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GOVERNMENT NOTICE

GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE

SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1342

8 December 2000

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.

M. MPAHLWA

DEPUTY MINISTER OF FINANCE

SCHEDULE

Refund Item	Tariff Heading	Code	C. D.	Description	Extent of Refund	Anno=tations
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%	
	2204.10	01.06	64	Sparkling wine, in containers holding 2 li or less.	Full duty less 14,6%	

Refund Item	Tariff Heading	Code	C. D.	Description	Extent of Refund	Anno=tations
		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	1.06	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%	
		02.06	69	Whiskies, in containers holding more than 2 li	Full duty less 24,2%	

Refund Item	Tariff Heading	Code	C. D.	Description	Extent of Refund	Anno=tations
	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%"	

No. R. 1342

8 Desember 2000

**DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 5 (NO. 5/63)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 5 by genoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

M. MPAHLWA
ADJUNKMINISTER VAN FINANSIES

BYLAE

Terug= beta= ling= item	Tariefpos	Kode	T. S.	Beskrywing	Mate van Terugbetaling	Anno= tasies
531.00				Deur voor terugbetalingitem 532.00 die volgende in te voeg:		
"531.00				MINIMUM MARKTOEGANG		
531.01				Goedere geklaar vir binnelandseverbruik ingevolge Bylae No. 1 op of na 1 Januarie 1998 maar nie later as 31 Desember 1998 nie: Met dien verstande dat die invoerder inbesit is van 'n spesifieke korting permit uitgereik ingevolge kortingitem 460.25 deur die Direkteur-generaal: Landbou: Met dien verstande verder dat die Kommissaris tevrede is dat geen vorige eise ten opsigte van sulke besendings ingedien is nie:		
	04.03	01.04	41	Karringmelk, dikmelk en -room, jogurt, kefir en ander gegiste of aangesuurde melk en room, hetsy gekonsentreer of wat bygevoegde suiker of ander versoetingsmiddels bevat of gegeurd of wat bygevoegde vrugte, neute of kakao bevat al dan nie	Volle reg min 19,2%	
	04.04	01.04	48	Wei, hetsy gekonsentreerd of wat bygevoegde suiker of ander versoetingsmiddels bevat al dan nie; produkte wat uit natuurlike melk bestanddele bestaan, hetsy dit bygevoegde suiker of ander versoetingsmiddels bevat al dan nie, nie elders vermeld of ingesluit nie	Volle reg min 19,2%	
	10.01	01.04	47	Koring	Volle reg min 14,4%	
	10.05	01.04	42	Mielies	Volle reg min 10%	

Terug= beta= ling= item	Tariefpos	Kode	T. S.	Beskrywing	Mate van Terugbetaling	Anno= taties
	2204.10	01.06	64	Skuimwyn, in houers wat hoogstens 2 li bevat	Volle reg min 14,6%	
		02.06	69	Skuimwyn, in houers wat meer as 2 li bevat	Volle reg min 19,6%	
	2204.21	01.06	66	Wyn (uitgesonderd skuimwyn) en druiewemos met fermentasie verhoed of gestuit deur die byvoeging van alkohol, in houers wat hoogstens 2 li bevat	Volle reg min 14,6%	
	2204.29	01.06	65	Wyn (uitgesonderd skuimwyn) en druiewemos met fermentasie verhoed of gestuit deur die byvoeging van alkohol, in houers wat meer as 2 li bevat	Volle reg min 19,6%	
	2204.30	01.06	69	Druiewemos (uitgesonderd druiewemos met fermentasie verhoed of gestuit deur die byvoeging van alkohol)	Volle reg min 19,6%	
	2205.10	01.06	60	Vermoet en ander wyn van vars druive met plante of aromatiese stowwe gegeur, in houers wat hoogstens 2 li bevat	Volle reg min 14,6%	
	2205.90	01.06	69	Vermoet en ander wyn van vars druive met plante of ander aromatiese stowwe gegeur, in houers wat meer as 2 li bevat	Volle reg min 19,6%	
	22.06	01.04	49	Ander gegiste drank (byvoorbeeld, appelsider, peersider, mee); mengsels van gegiste drank en mengsels van gegiste drank en nie-alkoholiese drank, nie elders vermeld of ingesluit nie	Volle reg min 14,6%	
	22.07	01.04	45	Ongedenatureerde etielalkohol met 'n alkoholiese sterkte, volgens volume, van minstens 80 persent vol. of hoër, etielalkohol en ander spiritus, gedenatureer, van enige sterkte	Volle reg min 119,4%	
	2208.20	01.06	67	Spiritus verkry deur die distillering van druiewyn of druiewoer, in houers wat hoogstens 2 li bevat	Volle reg min 13,4%	
		02.06	61	Spiritus verkry deur die distillering van druiewyn of druiewoer, in houers wat meer as 2 li bevat	Volle reg min 24,2%	
	2208.30	01.06	64	Whisky, in houers wat hoogstens 2 li bevat	Volle reg min 13,4%	

Terug= beta= ling= item	Tariefpos	Kode	T. S.	Beskrywing	Mate van Terugbetaling	Anno= tasies
		02.06	69	Whisky, in houers wat meer as 2 li bevat	Volle reg min 24,2%	
	2208.40	01.06	61	Rum en tafia, in houers wat hoogstens 2 li bevat	Volle reg min 13,4%	
		02.06	66	Rum en tafia, in houers wat meer as 2 li bevat	Volle reg min 24,2%	
	2208.50	01.06	69	Jenewer en Geneva, in houers wat hoogstens 2 li bevat	Volle reg min 13,4%	
		02.06	63	Jenewer en Geneva, in houers wat meer as 2 li bevat	Volle reg min 24,2%	
	2208.60	01.06	66	Vodka	Volle reg min 119,4%	
	2208.70	01.06	63	Likeure en soetdranke	Volle reg min 119,4%	
	2208.90	01.06	68	Ander	Volle reg min 119,4%"	

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