

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 effect from 1 January 2017, 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 |  |
|---------------|------------------|---|----|---|------------------|------------------|--|
| 620.01        | 104.15.07        | 06.01   | 70 | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.   | Full duty        |                  |  |
| 620.01        | 104.15.08        | 07.01   | 77 | Other   | Full duty        |                  |  |
| 620.01        | 104.15.09        | 08.01   | 73 | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.  | Full duty        |                  |  |
| 620.01        | 104.15.10        | 09.01   | 73 | Other   | Full duty        |                  |  |
| 620.04        | 104.15.07        | 06.01   | 76 | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.   | Full duty        |                  |  |
| 620.04        | 104.15.08        | 07.01   | 72 | Other   | Full duty        |                  |  |
| 620.04        | 104.15.09        | 08.01   | 79 | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.  | Full duty        |                  |  |
| 620.04        | 104.15.10        | 09.01   | 75 | Other   | Full duty        |                  |  |
| <b>620.07</b> | <b>104.15.07</b> | <b>With an alcoholic strength by volume exceeding 4.5 per cent vol. but not exceeding 16.5 per cent vol.:</b> |    |   |                  |                  |  |
| 620.07        | 104.15.07        | 01.01   | 79 | Sparkling wine of item 104.15.01  | Full duty        |                  |  |
| 620.07        | 104.15.07        | 01.02   | 76 | Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10   | Full duty        |                  |  |
| 620.07        | 104.15.07        | 01.03   | 73 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10  | Full duty        |                  |  |
| 620.07        | 104.15.07        | 01.04   | 70 | Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16 | Full duty        |                  |  |
| 620.07        | 104.15.07        | 01.05   | 78 | Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21   | Full duty        |                  |  |
| 620.07        | 104.15.07        | 01.06   | 75 | Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25                                | Full duty        |                  |  |
| 620.07        | 104.15.07        | 01.07   | 72 | Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)   | Full duty        |                  |  |

**By the deletion of the following:**

| Rebate Item   | Tariff Item      | Rebate Code  | CD | Description  | Extent of Rebate | Extent of Refund |  |
|---------------|------------------|--|----|--|------------------|------------------|--|
| 620.07        | 104.15.07        | 01.08  | 75 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28   | Full duty        |                  |  |
| 620.07        | 104.15.07        | 01.09  | 77 | Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17 | Full duty        |                  |  |
| <b>620.07</b> | <b>104.15.08</b> | <b>Other:</b>  |    |  |                  |                  |  |
| 620.07        | 104.15.08        | 02.01  | 75 | Sparkling wine of item 104.15.01   | Full duty        |                  |  |
| 620.07        | 104.15.08        | 02.02  | 72 | Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10  | Full duty        |                  |  |
| 620.07        | 104.15.08        | 02.03  | 75 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10     | Full duty        |                  |  |
| 620.07        | 104.15.08        | 02.04  | 77 | Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16    | Full duty        |                  |  |
| 620.07        | 104.15.08        | 02.05  | 74 | Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21      | Full duty        |                  |  |
| 620.07        | 104.15.08        | 02.06  | 71 | Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25                                   | Full duty        |                  |  |
| 620.07        | 104.15.08        | 02.07  | 79 | Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)  | Full duty        |                  |  |
| 620.07        | 104.15.08        | 02.08  | 76 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28   | Full duty        |                  |  |
| <b>620.09</b> | <b>104.15.09</b> | <b>With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.:</b> |    |  |                  |                  |  |
| 620.09        | 104.15.09        | 01.01  | 76 | Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04   | Full duty        |                  |  |
| 620.09        | 104.15.09        | 01.02  | 73 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28   | Full duty        |                  |  |
| <b>620.09</b> | <b>104.15.10</b> | <b>Other:</b>  |    |  |                  |                  |  |
| 620.09        | 104.15.10        | 02.01  | 72 | Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04   | Full duty        |                  |  |
| 620.09        | 104.15.10        | 02.02  | 70 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28   | Full duty        |                  |  |
| 620.11        | 104.15.07        | 01.01  | 76 | Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.                                       | Full duty        |                  |  |
| 620.11        | 104.15.08        | 02.01  | 72 | Other  | Full duty        |                  |  |
| 620.13        | 104.15.09        | 01.01  | 73 | In the manufacture of vinegar by a process of acetic fermentation  | Full duty        |                  |  |
| 620.13        | 104.15.09        | 01.02  | 70 | In the topping or sweetening of unfortified wine of item 104.15.04   | Full duty        |                  |  |
| 620.13        | 104.15.10        | 02.01  | 75 | In the manufacture of vinegar by a process of acetic fermentation  | Full duty        |                  |  |
| 620.13        | 104.15.10        | 02.02  | 77 | In the topping or sweetening of unfortified wine of item 104.15.04   | Full duty        |                  |  |
| 620.19        | 104.15.07        | 01.01  | 70 | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.  | Full duty        |                  |  |

**By the deletion of the following:**

| Rebate Item | Tariff Item | Rebate Code | CD | Description | Extent of Rebate | Extent of Refund |
|-------------|-------------|-------------|----|-------------|------------------|------------------|
| 620.19      | 104.15.08   | 02.01       | 77 | Other       | Full duty        |                  |

**By the insertion of the following:**

| Rebate Item   | Tariff Item      | Rebate Code   | CD | Description  | Extent of Rebate | Extent of Refund |  |
|---------------|------------------|---|----|--|------------------|------------------|--|
| 620.01        | 104.15.13        | 06.01   | 71 | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.  | Full duty        |                  |  |
| 620.01        | 104.15.15        | 07.01   | 70 | Other  | Full duty        |                  |  |
| 620.01        | 104.15.17        | 08.01   | 78 | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.   | Full duty        |                  |  |
| 620.01        | 104.15.19        | 09.01   | 76 | Other  | Full duty        |                  |  |
| 620.01        | 104.15.21        | 10.01   | 72 | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.  | Full duty        |                  |  |
| 620.01        | 104.15.23        | 11.01   | 70 | Other  | Full duty        |                  |  |
| 620.01        | 104.15.25        | 12.01   | 79 | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.   | Full duty        |                  |  |
| 620.01        | 104.15.27        | 13.01   | 77 | Other  | Full duty        |                  |  |
| 620.04        | 104.15.13        | 06.01   | 77 | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.  | Full duty        |                  |  |
| 620.04        | 104.15.15        | 07.01   | 75 | Other  | Full duty        |                  |  |
| 620.04        | 104.15.17        | 08.01   | 73 | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.   | Full duty        |                  |  |
| 620.04        | 104.15.19        | 09.01   | 71 | Other  | Full duty        |                  |  |
| 620.04        | 104.15.21        | 10.01   | 78 | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.  | Full duty        |                  |  |
| 620.04        | 104.15.23        | 11.01   | 76 | Other  | Full duty        |                  |  |
| 620.04        | 104.15.25        | 12.01   | 74 | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.   | Full duty        |                  |  |
| 620.04        | 104.15.27        | 13.01   | 72 | Other  | Full duty        |                  |  |
| <b>620.07</b> | <b>104.15.21</b> | <b>With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.:</b> |    |  |                  |                  |  |
| 620.07        | 104.15.21        | 01.01   | 74 | Sparkling wine of item 104.15.01   | Full duty        |                  |  |
| 620.07        | 104.15.21        | 01.02   | 71 | Fortified wine of items 104.15.05, 104.15.06, 104.15.17, 104.15.19, 104.15.25 and 104.15.27,   | Full duty        |                  |  |
| 620.07        | 104.15.21        | 01.03   | 79 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10 | Full duty        |                  |  |

By the insertion of the following:

| Rebate Item   | Tariff Item      | Rebate Code  | CD | Description  | Extent of Rebate | Extent of Refund |  |
|---------------|------------------|--|----|--|------------------|------------------|--|
| 620.07        | 104.15.21        | 01.04  | 76 | Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16    | Full duty        |                  |  |
| 620.07        | 104.15.21        | 01.05  | 73 | Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21      | Full duty        |                  |  |
| 620.07        | 104.15.21        | 01.06  | 70 | Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25                                   | Full duty        |                  |  |
| 620.07        | 104.15.21        | 01.07  | 78 | Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)  | Full duty        |                  |  |
| 620.07        | 104.15.21        | 01.08  | 75 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28   | Full duty        |                  |  |
| 620.07        | 104.15.21        | 01.09  | 72 | Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17 | Full duty        |                  |  |
| <b>620.07</b> | <b>104.15.23</b> | <b>Other:</b>  |    |  |                  |                  |  |
| 620.07        | 104.15.23        | 02.01  | 72 | Sparkling wine of item 104.15.01   | Full duty        |                  |  |
| 620.07        | 104.15.23        | 02.02  | 79 | Fortified wine of items 104.15.05, 104.15.06, 104.15.17, 104.15.19, 104.15.25 and 104.15.27  | Full duty        |                  |  |
| 620.07        | 104.15.23        | 02.03  | 77 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10     | Full duty        |                  |  |
| 620.07        | 104.15.23        | 02.04  | 74 | Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16    | Full duty        |                  |  |
| 620.07        | 104.15.23        | 02.05  | 71 | Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.21    | Full duty        |                  |  |
| 620.07        | 104.15.23        | 02.06  | 79 | Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25                                   | Full duty        |                  |  |
| 620.07        | 104.15.23        | 02.07  | 76 | Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)  | Full duty        |                  |  |
| 620.07        | 104.15.23        | 02.08  | 73 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28   | Full duty        |                  |  |
| <b>620.09</b> | <b>104.15.25</b> | <b>With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.:</b> |    |  |                  |                  |  |
| 620.09        | 104.15.25        | 01.01  | 75 | Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04   | Full duty        |                  |  |
| 620.09        | 104.15.25        | 01.02  | 72 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28   | Full duty        |                  |  |
| <b>620.09</b> | <b>104.15.27</b> | <b>Other:</b>  |    |  |                  |                  |  |
| 620.09        | 104.15.27        | 02.01  | 73 | Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04   | Full duty        |                  |  |
| 620.09        | 104.15.27        | 02.02  | 70 | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28   | Full duty        |                  |  |

**By the insertion of the following:**

| <b>Rebate Item</b> | <b>Tariff Item</b> | <b>Rebate Code</b> | <b>CD</b> | <b>Description</b>   | <b>Extent of Rebate</b> | <b>Extent of Refund</b> |
|--------------------|--------------------|--------------------|-----------|--|-------------------------|-------------------------|
| 620.11             | 104.15.21          | 01.01              | 71        | Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. | Full duty               |                         |
| 620.11             | 104.15.23          | 02.01              | 74        | Other  | Full duty               |                         |
| 620.13             | 104.15.25          | 01.01              | 72        | In the manufacture of vinegar by a process of acetic fermentation  | Full duty               |                         |
| 620.13             | 104.15.25          | 01.02              | 71        | In the topping or sweetening of unfortified wine of item 104.15.04   | Full duty               |                         |
| 620.13             | 104.15.27          | 02.01              | 70        | In the manufacture of vinegar by a process of acetic fermentation  | Full duty               |                         |
| 620.13             | 104.15.27          | 02.02              | 78        | In the topping or sweetening of unfortified wine of item 104.15.04   | Full duty               |                         |
| 620.19             | 104.15.21          | 01.01              | 76        | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.                  | Full duty               |                         |
| 620.19             | 104.15.23          | 02.01              | 74        | Other  | Full duty               |                         |