

In terms of section 75 of the Customs and Excise Act, 1964, Part 1D of Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
621.23	104.21	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 619.07, 620.19 and 620.21, entered in the manufacture of spirits and spirituous beverages:					
621.23	104.21.01	01.01	71	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty		
621.25	104.21	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 619.09, 620.18 and 620.20, entered in the manufacture of spirits and spirituous beverages:					
621.25	104.21.01	01.01	75	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vo. or higher	Full duty		
621.27	104.21	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, entered for export or removal to registered rebate users:					
621.27	104.21.01	01.01	79	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty		
621.29	104.21	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, entered for export or removal to registered rebate users:					
621.29	104.21.01	01.01	72	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty		
621.33	104.23	Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, entered for the manufacture of spirits and spirituous beverages:					
621.33	104.23.04	01.01	72	Other	Full duty		
621.33	104.23.28	01.02	70	Other	Full duty		
621.35	104.23	Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, entered for the manufacture of spirits and spirituous beverages:					
621.35	104.23.04	01.01	73	Other	Full duty		
621.35	104.23.28	01.02	74	Other	Full duty		
621.37	104.23	Fermented ethyl alcohol being the by-product from a process of extraction in terms of 619.07, 620.19 and 620.21, entered for export or removal to a registered rebate users:					
621.37	104.23.04	01.01	77	Other	Full duty		
621.37	104.23.28	01.02	78	Other	Full duty		
621.39	104.23	Fermented ethyl alcohol being the by-product produce in terms of items 619.09, 620.18 and 620.20, entered for export or removal to registered rebate users:					
621.39	104.23.04	01.01	70	Other	Full duty		

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.39	104.23.28	01.02	71	Other	Full duty	

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