

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

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 4 in Section C to Part 1 of Schedule No. 6 with the following:

4. Items 620.11, 620.13, 620.15, 620.17 and 620.19 apply to the excisable goods specified therein, used for industrial or commercial purposes: Provided that -

By the insertion of the following Note(s) after Note 4 in Section C to Part 1 of Schedule No. 6:

(a) A rebate user shall register with the Commissioner in terms of the relevant rebate item.

By the substitution of Note 4(b) in Section C to Part 1 of Schedule No. 6 with the following:

(b) A rebate user shall give the Controller notice as he may require of any intended use of goods received under rebate of duty for any purpose specified in items 620.11, 620.13, 620.15 and 620.17 and, except with permission of the Controller such goods shall be so used under the supervision of an officer.

By the substitution of Note 4(c) in Section C to Part 1 of Schedule No. 6 with the following:

(c) On completion of each operation or process specified in items 620.13 (01.02) and 620.17 the rebate user shall render a return to the Controller in a form approved by the Commissioner.

By the substitution of Note 4(d) in Section C to Part 1 of Schedule No. 6 with the following:

(d) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the registered 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.

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.19	104.15.07	01.01	70	Wine, unfortified, entered for use in the manufacture of non-alcoholic beverages	Full duty	
620.19	104.15.08	02.01	77	Wine, unfortified, entered for use in the manufacture of non-alcoholic beverages	Full duty	