

No. R. 387

7 June 2013

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/ 1/ 1470)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto



**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the deletion of Additional Note 4 to Chapter 22 in Part 1 of Schedule No. 1, with effect from 15h06 on 23 February 2011 up to and including 28 February 2011, of the following:

4. Tariff item 104.20.41 in Section A of Part 2 of Schedule No. 1 shall only apply to liqueurs, cordials and other spirituous beverages with a -
- (a) fermented alcoholic base (other than those made from beer of heading 22.03 or wine of headings 22.04 and 22.05); or
 - (b) wine spirit base,
- to which other non-alcoholic ingredients have been added.

By the insertion of Additional Note 4 to Chapter 22 in Part 1 of Schedule No. 1, with retrospective effect from 1 March 2011, of the following:

4. Tariff subheadings 2208.70.21, 2208.70.91, 2208.90.21 and 2208.90.91, shall only apply to liqueurs, cordials and other spirituous beverages containing the following:
- (a) (i) distilled spirits;
 - (ii) the final product of fermentation of fruit stripped of its character to the extent that it is not classifiable within tariff headings 22.04, 22.05 or 22.06 and of which the volume exceeds the volume of the distilled spirits; and
 - (iii) other non-alcoholic ingredients; or
 - (b) wine spirits to which other non-alcoholic ingredients have been added.