maintain and amend the anti-dumping duties on stainless steel sinks originating in or imported from China and Malaysia, as recommended in ITAC Report 497.

- *Government Gazette* 92277, R. 655 31.07.2015 A2/1/368

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

Item 621.03/104.23.03/01.01 is deleted and items 621.13/104.21.01/01.01 and 621.13/104.23.03/02.01 are inserted to provide for spirits obtained from grape wine or grape marc with an alcoholic strength in excess of 80% by volume, when the spirits are used to fortify wine.

- *Government Gazette* 92277, R.653 31.07.2015 A6/1D/05

Please note that the 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.

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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 1053

31 July 2015

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

Instruction Sheet

Prelims

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Schedule 2: Part 1

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Schedule 6: Part 1

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2015.07.06	2015.07.07	2015.07.08	2015.07.09	2015.07.10	2015.07.11	2015.07.12	2015.07.13
AUSTRALIA	DOLLAR	0000.106200	0000.106200	0000.106200	0000.106200	0000.106200	0000.106200	0000.106200	0000.105950
BOTSWANA	PULA	0000.105800	0000.105800	0000.105800	0000.105800	0000.105800	0000.105800	0000.105800	0000.766650
BRAZIL	REAL	0000.106000	0000.106000	0000.106000	0000.106000	0000.106000	0000.106000	0000.106000	0000.251329
CANADA	DOLLAR	0000.104900	0000.104900	0000.104900	0000.104900	0000.104900	0000.104900	0000.104900	0000.100550
CHINA	YUAN	0000.105200	0000.105200	0000.105200	0000.105200	0000.105200	0000.105200	0000.105200	0000.494009
DENMARK	KRONER	0000.105200	0000.105200	0000.105200	0000.105200	0000.105200	0000.105200	0000.105200	0000.530300
EUROPEAN COMMUNITY	EURO	0000.105200	0000.105200	0000.105200	0000.105200	0000.105200	0000.105200	0000.105200	0000.071289
HONG KONG	DOLLAR	0000.772450	0000.772450	0000.772450	0000.772450	0000.772450	0000.772450	0000.772450	0000.612800
INDIA	RUPEE	0000.751300	0000.751300	0000.751300	0000.751300	0000.751300	0000.751300	0000.751300	0005.050453
JAPAN	YEN	0000.745950	0000.745950	0000.745950	0000.745950	0000.745950	0000.745950	0000.745950	0009.699300
MALAWI	KWACHA	0000.744750	0000.744750	0000.744750	0000.744750	0000.744750	0000.744750	0000.744750	0034.444500
NEW ZEALAND	DOLLAR	0000.747300	0000.747300	0000.747300	0000.747300	0000.747300	0000.747300	0000.747300	0000.116550
NORWAY	KRONE	0000.747300	0000.747300	0000.747300	0000.747300	0000.747300	0000.747300	0000.747300	0000.632350
RUSSIAN	ROUBLE	0000.747300	0000.747300	0000.747300	0000.747300	0000.747300	0000.747300	0000.747300	0004.511072
SWEDEN	KRONA	0000.251332	0000.251332	0000.251332	0000.251332	0000.251332	0000.251332	0000.251332	0000.668300
SWITZERLAND	FRANC	0000.250587	0000.250587	0000.250587	0000.250587	0000.250587	0000.250587	0000.250587	0000.074250
UNITED KINGDOM	POUND ST.	0000.252405	0000.252405	0000.252405	0000.252405	0000.252405	0000.252405	0000.252405	0000.051254
U.S.A.	DOLLAR	0000.256058	0000.256058	0000.256058	0000.256058	0000.256058	0000.256058	0000.256058	0000.079570
ZIMBABWE	DOLLAR	0000.255940	0000.255940	0000.255940	0000.255940	0000.255940	0000.255940	0000.255940	0030.317042

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2015.07.14	2015.07.15	2015.07.16	2015.07.17	2015.07.18	2015.07.19	2015.07.20	2015.07.21	2015.07.22
AUSTRALIA	DOLLAR	0000.106050	0000.106050	0000.106050	0000.106050	0000.106050	0000.106050	0000.107300	0000.107300	0000.107300
BOTSWANA	PULA	0000.106400	0000.106400	0000.106400	0000.106400	0000.106400	0000.106400	0000.107250	0000.107250	0000.107250
BRAZIL	REAL	0000.107250	0000.107250	0000.107250	0000.107250	0000.107250	0000.107250	0000.107050	0000.107050	0000.107050
CANADA	DOLLAR	0000.106850	0000.106850	0000.106850	0000.106850	0000.106850	0000.106850	0000.767700	0000.767700	0000.767700
CHINA	YUAN	0000.106850	0000.106850	0000.106850	0000.106850	0000.106850	0000.106850	0000.748800	0000.748800	0000.748800
DENMARK	KRONER	0000.106850	0000.106850	0000.106850	0000.106850	0000.106850	0000.106850	0000.770650	0000.770650	0000.770650
EUROPEAN COMMUNITY	EURO	0000.747900	0000.747900	0000.747900	0000.747900	0000.747900	0000.747900	0000.254066	0000.254066	0000.254066
HONG KONG	DOLLAR	0000.772750	0000.772750	0000.772750	0000.772750	0000.772750	0000.772750	0000.254438	0000.254438	0000.254438
INDIA	RUPEE	0000.767650	0000.767650	0000.767650	0000.767650	0000.767650	0000.767650	0000.254372	0000.254372	0000.254372
JAPAN	YEN	0000.769950	0000.769950	0000.769950	0000.769950	0000.769950	0000.769950	0000.102950	0000.102950	0000.102950
MALAWI	KWACHA	0000.769950	0000.769950	0000.769950	0000.769950	0000.769950	0000.769950	0000.103050	0000.103050	0000.103050
NEW ZEALAND	DOLLAR	0000.769950	0000.769950	0000.769950	0000.769950	0000.769950	0000.769950	0000.103350	0000.103350	0000.103350
NORWAY	KRONE	0000.249209	0000.249209	0000.249209	0000.249209	0000.249209	0000.249209	0000.494768	0000.494768	0000.494768
RUSSIAN	ROUBLE	0000.251833	0000.251833	0000.251833	0000.251833	0000.251833	0000.251833	0000.494454	0000.494454	0000.494454
SWEDEN	KRONA	0000.250062	0000.250062	0000.250062	0000.250062	0000.250062	0000.250062	0000.497532	0000.497532	0000.497532
SWITZERLAND	FRANC	0000.251939	0000.251939	0000.251939	0000.251939	0000.251939	0000.251939	0000.546400	0000.546400	0000.546400
UNITED KINGDOM	POUND ST.	0000.251939	0000.251939	0000.251939	0000.251939	0000.251939	0000.251939	0000.546350	0000.546350	0000.546350
U.S.A.	DOLLAR	0000.251939	0000.251939	0000.251939	0000.251939	0000.251939	0000.251939	0000.543900	0000.543900	0000.543900
ZIMBABWE	DOLLAR	0000.100800	0000.100800	0000.100800	0000.100800	0000.100800	0000.100800	0000.073447	0000.073447	0000.073447

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RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2015.07.23	2015.07.24	2015.07.25	2015.07.26	2015.07.27	2015.07.28	2015.07.29	2015.07.30	2015.07.31
AUSTRALIA	DOLLAR	0000.107250	0000.107600	0000.107600	0000.107600	0000.106600	0000.106600	0000.106700	0000.106550	0000.105950
BOTSWANA	PULA	0000.769850	0000.765650	0000.765650	0000.765650	0000.759000	0000.741600	0000.760050	0000.759200	0000.763150
BRAZIL	REAL	0000.257205	0000.260215	0000.260215	0000.260215	0000.263265	0000.264619	0000.265308	0000.261796	0000.263423
CANADA	DOLLAR	0000.103500	0000.102750	0000.102750	0000.102750	0000.101750	0000.101900	0000.101550	0000.101500	0000.101050
CHINA	YUAN	0000.495442	0000.491836	0000.491836	0000.491836	0000.487240	0000.488481	0000.489730	0000.488820	0000.485113
DENMARK	KRONER	0000.541750	0000.536100	0000.536100	0000.536100	0000.529350	0000.527350	0000.518950	0000.532400	0000.529900
EUROPEAN COMMUNITY	EURO	0000.072822	0000.072069	0000.072069	0000.072069	0000.071162	0000.070855	0000.071186	0000.071584	0000.071229
HONG KONG	DOLLAR	0000.614500	0000.609950	0000.609950	0000.609950	0000.604300	0000.605900	0000.607500	0000.606250	0000.601700
INDIA	RUPEE	0005.081940	0005.062833	0005.062833	0005.062833	0005.036325	0005.037525	0005.040397	0005.036590	0005.001442
JAPAN	YEN	0009.840850	0009.761600	0009.761600	0009.761600	0009.633400	0009.663150	0009.680900	0009.711250	0009.630800
MALAWI	KWACHA	0036.234150	0036.602500	0036.602500	0036.602500	0035.940650	0035.715100	0035.410700	0039.642600	0039.561400
NEW ZEALAND	DOLLAR	0000.118700	0000.118700	0000.118700	0000.118700	0000.117450	0000.116600	0000.116000	0000.117000	0000.116950
NORWAY	KRONE	0000.644950	0000.644100	0000.644100	0000.644100	0000.637300	0000.636750	0000.638650	0000.636650	0000.631850
RUSSIAN	ROUBLE	0004.578853	0004.596113	0004.596113	0004.596113	0004.687949	0004.735037	0004.721305	0004.630530	0004.660474
SWEDEN	KRONA	0000.681200	0000.675800	0000.675800	0000.675800	0000.668450	0000.666500	0000.671550	0000.676850	0000.669450
SWITZERLAND	FRANC	0000.075950	0000.075500	0000.075500	0000.075500	0000.074750	0000.075050	0000.075350	0000.075700	0000.074950
UNITED KINGDOM	POUND ST.	0000.051023	0000.051014	0000.051014	0000.051014	0000.050486	0000.050450	0000.050476	0000.050392	0000.049975
U.S.A.	DOLLAR	0000.079795	0000.079204	0000.079204	0000.079204	0000.078468	0000.078678	0000.078883	0000.078718	0000.078121
ZIMBABWE	DOLLAR	0030.403066	0030.177398	0030.177398	0030.177398	0029.897783	0029.977306	0030.055426	0029.992822	0029.764907

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Item	Tariff Heading/ Subheading	Code	C D	Description	Rebate Item	Imported from or Originating in	Rate of Anti- Dumping Duty	Reference
215.02	7318.15.39	01.08	88	Articles of Iron or Steel 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 JindingFastening Piece Co Ltd		China	19,3%	A2/53 A2/1/354
			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 PrecisionTechnology Co Ltd, exported by Shanghai Wisechain Fasteners Ltd and Shanghai Wisechain Trading Ltd.....		China	11,09%	A2/1/354
		02.08	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)		China	73,93%	A2/1/354
	03.08	01.08	83	Bolts, of iron or steel, with hexagon heads (excluding bolts of stainless steel, bolts fitted with base metal expansion sleeves and bolts identifiable for use solely or principally on aircraft), of a width of 6 mm or more but not exceeding 36 mm and a length of 10 mm or more but not exceeding 400 mm, whether or not with their nuts and washers (excluding those manufactured by Ningbo Jinding Fastening Piece Company Limited).....		China	55,4%	A2/1/354
	7318.15.43		87	Self-locking nuts (excluding those with a thread diameter exceeding 10 mm).....		China	122,7%	A2/1/365
	7318.16.20		81	Other, hexagon nuts of a thread diameter of 6 mm or more but not exceeding 36 mm.....		China	122,7%	A2/1/365
	7318.16.30		64	Sinks of stainless steel (excluding that manufactured Tajing Chuanger Metal Products Co. Ltd.)		China	62,41%	A2/1/368
	7324.10	03.06	63	Sinks of stainless steel		Malaysia	95,86%	A2/1/368
		05.06						
	215.11							
215.11	8201.10.10	01.08	85	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL: Spades and shovels, of a maximum blade width of more than 200 mm but not exceeding 320 mm		China	387c/kg	A2/1/354
			86	Picks.....		China	788c/u	A2/1/354
			84	Rakes with more than 8 prongs		China	411c/u	A2/1/354
			85	Forks, with a prong length exceeding 150 mm (excluding forks with 8 or more prongs)		China	1056c/u	A2/1/354
8201.30.03	01.08							
8201.30.90	01.08							
8201.90.20	01.08							
215.12								
216.02								
216.02	8544.60.10	01.08	80	Base Metals and Articles of Base Metals: 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: Electric cable (excluding ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships and co-axial cable), insulated with paper and covered with lead, for a voltage exceeding 1 000 V		India	65,47%	A2/1/354

Item	Tariff Heading/ Subheading	Code	C D	Description	Rebate Item	Imported from or Originating in	Rate of Anti- Dumping Duty	Reference
- BLANK -								

<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>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	Sprits obtained by distilling grape vine and grape marc, in containers holding 2 li or less	Full duty	
	104.23.05	02.01	72	Whiskies, in containers holding 2 li or less	Full duty	A6/19
	104.23.09	03.01	71	Rum and other spirits obtained by distilling fermented sugarcane products, in containers holding 2 li or less	Full duty	A6/19
	104.23.13	04.01	73	Gin and Geneva, in containers holding 2 li or less	Full duty	A6/19
	104.23.17	05.01	75	Vodka, in containers holding 2 li or less	Full duty	A6/19
	104.23.21	06.01	77	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	A6/19
	104.23.22	07.01	73	Liqueurs and cordials, in containers holding 2 li or less, other ..	Full duty	A6/19
	104.23.25	08.01	73	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	A6/19
	104.23.26	09.01	77	Other, in containers holding 2 li or less, other	Full duty	A6/19
621.03	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	In containers holding 2 li or less:	Full duty	A6/24
	104.23.03	02.01	78	Spirits obtained by distilling grape wine or grape marc: Other ..	Full duty	A6/19
	104.23.05	03.01	76	In containers holding 2 li or less:	Full duty	A6/24
	104.23.07	04.01	74	Whiskies: Other	Full duty	A6/19
	104.23.09	05.01	73	In containers holding 2 li or less:	Full duty	A6/24
	104.23.11	06.01	70	Rum and other spirits obtained by distilling fermented sugarcane products: Other	Full duty	A6/19

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
	104.23.13	07.01	79	In containers holding 2 li or less:.....	Full duty		A6/24
	104.23.15	08.01	77	Gin and Geneva: Other	Full duty		A6/19
	104.23.17	09.01	75	In containers holding 2 li or less:.....	Full duty		A6/24
	104.23.19	10.01	71	Vodka: Other	Full duty		A6/19
	104.23.21	11.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/24
	104.23.22	12.01	76	Liqueurs and cordials: In containers holding 2 li or less: Other .	Full duty		A6/19
	104.23.23	13.01	72	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/24
	104.23.24	14.01	79	Other: Other	Full duty		A6/19
	104.23.25	15.01	75	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/24
	104.23.26	16.01	71	Other: In containers holding 2 li or less: Other	Full duty		A6/19
	104.23.27	17.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/24
	104.23.28	18.01	74	Other: Other	Full duty		A6/19
621.05	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
621.08	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, or any strength.....	Full duty		A6/19
	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
621.09		02.02	79	Fully denatured spirits	Full duty		A6/19
				Spirits entered for use as fuel in internal combustion piston engines			A6/1D/01
621.10	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
				Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages			A6/1D/01
621.11	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
				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
	104.21.03	02.01	72	Spirits obtained by distilling grape wine or grape marc.....	Full duty		A6/19
	104.23.11	03.01	71	Other spirits obtained by distilling fermented sugarcane products	Full duty		A6/19
621.12	104.23.28	04.01	77	Other	Full duty		A6/19
				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
621.13	104.23.03	01.01	74	Spirits obtained by distilling grape wine or grape marc.....	Full duty		A6/1D/01
				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	Spirits obtained by distilling grape wine or grape marc.....	Full duty		A6/1D/05