

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 to the extent set out in the Schedule hereto.

MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.18	104.15	Unfortified wine entered for use in the production of fermented ethyl alcohol by-product as provided in items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):					
620.18	104.15.21	01.01	74	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.18	104.15.23	02.01	72	Other	Full duty		
620.20	104.17	Other fermented beverages (for example, cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages entered for use in the production of fermented ethyl alcohol by-product as provided for in items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):					
620.20	104.17.15	01.01	71	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		
620.20	104.17.16	02.01	78	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		
620.20	104.17.22	03.01	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.19	104.15	Unfortified wine entered for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in items 104.21.01 and 104.23.04 as provided for in items 621.23, 621.27, 621.33 and 621.37:					
620.21	104.17	Other fermented beverages (for example, cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages entered for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in items 104.21.01 and 104.23.28 as provided for in items 621.23, 621.27, 621.33 and 621.37:					