

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 insertion of Note 7 in Section C to Part 1 of Schedule No. 6 of the following:

7. For the purposes of item 620.25 -
- (a) Recipients of unfortified wine for use in the manufacture of foodstuffs -
    - (i) must register (including the premises);
    - (ii) may only receive the wine from a licensed manufacturer of unfortified wine; and
    - (iii) must keep record of at least the following -
      - (A) each manufacturing operation or process on a form DA 133 and this record must be made available to the Controller on demand;
      - (B) each manufacturing formula used by the registrant shall be made available to the Controller on demand and shall include the ratio of the unfortified wine in relation to the end product.
      - (C) invoices/delivery notes of wine received;
      - (D) quantities received; and
      - (E) the date of receipt.
  - (b) Licensed manufacturers who supplied unfortified wine to users registered in terms of this item shall -
    - (i) remove the wine to registrants on the prescribed form DA 32;
    - (ii) account for the wine on the monthly account; and
    - (iii) keep record of the removals of the wine.

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
<b>620.25</b>	<b>104.15</b>	<b>Unfortified wine entered for use in the manufacture of foodstuffs:</b>					
620.25	104.15.21	01.01	77	Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume	Full duty		
620.25	104.15.23	02.01	75	Other	Full duty		