

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES
TO THE CUSTOMS AND EXCISE ACT, 1964**

8 December 2000

These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.

Provision	Explanatory Note
531.00 and 531.01/04.03, 04.04, 10.01, 10.05, 2204.10, 2204.21, 2204.29, 2204.30, 2205.10, 2205.90, 22.06, 22.07, 2208.20, 2208.30, 2208.40,2208.50, 2208.60, 2208.70 and 2208.90.	The effect of this notice is that a new refund provision is created in respect of minimum market access permits issued in terms of rebate item 460.25

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/63)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended to the extent set out in the Schedule hereto.

MMPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

Refund Item	Tariff Heading	Code	C. D.	Description	Extent of Refund	Annotations
531.00				By the insertion before refund item 532.00 of the following:		
“531.00				MINIMUM MARKET ACCESS		
531.01				Goods entered for home consumption in terms of Schedule No. 1 on or after 1 January 1998 but not later than 31 December 1998: Provided that the importer is in possession of a specific rebate permit issued in terms of rebate item 460.25 by the Director-General: Agriculture: Provided further that the Commissioner is satisfied that no previous claims were submitted in respect of such consignments:		
	04.03	01.04	41	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Full duty less 19,2%	
	04.04	01.04	48	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	Full duty less 19,2%	
	10.01	01.04	47	Wheat	Full duty less 14,4%	
	10.05	01.04	42	Maize (corn)	Full duty less 10%	

Refund Item	Tariff Heading	Code	C. D.	Description	Extent of Refund	Annotations
	2204.10	01.06	64	Sparkling wine, in containers holding 2li or less	Full duty less 14,6%	
		02.06	69	Sparkling wine, in containers holding more than 2 li	Full duty less 19,6%	
	2204.21	01.06	66	Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding 2 li or less	Full duty less 14,6%	
	2204.29	01.06	65	Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding more than 2 li	Full duty less 19,6%	
	2204.30	01.06	69	Grape must (excluding grape must with fermentation prevented or arrested by the addition of alcohol)	Full duty less 19,6%	
	2205.10	01.06	60	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 li or less	Full duty less 14,6%	
	2205.90	01.06	69	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding more than 2 li	Full duty less 19,6%	
	22.06	01.04	49	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Full duty less 14,6%	
	22.07	01.04	45	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, ethyl alcohol and other spirits, denatured, of any strength	Full duty less 119,4%	
	2208.20	01.06	67	Spirits obtained by distilling grape wine or grape marc, in containers holding 2 li or less	Full duty less 13,4%	
		02.06	61	Spirits obtained by distilling grape wine or grape marc, in containers holding more than 2 li	Full duty less 24,2%	
	2208.30	01.06	64	Whiskies, in containers holding 2 li or less	Full duty less 13,4%	

Refund Item	Tariff Heading	Code	C. D.	Description	Extent of Refund	Anno=tations
		02.06	69	Whiskies, in containers holding more than 2 li	Full duty less 24,2%	
	2208.40	01.06	61	Rum and tafia, in containers holding 2 li or less	Full duty less 13,4%	
		02.06	66	Rum and tafia, in containers holding more than 2 li	Full duty less 24,2%	
	2208.50	01.06	69	Gin and Geneva, in containers holding 2 li or less	Full duty less 13,4%	
		02.06	63	Gin and Geneva, in containers holding more than 2 li	Full duty less 24,2%	
	2208.60	01.06	66	Vodka	Full duty less 119,4%	
	2208.70	01.06	63	Liqueurs and cordials	Full duty less 119,4%	
	2208.90	01.06	68	Other	Full duty less 119,4%"	