In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 21 February 2021, to the extent set out in the Schedule hereto.

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ENOCH GODONGWANA MINISTER OF FINANCE

SCHEDULE

By the substitution of Additional Note 6(a) in Chapter 22 of Section IV to Part 1 of Schedule No. 1 with the following:

(a) Subheading 2206.00.19 is limited to other fermented beverages that are manufactured from a liquor (wort) of non-malted milled cereals listed in the table in Chapter Note 2 to Chapter 11, provided the fermentable sugars are derived solely from the liquor (wort) without the addition of any other sugars during or prior to fermentation.