

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

SCHEDULE

By the insertion of new Note(s) 11 and 12 after Note 10 with the following

11.	For the purposes of rebate items 621.03, 621.05, 621.08 and 621.09, "bioethanol" means ethyl alcohol produced from plant material (including crops, agricultural and forestry residues), animal residues, industrial and domestic / municipal waste as well as other organic and / or renewable resources.
12.	For the purposes of rebate items 621.03, 621.05, 621.08 and 621.09, denatured bioethanol must comply with the South African National Standard (SANS) 465.

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.03	104.21.03	02.01	73	Ethyl alcohol and other spirits, denatured, of any strength	Full duty	
621.05	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, or any strength	Full duty	
621.08	104.21.03	02.01	72	Partially denatured spirits	Full duty	
621.08	104.21.03	02.02	79	Fully denatured spirits	Full duty	
621.09	104.21.03	01.01	79	Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured	Full duty	

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.03	104.21.11	03.01	72	Bioethanol	Full duty	
621.03	104.21.13	04.01	70	Synthetic ethanol	Full duty	
621.03	104.21.15	05.01	79	Other spirits	Full duty	
621.05	104.21.11	03.01	76	Bioethanol	Full duty	
621.05	104.21.13	04.01	74	Synthetic ethanol	Full duty	
621.05	104.21.15	05.01	72	Other spirits	Full duty	
621.08	104.21.11	03.01	71	Partially denatured bioethanol	Full duty	
621.08	104.21.11	03.02	79	Fully denatured bioethanol	Full duty	
621.08	104.21.13	04.01	78	Partially denatured synthetic ethanol	Full duty	
621.08	104.21.15	04.02	70	Fully denatured synthetic ethanol	Full duty	
621.08	104.21.15	05.01	78	Other spirits, partially denatured	Full duty	
621.08	104.21.15	05.02	75	Other spirits, fully denatured	Full duty	

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.09	104.21.11	02.01	79	Bioethanol	Full duty	
621.09	104.21.13	04.01	71	Synthetic ethanol	Full duty	
621.09	104.21.15	03.01	70	Other ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured	Full duty	