

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 43) NOTICE, 1992
(Published on 18th September, 1992)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 81 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REFUND	EXTENT OF REBATE
601.04				By the insertion before rebate item 601.04.05 of the following:		
“.03	104.01	01.00	51	Preparations based on sorghum flour, put up for making beverages	Full duty"	
				By the substitution for rebate item 601.04.10 of the following:		
“.07	104.15	01.00	54	Sorghum beer (ex- cluding beer made from preparations based on sorghum flour)	Full duty	
601.04 .10	104.15	01.00	58	Wine and 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	Full duty"	
602.01				By the insertion before rebate item 602.01.04 of the following:		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REBATE
“.03	104.01	01.00	57	Preparations based on sorghum flour, put up for making beverages	Full duty”	
				By the substitution for rebate item 602.01.10 of the following:		
“.07	104.15	01.00	52	Sorghum beer (ex- cluding beer made from preparations based on sorghum flour)	Full duty	
602.01 .10	104.15	01.00	50	Wine and 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	Full duty”	
603.01				By the insertion before rebate item 603.01.04 of the following:		
“.03	104.01	01.00	53	Preparations based sorghum flour, put up for making beverages	Full duty”	
				By the substitution for rebate item 603.01.10 of the following:		
“.07	104.15	01.00	52	Sorghum beer (ex- cluding beer made from preparations based on sorghum flour)	Full duty	
603.01 .10	104.15	01.00	55	Wine and other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages	Full duty”	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REBATE
				and non-alcoholic beverages, not elsewhere spe- cified or included		
604.02				By the substitution for rebate item 604.02.10 of the following:		
"10	104.15	01.00	57	Unfortified still wine	Full duty	
		02.00	51	Fortified still wine	Full duty	
		03.00	53	Sparkling wine	Full duty"	
604.03				By the substitution for rebate item 604.03.10 of the following:		
"10	104.15	01.00	54	Unfortified still wine	Full duty	
		02.00	59	Fortified still wine	Full duty	
		03.00	51	Fortified still wine used by such society in the manufacture of spirituous beverages supplied in terms of this item	Full duty	
		04.00	53	Sparkling wine	Full duty"	
604.04				By the insertion after rebate item 604.03 of the following:		
"604.04				GOODS MANUFACTURED BY A <u>BONA FIDE</u> WINE- GROWER OR SUPPLIED TO A <u>BONA FIDE</u> FARMER BY A WINE- GROWERS' CO-OPERATIVE AGRICULTURAL SOCIETY OR A WINE-GROWER DULY AUTHORISED BY THE MINISTER OF JUSTICE OR A HOLDER OF A WINE FARMER'S LICENCE, FOR USE ONLY ON THE FARM OF SUCH WINE-GROWER OR FARMER, THE FOLLOWING:		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REBATE
.10	104.15	01.00	52	Unfortified still wine, in a quantity of not less than 10 litres contained in a single receptacle	Full duty"	
605.04				By the substitution for rebate item 605.04.05 of the following:		
*.05	104.15			Fortified wine and other fortified fermented beverages (excluding sorghum beer) used:		
		01.00	57	In the manufacture of medicinal wine and other medicinal fermented beverages	Full duty	
		02.00	51	In the manufacture of spirituous beverages exported in terms of item 603.01.15	Full duty"	
606.04				By the insertion after tariff item 606.04.03 of the following:		
*.05	104.15			Unfortified still wine entered for use:		
		01.00	51	In the manufacture fortified still wine (104.15)	Full duty	
		02.00	53	In the manufacture of sparkling wine (104.15)	Full duty	
		03.00	55	In the manufacture of spirits (104.20)	Full duty	
.07	104.15			Other still fermented beverages, unfortified, entered for use:		
		01.00	51	In the manufacture of other still fermented beverages, fortified (104.15)	Full duty	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REBATE
		02.00	52	In the manufacture of other fermented beverages (excluding sorghum beer) (104.15)	Full duty	
		03.00	55	In the manufacture of spirits (104.20)	Full duty"	
				By the substitution for rebate item 606.04.12 of the following:		
".12	104.15			Other still fermented beverages, fortified, entered for use:		
		01.00	54	In the manufacture of other fermented beverages (excluding sorghum beer) (104.15)	Full duty	
		02.00	59	In the manufacture of spirits (104.20)	Full duty"	
				By the substitution for rebate item 606.04.17 of the following:		
".17	104.15			Other fermented beverages (ex- cluding sorghum beer) entered for use:		
		01.00	53	In the manufacture of spirits (104.20)	Full duty"	
".27	104.20	01.00	51	Spirits obtained by the distillation of any fermented beverage (excluding sorghum beer) and entered for use in the manufacture of other still fermented beverages, fortified (excluding sorghum beer) (104.15)	Full duty"	
607.04				By the substitution for rebate items 607.04.05 and 607.04.07 of the following:		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REBATE
“.03	104.15			Fortified or un- fortified still wine entered for use:		
		01.00	51	In the manufacture of vinegar by a process of acetic fermentation	Full duty	
.05	104.15			Fortified still wine entered for use:		
		01.00	51	In the preservation or sweetening of unfortified still wine	Full duty	
.07	104.15	01.00	58	Other still fermented beverages, fortified, entered for use in preservation or sweetening of other still fermented beverages, unfor- tified	Full duty”	
				By the substituiou for rebate item 607.04.18 of the following:		
“.18	104.20	01.00	58	Spirits obtained by the distillation of any fermented beverage (excluding sorghum beer) and entered for use in the topping or preservation of other still fermented beverages, unfortified	Full duty”	
609.04				By the substitution for rebate item 609.04.20 of the following:		
“.20	104.15	01.00	52	Fortified or un- fortified still wine entered for use in any church for religious purposes	Full duty”	

REBATE ITEM	TARIFF ITEM	C. CODE	D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REBATE
NOTES:	The effect of this amendment is that -					
	(a)	the descriptions of the rebate provisions in Schedule No. 6 is brought in line with the relative provisions in Part 2A of Schedule No. 1;				
	(b)	provision is made for a rebate of the full duty on preparations based on sorghum flour, put for making beverages, sorghum beer (excluding beer made from preparations based on sorghum flour) under rebate items 601.04, 602.01 and 603.01;				
	(c)	the rebate provisions which existed when the excise duty on unfortified still wine and unfortified still fermented beverages were abolished on 25 March 1982 are reinstated; and				
		the amendment has retrospective effect to 30 September 1991.				

MADE this 13th day of August, 1992.

F. G. MOGAE,
*Vice-President and Minister of Finance and
Development Planning.*