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, with retrospective effect from 25 February 2015, to the extent set out in the Schedule hereto.

M JONAS DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

| Rebate Item | Tariff Item | Rebate Code | CD | Description | Extent of Rebate | Extent of Refund |
|-------------|-------------|-------------|----|--|------------------|------------------|
| 620.03 | 104.17.07 | 09.01 | 72 | Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume | Full duty | |
| 620.06 | 104.17.07 | 09.01 | 78 | Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume | Full duty | |

By the insertion of the following:

| Rebate Item | Tariff Item | Rebate Code | CD | Description | Extent of Rebate | Extent of Refund |
|-------------|-------------|-------------|----|--|------------------|------------------|
| 620.03 | 104.17.07 | 05.01 | 74 | Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume | Full duty | |
| 620.03 | 104.17.09 | 07.01 | 77 | Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. | Full duty | |
| 620.06 | 104.17.07 | 04.01 | 75 | Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume | Full duty | |
| 620.06 | 104.17.09 | 06.01 | 78 | Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. | Full duty | |